

ZAMBIA REVENUE AUTHORITY



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CUSTOMS AND EXCISE TARIFF

Nomenclature in accordance with
WORLD CUSTOMS ORGANISATION

HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM

Last updated in January 2025

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Please notify the International & Policy Unit of the Customs Services Division of the ZRA of any error observed.

INTRODUCTION

This publication contains:

- (a) The texts of the International Convention on the Harmonized Commodity Description and Coding System, approved by the Customs Co-operation Council on 14 June 1983, and of the Protocol of amendment to that Convention (**Part I**); and
- (b) The text of the Nomenclature established under the above Convention (**Part II**).

The Nomenclature includes the General Rules for the Interpretation of the Harmonized System, the Sections, Chapters, Subheading Notes, the headings and subheadings. Each heading is identified by four digits, the first two indicating the Chapter number and the second two the numerical order in which the heading appears within that Chapter. The heading numbers and texts are shown in heavy type. The subheading numbers and texts are in smaller type.

These provisions (General Interpretative Rules, Section and subheading Notes and numbers and texts of the headings and subheading), and they alone, form the Nomenclature of the Harmonized System.

The Customs Co-operation Council (C.C.C.) now operating as World Customs organization (WCO) was established by a Convention signed in Brussels on 15 December 1950. Under the terms of that Convention, the functions of the council are:

- (a) *To study all questions relating to co-operation in customs matters.*
- (b) *To examine the technical aspects, as well as the economic factors related thereto, of customs systems with a view to proposing to its Members practical means of attaining the highest possible degree of harmony and uniformity.*
- (c) *To prepare draft Conventions and amendments to Conventions and to recommend their adoption by interested Governments.*
- (d) *To make recommendations to ensure the uniform interpretation and application of the conventions concluded as a result of its work as well as those concerning the Nomenclature for the Classification of Goods in Customs Tariffs and the Valuation of Goods for Customs Purposes and, to this end, to perform such functions as may be expressly assigned to it in those Conventions in accordance with the provisions thereof.*
- (e) *To make recommendations in a conciliatory capacity for the settlement of disputes concerning the interpretation or application of the Conventions referred to in paragraph (d) above.*
- (f) *To ensure the circulation of information regarding customs regulations and procedures.*
- (g) *On its own initiative or on request, to furnish to interested Governments information or advice on customs matters within the general purposes of the present Convention and to make recommendations thereon.*
- (h) *To co-operate with other inter-governmental organizations as regards matters within its competence.*

The Council possesses juridical personality.

**INTERNATIONAL CONVENTION ON THE HARMONIZED COMMODITY
DESCRIPTION AND CODING SYSTEM**

(Done at Brussels on 14 June 1983)

PREAMBLE

The Contracting Parties to this Convention, established under the auspices of the Customs
Co-operation Council,

Desiring to facilitate international trade,

Desiring to facilitate the collection, comparison and analysis of statistics, in particular
those on international trade,

Desiring to reduce the expense incurred by redescribing, reclassifying and recoding goods
as they move from one classification system to another in the course of
international trade and to facilitate the standardization of trade documentation
and the transmission of data,

Considering that changes in technology and the patterns of international trade require
extensive modifications to the Convention on Nomenclature for the Classification
of Goods in Customs Tariffs, done at Brussels on 15 December 1950,

Considering also that the degree of detail required for Customs and statistical purpose by
Governments and trade interests has increased far beyond that provided by
Nomenclature annexed to the above-mentioned Convention,

Considering the importance of accurate and comparable data for the purpose of
international trade negotiations,

Considering that the Harmonized System is intended to be used for the purpose of Freight
tariffs and transport statistics of the various modes of transport,

Considering that the Harmonized System is intended to be incorporated into commercial
commodity description and coding systems to the greatest extent possible,

Considering that the Harmonized System is intended to promote as close a correlation
as possible between import and export trade statistics and production statistics,

Considering that a close correlation should be maintained between the Harmonized
System and the Standard International Trade Classification (SITC) of the United
Nations,

Considering the desirability of meeting the aforementioned needs through a combined
tariff/statistical nomenclature, suitable for use by the various interests concerned
with international trade,

Considering the importance of ensuring that the Harmonized System is kept up-to-date
in the light of changes in technology or in patterns of international trade,

Having taken into consideration the work accomplished in this sphere by the Harmonized System Committee set up by the Customs Co-operation Council,

Considering that while the above-mentioned Nomenclature Convention has proved an effective instrument in the attainment of some of these objectives, the best way to achieve the desired results in this respect is to conclude a new international Convention,

Have agreed as follows:

Article 1

Definitions

For the purpose of this Convention:

- (a) the “Harmonized Commodity Description and Coding System”, hereinafter referred to as the “Harmonized System”, means the Nomenclature comprising the headings and subheadings and their related numeric codes, the Section, Chapter and subheading Notes and the General Rules of the interpretation of the Harmonized System, set out in the Annex to this Convention;
- (b) “Customs tariff nomenclature” means the nomenclature established under legislation of a Contracting Party for the purposes of levying duties of Customs on imported goods;
- (c) “statistical nomenclature” means goods nomenclature established by a Contracting Party for the collection of data for import and export trade statistics;
- (d) “combined tariff/statistical nomenclature” means a nomenclature, integrating Customs tariff and statistical nomenclatures, legally required by a Contracting Party for the declaration of goods at importation;
- (e) “the Convention establishing the Council” means the Convention establishing a Customs co-operation Council, done at Brussels on 15 December 1950;
- (f) “the Council” means the Customs Co-operation Council referred to in paragraph (e) above;
- (g) “the Secretary General” means the Secretary General of the Council;
- (h) the term “ratification” means ratification, acceptance or approval.

Article 2

The Annex

The Annex to this Convention shall form an integral part thereof, and any reference to the Convention shall include a reference to the Annex.

Article 3

Obligations of Contracting Parties

1. Subject to the exceptions enumerated in Article 4:
 - (a) Each Contracting Party undertakes, except as provided in subparagraph (c) of this paragraph, that from the date on which this Convention enters into force in respect of it, its Customs tariff and statistical nomenclatures shall be in conformity with the Harmonized System. It thus undertakes that, in respect of its customs tariff and statistical nomenclatures:
 - (i) it shall use all the headings and subheadings of the Harmonized System without addition or modification, together with their related numeric codes;
 - (ii) it shall apply the General Rules for the Interpretation of the Harmonized System and all the Section, Chapter and subheading Notes, and shall not modify the scope of the Sections, Chapters, headings or subheadings of the Harmonized System; and
 - (iii) it shall follow the numeric sequence of the Harmonized System;
 - (b) Each Contracting Party shall also make publicly available its import and export trade statistics in conformity with the six-digit codes of the Harmonized System, or, on the initiative of the Contracting Party, beyond that level, to the extent that publication is not precluded for exceptional reasons such commercial confidentiality or national security;
 - (c) Nothing in this Article shall require a Contracting Party to use the subheadings of the Harmonized System in its customs tariff nomenclature provided that it meets the obligations at (a) (i), (a) (ii) and (a) (iii) above in a combined tariff/statistical nomenclature.
2. In complying with the undertaking at paragraph 1(a) of this Article, each Contracting Party may make such textual adaptations as may be necessary to give effect to the Harmonized System in its domestic law.
3. Nothing in this Article shall prevent a Contracting Party from establishing, in its Customs tariff or statistical nomenclatures, subdivisions classifying goods beyond the level of the Harmonized systems, provided that any such sub-division is added and coded at a level beyond that of the six-digit numeric code set out in the Annex to this Convention.

Article 4

Partial application by developing countries

1. Any developing country Contracting Party may delay its application of some or all of the subheadings of the Harmonized System for such period as may be necessary, having regard to its pattern of international trade or its administrative resources.
2. A developing country Contracting Party which elects to apply the Harmonized System partially under the provision of this Article agrees to make its best efforts towards the application of the full six-digit Harmonized System within five years of the date on which this Convention enters into force in respect of it or within such further period as it may consider necessary having regard to the provisions of paragraph 1 of this Article.
3. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article shall apply all or none of the two-dash subheadings of any one-dash subheading or all or none of the one-dash subheadings of any one heading. In such cases of partial application, the sixth digit or the fifth and sixth digits of that part of the Harmonized System code not applied shall be replaced by “0” or “00” respectively.
4. A developing country which elects to apply the Harmonized System partially under the provisions of this Article shall on becoming a Contracting Party notify the Secretary General of those subheadings which it will not apply on the date when this Convention enters into force in respect of it and shall also notify the Secretary General of those subheadings which it applies thereafter.
5. Any developing country which elects to apply the Harmonized System partially under the provisions of this Article may on becoming a Contracting Party notify the Secretary General that it formally undertakes to apply the full six-digit Harmonized System within three years of the date when this Convention enters into force in respect of it.
6. Any developing country Contracting Party which partially applies the Harmonized System under the provisions of this Article shall be relieved from its obligations under Article 3 in relation to the subheadings not applied.

Article 5

Technical assistance for developing countries

Developed country Contracting Parties shall furnish to developing countries that so request,

Technical assistance on mutually agreed terms in respect of *inter alia*, training of personnel, transposing their existing nomenclatures to the Harmonized System and advice on applying the provisions of this Convention.

Article 6

Harmonized System Committee

1. There shall be established under this Convention a Committee to be known as the Harmonized System Committee, composed of representatives from each of the Contracting Parties.
2. It shall normally meet at least twice each year.
3. Its meeting shall be convened by the Secretary General and, unless the Contracting Parties otherwise decide, shall be held at the Headquarters of the Council.
4. In the Harmonized System Committee each Contracting Party shall have the right to one vote; nevertheless, for the purposes of this convention and without prejudice to any future Convention, where a Customs or Economic Union as well as one or more of its Member States are Contracting Parties such Contracting Parties shall together exercise only one vote. Similarly, where all the Member States of a Customs or Economic Union which is eligible to become a Contracting party under the provisions of Article II (b) become Contracting Parties, they shall together exercise only one vote.
5. The Harmonized System Committee shall elect its own chairman and one or more Vice-Chairmen.
6. It shall draw up its own Rules of Procedure by decision taken by not less than two-thirds of the votes attributed to its members. The Rules of Procedures so drawn up shall be approved by the Council.
7. It shall invite such intergovernmental or other international organizations as it may consider appropriate to participate as observers in its work.
8. It shall set up Sub-Committees or Working Parties as needed, having regard, in particular, to the provisions of paragraph 1(a) of Article 7, and it shall determine the membership, voting rights and Rules of Procedure for such Sub-Committees or Working Parties.

Article 7

Functions of the Committee

1. The Harmonized System Committee, having regard to the provisions of Article 8, shall have the following functions:
 - (a) to propose such amendments to this Convention as may be considered desirable, having regard, in particular, to the needs of users and to changes in technology or in patterns of international trade;
 - (b) to prepare Explanatory Notes, Classification Opinions or other advice as guides to the interpretation of the Harmonized Systems;
 - (c) to prepare recommendations to secure uniformity in the interpretation and application of the Harmonized System;
 - (d) to collate and circulate information concerning the application of the Harmonized System;

- (e) on its own initiate or on request to furnish information or guidance on any matters concerning the classification of goods in the Harmonized System to Contracting Parties, to members of the Council and to such intergovernmental or other international organization as the Committee may consider appropriate;
 - (f) to present Reports to each Session of the Council concerning its activities, including proposed amendments, Explanatory Notes, Classification Opinions and other advice;
 - (g) to exercise such other powers and functions in relation to the Harmonized System as the Council or the Contracting Parties may deem necessary.
2. Administrative decisions of the Harmonized System Committee having budgetary implications shall be subject to approval by the Council.

Article 8

Role of the Council

1. The Council shall examine proposals for amendment of this Convention, prepared by the Harmonized System Committee, and recommend them to the Contracting Parties under the procedure of Article 16 unless any Council Member which is a Contracting Party to this Convention request that the proposals or any part thereof be referred to the Committee for re-examination.
2. The Explanatory Notes, Classification Opinions, other advice on the interpretation of the Harmonized System and recommendations to secure uniformity in the interpretation and application of the Harmonized System, prepared during a session of the Harmonized System Committee under the provisions of paragraph 1 of Article 7, shall be deemed to be approved by the Council if, not later than the end of the second month following the month during which that session was closed, no Contracting Party to this Convention has notified the Secretary General that it requests that such matters be referred to the Council.
3. Where a matter is referred to the Council under the provisions of paragraph 2 of this Article, the Council shall approve such Explanatory Notes, Classification Opinions, other advice or recommendations, unless any Council Member which is a Contracting Party to this Convention request that they be referred in whole or part to the Committee for re-examination.

Article 9

Rate of Customs duty

The Contracting Parties do not assume by this Convention any obligation in relation to rates of Customs duty.

Article 10

Settlement of disputes

1. Any dispute between Contracting Parties concerning the interpretation or application of this Convention shall, so far as possible, be settled by negotiation between them.

2. Any dispute which is not so settled shall be referred by the Parties to the dispute to the Harmonized System Committee which shall thereupon consider the dispute and make recommendations for its settlement.
3. If the Harmonized System Committee is unable to settle the dispute, it shall refer the matter to the Council which shall make recommendations in conformity with Article III (e) of the Convention establishing the Council.
4. The Parties to the dispute may agree in advance to accept the recommendations of the Committee or the Council as binding.

Article 11

Eligibility to become a Contracting Party

The following are eligible to become Contracting Parties to this Convention:

- (a) Member States of the Council;
- (b) Customs or Economic Unions to which competence has been transferred to enter treaties in respect of some or all of the matters governed by this Convention; and
- (c) Any other State to which an invitation to that effect has been addressed by the Secretary General at the direction of the Council.

Article 12

Procedure for becoming a Contracting Party

1. Any eligible State or Customs or Economic Union may become a Contracting Party to this Convention:
 - (a) by signing it without reservation of ratification;
 - (b) by depositing an instrument of ratification after having signed the Convention subject to ratification; or
 - (c) by acceding to it after the Convention has ceased to be open for signature.
2. This Convention shall be open for signature until 31 December 1986 at the Headquarters of the Council in Brussels by the States and Customs or Economic Union referred to in Article 11. Thereafter, it shall be open for their accession.
3. The instruments of ratification or accession shall be deposited with the Secretary General.

Article 13

Entry into force

1. This Convention shall enter into force on the first of January which falls at least months but not more than twenty-four months after a minimum of seventeen States or Customs or Economic Unions referred to in Article 11 above have signed it without reservation of

ratification or have deposited their instruments of ratification or accession, but not before 1 January 1987.

2. For any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention after the minimum number specified in paragraph 1 of this Article is reached, this Convention shall enter into force on the first of January which falls at least twelve months but not more than twenty-four months after it has signed the Convention without reservation of ratification or has deposited its instrument of ratification or accession, unless it specified an earlier date. However, the date of entry into force under the provisions of this paragraph shall not be earlier than the date of entry into force provided for in paragraph 1 of this Article.

Article 14

Application by dependent territories

1. Any State may, at the time of becoming a Contracting Party to this Convention, or at any time thereafter, declare by notification given to the Secretary General that the Convention shall extend to all or any of the territories for whose international relations it is responsible, named in its notification. Such notification shall take effect on the first of January, which falls at least twelve months but not more than twenty-four months after the date of the receipt thereof by the Secretary General, unless an earlier date is specified in the notification. However, this Convention shall not apply to such territories before it has entered into force for the State concerned.
2. This Convention shall cease to have effect for named territory on the date when the Contracting Party ceases to be responsible for the international relations of that territory or on such earlier date as may be notified to the Secretary General under the procedure of Article 15.

Article 15

Denunciation

This Convention is of unlimited duration. Nevertheless any Contracting Party may denounce it and such denunciation shall take effect one year after the receipt of the instrument of denunciation by the Secretary, unless a later date is specified therein.

Article 16

Amendment procedure

1. The Council may recommend amendments to this Convention to the Contracting Parties.
2. Any Contracting Party may notify the Secretary General of an objection to a commended amendment and may subsequently withdraw such objection within the period specified in paragraph 3 of this Article.

3. Any recommended amendment shall be deemed to be accepted six months after the date of its notification by the Secretary General provided that there is no objection outstanding at the end of this period.
4. Accepted amendments shall enter into force for all Contracting Parties on one of the following dates:-
 - (a) where the recommended amendment is notified before 1 April, the date shall be first of January of the second year following the date of such notification.
 - (b) Where the recommended amendment is notified on or after 1 April, the date shall be the first of January of the third year following the date of such notification.
5. The statistical nomenclatures of each Contracting Party and its Customs tariff nomenclature or, in the case provided for under paragraph 1 © of Article 3, its combined tariff/statistical nomenclature, shall be brought into conformity with the amended Harmonized System on the date specified in paragraph 4 of this Article.
6. Any State of Customs or Economic Union signing without reservation of ratification, ratifying or acceding this Convention shall be deemed to have accepted any amendments thereto which, at the date when it becomes a Contracting Party, have entered into force or have been accepted under the provisions of paragraph 3 of this Article.

Article 17

Rights of Contracting Parties in respect of the Harmonized System

On any matter affecting the Harmonized System, paragraph 4 of Article 6, Article 8 and paragraph 2 of Article 6, Article 8 and paragraph 2 of Article 16 shall confer rights on a Contracting Party:

- (a) in respect of all parts of the Harmonized System which applies under the provisions of this Convention; or
- (b) until the date when this Convention enters into force in respect of it in accordance with the provisions of Article 13, in respect of all parts of the Harmonized System which it is obligated to apply at that date under the provisions of this Convention; or
- (c) in respect of all parts of the Harmonized System, provided that it has formally undertaken to apply the full six-digit Harmonized System within the period of three years referred to in paragraph 5 of Article 4 and until the expiration of that period.

Article 18

Reservations

No reservations to this Convention shall be permitted.

Article 19

Notifications by the Secretary General

The Secretary General shall notify Contracting Parties, other signatory States, Member States of the Council which are not Contracting Parties to this Convention, and the Secretary General of the United Nations, of the following;

- (a) Notifications under Articles 4;
- (b) Signatures, ratification's and accessions as referred to in Article 12;
- (c) The date on which the Convention shall enter into force in accordance with Article 13;
- (d) Notifications under Article 14;
- (e) Denunciations under Article 15;
- (f) Amendments to the Convention recommended under Article 16;
- (g) Objections in respect of recommended amendments under Article 16, and, where appropriate, their withdrawal; and
- (h) Amendments accepted under Article 16, and the date of their entry into force.

Article 20

Registration with the United Nations

This Convention shall be registered with the United Nations in accordance with the provisions of Article 102 of the Charter of the United Nations at the request of the Secretary General of the Council.

In witness thereof the undersigned, being duly authorised thereto, have signed this Convention.

Done at Brussels on the 14th day of June 1983 in the English and French languages, both texts being equally authentic, in a single original which shall be deposited with the Secretary General of the Council who shall transmit certified copies thereof to all the States and Customs or Economic Unions referred to in Article 11.

**PROTOCOL OF AMENDMENT TO THE INTERNATIONAL CONVENTION OF
THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM**

(done at Brussels on 24 June 1986)

The Contracting Parties to the Convention established a Customs Co-operation Council (now called World Customs Organisation) signed in Brussels on 1 December 1950 and the European Economic Community.

Considering that it is desirable to bring the International Convention on the Harmonized Commodity Description and Coding System (done at Brussels on 14 June 1983) into force on 1 January 1988.

Considering that, unless Article 13 of the said Convention is amended, the entry into force of the Convention on that date will remain uncertain.

Article 1

Paragraph 1 of Article 13 of the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983 (hereinafter referred to as “the Convention”) shall be replaced by the following text:

“1. This Convention shall enter into force on the earliest first of January which falls at least three months after a minimum of seventeen State or Customs or Economic unions referred to in Article 11 above have signed it without reservation of ratification or have deposited their instruments of ratification or accession, but not before 1 January 1988.”

Article 2

- A. The present Protocol shall enter into force simultaneously with the Convention provided that a minimum of seventeen States or Customs or Economic Unions referred to in Article 11 of the Convention have deposited their instruments of acceptance of the Protocol with the Secretary General of the Customs Co-operation Council (WCO). However, no State or Customs or Economic Union may deposit its instrument of acceptance of the present Protocol unless it has previously signed or signs at the same time the Convention without reservation of ratification or has previously deposited or deposits at the same time its ratification of, or of accession to, the Convention.
- B. Any State or Customs or Economic Union becoming a Contracting Party to the Convention after the entry into force of the present Protocol under paragraph A above shall be a Contracting Party to the Convention as amended by the Protocol.

RECOMMENDATIONS CONCERNING THE AMENDMENT OF THE HARMONISED SYSTEM

The Annex to the International Convention on the Harmonized Commodity Description and Coding System, concluded in Brussels on 14 June 1983, has been amended, under the terms of Article 16 of that Convention, by the following recommendations :

Recommendation dated 5 July 1989.

This recommendation entered into force on 1 January, 1992.

Recommendation dated 6 July 1993.

This recommendation entered into force on 1 January, 1996.

Recommendation dated 25 June 1999.

This recommendation entered into force on 1 January, 2002.

Recommendation dated 26 June 2004.

This recommendation entered into force on 1 January, 2007.

Recommendation dated 25 June 2005.

This recommendation entered into force on 1 January, 2008.

Recommendation dated 26 June 2009.

This recommendation entered into force on 1 January, 2012.

Recommendation dated 27 June 2014 and 11 June 2015

These recommendations entered into force on 1 January, 2017.

Recommendation dated 28 June 2019

These recommendations entered into force on 1 January, 2022.

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4. Daily produce; bird' eggs; natural honey; edible products of animals origin, not elsewhere specified or included.
5. Products of animal origin, not elsewhere specified or included.

SECTION II

VEGETABLE PRODUCTS

Section Notes

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of citrus fruit or melons.
9. Coffee, tea, mate and spices.
10. Cereals.
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
13. Lac; gums, resins and other vegetable saps and extracts.

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

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16. Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects.
17. Sugars and sugar confectionery.
18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour, starch or milk; pastrycooks' products.
20. Preparations of vegetables, fruit nuts or other parts of plants.
21. Miscellaneous edible preparations.
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- 31. Fertilisers.
- 32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
- 33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
- 34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
- 35. Albuminoidal substances; modified starches; glues; enzymes.
- 36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.

Section Note

- 37. Photographic or cinematographic goods.
- 38. Miscellaneous chemical products.

SECTION VII
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- 39. Plastics and articles thereof.
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SECTION X

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

SECTION XI

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- 50. Silk.
- 51. Wool, fine or coarse animals hair; horsehair yarn and woven fabric.
- 52. Cotton.

- 53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
- 54. Man-made filaments; strip and the like of man-made textile materials.
- 55. Man-made staple fibres.
- 56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
- 57. Carpets and other textile floor coverings.
- 58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
- 59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.

Section Note

- 60. Knitted or crocheted fabrics.
- 61. Articles of apparel and clothing accessories, knitted or crocheted.
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- 64. Footwear, gaiters and the like; parts of such articles.
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- 70. Glass and glassware.

SECTION XIV

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

Section Note

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

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

- 72. Iron and steel.
- 73. Articles of iron or steel.
- 74. Copper and articles thereof.
- 75. Nickel and articles thereof.
- 76. Aluminum and articles thereof.
- 77. (Reserved for possible future use in the Harmonized System)
- 78. Lead and articles thereof.
- 79. Zinc and articles thereof.
- 80. Tin and articles thereof.
- 81. Other base metals; cermets; articles thereof.
- 82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83. Miscellaneous articles of base metal.

SECTION XVI

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

Section Note

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

SECTION XVII

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

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

SECTION XVIII

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

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

SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Section Note

93. Arms and ammunition; parts and accessories thereof.

SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES

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

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

97. Works of art, collectors' pieces and antiques.

SECTION XXII
ADDITIONAL ZAMBIAN SPECIAL TRANSACTIONS TARIFF

98. *(Reserved for special uses by Contracting Parties)*
99. Goods for special uses; goods subject to certain conditions or limitation.

SECOND SCHEDULE

(Section 76)
EXCISE TARIFF

THIRD SCHEDULE

(Section 72 & 76)

PART I: SPECIFIC DUTY RATES FOR MOTOR VEHICLES.
PART II: SPECIFIC DUTY RATES FOR MOTOR CYCLES

FOURTH SCHEDULE

(Section 77)
SURTAX TARIFF
ON MOTOR VEHICLE EMISSIONS

EIGHTH SCHEDULE
(Section 76B)
SERVICE EXCISE TARIFF

NINTH SCHEDULE
(Section 72A)
EXPORT TARIFF

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

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

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

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

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

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

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

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference 3(a), shall be classified as if they consisted of the material

or component which gives them their essential character, insofar as this criterion is applicable.

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

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

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

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

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

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

ADDITIONAL ZAMBIAN RULES

1. The term in 'In bulk', where it appears in the nomenclature, means:
 - (a) Loose without packing, in quantities of not less than five kilograms in weight or five litres in measure; or
 - (b) That the net contents of any immediate container of goods weight not less than five kilogrammes or measure not less than five litres.
2.
 - (a) Rates of duty shown as a percentage, denoted by the symbol % are to be calculated as
a percentage of the Value For Duty Purpose.
 - (b) Where the alternative rates of duty are specified, the rate which yields the greater amount of duty shall apply.
3. For the purpose of the interpretation and application of the tariff, reference shall be made to the "Explanatory Notes (EN) of the Harmonised Commodity Description and Coding System" as published and amended by the World Customs Organisation Council.
4. A provision for parts of an article covers products solely or principally used as a part for the article but a provision for "parts" or "part and accessories" shall not prevail over a specific provision for a part or accessory.

ABBREVIATIONS AND SYMBOLS

| | | | |
|-----------------------|--|----------------------|--------------------|
| AC | Alternating current | kVar | Kilovolt-ampere(s) |
| – reactive | | | |
| ASTM | American Society for Testing Materials | kW | kilowatt(s) |
| °C | degree(s) | L | litre(s) |
| cc | cubic centimeter(s) | m | -meta- |
| cg | centigram(s) | m² | square meter(s) |
| cm² | square centimeter(s) | mm | millimeter(s) |
| cm³ | cubic centimeter(s) | mN | millinewton |
| g | gram(s) | No. | Number |
| Hz | hertz | o- | ortho- |
| IR | infra-red | p- | para- |
| kcal | kilocalorie(s) | t | tonne(s) |
| kg | Kilogram (s) | UV | untral-violet |
| kfg | kilogram force | V | volts(s) |
| kN | kilonewton(s) | vol. | volume |
| kPa | kilopascal(s) | W | watt(s) |
| kV | kilovolt(s) | % | percent |
| kVA | kilovolt-ampere(s) | x° | x degree(s) |

Examples

1500 g/m² means one thousand five hundred grams per square meter

15°C means fifteen degrees celsius

FIRST SCHEDULE
(Section 72)
CUSTOMS TARIFF

Section I
LIVE ANIMAL; ANIMAL PRODUCTS

Notes

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

Chapter 1
Live animals

Notes

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

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|--------------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 01.01 | Live horses, asses, mules and hinnies | | | | | |
| | - Horses: | | | | | |
| 0101.21.00 | -- Pure-bred breeding animals | No | 5% | - | E | |
| 0101.29.00 | -- Other | No | 5% | - | E | |
| 0101.30.00 | - Asses | No | 5% | - | E | |
| 0101.90.00 | - Other | No | 5% | - | E | |
| 01.02 | Live bovine animals | | | | | |
| | - Cattle: | | | | | |
| | -- Pure-bred breeding animals: | | | | | |
| 0102.21.10 | --- Bulls | No | free | - | E | |
| 0102.21.20 | --- Cows and Calves | No | free | - | E | |
| | -- Other: | | | | | |
| 0102.29.10 | --- Bulls | No | 5% | - | E | |
| 0102.29.20 | --- Cows and Calves | No | 5% | - | E | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| | - Buffalo: | | | | | |
| | -- Pure-bred breeding animals: | | | | | |
| 0102.31.10 | --- Bulls | No | 5% | - | E | |
| 0102.31.20 | --- Cows and Calves | No | 5% | - | E | |
| | - Other: | | | | | |
| 0102.90.10 | --- For slaughter | No | 15% | - | E | |
| 0102.90.90 | -- Other | No | 5% | - | E | |
| 01.03 | Live swine. | | | | | |
| 0103.10.00 | - Pure-bred breeding animals | No | 5% | - | E | |
| | - Other: | | | | | |
| | -- Weighing less than 50Kg: | | | | | |
| 0103.91.10 | --- For slaughter | No | 15% | - | E | |
| 0103.91.90 | --- Other | No | 5% | - | E | |
| | -- Weighing 50Kg or more: | | | | | |
| 0103.92.10 | --- For slaughter | No | 15% | - | E | |
| 0103.92.90 | --- Other | No | 5% | - | E | |
| 01.04 | Live sheep and goats. | | | | | |
| | - Sheep: | | | | | |
| 0104.10.10 | --- For slaughter | No | 15% | - | E | |
| | --- Other: | | | | | |
| 0104.10.21 | ---- Ewes and lambs | No | 5% | - | E | |
| 0104.10.22 | ---- Rams | No | 5% | - | E | |
| | - Goats: | | | | | |
| 0104.20.10 | --- For slaughter | No | 15% | - | E | |
| 0104.20.20 | --- Other | No | 5% | - | E | |
| 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 185g: | | | | | |
| | -- Fowls of the species <i>Gallus domesticus</i> | | | | | |
| 0105.11.10 | --- For breeding | No | free | - | E | |
| 0105.11.90 | --- Other | No | 5% | - | E | |
| 0105.12.00 | -- Turkeys | No | 5% | - | E | |
| 0105.13.00 | -- Ducks | No | 5% | - | E | |
| 0105.14.00 | -- Geese | No | 5% | - | E | |
| 0105.15.00 | -- Guinea fowls | No | 5% | - | E | |
| | - Other: | | | | | |

| | | | | | | |
|--------------|---|-----|------|---|---|----------------|
| | -- Fowls of the species <i>Gallus domesticus</i> | | | | | |
| 0105.94.10 | --- For breeding | No | free | - | E | |
| 0105.94.90 | --- Other | No | 5% | - | E | |
| 0105.99.00 | -- Other | No | 5% | - | S | |
| 01.06 | Other live animals | | | | | |
| | - Mammals: | | | | | |
| 0106.11.00 | -- Primates | No | 5% | - | S | |
| 0106.12.00 | -- Whales, dolphins and porpoises (mammals of the order Cetacea); | No | 5% | - | S | |
| 0106.13.00 | -- Camels and other camelids (Camelidae) | No | 5% | - | S | |
| 0106.14.00 | -- Rabbits and hares | No | 5% | - | S | |
| 0106.19.00 | -- Other | No | 5% | - | S | |
| 0106.20.00 | - Reptiles (including snakes and | No | 5% | - | S | |
| | - Birds: | | | | | |
| 0106.31.00 | -- Birds of Prey | No | 5% | - | S | |
| 0106.32.00 | -- Psittaciformes (including parrots parakeets, macaws and cockatoos) | No. | 5% | - | S | |
| 0106.33.00 | -- Ostriches; emus (<i>Dromaius novaehollandiae</i>) | No | 5% | - | S | |
| 0106.39.00 | -- Other | No. | 5% | - | S | |
| | - Insects: | | | | | |
| 0106.41.00 | -- Bees | No. | 5% | - | S | |
| | -- Other | | | | | |
| 0106.49.10 | -- Biological Control Agents used in agriculture | No | free | - | S | Act 45 of 2022 |
| 0106.49.90 | -- Other | No. | 5% | - | S | Act 45 of 2022 |
| 0106.90.00 | - Other | No. | 5% | - | S | |

Chapter 2

Meat and edible meat offal

Notes

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Edible, non-living insects (heading 04.10);
 - (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - (d) Animal fat, other than products of heading 02.09 (Chapter 15).

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 02.01 | Meat of bovine animals, fresh or chilled. | | | | | |
| 0201.10.00 | - Carcasses and half-carcasses | Kg | 40% | - | E | |
| 0201.20.00 | - Other cuts with bone in: | Kg | 40% | - | E | |
| 0201.30.00 | - Boneless: | Kg | 40% | - | E | |
| 02.02 | Meat of bovine animals, frozen. | | | | | |
| 0202.10.00 | - Carcasses and half-carcasses | Kg | 40% | - | E | |
| 0202.20.00 | - Other cuts with bone in | Kg | 40% | - | E | |
| 0202.30.00 | - Boneless | Kg | 40% | - | E | |
| 02.03 | Meat of swine, fresh, chilled or frozen | | | | | |
| | - Fresh or chilled: | | | | | |
| 0203.11.00 | -- Carcasses and half-carcasses | Kg | 40% | - | E | |
| 0203.12.00 | -- Hams, shoulders and cuts thereof, with bone in | Kg | 40% | - | E | |
| 0203.19.00 | -- Other | Kg | 40% | - | E | |
| | - Frozen: | | | | | |
| 0203.21.00 | -- Carcasses and half-carcasses | Kg | 40% | - | E | |
| 0203.22.00 | -- Hams, shoulders and cuts thereof, with bone in | Kg | 40% | - | E | |
| 0203.29.00 | -- Other | Kg | 40% | - | E | |
| 02.04 | Meat of sheep or goats, fresh, chilled or frozen. | | | | | |
| 0204.10.00 | - Carcasses and half-carcasses of lamb, fresh or chilled | Kg | 25% | - | E | |
| | - Other meat of sheep, fresh or chilled: | | | | | |
| 0204.21.00 | -- Carcasses and half-carcasses | Kg | 25% | - | E | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 0204.22.00 | -- Other cuts with bone in | Kg | 25% | - | E | |
| 0204.23.00 | -- Boneless | Kg | 25% | - | E | |
| 0204.30.00 | - Carcasses and half-carcasses of lamb, frozen | Kg | 25% | - | E | |
| | - Other meat of sheep, frozen: | | | | | |
| 0204.41.00 | -- Carcasses and half-carcasses | Kg | 25% | - | E | |
| 0204.43.00 | -- Boneless | Kg | 25% | - | E | |
| 0204.50.00 | - Meat of goats | Kg | 25% | - | E | |
| 02.05 | | | | | | |
| 0205.00.00 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen. | Kg | 25% | - | E | |
| 02.06 | Edible offal of bovine animals, swine. Sheep, goats, horses, asses, mule or hinnies, fresh, chilled or frozen. | | | | | |
| 0206.10.00 | - Of bovine animals, fresh or chilled | Kg | 40% | - | E | |
| | - Of bovine animals, frozen: | | | | | |
| 0206.21.00 | -- Tongues | Kg | 40% | - | E | |
| 0206.22.00 | -- Livers | Kg | 40% | - | E | |
| 0206.29.00 | -- Other | Kg | 40% | - | E | |
| 0206.30.00 | - Of swine, fresh or chilled | Kg | 40% | - | E | |
| | - Of swine, frozen: | | | | | |
| 0206.41.00 | -- Livers | Kg | 40% | - | E | |
| 0206.49.00 | -- Other | Kg | 40% | - | E | |
| | - Other, fresh or chilled: | | | | | |
| 0206.80.10 | --- Of sheep or goats | Kg | 25% | - | E | |
| 0206.80.90 | --- Other | Kg | 25% | - | E | |
| | - Other, frozen: | | | | | |
| 0206.90.10 | --- Of sheep or goats | Kg | 25% | - | E | |
| 0206.90.90 | --- Other | Kg | 25% | - | E | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|--------------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 02.07 | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen | | | | | |
| | - Of fowls of the species <i>Gallus domesticus</i> : | | | | | |
| 0207.11.00 | -- Not cut in pieces fresh or chilled | Kg | 40% | - | E | |
| 0207.12.00 | -- Not cut in piece, frozen | Kg | 40% | - | E | |
| 0207.13.00 | -- Cuts and offal, fresh or chilled | Kg | 40% | - | E | |
| 0207.14.00 | -- Cuts and offal, frozen. | Kg | 40% | - | E | |
| | - Of turkeys: | | | | | |
| 0207.24.00 | -- Not cut in pieces, fresh, or chilled | Kg | 25% | - | E | |
| 0207.25.00 | -- Not cut in pieces, frozen | Kg | 25% | - | E | |
| 0207.26.00 | -- Cuts and offal, fresh or chilled | Kg | 25% | - | E | |
| 0207.27.00 | -- Cuts and offal, frozen | Kg | 25% | - | E | |
| | - Of ducks: | | | | | |
| 0207.41.00 | -- Not cut in pieces, fresh or chilled | Kg | 25% | - | E | |
| 20742 | -- Not cut in pieces, frozen | Kg | 25% | - | E | |
| 0207.43.00 | -- Fatty livers, fresh or chilled | Kg | 25% | - | E | |
| 0207.44.00 | -- Other, fresh or chilled | Kg | 25% | - | E | |
| 0207.45.00 | -- Other, frozen. | Kg | 25% | - | E | |
| | - Of geese: | | | | | |
| 0207.51.00 | -- Not cut in pieces, fresh or chilled | Kg | 25% | - | E | |
| 0207.52.00 | -- Not cut in pieces, frozen | Kg | 25% | - | E | |
| 0207.53.00 | -- Fatty livers, fresh or chilled | Kg | 25% | - | E | |
| 0207.54.00 | -- Other, fresh or chilled | Kg | 25% | - | E | |
| 0207.55.00 | -- Other, frozen. | Kg | 25% | - | E | |
| 0207.60.00 | - Of guinea fowls | Kg | 25% | - | E | |
| 02.08 | Other meat and edible meat offal, fresh, chilled or frozen. | | | | | |
| 0208.10.00 | - Of rabbits or hares | Kg | 25% | - | S | |
| 0208.30.00 | - Of primates | Kg | 25% | - | S | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|--------------------------|-----------------------|-------------------------|-----------------|----------------|
| 0208.40.00 | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | Kg | 25% | - | S | |
| 0208.50.00 | - Of reptiles (including snakes and turtles) | Kg | 25% | - | S | |
| 0208.60.00 | - Of camels and other camelids (<i>Camelidae</i>) | Kg | 25% | - | S | |
| 0208.90.00 | - Other | Kg | 25% | - | S | |
| 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 | Kg | 25% | | S | |
| 0209.90.00 | -Other | Kg | 25% | | S | |
| 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 | Kg | 40% | - | S | |
| 0210.12.00 | -- Bellies (streaky) and cuts thereof | Kg | 40% | - | S | |
| 0210.19.00 | -- Other | Kg | 40% | - | S | |
| 0210.20.00 | - Meat of bovine animals | Kg | 40% | - | S | |
| | - Other, including edible flours and meals of meat or meat offals: | | | | | |
| 0210.91.00 | -- Of primates | Kg | 25% | - | S | |
| 0210.92.00 | -- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | Kg | 25% | - | S | |
| 0210.93.00 | -- Of reptiles (including snakes and turtles) | Kg | 25% | - | S | |
| 0210.99.00 | -- Other | Kg | 25% | - | S | |

*Edible offal of horses, asses, mules or hinnies, fresh, chilled or frozen are VAT standard rated

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.

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

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|-------------------------|-----------------------|------------------------|-------------|---------|
| 03.01 | Live fish. | | | | | |
| | - Ornamental fish: | | | | | |
| 0301.11.00 | -- Freshwater | Kg | 40% | - | S | |
| 0301.19.00 | -- Other | Kg | 40% | - | S | |
| | - Other live fish: | | | | | |
| 0301.91.00 | -- Trout (<i>salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | Kg | 40% | - | E | |
| 0301.92.00 | -- Eels (<i>Anguilla</i> spp.) | Kg | 40% | - | E | |
| 0301.93.00 | --Carp(<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , | Kg | 40% | - | E | |
| 0301.94.00 | -- Atlantic and Bluefin Tunas (<i>Thunnusthynnus</i>) | Kg | 40% | - | E | |
| 0301.95.00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | Kg | 40% | - | E | |
| 0301.99.00 | - - Other | Kg | 40% | - | E | |
| 03.02 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04. | | | | | |
| | - Salmonidae, excluding edible fish offal of subheadings 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>) | Kg | 40% | - | E | |

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|------------|--|----|-----|---|---|--|
| 0302.13.00 | -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>). | Kg | 40% | - | E | |
| 0302.14.00 | -- Atlantic Salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | Kg | 40% | - | E | |
| 0302.19.00 | -- Other | Kg | 40% | - | E | |
| | - 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 subheadings 0302.91 to 0302.99: | | | | | |
| 0302.21.00 | --Halibut(<i>Reinhardtius hippoglossides</i> , <i>Hippoglossus hippoglossus</i> <i>Hippoglossus stenolepis</i>) | Kg | 40% | - | E | |
| 0302.22.00 | -- Plaice (<i>Pleuronectes platessa</i>) | Kg | 40% | - | E | |
| 0302.23.00 | -- Sole (<i>Solea spp</i>) | Kg | 40% | - | E | |
| 0302.24.00 | -- Turbots (<i>Psetta maxima</i>) | Kg | 40% | - | E | |
| 0302.29.00 | -- Other | Kg | 40% | - | E | |
| | - Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 : | | | | | |
| 0302.31.00 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | Kg | 40% | - | E | |
| 0302.32.00 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | Kg | 40% | - | E | |
| 0302.33.00 | -- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>) | Kg | 40% | - | E | |
| 0302.34.00 | -- Bigeye tunas (<i>Thunnus obesus</i>) | Kg | 40% | - | E | |
| 0302.35.00 | -- Atlantic and Pacific Bluefin tunas (<i>Thunnus thynnus</i>) | Kg | 40% | - | E | |
| 0302.36.00 | --Southern Bluefin tunas(<i>Thunnus maccoyii</i>) | Kg | 40% | - | E | |
| 0302.39.00 | -- Other | Kg | 40% | - | E | |
| | -Herrings (<i>Clepea harengus</i> , <i>ClupeaPallasii</i>), anchovies (<i>Engraulis spp.</i>)Sardines (<i>Sardina pilchardus</i> , <i>Sardinops pp.</i>),sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber Australasicus</i> , <i>Scomber japonicas</i>), Indian mackerel (<i>Rastrellige spp.</i>), seerfishes (<i>Scomberomorus</i> , <i>spp.</i>), Jack and horse mackerel (<i>Trachurus spp.</i>), Jacks, crevalles (<i>Caranx spp.</i>) cobia(<i>Rachycentron canadum</i>) silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), Swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), 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>) | Kg | 40% | - | E | |
| 0302.42.00 | -- Anchovies (<i>Engraulis spp.</i>) | Kg | 40% | - | E | |

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| 0302.43.00 | --Sardines(<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), <i>sardinella</i> (<i>Sardinella spp.</i>), brisling or sprats(<i>Sprattus sprattus</i>) | Kg | 40% | - | E | |
| 0302.44.00 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber</i> | Kg | 40% | - | E | |
| 0302.45.00 | -- Jack and horse mackerel | Kg | 40% | - | E | |
| 0302.46.00 | -- Cobia (<i>Rachycentron canadum</i>) | Kg | 40% | - | E | |
| 0302.47.00 | -- Swordfish (<i>Xiphias gladius</i>) | Kg | 40% | - | E | |
| 0302.49.00 | --Other | Kg | 40% | - | E | |
| | Fish of 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 (<i>Gadus morhua</i> <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | Kg | 40% | - | E | |
| 0302.52.00 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | Kg | 40% | - | E | |
| 0302.53.00 | - - Coalfish (<i>Pollachius virens</i>) | Kg | 40% | - | E | |
| 0302.54.00 | -- Hake (<i>Merluccius spp.</i> , <i>Urophycis Spp.</i>) | Kg | 40% | - | E | |
| 0302.55.00 | -- Alaska Pollock (<i>Theragra chalcogramma</i>) | Kg | 40% | - | E | |
| 0302.56.00 | -- Blue whittings (<i>Micromesistius Poutassou</i> , <i>Micromesistius australis</i>) | Kg | 40% | - | E | |
| 0302.59.00 | -- Other | Kg | 40% | - | E | |
| | -Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon Idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon Piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile Perch (<i>Lates niloticus</i>) and Snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheading 0302.91 to 0302.99: | | | | | |
| 0302.71.00 | -- Tilapias (<i>Oreochromis spp.</i>) | Kg | 40% | - | E | |
| 0302.72.00 | -- Catfish (<i>Pangasius spp.</i> , <i>Silurus Spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) | Kg | 40% | - | E | |
| 0302.73.00 | --Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon Idellus</i> , <i>hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon Piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Magalobrama spp.</i>) | Kg | 40% | - | E | |
| 0302.74.00 | -- Eels (<i>Anguilla spp.</i>) | Kg | 40% | - | E | |
| 0302.79.00 | -- Other | Kg | 40% | - | E | |
| | - Other fish, excluding edible offal of subheading 0302.91 to 0302.99: | | | | | |
| 0302.81.00 | -- Dogfish and other sharks | Kg | 40% | - | E | |

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|--------------|---|----|-----|---|---|--|
| 0302.82.00 | -- Rays and skates (<i>Rajidae</i>) | Kg | 40% | - | E | |
| 0302.83.00 | -- Tooth fish (<i>Dissostichus spp.</i>) | Kg | 40% | - | E | |
| 0302.84.00 | -- Seabass (<i>Dicentrarchus spp.</i>) | Kg | 40% | - | E | |
| 0302.85.00 | -- Seabream (<i>Sparidae</i>) | Kg | 40% | - | E | |
| 0302.89.00 | -- Other | Kg | 40% | - | E | |
| | - Livers, roes, milt, fis fins, heads, tails, maws and other edible fish offal | | | | | |
| 0302.91.00 | --Livers, roes and milt | Kg | 40% | - | E | |
| 0302.92.00 | --Shark fins | Kg | 40% | - | E | |
| 0302.93.00 | --Other | | | | | |
| 03.03 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04. | | | | | |
| | - Salmonidae, excluding edible offal of subheading 0302.91 to 0302.99: | | | | | |
| 0303.11.00 | --Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>) | Kg | 40% | - | E | |
| 0303.12.00 | -- Other Pacific salmon | Kg | 40% | - | E | |
| | (<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>) | | | | | |
| 0303.13.00 | --Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | Kg | 40% | - | E | |
| 0303.14.00 | -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Onchorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | Kg | 40% | - | E | |
| 0303.19.00 | -- Other | Kg | 40% | - | E | |
| | -Tilapias (<i>Oreochromis spp.</i>), catfish(<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon Piceus</i>), Catla catla, Labeo spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Magalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile Perch (<i>Lates niloticus</i>) and Snakeheads (<i>Channa spp.</i>), excluding edible offal of subheading 0302.91 to 0302.99: | | | | | |
| 0303.23.00 | -- Tilapias (<i>Oreochromis spp.</i>) | Kg | 40% | - | E | |
| 0303.24.00 | -- Catfish (<i>Pangasius spp.</i> , <i>Silurus</i> | Kg | 40% | - | E | |
| | <i>Spp.</i> , <i>Clarias spp.</i> , <i>ictallurus spp.</i>) | Kg | 40% | - | E | |
| 0303.25.00 | -- Carp (<i>Cyprinus spp.</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon Piceus</i> Catla catla, Labeo spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Magalobrama spp.</i>) | | | | | |
| 0303.26.00 | -- Eels (<i>Anguilla spp.</i>) | | | | | |

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|------------|--|----|-----|---|---|--|
| 0303.29.00 | --Other | Kg | 40% | - | E | |
| | -Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible offal of subheading 0302.91 to 0302.99: | Kg | 40% | - | E | |
| 0303.31.00 | --Halibut (<i>Reinhardtius hippoglossides</i> , <i>Hippoglossus hippoglossus</i> <i>Hippoglossus stenolepis</i>) | Kg | 40% | - | E | |
| 0303.32.00 | -- Plaice (<i>Pleuronectes platessa</i>) | Kg | 40% | - | E | |
| 0303.33.00 | -- Sole (<i>Solea spp</i>) | Kg | 40% | - | E | |
| 0303.34.00 | --Turbot(<i>Psetta maxima</i>) | Kg | 40% | - | E | |
| 0303.39.00 | -- Other | Kg | 40% | - | E | |
| | - Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 : | | | | | |
| 0303.41.00 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | Kg | 40% | - | E | |
| 0303.42.00 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | Kg | 40% | - | E | |
| 0303.43.00 | -- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>) | Kg | 40% | - | E | |
| 0303.44.00 | -- Bigeye tunas (<i>Thunnus obesus</i>) | Kg | 40% | - | E | |
| 0303.45.00 | -- Atlantic and Pacific Bluefin tunas (<i>thunnus thynnus</i> , <i>Thunnus orientalis</i>) | Kg | 40% | - | E | |
| 0303.46.00 | -- Southern Bluefin tunas (<i>Thunnus maccoyii</i>) | Kg | 40% | - | E | |
| 0303.49.00 | -- Other | Kg | 40% | - | E | |
| | -Herrings (<i>Clupea harengus</i> , <i>Clupea Pallasii</i>), anchovies(<i>Engraulis spp.</i>), sardines (<i>Sardina Pilchardus</i> , <i>Sardinops spp.</i>), Sardinella (<i>Sardinella spp.</i>)brisling Or sprats (<i>Sprattus sprattus</i>), Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber Japonicas</i>), Indian mackerels (<i>Rastrelliger spp</i>), seerfishes (<i>Scomberomorus spp.</i>) jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>) cobia (<i>Rachycentron canadum</i>), silver pomeirels (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>),Kawakawa (<i>Euthynnus affins</i>) bonilos (<i>Sarda spp</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible offal of subheading 0302.91 to 0302.99: | Kg | 40% | - | E | |
| 0303.51.00 | -Herrings (<i>Clupea harengus Clupea pallasii</i>) | Kg | 40% | - | E | |
| 0303.53.00 | -- Sardines (<i>sardine pillchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>) | Kg | 40% | - | E | |
| 0303.54.00 | -- mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> <i>Scomber japonicus</i>) | Kg | 40% | - | E | |
| 0303.55.00 | -- jack and horse mackerel (<i>Trachurus spp.</i>) | Kg | 40% | - | E | |
| 0303.56.00 | -- Cobia (<i>Rachycentron canadum</i>) | Kg | 40% | - | E | |

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|--------------|---|----|-----|---|---|--|
| 0303.57.00 | -- Swordfish (<i>Xiphias gladius</i>) | Kg | 40% | - | E | |
| 0303.59.00 | --Other | Kg | 40% | - | E | |
| | -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> , excluding edible offal of subheading 0302.91 to 0302.99: | Kg | 40% | - | E | |
| 0303.63.00 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | Kg | 40% | - | E | |
| 0303.64.00 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | Kg | 40% | - | E | |
| 0303.65.00 | -- Coalfish (<i>Pollachius virens</i>) | Kg | 40% | - | E | |
| 0303.66.00 | -- Hake (<i>Merluccius spp.</i>), <i>Urophycis Spp.</i>) | Kg | 40% | - | E | |
| 0303.67.00 | -- Alaska Pollock (<i>Theragra chalcogramma</i>) | Kg | 40% | - | E | |
| 0303.68.00 | -- Blue whittings (<i>Micromesistius Poutassou</i> , <i>Micromesistius australis</i>) | Kg | 40% | - | E | |
| 0303.69.00 | --Other | Kg | 40% | - | E | |
| | - Other fish, excluding edible offal of subheading 0302.91 to 0302.99: | | | | | |
| 0303.81.00 | -- Dogfish and other sharks | Kg | 40% | - | E | |
| 0303.82.00 | --Rays and skates (<i>Rajidae</i>) | Kg | 40% | - | E | |
| 0303.83.00 | -- Toothfish (<i>Dissostichus spp.</i>) | Kg | 40% | - | E | |
| 0303.84.00 | -- Sea bass (<i>Dicentrarchus spp.</i>) | Kg | 40% | - | E | |
| 0303.89.00 | --Other | Kg | 40% | - | E | |
| | - Livers, roes, milt, fis fins, heads, tails, maws and other edible fish offal | | | | | |
| 0303.91.00 | --Livers, roes and milt | Kg | 40% | - | E | |
| 0303.92.00 | --Shark fins | Kg | 40% | - | E | |
| 0303.99.00 | --Other | Kg | 40% | - | E | |
| 03.04 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. | | | | | |
| | - Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius.</i> , <i>spp.</i> , <i>Ctenopharyngodon Idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon Piceus</i>), Catla catla, Labeo spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus</i> <i>hoeveni</i> , <i>Magalobrama spp</i> eels (<i>Anguilla</i> <i>spp.</i>), Nile Perch (<i>Lates niloticus</i>) and Snakeheads (<i>Channa spp.</i>): | | | | | |
| 0304.31.00 | -- Tilapias (<i>Oreochromis spp.</i>) | Kg | 40% | - | E | |
| 0304.32.00 | --Catfish (<i>Pangasius spp.</i> , <i>Silurus Spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) | Kg | 40% | - | E | |
| 0304.33.00 | -- Nile Perch (<i>Lates niloticus</i>) | Kg | 40% | - | E | |
| 0304.39.00 | --Other | Kg | 40% | - | E | |
| | -Fresh or chilled Fillets of other Fish | | | | | |

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| 0304.41.00 | -- Pacific salmon (<i>Oncorhynchus Nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic Salmon (<i>Salmo salar</i>) and Danube Salmon (<i>Hucho hucho</i>) | Kg | 40% | - | E | |
| 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>) | Kg | 40% | - | E | |
| 0304.43.00 | -- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>) | Kg | 40% | - | E | |
| 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> | Kg | 40% | - | E | |
| 0304.45.00 | -- Swordfish (<i>Xiphias gladius</i>) | Kg | 40% | - | E | |
| 0304.46.00 | -- Toothfish (<i>Dissostichus spp.</i>) | Kg | 40% | - | E | |
| 0304.47.00 | -- Dogfish and other sharks | Kg | 40% | - | E | |
| 0304.48.00 | --Rays and skates (<i>Rajidae</i>) | Kg | 40% | - | E | |
| 0304.49.00 | --Other | Kg | 40% | - | E | |
| | - Other, fresh or chilled: | | | | | |
| 0304.51.00 | --Tilapias (<i>Oreochromis spp.</i>), Catfish (<i>Pangasius spp.</i> , <i>Silurus Spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon Idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon Piceus</i>), Catla catla, Labeo spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Magalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile Perch (<i>Lates niloticus</i>) and Snakeheads (<i>Channa spp.</i>) | Kg | 40% | - | E | |
| 0304.52.00 | -- Salmonidae | Kg | 40% | - | E | |
| 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> | Kg | 40%- | - | E | |
| 0304.54.00 | -- Swordfish (<i>Xiphias gladius</i>) | Kg | 40% | - | E | |
| 0304.55.00 | -- Toothfish (<i>Dissostichus spp.</i>) | Kg | 40% | - | E | |
| 0304.56.00 | --Dogfish and other sharks | Kg | 40% | - | E | |
| 0304.57.00 | --Rays and skates (<i>Rajidae</i>) | Kg | 40% | - | E | |
| 0304.59.00 | -- Other | Kg | 40% | - | E | |
| | - Frozen fillets of tilapias(<i>Oreochromis spp.</i> , <i>Silurus spp.</i> , <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp(<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon Idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon Piceus</i>), Catla catla, Labeo spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Magalobrama spp.</i>)eels (<i>Anguilla spp.</i>), Nile Perch (<i>Lates niloticus</i>) and Snakeheads (<i>Channa spp.</i>): | | | | | |

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|------------|---|----|-----|---|---|--|
| 0304.61.00 | -- Tilapias (<i>Oreochromis</i> spp.) | Kg | 40% | - | E | |
| 0304.62.00 | -- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.) | Kg | 40% | - | E | |
| 0304.63.00 | -- Nile Perch (<i>Lates niloticus</i>) | Kg | 40% | - | E | |
| 0304.69.00 | -- Other | Kg | 40% | - | E | |
| | - Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macroruridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> <i>Moridae</i> and <i>Muraenolepididae</i> : | | | | | |
| 0304.71.00 | --Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | Kg | 40% | - | E | |
| 0304.72.00 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | Kg | 40% | - | E | |
| 0304.73.00 | -- Coalfish (<i>Pollachius virens</i>) | Kg | 40% | - | E | |
| 0304.74.00 | -- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.) | Kg | 40% | - | E | |
| 0304.75.00 | -- Alaska Pollock (<i>Theragra chalcogramma</i>) | Kg | 40% | - | E | |
| 0304.79.00 | --Other | Kg | 40% | - | E | |
| | - Frozen fillets of other fish: | | | | | |
| 0304.81.00 | -- 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>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | Kg | 40% | - | E | |
| 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>) | Kg | 40% | - | E | |
| 0304.83.00 | --Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>) | Kg | 40% | - | E | |
| 0304.84.00 | -- Swordfish (<i>Xiphias gladius</i>) | Kg | 40% | - | E | |
| 0304.85.00 | -- Toothfish (<i>Dissostichus</i> spp.) | Kg | 40% | - | E | |
| 0304.86.00 | --Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | Kg | 40% | - | E | |
| 0304.87.00 | --Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>) | Kg | 40% | - | E | |
| 0304.88.00 | --Dogfish, other sharks, rays and skates (<i>Rajidae</i>) | Kg | 40% | - | E | |
| 0304.89.00 | -- Other | Kg | 40% | - | E | |
| | - Other, frozen: | | | | E | |
| 0304.91.00 | -- Swordfish (<i>Xiphias gladius</i>) | Kg | 40% | - | | |
| 0304.92.00 | -- Toothfish (<i>Dissostichus</i> spp.) | Kg | 40% | - | E | |
| 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>), Catla catla, Labeo spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus</i> | Kg | 40% | - | E | |

| | | | | | | |
|------------|---|----|-----|---|---|--|
| | hoeveni, Magalobrama spp.) eels (<i>Anguilla spp.</i>), Nile Perch (<i>Lates niloticus</i>) and Snakeheads (<i>Channa spp.</i>) | | | | | |
| 0304.94.00 | -- Alaska Pollock (Theragra chalcogramma) | Kg | 40% | - | E | |
| 0304.95.00 | -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (Theragra chalcogramma) | Kg | 40% | - | E | |
| 0304.96.00 | --Dogfish and other sharks | Kg | 40% | - | E | |
| 0304.97.00 | --Rays and skates (Rajidae) | Kg | 40% | - | E | |
| 0304.99.00 | --Other | Kg | 40% | - | E | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|--------------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 03.05 | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process. | | | | | |
| 0305.20.00 | - Livers, roes and milt of fish, dried, smoked, salted or in brine | Kg | 40% | - | E | |
| | - 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</i> <i>Idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>Piceus</i>), Catla catla, Labeo spp., <i>Osteochilus</i> <i>hasselti</i> , <i>Leptobarbus</i> <i>hoeveni</i> , <i>Magalobrama</i> spp.) eels (<i>Anguilla</i> spp.), Nile Perch (<i>Lates niloticus</i>) and Snakeheads (<i>Channa</i> spp.) | Kg | 40% | - | E | |
| 0305.32.00 | -- 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> | Kg | 40% | - | E | |
| 0305.39.00 | --Other | Kg | 40% | - | E | |
| | - 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>) | Kg | 40% | - | E | |
| 0305.42.00 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | Kg | 40% | - | E | |
| 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 | Kg | 40% | - | E | |
| 0305.44.00 | -- Tilapias (<i>Oreochromis</i> spp.), Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon</i> <i>Idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>Piceus</i>), Catla catla, Labeo spp., <i>Osteochilus</i> <i>hasselti</i> , <i>Leptobarbus</i> <i>hoeveni</i> , <i>Magalobrama</i> spp.) eels (<i>Anguilla</i> spp.), Nile Perch (<i>Lates niloticus</i>) and Snakeheads (<i>Channa</i> spp.) | Kg | 40% | - | E | |
| 0305.49.00 | --Other | Kg | 40% | - | E | |

| | | | | | | |
|------------|---|----|-----|---|---|--|
| 0305.51.00 | -- Cod (<i>Gadus morhua</i> <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | Kg | 40% | - | E | |
| 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</i> <i>Idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>Piceus</i>), <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Magalobrama</i> spp.)eels (<i>Anguilla</i> spp.), Nile Perch (<i>Lates niloticus</i>) and Snakeheads (<i>Channa</i> spp.) | Kg | 40% | - | E | |
| 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>) | Kg | 40% | - | E | |
| 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.), <i>Sardinella</i> (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>),Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber Japonicas</i>), Indian mackerels (<i>Rastrelliger</i> spp), seerfishes (<i>Scomberomorus</i> spp.) jack and horse 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>), | Kg | 40% | - | E | |
| 0305.59.00 | -- Other | kg | 40% | - | E | |
| | - Fish, salted but not dried or smoked and fish in brine,other than edible fish offal: | | | | | |
| 0305.61.00 | -- Herrings (<i>Clupkea harengus</i> , <i>Clupea pallasii</i>) | kg | 40% | - | E | |
| 0305.62.00 | -- Cod (<i>Gadus morhua</i> <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | kg | 40% | - | E | |
| 0305.63.00 | -- Anchovies (<i>Engraulis</i> spp.) | kg | 40% | - | E | |
| 0305.64.00 | -- Tilapias (<i>Oreochromis</i> spp.),Catfish (<i>Pangasius</i> spp., <i>Silurus</i> Spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), Carp (<i>cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon</i> <i>Idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>Piceus</i>), <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Magalobrama</i> spp.)eels (<i>Anguilla</i> spp.), Nile Perch (<i>Lates niloticus</i>) and Snakeheads (<i>Channa</i> spp.) | kg | 40% | - | E | |
| 0305.69.00 | -- Other | kg | 40% | - | E | |
| | - Fish fins, heads, tails, maws and Other edible fish offal: | | | | | |
| 0305.71.00 | --Shark fins | kg | 40% | - | E | |

| | | | | | | |
|--------------|---|----|-----|---|---|---|
| 0305.72.00 | --Fish heads, tails and maws | kg | 40% | - | E | |
| 0305.79.00 | --Other | kg | 40% | - | E | |
| 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. | | | | | |
| | - Frozen: | | | | | |
| 0306.11.00 | -- Rock lobster and other sea crawfish (Panulirus spp., palinurus spp., Jasus spp.) | Kg | 40% | - | S | SI 68 of 2023 has changed Vat for 0306 and 0307 from exempt to standard |
| 0306.12.00 | -- Lobsters (Homarus spp.) | Kg | 40% | - | S | |
| 0306.14.00 | -- Crabs | Kg | 40% | - | S | |
| 0306.15.00 | -- Norway lobsters (Nephrops Norvegicus) | Kg | 40% | - | S | |
| 0306.16.00 | --Cold-water shrimps and prawns (<i>Pandalus</i> spp. <i>Crangon crangon</i>) | Kg | 40% | - | S | |
| 0306.17.00 | -- Other shrimps and prawns | Kg | 40% | - | S | |
| 0306.19.00 | -- Other | Kg | 40% | - | S | |
| | - Live, fresh or chilled: | | | | | |
| 0306.31.00 | -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) | Kg | 40% | - | S | |
| 0306.32.00 | -- Lobsters (Homarus spp.) | Kg | 40% | - | S | |
| 0306.33.00 | -- Crabs | Kg | 40% | - | S | |
| 0306.34.00 | --Norway lobsters (<i>Nephrops Norvegicus</i>) | Kg | 40% | - | S | |
| 0306.35.00 | -- Cold- water shrimps and prawns (Pandalus spp., Crangon crangon) | Kg | 40% | - | S | |
| 0306.36.00 | --Other shrimps and prawns | Kg | 40% | - | S | |
| 0306.39.00 | -- Other | Kg | 40% | - | S | |
| | - Other | | | | | |
| 0306.91.00 | -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) | Kg | 40% | - | S | |
| 0306.92.00 | -- Lobsters (Homarus spp.) | Kg | 40% | - | S | |
| 0306.93.00 | -- Crabs | Kg | 40% | - | S | |
| 0306.94.00 | --Norway lobsters (Nephrops Norvegicus) | Kg | 40% | - | S | |
| 0306.95.00 | -- shrimps and prawns | Kg | 40% | - | S | |
| 0306.99.00 | -- Other | Kg | 40% | - | S | |
| 03.07 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process. | | | | | |
| | - Oysters: | | | | | |
| 0307.11.00 | -- Live, fresh or chilled | Kg | 40% | - | S | SI 68 of 2014 has changed Vat for 0306 and 0307 from exempt to standard |
| 0307.12.00 | -- Frozen | Kg | 40% | - | S | |
| 0307.19.00 | -- other | Kg | 40% | - | S | |
| | - Scallops and other molluscs of the family Pectinidae : | | | | | |
| 0307.21.00 | -- Live, fresh or chilled | Kg | 40% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 0307.22.00 | -- Frozen | Kg | 40% | - | S | |
| 0307.29.00 | -- Other | Kg | 40% | - | S | |
| | - Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.): | | | | | |
| 0307.31.00 | -- Live, Fresh or chilled | Kg | 40% | - | S | |
| 0307.32.00 | -- Frozen | Kg | 40% | - | S | |
| 0307.39.00 | -- Other | Kg | 40% | - | S | |
| | - Cuttle fish and squid: | | | | | |
| 0307.42.00 | -- Live, fresh or chilled | Kg | 40% | - | S | |
| 0307.43.00 | -- Frozen | Kg | 40% | - | S | |
| 0307.49.00 | -- Other | Kg | 40% | - | S | |
| | - Octopus (<i>Octopus</i> spp.): | | | | | |
| 0307.51.00 | -- Live, fresh or chilled | Kg | 40% | - | S | |
| 0307.52.00 | -- Frozen | Kg | 40% | - | S | |
| 0307.59.00 | -- Other | Kg | 40% | - | S | |
| 0307.60.00 | - Snails, other than sea snails | Kg | 40% | - | S | |
| | -Clams, cockles and ark shells(families <i>Arcidae,Arcticidae,Cardiidae, Donacidae, Hiatellidae Mactridae, Mesodesmatidae, Myidae, Tridacnidae and Veneridae:</i> | | | | | |
| 0307.71.00 | -- Live, fresh or chilled | Kg | 40% | - | S | |
| 0307.72.00 | -- Frozen | Kg | 40% | - | S | |
| 0307.79.00 | -- Other | Kg | 40% | - | S | |
| | - Abalone (<i>Haliotis</i> spp.) and stromboid conchs (strombus spp): | | | | | |
| 0307.81.00 | --Live,fresh or chilled | Kg | 40% | - | S | |
| 0307.82.00 | --Live, fresh or chilled | Kg | 40% | - | S | |
| 0307.83.00 | --Frozen abalone (<i>Haliotis</i> spp) | Kg | 40% | - | S | |
| 0307.84.00 | --Frozen strombiod conchs (strombus spp) | Kg | 40% | - | S | |
| 0307.87.00 | -- Other abalone (<i>Haliotis</i> spp) | Kg | 40% | - | S | |
| 0307.88.00 | -- Other stromboid conchs (strombus spp) | Kg | 40% | - | S | |
| | - Other: | | | | | |
| 0307.91.00 | -- Live, fresh and chilled | Kg | 40% | - | S | |
| 0307.92.00 | -- Frozen | Kg | 40% | - | S | |
| 0307.99.00 | -- Other | Kg | 40% | - | S | |
| 03.08 | Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process. | | | | | |
| | - Sea cucumbers (<i>Stichopus Japonicas, Holothuroidea</i>): | | | | | |
| 0308.11.00 | --Live,fresh or chilled | Kg | 40% | - | E | |
| 0308.12.00 | -- Frozen | Kg | 40% | - | E | |
| 0308.19.00 | --Other | Kg | 40% | - | E | |
| | - Sea urchins (<i>Strongylocentrotus</i> Spp., <i>Paracentrotus lividus</i> <i>Loxechinus albus</i> , <i>Echinus Esculentus</i>): | | | | | |
| 0308.21.00 | --Live, Fresh or Chilled | Kg | 40% | - | E | |
| 0308.22.00 | --Frozen | Kg | 40% | - | E | |
| 0308.29.00 | --Other | Kg | 40% | - | E | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 0308.30.00 | -Jellyfish (<i>Rhopilema spp.</i>) | Kg | 40% | - | E | |
| 0308.90.00 | -Other | Kg | 40% | - | E | |
| 03.09 | Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption. | | | | | |
| 0309.10.00 | - Of fish | Kg | 40% | - | E | |
| 0309.90.00 | - Other | Kg | 40% | - | E | |

Chapter 4

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

Notes.

1. -The expression "milk" means full cream milk or partially or completely skimmed milk.
2. - For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
3. - For the purposes of heading 04.05:
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acidproducing bacteria.
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.
4. - Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) a 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.
5. - This Chapter does not cover :
 - (a) Non-living insects, unfit for human consumption (heading 05.11);
 - (b) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
 - (c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
 - (d) 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).
6. - For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Subheading Notes.

1. For the purposes of subheading 0404.10, the expression ‘modified whey’ means 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)

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|--------------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 04.01 | Milk and cream, not concentrated or containing added sugar or other sweetening matter. | | | | | |
| | - Of a fat content, by weight, not exceeding 1%: | | | | | |
| | --- Milk | | | | | |
| 0401.10.11 | ----Unreconstituted or unrecombined | Litre | 25% | - | E | |
| 0401.10.12 | ----Reconstituted or recombined | Litre | 25% | - | E | |
| 0401.10.20 | ---Cream Of a fat content, by weight, exceeding 1% but not exceeding 6%: | Kg | 25% | - | E | |
| | --Milk | | | | | |
| 0401.20.11 | ----Unreconstituted or unrecombined | Litre | 25% | - | E | |
| 0401.20.12 | ----Reconstituted or recombined | Litre | 25% | - | E | |
| 0401.20.20 | ----Cream Of a fat content, by weight, exceeding 6%: but not exceeding 10%: | Kg | 25% | - | E | |
| | --- Milk | | | | | |
| 0401.40.11 | ----Unreconstituted or unrecombined | Litre | 25% | - | E | |
| 0401.40.12 | ----Reconstituted or recombined | Litre | 25% | - | E | |
| 0401.40.20 | ---Cream of a fat content, by weight, exceeding 10%: | Kg | 25% | - | E | |
| | ---Milk | | | | | |
| 0401.50.11 | ----Unreconstituted or unrecombined | Litre | 25% | - | E | |
| 0401.50.12 | ----Reconstituted or recombined | Litre | 25% | - | E | |
| 0401.50.20 | ---Cream | Kg | 25% | | E | |
| 04.02 | Milk and cream, concentrated or containing added sugar or other sweetening matter | | | | | |
| | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%: | | | | | |
| 0402.10.10 | --- Specially prepared for infants | Kg | Free | - | E | |
| 0402.10.90 | --- Other | Kg | 15% | - | S | |
| | - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: | | | | | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| | -- Not containing added sugar or other sweetening matter: | | | | | |
| 0402.21.10 | --- Specially prepared for infants | Kg | Free | - | E | |
| 0402.21.20 | --- Cream (powdered only) | Kg | 15% | - | S | |
| 0402.21.30 | --- Powdered milk, when imported in bulk for further processing. | Kg | 15% | - | S | |
| 0402.21.90 | --- Other | Kg | 15% | - | S | |
| | -- Other: | | | | | |
| 0402.29.10 | --- Milk | Kg | 15% | - | S | |
| 0402.29.20 | --- Specially prepared for infants | Kg | free | - | E | |
| 0402.29.30 | --- Cream (powdered only) | Kg | 15% | - | S | |
| 0402.29.40 | --- Other | Kg | 15% | - | S | |
| | - Other: | | | | | |
| | -- Not containing added sugar or other sweetening matter: | | | | | |
| 0402.91.10 | --- Specially prepared for infants | Kg | free | - | E | |
| 0402.91.20 | --- Cream | Kg | 15% | - | E | |
| 0402.91.90 | --- Other | Kg | 15% | - | E | |
| 0402.99.00 | -- Other | Kg | 15% | - | E | |
| 04.03 | Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa. | | | | | |
| 0403.20.00 | - Yoghurt | Kg | 25% | - | S | |
| 0403.90.00 | - Other | Kg | 25% | - | S | |
| 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 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. | kg | 25% | - | S | |
| 0404.90.00 | - Other | Kg | 25% | - | S | |
| 04.05 | Butter and other fats and oils derived from milk, dairy spreads. | | | | | |
| 0405.10.00 | - Butter | Kg | * | - | S | |
| 0405.20.00 | - Dairy spreads | Kg | * | - | S | |
| 0405.90.00 | - Other | Kg | * | - | S | |
| 04.06 | Cheese and curd. | | | | | |
| 0406.10.00 | - Fresh (unripened or uncured) cheese, including whey cheese, and curd. | Kg | 25% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 0406.20.00 | - Granted or powdered cheese of all kinds | Kg | 25% | - | S | |
| 0406.30.00 | - Processed cheese, not grated or powdered | Kg | 25% | - | S | |
| 0406.40.00 | - Blue-veined cheese and other cheese containing veins produced by <i>penicillium roqueforti</i> | Kg | 25% | - | S | |
| 0406.90.00 | - Other cheese | Kg | 25% | - | S | |
| 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> | Kg | 15% | - | E | |
| 0407.19.00 | --Other | Kg | 5% | - | E | |
| | -Other fresh eggs: | | | | | |
| 0407.21.00 | --Of fowls of the species <i>Gallus domesticus</i> | Kg | 15% | - | E | |
| 0407.29.00 | --Other | kg | 15% | - | E | |
| 0407.90.00 | -Other | Kg | 15% | - | E | |
| 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 | Kg | 15% | - | S | |
| 0408.19.00 | -- Other | Kg | 15% | - | S | |
| | - Other: | | | | | |
| 0408.91.00 | -- Dried | Kg | 15% | - | S | |
| 0408.99.00 | -- Other | Kg | 15% | - | S | |
| 04.09 | | | | | | |
| 0409.00.00 | Natural honey. | Kg | 25% | - | S | |
| 04.10 | Insects and other edible products of animal origin, not elsewhere specified or included. | | | | | |
| 0410.10.00 | - Insects | Kg | 25% | - | S | |
| 0410.90.00 | - Other | Kg | 25% | - | S | |

*25% or KR0.85 per kg whichever is the greater

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.

| H S Code | Description of Goods | Stat Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|----------------|---|------------------|-----------------|------------------|----------|---------|
| 05.01 | | | | | | |
| 0501.00.00 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | Kg | 25% | - | S | |
| 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 | Kg | 15% | - | S | |
| 0502.90.00 | - Other | Kg | 15% | - | S | |
| [05.03] | | | | | | |
| 05.04 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked. | | | | | |
| 0504.00.10 | --- Hogs casings | Kg | 15% | - | S | |
| 0504.00.20 | --- Other sausage casings | Kg | 15% | - | S | |
| 0504.00.90 | --- Other | Kg | 15% | - | S | |
| 05.05 | Skins and other parts of birds, with their feathers or down, feathers and parts of furthers (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 | Kg | 15% | - | S | |

| | | | | | | |
|----------------|--|----|------|---|---|--|
| 0505.90.00 | - Other | Kg | 15% | - | S | |
| 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 | Kg | 5% | - | S | |
| | - Other: | | | | | |
| 0506.90.10 | --- Bone meal | Kg | 5% | - | S | |
| 0506.90.90 | --- Other | Kg | 5% | - | S | |
| 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 | Kg | 25% | - | S | |
| 0507.90.00 | - Other | Kg | 25% | - | S | |
| 05.08 | | | | | | |
| 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. | Kg | 25% | - | S | |
| [05.09] | | | | | | |
| 05.10 | | | | | | |
| 0510.00.00 | Ambergris, castoreum, civet and must; cantharies; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. | Kg | 15% | - | S | |
| 05.11 | Animal products not elsewhere specified; dead animals of Chapter 1 to 3, unfit for human consumption. | | | | | |
| 0511.10.00 | - Bovine semen | kg | Free | - | E | |
| | - Other: | | | | | |
| | -- Products of fish or crustaceans, invertebrates; dead animals of Chapter 3: | | | | | |
| 0511.91.10 | --- Fish waste | kg | 5% | - | S | |
| 0511.91.90 | --- Other | kg | 5% | - | S | |
| | --Other | | | | | |
| 0511.99.10 | --- animal embryos | kg | 0% | - | E | |
| 0511.99.90 | --- Other | kg | 5% | - | E | |

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 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 references 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 Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|----------------------------|-----------------------|------------------------|-------------|---------|
| 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 | - | E | |
| 0601.20.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower, chicory plants and roots. | - | free | - | E | |
| 06.02 | Other live plants (including their roots), cuttings and slips; mushroom spawn. | | | | | |
| 0602.10.00 | - Unrooted cuttings and slips | - | 5% | - | E | |
| 0602.20.00 | - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts. | - | 5% | - | E | |
| 0602.30.00 | - Rhododendrons and azaleas, grafted or not. | - | 5% | - | E | |
| 0602.40.00 | - Roses, grafted or not | - | free | - | E | |
| 0602.90.00 | - Other | - | 5% | - | S | |
| 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 | - | 25% | - | S | |
| 0603.12.00 | -- Carnations | - | 25% | - | S | |

| | | | | | | |
|-------------------------------|---|---|-----|---|---|--|
| *Eligible for Vat Zero rating | | | | | | |
| 0603.13.00 | -- Orchids | - | 25% | - | S | |
| 0603.14.00 | -- Chrysanthemums | - | 25% | - | S | |
| 0603.15.00 | -- lilies(<i>Lilium spp</i>) | - | 25% | - | S | |
| 0603.19.00 | --Other | - | 25% | - | S | |
| 0603.90.00 | - Other | - | 25% | - | S | |
| 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 ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | | | | | |
| 0604.20.00 | - Fresh | - | 25% | - | S | |
| 0604.90.00 | - Other | - | 25% | - | S | |

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 "vegetable" 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* of the genus *Pimenta* are excluded from this Chapter (heading 09.04).
5. - Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

| H S Code | Description of Goods | Stat Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|------------------|-----------------|------------------|----------|---------|
| 07.01 | Potatoes, fresh or chilled. | | | | | |
| 0701.10.00 | - Seed | Kg | 5% | - | E | |
| 0701.90.00 | - Other | Kg | 25% | - | E | |
| 07.02 | | | | | | |
| 0702.00.00 | Tomatoes, fresh or chilled. | Kg | 25% | - | E | |
| 07.03 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled | | | | | |
| 0703.10.00 | - Onions and shallots | Kg | 25% | - | E | |
| 0703.20.00 | - Garlic | Kg | 25% | - | E | |
| 0703.90.00 | - Leeks and other alliaceous vegetables | Kg | 25% | - | S | |
| 07.04 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. | | | | | |
| 0704.10.00 | - Cauliflowers and broccoli | Kg | 25% | - | E | |
| 0704.20.00 | - Brussels sprouts | Kg | 25% | - | E | |
| 0704.90.00 | - Other | Kg | 25% | - | E | |
| 07.05 | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled. | | | | | |
| | - Lettuce: | | | | | |
| 0705.11.00 | -- Cabbage lettuce (head lettuce) | Kg | 25% | - | E | |
| 0705.19.00 | -- Other | Kg | 25% | - | E | |
| | - Chicory: | | | | | |
| 0705.21.00 | -- Witloof chicory (<i>cichorium intybus</i> var. <i>foliosum</i>) | Kg | 25% | - | E | |
| 0705.29.00 | -- Other | Kg | 25% | - | E | |
| 07.06 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled | | | | | |
| 0706.10.00 | - Carrots and turnips | Kg | 25% | - | S | |
| 0706.90.00 | - Other | Kg | 25% | - | E | |
| 07.07 | | | | | | |
| 0707.00.00 | Cucumbers and gherkins, fresh or chilled. | Kg | 25% | - | E | |
| 07.08 | Leguminous vegetables, shelled or unshelled, fresh or chilled. | | | | | |
| 0708.10.00 | - Peas (<i>Pisum sativum</i>) | Kg | 25% | - | E | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 0708.20.00 | - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) | Kg | 25% | - | E | |
| 0708.90.00 | - Other leguminous vegetables | Kg | 25% | - | E | |
| 07.09 | Other vegetables, fresh or chilled. | | | | | |
| 0709.20.00 | - Asparagus | Kg | 25% | - | S | |
| 0709.30.00 | - Aubergines (egg-plants) | Kg | 25% | - | E | |
| 0709.40.00 | - Celery other than celeriac | Kg | 25% | - | E | |
| | - Mushrooms and truffles: | | | | | |
| 0709.51.00 | -- Mushrooms of the genus <i>Agaricus</i> | Kg | 25% | - | E | |
| 0709.52.00 | -- Mushrooms of the genus <i>Boletus</i> | Kg | 25% | - | E | |
| 0709.53.00 | -- Mushrooms of the genus <i>Cantharellus</i> | Kg | 25% | - | E | |
| 0709.54.00 | -- Shiitake (<i>Lentinus edodes</i>) | Kg | 25% | - | E | |
| 0709.55.00 | -- Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>) | Kg | 25% | - | E | |
| 0709.56.00 | -- Truffles (<i>Tuber spp.</i>) | Kg | 25% | - | E | |
| 0709.59.00 | -- Other | Kg | 25% | - | E | |
| 0709.60.00 | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> | Kg | 25% | - | E | |
| 0709.70.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | Kg | 25% | - | E | |
| | - Other: | | | | | |
| 0709.91.00 | --Globe artichokes | Kg | 25% | - | S | |
| 0709.92.00 | --Olives | Kg | 25% | - | S | |
| 0709.93.00 | --Pumpkins, squash and gourds (<i>Cucurbita spp.</i>) | Kg | 25% | - | S | |
| 0709.99.00 | --Other | Kg | 25% | - | S | |
| 07.10 | Vegetables (uncooked or cooked by steaming or boiling in water) frozen. | | | | | |
| 0710.10.00 | - Potatoes | Kg | 25% | - | S | |
| | - Leguminous vegetables, shelled or unshelled: | | | | | |
| 0710.21.00 | -- Peas (<i>Pisum sativum</i>) | Kg | 25% | - | S | |
| 0710.22.00 | -- Beans (<i>Vigna spp.</i> , <i>Phaseolus</i>) | Kg | 25% | - | S | |
| 0710.29.00 | -- Other | Kg | 25% | - | S | |
| 0710.30.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | Kg | 25% | - | S | |
| 0710.40.00 | - Sweet corn | Kg | 25% | - | S | |
| 0710.80.00 | - Other vegetables | Kg | 25% | - | S | |
| 0710.90.00 | - Mixtures of vegetables | Kg | 25% | - | S | |
| 07.11 | Vegetables provisionally preserved, but unsuitable in that state for immediate consumption. | | | | | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 0711.20.00 | - Olives | Kg | 25% | - | S | |
| 0711.40.00 | - Cucumbers and gherkins | Kg | 25% | - | S | |
| | - Mushrooms and truffles: | | | | | |
| 0711.51.00 | -- Mushrooms of the genus <i>Agaricus</i> | Kg | 25% | - | S | |
| 0711.59.00 | -- Other | Kg | 25% | - | S | |
| 0711.90.00 | - Other vegetables; mixtures of vegetables | Kg | 25% | - | S | |
| 07.12 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | | | | | |
| | - Onions: | | | | | |
| 0712.20.10 | --- In bulk | Kg | 25% | - | S | |
| 0712.20.90 | --- Other | Kg | 25% | - | S | |
| | - 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> | Kg | 25% | - | S | |
| 0712.32.00 | -- Wood ears (<i>Auricularia spp.</i>) | Kg | 25% | - | S | |
| 0712.33.00 | -- Jelly fungi (<i>tremella spp.</i>) | Kg | 25% | - | S | |
| 0712.34.00 | -- Shiitake (<i>Lentinus edodes</i>) | Kg | 25% | - | S | |
| 0712.39.00 | -- Other | Kg | 25% | - | S | |
| 0712.90.00 | - Other vegetables; mixtures of vegetables: | Kg | 25% | - | S | |
| 07.13 | Dried leguminous vegetables, shelled, whether or not skinned or split. | | | | | |
| | - Peas (<i>Pisum sativum</i>): | | | | | |
| 0713.10.10 | --- Seeds for planting or sowing only | Kg | 5% | - | E | |
| 0713.10.90 | --- Other | Kg | 25% | - | S | |
| | - Chickpeas (garbanzos): | | | | | |
| 0713.20.10 | --- Seeds for planting or sowing only | Kg | 5% | - | E | |
| 0713.20.90 | --- Other | Kg | 25% | - | S | |
| | - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): | | | | | |
| | -- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek: | | | | | |
| 0713.31.10 | --- Seeds for planting or sowing only | Kg | 5% | - | E | |
| 0713.31.90 | --- Other | Kg | 25% | - | S | |
| | -- Small red (<i>Adzuki</i>) beans (<i>phaseolus</i> or <i>Vigna angularis</i>): | | | | | |
| 0713.32.10 | --- Seeds for planting or sowing only | Kg | 5% | - | E | |
| 0713.32.90 | -- Other | Kg | 25% | - | S | |
| | -- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>): | | | | | |
| 0713.33.10 | -- Seeds for planting or sowing only | Kg | 5% | - | E | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 0713.33.90 | --- Other | Kg | 25% | - | S | |
| | -- Bambara beans (<i>Vigna subterranean</i> or <i>Voandzela subterranean</i>): | | | | | |
| 0713.34.10 | --- Of a kind used for sowing | Kg | 5% | - | E | |
| 0713.34.90 | --- Other | Kg | 25% | - | S | |
| | -- Cow peas (<i>Vigan unguiculata</i>): | | | | | |
| 0713.35.10 | --- Of a kind used for sowing | Kg | 5% | - | E | |
| 0713.35.90 | --- Other | Kg | 25% | - | S | |
| | -- Other: | | | | | |
| 0713.39.10 | --- Seeds for planting or sowing only | Kg | 5% | - | E | |
| 0713.39.90 | --- Other | Kg | 25% | - | S | |
| | - Lentils: | | | | | |
| 0713.40.10 | --- Seeds for planting or sowing only | Kg | 5% | - | E | |
| 0713.40.90 | --- Other | Kg | 25% | - | S | |
| | - 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>): | | | | | |
| 0713.50.10 | --- Seeds for planting or sowing only | Kg | 5% | - | E | |
| 0713.50.90 | --- Other | Kg | 25% | - | S | |
| | - Pigeon peas (<i>Cajanus cajan</i>) | | | | | |
| 0713.60.10 | --- Seeds for planting or sowing only | Kg | 5% | - | E | |
| 0713.60.90 | --- Other | Kg | 25% | - | S | |
| | -Other: | | | | | |
| 0713.90.10 | --- Seeds for planting or sowing only | Kg | 5% | - | E | |
| 0713.90.90 | --- Other | Kg | 25% | - | S | |
| 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. | | | | | |
| | - Manioc (cassava): | | | | | |
| 0714.10.10 | --- Fresh or chilled | Kg | 25% | - | E | |
| 0714.10.90 | --- Other | Kg | 25% | - | S | |
| | - Sweet potatoes | | | | | |
| 0714.20.10 | --- Fresh or chilled | Kg | 25% | - | S | |
| 0714.20.90 | --- Other | Kg | 25% | - | S | |
| 0714.30.00 | - Yams (<i>Dioscorea</i> spp.) | Kg | 25% | - | S | |
| 0714.40.00 | - Taro (<i>Colocasia</i> spp) | Kg | 25% | - | S | |
| 0714.50.00 | - Yautia (<i>Xanthosoma</i>). | Kg | 25% | - | S | |
| | - Other | | | | | |

| | | | | | | |
|------------|----------------------|----|-----|---|---|--|
| 0714.90.10 | --- Fresh or chilled | Kg | 25% | - | S | |
| 0714.90.90 | --- Other | Kg | 25% | - | S | |

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, the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nut
4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|--------------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 08.01 | Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. | | | | | |
| | - Coconuts | | | | | |
| 0801.11.00 | -- Desiccated | Kg | 25% | - | S | |
| 0801.12.00 | -- In the inner shell (endocarp) | Kg | 25% | - | S | |
| | -Other: | | | | | |
| 0801.19.10 | --- Dried | Kg | 25% | - | S | |
| 0801.19.90 | --- Other | Kg | 25% | - | E | |
| | - Brazil nuts: | | | | | |
| | - In shells: | | | | | |
| 0801.21.10 | --- Dried | Kg | 25% | - | S | |
| 0801.21.90 | --- Other | Kg | 25% | - | E | |
| | -- Shelled | | | | | |
| 0801.22.10 | --- Dried | Kg | 25% | - | S | |
| 0801.22.90 | --- Other | Kg | 25% | - | E | |
| | --- Cashew nuts: | | | | | |
| | -- In shells | | | | | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 0801.31.10 | --- Dried | Kg | 25% | - | S | |
| 0801.31.90 | --- Other | Kg | 25% | - | E | |
| | --- Shelled: | | | | | |
| 0801.32.10 | --- Dried | Kg | 25% | - | S | |
| 0801.32.90 | --- Other | Kg | 25% | - | E | |
| 08.02 | Other nuts, fresh or dried, whether or not shelled or peeled. | | | | | |
| | - Almonds: | | | | | |
| | -- In shells: | | | | | |
| 0802.11.10 | --- Dried | Kg | 25% | - | S | |
| 0802.11.90 | -- Other | Kg | 25% | - | E | |
| | -- Shelled | | | | | |
| 0802.12.10 | ---Dried | Kg | 25% | - | S | |
| 0802.12.90 | --- Other | Kg | 25% | - | E | |
| | - Hazelnuts or filberts (<i>corylus Spp.</i>) | | | | | |
| | -- In shells: | | | | | |
| 0802.21.10 | --- Dried | Kg | 25% | - | S | |
| 0802.21.90 | --- Other | Kg | 25% | - | E | |
| | -- Shelled: | | | | | |
| 0802.22.10 | --- Dried | Kg | 25% | - | S | |
| 0802.22.90 | --- Other | Kg | 25% | - | E | |
| | - Walnuts: | | | | | |
| | -- In shells: | | | | | |
| 0802.31.10 | --- Dried | Kg | 25% | - | S | |
| 0802.31.90 | --- Other | Kg | 25% | - | E | |
| | -- Shelled: | | | | | |
| 0802.32.10 | --- Dried | Kg | 25% | - | S | |
| 0802.32.90 | --- Other | Kg | 25% | - | E | |
| | - Chestnuts (<i>castanea spp</i>): | | | | | |
| | -- In shells: | | | | | |
| 0802.41.10 | --- Dried | Kg | 25% | - | S | |

| | | | | | | |
|------------|-----------------------------------|----|-----|---|---|--|
| 0802.41.90 | --- Other | Kg | 25% | - | E | |
| | -- Shelled: | | | | | |
| 0802.42.10 | --- Dried | Kg | 25% | - | S | |
| 0802.42.90 | --- Other | Kg | 25% | - | E | |
| | - Pistachios: | | | | | |
| | - In shells: | | | | | |
| 0802.51.10 | --- Dried | Kg | 25% | - | S | |
| 0802.51.90 | --- Other | Kg | 25% | - | E | |
| | -- Shelled: | | | | | |
| 0802.52.10 | --- Dried | Kg | 25% | - | S | |
| 0802.52.90 | --- Other | Kg | 25% | - | E | |
| | - Macadamia nuts: | | | | | |
| | -- In shells: | | | | | |
| 0802.61.10 | --- Dried | Kg | 25% | - | E | |
| 0802.61.90 | --- Other | Kg | 25% | - | S | |
| | -- Shelled: | | | | | |
| 0802.62.10 | --- Dried | Kg | 25% | - | S | |
| 0802.62.90 | --- Other | Kg | 25% | - | E | |
| | - Kola nuts (<i>Cola spp.</i>): | | | | | |
| | -- In shells: | | | | | |
| 0802.70.10 | --- Dried | Kg | 25% | - | S | |
| 0802.70.20 | --- Other | Kg | 25% | - | E | |
| | -- Shelled: | | | - | | |
| 0802.70.30 | --- Dried | Kg | 25% | - | S | |
| 0802.70.40 | --- Other | Kg | 25% | - | E | |
| | - Areca nuts: | | | | | |
| | -- In shells: | | | - | | |
| 0802.80.10 | --- Dried | Kg | 25% | - | S | |
| 0802.80.20 | --- Other | Kg | 25% | | E | |
| | -- Shelled: | | | | | |
| 0802.80.30 | --- Dried | Kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 0802.80.40 | --- Other | Kg | 25% | - | E | |
| | - Other: | | | | | |
| | --Pine nuts, in shell | | | | | |
| 0802.91.10 | ---Dried | Kg | 25% | - | E | |
| 0802.91.90 | ---Other | Kg | 25% | - | S | |
| | --Pine nuts, shelled | | | | | |
| 0802.92.10 | ---Dried | Kg | 25% | - | E | |
| 0802.92.90 | ---Other | Kg | 25% | - | E | |
| | --Other | | | | | |
| 0802.99.10 | ---Dried | Kg | 25% | - | E | |
| 0802.99.90 | ---Other | Kg | 25% | - | E | |
| 08.03 | Bananas, including plantains, fresh or dried | | | | | |
| | - Plantains | | | | | |
| 0803.10.10 | --- Fresh | Kg | 25% | - | E | |
| 0803.10.20 | --- Dried | Kg | 25% | - | S | |
| | - Other | | | | | |
| 0803.90.10 | --- Fresh | Kg | 25% | - | E | |
| 0803.90.20 | --- Dried | Kg | 25% | - | S | |
| 08.04 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens fresh or dried | | | | | |
| | - Dates: | | | | | |
| 0804.10.10 | --- Fresh | Kg | 25% | - | S | |
| 0804.10.20 | --- Dried | Kg | 25% | - | S | |
| | -- Figs: | | | | | |
| 0804.20.10 | --- Fresh | Kg | 25% | - | S | |
| 0804.20.10 | --- Dried | Kg | 25% | - | S | |
| | - Pineapples | | | | | |
| 0804.30.10 | --- Fresh | Kg | 25% | - | S | |
| 0804.30.20 | --- Dried | Kg | 25% | - | S | |
| | - Avocados: | | | | | |
| 0804.40.10 | --- Fresh | Kg | 25% | - | E | |
| 0804.40.20 | --- Dried | Kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| | - Guavas, mangos and mangosteens: | | | | | |
| 0804.50.10 | --- Fresh | Kg | 25% | - | E | |
| 0804.50.20 | --- Dried | Kg | 25% | - | S | |
| | | | | | | |
| 08.05 | Citrus fruit, fresh or dried | | | | | |
| | - Oranges | | | | | |
| 0805.10.10 | --- Fresh | Kg | 25% | - | E | |
| 0805.10.20 | --- Dried | Kg | 25% | - | S | |
| | - Mandarins (including tangerines and satsumas): clementines, wilkings and similar citrus hybrids: | | | | | |
| 0805.21.10 | -- Mandarins (including tangerines and satsumas) - Fresh | Kg | 25% | - | E | |
| 0805.21.20 | -- Mandarins (including tangerines and satsumas) - Dried | Kg | 25% | - | S | |
| 0805.22.10 | -- Clementines - Fresh | Kg | 25% | - | E | |
| 0805.21.20 | -- Clementines - Dried | Kg | 25% | - | S | |
| 0805.29.00 | -- Other (Excl. Mandarins & Clementines) - Fresh | Kg | 25% | - | E | |
| 0805.29.20 | -- Other (Excl. Mandarins & Clementines) - Dried | Kg | 25% | - | S | |
| | - Grapefruit and pomelos | | | | | |
| 0805.40.10 | -- Fresh | Kg | 25% | - | S | |
| 0805.40.20 | -- Dried | Kg | 25% | - | S | |
| | - Lemons (<i>citrus limon</i> , <i>citrus limonum</i>) and limes (<i>citrus aurantifolia</i> , <i>Citrus latifolia</i>): | | | | | |
| 0805.50.10 | --- Fresh | Kg | 25% | - | E | |
| 0805.50.20 | --- Dried | Kg | 25% | - | S | |
| | - Other | | | | | |
| 0805.90.10 | --- Fresh | Kg | 25% | - | E | |
| 0805.90.20 | --- Dried | Kg | 25% | - | S | |
| | | | | | | |
| 08.06 | Grape, fresh or dried. | | | | | |
| 0806.10.00 | - Fresh | Kg | 25% | - | E | |
| 0806.20.00 | - Dried | Kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| | | | | | | |
| 08.07 | Melon (including watermelons) and papaws (papayas), fresh | | | | | |
| | - Melons (including watermelons): | | | | | |
| 0807.11.00 | -- Watermelons | Kg | 25% | - | S | |
| 0807.19.00 | -- Other | Kg | 25% | - | S | |
| 0807.20.00 | - Papaws (papayas) | Kg | 25% | - | S | |
| | | | | | | |
| 08.08 | Apples, pearls and quinces, fresh | | | | | |
| 0808.10.00 | - Apples | Kg | 25% | - | E | |
| 0808.30.00 | - Pears | Kg | 25% | - | E | |
| 0808.40.00 | - Quinces | Kg | 25% | - | E | |
| | | | | | | |
| 08.09 | Aprictos, cherries, peaches (including nectarines), plums and sloes, fresh. | | | | | |
| 0809.10.00 | - Aprictos | Kg | 25% | - | E | |
| | - Cherries | | | | | |
| 0809.21.00 | -- Sour cherries (<i>Prunus cerasus</i>) | Kg | 25% | - | E | |
| 0809.29.00 | -- Other | Kg | 25% | - | E | |
| 0809.30.00 | - Peaches, including nectarines | Kg | 25% | - | E | |
| 0809.40.00 | - Plums and sloes | Kg | 25% | - | E | |
| 08.10 | Other fruit, fresh. | | | | | |
| 0810.10.00 | - Strawberries | Kg | 25% | - | E | |
| 0810.20.00 | - Raspberries, blackberries, mulberries and loganberries. | Kg | 25% | - | E | |
| 0810.30.00 | - Black, white or red currants and gooseberries | Kg | 25% | - | E | |
| 0810.40.00 | - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> | Kg | 25% | - | E | |
| 0810.50.00 | - Kiwifruit | Kg | 25% | - | E | |
| 0810.60.00 | - Durians | Kg | 25% | - | E | |
| 0810.70.00 | - Persimmons | Kg | 25% | - | E | |
| 0810.90.00 | - Other | Kg | 25% | - | E | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 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 | Kg | 25% | - | S | |
| 0811.20.00 | -Raspberries, blackberries, mulberries, loganberries, back, white or red currants and gooseberries | Kg | 25% | - | S | |
| 0811.90.00 | -Other | Kg | 25% | - | S | |
| 08.12 | Fruit and nuts, provisionally preserved but, unsuitable in that state for immediate consumption. | | | | | |
| 0812.10.00 | - Cherries | Kg | 25% | - | S | |
| 0812.90.00 | - Other | Kg | 25% | - | S | |
| 08.13 | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruit of this Chapter. | | | | | |
| 0813.10.00 | - Apricots | Kg | 25% | - | S | |
| 0813.20.00 | - Prunes | Kg | 25% | - | S | |
| 0813.30.00 | - Apples | Kg | 25% | - | S | |
| 0813.40.00 | - Other fruit | Kg | 25% | - | S | |
| 0813.50.00 | - Mixtures of nuts or dried fruits of this Chapter. | Kg | 25% | - | S | |
| 08.14 | Peels 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 | --- Fresh | Kg | 25% | - | S | |
| 0814.00.90 | --- Other | Kg | 25% | - | S | |

Chapter 9
Coffee, tea, mate and spices

Notes.

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

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

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

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|--------------------------|------------------------|-------------------------|-----------------|----------------|
| 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 | Kg | 25% | - | S | |
| | -- Decaffeinated: | | | | | |
| 0901.12.10 | --- In bulk | Kg | 25% | - | S | |
| 0901.12.20 | --- Not in bulk | Kg | 25% | - | S | |
| | - Coffee, roasted: | | | | | |
| | -- Not decaffeinated: | | | | | |
| 0901.21.10 | --- In bulk | Kg | 25% | - | S | |
| 0901.21.20 | --- Not in bulk | Kg | 25% | - | S | |
| | -- Decaffeinated: | | | | | |
| 0901.22.10 | --- In bulk | Kg | 25% | - | S | |
| 0901.22.20 | --- Not in bulk | Kg | 25% | - | S | |
| 0901.90.00 | - Other | Kg | 25% | - | S | |
| 09.02 | Tea, whether or not flavoured | | | | | |
| 0902.10.00 | - Green tea (not fermented) in immediate packings of a content not exceeding 3Kg | Kg | 25% | - | S | |
| | - Other green tea (not fermented): | | | | | |
| 0902.20.10 | --- In immediate packings of a content exceeding 3Kg but less than 5Kg | Kg | 25% | - | S | |
| 0902.20.90 | --- Other | Kg | 25% | - | S | |
| 0902.30.00 | - Black tea (fermented) and partly fermented tea in immediate packings of a content exceeding 3Kg | Kg | 25% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| | - Other black tea (fermented) and other partly fermented tea: | | | | | |
| 0902.40.10 | --- In immediate packings of a content exceeding 3Kg but less than 5Kg | Kg | 25% | - | S | |
| 0902.40.90 | --- Other | Kg | 25% | - | S | |
| 09.03 | Mate. | | | | | |
| 0903.00.10 | --- In bulk | Kg | 25% | - | S | |
| 0903.00.20 | ---Not in bulk | Kg | 25% | - | S | |
| 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 | Kg | 25% | - | S | |
| 0904.12.00 | -- Crushed or ground | Kg | 25% | - | S | |
| | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground | | | | | |
| 0904.21.00 | -- Dried neither crushed nor ground | Kg | 25% | - | E | |
| 0904.22.00 | --Crushed or ground | Kg | 25% | - | E | |
| 09.05 | Vanilla. | | | | | |
| 0905.10.00 | - Neither crushed nor ground | Kg | 25% | - | S | |
| 0905.20.00 | - Crushed or ground | Kg | 25% | - | S | |
| 09.06 | Cinnamon and cinnamon-tree flowers. | | | | | |
| | - Neither crushed nor ground: | | | | | |
| 0906.11.00 | -- Cinnamon (<i>Cinnamomum zeylanicum blume</i>) | Kg | 25% | - | S | |
| 0906.19.00 | --Other | Kg | 25% | - | S | |
| 0906.20.00 | - Crushed or ground | Kg | 25% | - | S | |
| 09.07 | Cloves (whole fruit, cloves and stems). | | | | | |
| 0907.10.00 | - Neither crushed nor ground | Kg | 25% | - | S | |
| 0907.20.00 | - Crushed or ground | Kg | 25% | - | S | |
| 09.08 | Nutmeg, mace and cardamoms. | | | | | |
| | - Nutmeg | | | | | |
| 0908.11.00 | -- Neither crushed nor ground | Kg | 25% | - | S | |
| 0908.12.00 | -- Crushed or ground | Kg | 25% | - | S | |
| | - Mace | | | | | |
| 0908.21.00 | -- Neither crushed nor ground | Kg | 25% | - | S | |
| | | | | | | |
| 0908.22.00 | --Crushed or ground | Kg | 25% | - | S | |
| | - Cardamoms | | | | | |
| 0908.31.00 | -- Neither crushed nor ground | Kg | 25% | - | S | |

| | | | | | | |
|-------------------------------|---|----|-----|---|---|--|
| 0908.32.00 | --Crushed or ground | Kg | 25% | - | S | |
| 09.09 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. | | | | | |
| | - Seeds of coriander | | | | | |
| 0909.21.00 | -- Neither crushed nor ground | Kg | 25% | - | E | |
| 0909.22.00 | --Crushed or ground | Kg | 25% | - | E | |
| | - Seeds of cumin | | | | | |
| 0909.31.00 | -- Neither crushed nor ground | Kg | 25% | - | E | |
| 0909.32.00 | --Crushed or ground | Kg | 25% | - | E | |
| | - Seeds of anise or badian, caraway or fennel; juniper berries | | | | | |
| 0909.61.00 | -- Neither crushed nor ground | Kg | 25% | - | E | |
| 0909.62.00 | --Crushed or ground | Kg | 25% | - | E | |
| 09.10 | Ginger, saffron turmeric (curcuma), thyme, bay leaves, curry and other spices. | | | | | |
| | - Ginger | | | | | |
| 0910.11.00 | -- Neither crushed nor ground | Kg | 25% | - | S | |
| 0910.12.00 | --Crushed or ground | Kg | 25% | - | S | |
| 0910.20.00 | - Saffron | Kg | 25% | - | S | |
| 0910.30.00 | - Turmeric (curcuma) | Kg | 25% | - | S | |
| | - Other spices: | | | | | |
| 0910.91.00 | -- Mixtures referred to in Note 1 (b) to this Chapter | Kg | 25% | - | S | |
| 0910.99.00 | -- Other | Kg | 25% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

Chapter 10

Cereals

Notes.

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
 (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.
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.

| H S Code | Description of Goods | Stat Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--------------------------|------------------|-----------------|------------------|----------|---------|
| 10.01 | Wheat and Meslin. | | | | | |
| | - Durum wheat: | | | | | |
| 1001.11.00 | -- Seed | Kg | 5% | - | E | |
| 1001.19.00 | -- Other | Kg | 15% | - | S* | |
| | - Other: | | | | | |
| 1001.91.10 | -- Seed | Kg | 5% | - | E | |
| 1001.91.90 | -- Other | Kg | 15% | - | S* | |
| 10.02 | Rye. | | | | | |
| 1002.10.00 | - Seed | Kg | 5% | - | S | |
| 1002.90.00 | - Other | Kg | 15% | - | S | |
| 10.03 | Barley. | | | | | |
| 1003.10.10 | -- Seed | Kg | 5% | - | S | |
| 1003.10.90 | -- Other | Kg | 15% | | E | |
| 10.04 | Oats. | | | | | |
| 1004.10.00 | - Seed | Kg | 5% | - | S | |
| 1004.90.00 | - Other | Kg | 15% | - | S | |
| 10.05 | Maize (corn). | | | | | |
| | - Seed | | | | | |
| 1005.10.10 | ---Popcorn Seed | Kg | 5% | - | E | |
| 1005.10.90 | ---Other | Kg | 5% | - | E | |
| | - Other | | | | | |
| 1005.90.10 | ---Popcorn | Kg | 15% | - | E | |
| 1005.90.90 | ---Other | Kg | 15% | - | E | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 10.06 | Rice. | | | | | |
| 1006.10.00 | - Rice in the husk (paddy or rough) | Kg | 5% | - | E | |
| 1006.20.00 | - Husked (brown) rice | Kg | 15% | - | E | |
| 1006.30.00 | - Semi-milled or wholly milled rice, whether or not polished or glazed | Kg | 15% | - | E | |
| 1006.40.00 | - Broken rice | Kg | 15% | - | E | |
| 10.07 | Grain sorghum. | | | | | |
| 1007.10.00 | - Seed | Kg | 5% | - | S | |
| 1007.90.00 | - Other | Kg | 15% | - | S | |
| 10.08 | Buckwheat, millet and canary seeds; other cereals. | | | | | |
| 1008.10.00 | - Buckwheat | Kg | 15% | - | E | |
| | - Millet: | | | | | |
| 1008.21.00 | -- Seed | Kg | 5% | - | E | |
| 1008.29.00 | --Other | Kg | 15% | - | E | |
| 1008.30.00 | - Canary seeds | Kg | 5% | - | E | |
| 1008.40.00 | - Finio (<i>Digitaria spp.</i>) | Kg | 15% | - | S | |
| 1008.50.00 | - Quinoa (<i>Chenopodium quinoa</i>) | Kg | 15% | - | S | |
| 1008.60.00 | -Triticale | Kg | 15% | - | S | |
| 1008.90.00 | - Other cereals | Kg | 15% | - | E | |

*Eligible for Vat Zero rating

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 within 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 within 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 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 micrometers (microns) (4) | 500 micrometers (microns) (5) |
| Wheat and rye | 45% | 2.5% | 80% | - |
| Barley | 45% | 3% | 80% | - |
| | 45% | 5% | 80% | - |
| | 45% | 2% | - | 90% |
| Oats | 45% | 1.6% | 80% | - |
| | 45% | 4% | 80% | - |
| Maize (corn) and grain sorghum | | | | |
| Rice | | | | |
| | | | | |
| Buckwheat | | | | |

3. For the purposes of heading 11.03, the terms "goats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:
 - (a) In the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2mm;
 - (b) In the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25mm.

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------|-----------------|------------------|----------|---------|
| 11.01 | | | | | | |
| 1101.00.00 | Wheat or Meslin flour. | Kg | * | - | S* | |
| 11.02 | Cereal flours other than of wheat or meslin. | | | | | |
| 1102.20.00 | - Maize (corn) flour | Kg | * | - | E | |
| 1102.90.00 | - Other | Kg | 15% | - | E | |
| 11.03 | Cereal groats, meal and pellets. | | | | | |
| | - Groats and meal: | | | | | |
| 1103.11.00 | -- Of wheat | Kg | 15% | - | S | |
| 1103.13.00 | -- Of maize (corn) | Kg | 15% | - | E | |
| 1103.19.00 | -- Of other cereals | Kg | 15% | - | E | |
| | - Pellets: | | | | | |
| 1103.20.10 | --- Of maize (corn) | Kg | 15% | - | E | |
| 1103.20.20 | --- Of rice | Kg | 15% | - | E | |
| 1103.20.90 | --- Other | Kg | 15% | - | E | |
| 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: | | | | | |
| | -- Of oats | | | | | |
| 1104.12.00 | -- Of other cereals: | Kg | 15% | - | E | |
| 1104.19.10 | --- Of maize (corn) | Kg | 15% | - | E | |
| 1104.19.20 | --- Of rice | Kg | 15% | - | E | |
| 1104.19.90 | --- Other | Kg | 15% | - | E | |
| | - Other worked grains (for example hulled, pearled, sliced or kibbled): | | | | | |
| 1104.22.00 | - Of oats | Kg | 15% | - | E | |
| 1104.23.00 | -- Of maize (corn) | Kg | 15% | - | E | |
| | -- Of other cereals: | | | | | |
| 1104.29.10 | --- Of rice | Kg | 15% | - | E | |
| 1104.29.90 | --- Other | Kg | 15% | - | E | |
| 1104.30.00 | - Germ of cereals, whole, rolled, flaked or ground | Kg | 15% | - | E | |
| 11.05 | Flour, meal, powder, flakes, granules and pellets of potatoes. | | | | | |
| 1105.10.00 | - Flour, meal and powder | Kg | 15% | - | E | |
| 1105.20.00 | - Flakes, granules and pellets | Kg | 15% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 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 | Kg | 15% | - | S | |
| 1106.20.00 | - Of sago or of roots or tubers of heading 07.14. | Kg | 15% | - | S | |
| 1106.30.00 | - Of the products of Chapter 8 | Kg | 15% | - | S | |
| 11.07 | Malt, whether or not roasted. | | | | | |
| | - Not roasted: | | | | | |
| 1107.10.10 | --- Malted barley | Kg | 5% | - | S | |
| 1107.10.20 | --- Malted oats or rye | Kg | 15% | - | S | |
| 1107.10.30 | --- Malted millet or sorghum | Kg | 15% | - | S | |
| 1107.10.90 | --- Other | Kg | 15% | - | S | |
| | - Roasted: | | | | | |
| 1107.20.10 | --- Malted barley | Kg | 5% | - | S | |
| 1107.20.20 | --- Malted oats or rye | Kg | 15% | - | S | |
| 1107.20.30 | --- Malted millet or sorghum | Kg | 15% | - | S | |
| 1107.20.90 | --- Other | Kg | 15% | - | S | |
| 11.08 | Starches; inulin. | | | | | |
| | - Starches: | | | | | |
| 1108.11.00 | -- Wheat starch | Kg | 15% | - | S | |
| 1108.12.00 | -- Maize (corn) starch | Kg | 15% | - | S | |
| 1108.13.00 | -- Potato starch | Kg | 15% | - | S | |
| 1108.14.00 | -- Manioc (cassava) starch | Kg | 15% | - | S | |
| 1108.19.00 | -- Other starches | Kg | 15% | - | S | |
| 1108.20.00 | - Inulin | Kg | 15% | - | S | |
| 11.09 | | | | | | |
| 1109.00.00 | Wheat gluten, whether or not dried. | Kg | 15% | - | S | |

*25% or K1 per Kg whichever is greater.

S* - Eligible for Vat Zero rating

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. Headings No. 12.11 applies, *inter alia*, to the following plants or parts thereof; basil, borage, ginseng, hyssop, liquorice, all spices 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 Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|-------------------------|-----------------------|------------------------|-------------|---------|
| 12.01 | Soya beans, whether or not broken. | | | | | |
| 1201.10.00 | -Seed | Kg | 5% | - | E | |
| 1201.90.00 | -Other | Kg | 15% | - | E | |
| 12.02 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. | | | | | |
| 1202.30.00 | - Seed | Kg | 5% | - | E | |
| | - Other | | | | | |
| 1202.41.00 | --In shell | Kg | 15% | - | E | |
| 1202.42.00 | --Shelled ,whether or not broken | Kg | 15% | | E | |
| 12.03 | | | | | | |
| 1203.00.00 | Copra. | Kg | 15% | - | E | |
| 12.04 | | | | | | |
| 1204.00.00 | Linseed, whether or not broken. | Kg | 15% | - | E | |
| 12.05 | Rape or colza seeds, whether or not broken. | | | | | |
| 1205.10.00 | - Low erucic acid rape or colza seeds | Kg | 15% | - | E | |
| 1205.90.00 | - Other | Kg | 15% | - | S | |
| 12.06 | | | | | | |
| 1206.00.00 | Sunflower seeds, whether or not broken. | | | | | |
| 12.07 | Other oil seeds and oleaginous fruits, whether or not broken. | Kg | 5% | - | E | |
| 1207.20.00 | - Cotton seeds | Kg | 15% | - | E | |
| 1207.40.00 | - Sesamum seeds | Kg | 15% | - | E | |
| 1207.50.00 | - Mustard seeds | Kg | 15% | - | E | |
| | - Other: | | | | | |
| 1207.91.00 | -- Poppy seeds | Kg | 15% | - | E | |
| 1207.99.00 | -- Other | Kg | 15% | - | S | |
| 12.08 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. | | | | | |
| 1208.10.00 | - Of soya beans | Kg | 15% | - | E | |
| 1208.90.00 | - Other | Kg | 15% | - | E | |
| 12.09 | Seeds, fruit and spores, of a kind used for sowing. | | | | | |
| 1209.10.00 | - Sugar beet seeds | Kg | 5% | - | E | |
| | - Seeds of forage plants: | | | | | |
| 1209.21.00 | -- Lucerne (alfalfa) seeds | Kg | 5% | - | E | |
| 1209.22.00 | -- Clover (<i>Trifolium spp.</i>) seeds | Kg | 5% | - | E | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 1209.23.00 | -- Fescue seeds | Kg | 5% | - | E | |
| 1209.24.00 | -- Kentucky blue grass (<i>Poa pratensis</i> L.) seeds | Kg | 5% | - | E | |
| 1209.25.00 | -- Rye grass (<i>Lolium multiflorum</i> lam., <i>Lolium perene</i> L.) seeds | Kg | 5% | - | E | |
| 1209.29.00 | -- Other | Kg | 5% | - | E | |
| 1209.30.00 | - Seeds of herbaceous plants cultivated principally for their flowers | Kg | 5% | - | E | |
| | - Other: | | | | | |
| 1209.91.00 | -- Vegetable seeds | Kg | 5% | - | E | |
| 1209.99.00 | -- Other | Kg | 5% | - | E | |
| 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 | Kg | 15% | - | S | |
| 1210.20.00 | - Hop cones, ground, powdered or in the form of pellets; lupulin | Kg | 15% | - | S | |
| 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 | Kg | 5% | - | S | |
| 1211.30.00 | - Coca leaf | Kg | 25% | - | S | |
| 1211.40.00 | - Poppy straw | Kg | 25% | - | S | |
| 1211.50.00 | - Ephedra | Kg | 25% | - | S | |
| 1211.60.00 | -Bark of African cherry (<i>Prunus africana</i>) | Kg | 5% | - | S | |
| 1211.90.00 | - Other | Kg | 5% | - | S | |

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------------|-----------------------|------------------------|-------------|---------|
| 12.12 | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus ativum) of a kind used primarily for human consumption, not elsewhere specified or included. | | | | | |
| | - Seaweeds and other algae | | | | | |
| 1212.21.00 | -- Fit for human consumption | Kg | 15% | - | S | |
| 1212.29.00 | -- Other | Kg | 15% | - | S | |
| | - Other: | | | | | |
| 1212.91.00 | -- Sugar beet | Kg | 15% | - | S | |
| 1212.92.00 | -- Locust beans (carob) | Kg | 15% | - | S | |
| 1212.93.00 | --Sugar Cane | Kg | 15% | - | S | |
| 1212.94.00 | -- Chicory roots | Kg | 15% | - | S | |
| 1212.99.00 | -- Other | Kg | 15% | - | S | |
| 12.13 | | | | | | |
| 1213.00.00 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | Kg | 15% | - | S | |
| 12.14 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. | | | | | |
| 1214.10.00 | - Lucerne (alfalfa) meal and pellets | Kg | 15% | - | S | |
| 1214.90.00 | - Other | Kg | 15% | - | S | |

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 and 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 manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------------|-----------------------|------------------------|-------------|---------|
| 13.01 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams). | | | | | |
| 1301.20.00 | - Gum Arabic | Kg | free | - | S | |
| 1301.90.00 | - Other | Kg | 5% | - | S | |
| 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 | | | | | |
| | -Vegetables saps and extracts: | | | | | |
| 1302.11.00 | -- Opium | Kg | 5% | - | S | |
| 1303.12.00 | -- Of liquorice | Kg | 5% | - | S | |
| 1302.13.00 | -- Of hops | Kg | 5% | - | S | |
| 1302.14.00 | -- Of ephedra | Kg | 5% | - | S | |
| 1302.19.00 | -- Other | Kg | 5% | - | S | |
| 1302.20.00 | -- Pectic substances, pectinates and pectates | Kg | 5% | - | S | |
| | - Mucilages and thickeners, whether or not modified, derived from vegetable products: | | | | | |
| 1302.31.00 | -- Agar-agar | Kg | 5% | - | S | |

| | | | | | | |
|------------|--|----|----|---|---|--|
| 1302.32.00 | - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds. | Kg | 5% | - | S | |
| 1302.39.00 | -- Other | Kg | 5% | - | S | |

Chapter 14

Vegetables 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).

| H S Code | Description of Goods | Stat.Unit of Qty | Cust.Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|---------------------|-------------------|------------------------|-------------|---------|
| 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 | Kg | 15% | - | S | |
| 1401.20.00 | - Rattans | Kg | 15% | - | S | |
| 1401.90.00 | - Other | Kg | 15% | - | S | |
| [14.02] | | | | | | |
| [14.03] | | | | | | |
| 14.04 | Vegetable products not elsewhere specified or included. | | | | | |
| 1404.20.00 | - Cotton linters | Kg | 15% | - | S | |
| 1404.90.00 | - Other | Kg | 15% | - | S | |

Section III

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

Chapter 15

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

Notes

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible 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 15.01).
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 subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
- 2.- For the purposes of subheadings 1514.11 and 1514.19, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2 % by weight.

| HS Code | Description of Goods | Stat. Unit of Qty | Cust · Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|----------------------------|---------------------------|------------------------|-------------|---------|
| 15.01 | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03 | | | | | |
| 1501.10.00 | - Lard | Kg | 5% | - | S | |
| 1501.20.00 | - Other pig fat | Kg | 5% | - | S | |
| 1501.30.00 | - Other | Kg | 5% | - | S | |
| 15.02 | Fats of bovine animals, sheep or goats, other than those of heading 15.03. | | | | | |
| 1502.10.00 | - Tallow | Kg | 5% | - | S | |
| 1502.90.00 | - Other | Kg | 5% | - | S | |
| 15.03 | | | | | | |
| 1503.00.00 | Lard stearin, lard oil, oleastearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. | litre | 5% | - | S | |
| 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 | litre | 5% | - | S | |
| 1504.20.00 | - Fats and oils and their fractions, of fish, other than liver oils | litre | 5% | - | S | |
| 1504.30.00 | - Fats and oils and their fractions, of marine mammals | litre | 5% | - | S | |
| 15.05 | | | | | | |
| 1505.00.00 | Wool grease and fatty substances derived therefrom (including Linolin) | Kg | 5% | - | S | |
| 15.06 | | | | | | |
| 1506.00.00 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. | Kg | * | - | S | |
| 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 | Kg | free | - | S | |
| 1507.90.00 | - Other | Kg | * | - | S | |
| 15.08 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. | | | | | |
| 1508.10.00 | - Crude oil | Kg | 15% | - | S | |
| 1508.90.00 | - Other | Kg | * | - | S | |
| 15.09 | Olive oil and its fractions, whether or not refined, but not chemically modified. | | | | | |
| 1509.20.00 | - Extra virgin olive oil | Kg | * | - | S | |
| 1509.30.00 | - Virgin olive oil | Kg | * | - | S | |
| 1509.40.00 | - Other virgin olive oils | Kg | * | - | S | |
| 1509.90.00 | - Other | Kg | * | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 15.10 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. | | | | | |
| 1510.10.00 | - Crude olive pomace oil | Kg | * | - | S | |
| 1510.90.00 | - Other | Kg | * | - | S | |
| 15.11 | Palm oil and its fractions, whether or not refined, but not chemically modified. | | | | | |
| 1511.10.00 | - Crude oil | Kg | free | - | S | |
| | - Other: | | | | | |
| 1511.90.10 | --- Palm stearin, when imported in bulk for further processing | Kg | 15% | - | S | |
| 1511.90.20 | ---Palm Olein when imported for further processing | Kg | 15% | - | S | |
| 1511.90.90 | --- Other | kg | * | - | S | |
| 15.12 | Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified | | | | | |
| | - Sunflower-seed or safflower oil and their fractions thereof: | | | | | |
| 1512.11.00 | -- Crude oil | Kg | free | - | S | |
| 1512.19.00 | -- Other | Kg | * | | | |
| | - Cotton-seed oil and its fractions: | | | | | |
| 1512.21.00 | -- Crude oil, whether or not gossypol has been removed | Kg | 5% | - | S | |
| 1512.29.00 | -- Other | Kg | * | - | S | |
| 15.13 | Coconut (copra), palm kernel or babassu oil and their fractions, whether or not refined, but not chemically modified. | | | | | |
| | - Coconut (copra) oil and its fractions: | | | | | |
| 1513.11.00 | -- Crude oil | Kg | 5% | - | S | |
| 1513.19.00 | -- Other | Kg | * | - | S | |
| | - Palm kernel or babassu oil and their fractions: | | | | | |
| 1513.21.00 | -- Crude oil | Kg | 15% | - | S | |
| 1513.29.00 | -- Other | Kg | * | - | S | |
| 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 fraction: | | | | | |
| 1514.11.00 | -- Crude oil | Kg | 15% | - | S | |
| 1514.19.00 | -- Other | Kg | * | - | S | |
| | - Other | | | | | |
| 1514.91.00 | -- Crude oil | Kg | 15% | - | S | |
| 1514.99.00 | -- Other | Kg | * | - | S | |
| 15.15 | Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. | | | | | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| | - Linseed oil and its fractions: | | | | | |
| 1515.11.00 | -- Crude oil | Kg | 15% | - | S | |
| 1515.19.00 | -- Other | kg | * | - | S | |
| | - Maize (corn) oil and its fractions: | | | | | |
| 1515.21.00 | -- Crude oil | kg | 15% | - | S | |
| 1515.29.00 | -- Other | kg | * | - | S | |
| 1515.30.00 | - Castor oil and its fractions | kg | * | - | S | |
| 1515.50.00 | - Sesame oil and its fractions | kg | * | - | S | |
| 1515.60.00 | - Microbial fats and oils and their fractions | kg | * | - | S | |
| 1515.90.00 | - Other | kg | * | - | S | |
| 15.16 | Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. | | | | | |
| 1516.10.00 | - Animal fats and oils and their fractions | kg | * | - | S | |
| 1516.20.00 | - Vegetable fats and oils and their fractions | kg | * | - | S | |
| 1516.30.00 | - Microbial fats and oils and their fractions | kg | * | - | S | |
| 15.17 | Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16. | | | | | |
| 1517.10.00 | - Margarine, excluding liquid margarine | kg | * | - | S | |
| | - Other: | | | | | |
| 1517.90.10 | --- For further processing into margarine | kg | 15% | - | S | |
| 1517.90.20 | --- For use in the manufacture of bakers ' wares | kg | 15% | - | S | |
| 1517.90.90 | --- Other | kg | * | - | S | |
| 15.18 | | | | | | |
| 1518.00.00 | Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included. | kg | * | - | S | |
| [15.19] | | | | | | |
| 15.20 | | | | | | |
| 1520.00.00 | Glycerol, crude; glycerol waters and glycerol lyes. | Kg | Free | - | S | |
| 15.21 | Vegetable waxes (other than triglycerides), bees wax, other insect waxes and permaceti, whether or not refined or coloured. | | | | | |
| | - Vegetable waxes: | | | | | |
| 1521.10.10 | --- In bulk | Kg | 5% | - | S | |

| | | | | | | |
|--------------|--|----|----|---|---|--|
| 1521.10.90 | --- Other | Kg | 5% | - | S | |
| | - Other: | | | | | |
| 1521.90.10 | --- In bulk | Kg | 5% | - | S | |
| 1521.90.90 | --- Other | Kg | 5% | - | S | |
| 15.22 | | | | | | |
| 1522.00.00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. | Kg | 5% | - | S | |

*25% or KR4.00 per Kg whichever is the greater.

Act No.18 of 2015

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

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, of crustaceans, molluscs or other aquatic invertebrates, or of insects

Notes.

1. - This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.
2. -Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a 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, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

| H S Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|----------|----------------------|-------------------------|-----------------------|------------------------|-------------|---------|
|----------|----------------------|-------------------------|-----------------------|------------------------|-------------|---------|

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 16.01 | | | | | | |
| 1601.00.00 | Sausages and similar products, of meat, meat offal or blood or insects; food preparations based on these products. | Kg | 40% | - | S | |
| 16.02 | Other prepared or preserved or meat, meat offal or blood or insects. | | | | | |
| 1602.10.00 | - Homogenised preparations | Kg | 40% | - | S | |
| 1602.20.00 | - Of liver of any animal | Kg | 40% | - | S | |
| | - Of poultry of heading 01.05: | | | | | |
| 1602.31.00 | -- Of turkeys | Kg | 25% | - | S | |
| 1602.32.00 | -- Of fowls of the species <i>Gallus domesticus</i> | Kg | 40% | - | S | |
| 1602.39.00 | -- Other | Kg | 40% | - | S | |
| | - Of swine: | | | | | |
| 1602.41.00 | -- Hams and cuts thereof | Kg | 40% | - | S | |
| 1602.42.00 | -- Shoulders and cuts thereof | Kg | 40% | - | S | |
| 1602.49.00 | -- Other, including mixtures | Kg | 40% | - | S | |
| 1602.50.00 | - Of bovine animals | Kg | 40% | - | S | |
| 1602.90.00 | - Other, including preparations of blood by any animal | Kg | 25% | - | S | |
| 16.03 | | | | | | |
| 1603.00.00 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. | Kg | 25% | - | S | |
| 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 | Kg | 25% | - | S | |
| 1604.12.00 | -- Herrings | Kg | 25% | - | S | |
| 1604.13.00 | -- Sardines, sardinella and brisling or sprats | Kg | 25% | - | S | |
| 1604.14.00 | -- Tunas, skipjack tuna and Atlantic bonito (<i>Sarda spp.</i>) | Kg | 25% | - | S | |
| 1604.15.00 | -- Mackerel | Kg | 25% | - | S | |
| 1604.16.00 | -- Anchovies | Kg | 25% | - | S | |
| 1604.17.00 | -- Eels | Kg | 25% | - | S | |
| 1604.18.00 | -- Shark fins | Kg | 25% | - | S | |
| 1604.19.00 | -- Other | Kg | 25% | - | S | |
| | - Other prepared or preserved fish: | | | | | |
| 1604.20.10 | --- Specially prepared for infants | Kg | 5% | - | S | |
| 1604.20.90 | --- Other | Kg | 25% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| | - Caviar and caviar substitutes | Kg | 25% | - | S | |
| 1604.31.00 | --Caviar | Kg | 25% | - | S | |
| 1604.32.00 | -- Caviar substitutes | Kg | 25% | - | S | |
| 16.05 | Crustaceans, molluscs and other aquatic invertebrates prepared or preserved. | | | | | |
| 1605.10.00 | - Crab | Kg | 25% | - | S | |
| | - Shrimps and prawns: | | | | | |
| 1605.21.00 | --Not in airtight container | Kg | 25% | - | S | |
| 1605.29.00 | --Other | Kg | 25% | - | S | |
| 1605.30.00 | - Lobster | Kg | 25% | - | S | |
| 1605.40.00 | - Other crustaceans | Kg | 25% | - | S | |
| | -molluscs: | | | | | |
| 1605.51.00 | --Oysters | Kg | 25% | - | S | |
| 1605.52.00 | --Scallops, including queen scallops | Kg | 25% | - | S | |
| 1605.53.00 | --Mussels | Kg | 25% | - | S | |
| 1605.54.00 | -- Cuttle fish and squid | Kg | 25% | - | S | |
| 1605.55.00 | --Octopus | Kg | 25% | - | S | |
| 1605.56.00 | --Clams,cockles and arkshells | Kg | 25% | - | S | |
| 1605.57.00 | --Abalone | Kg | 25% | - | S | |
| 1605.58.00 | --Snails, other than sea snails | Kg | 25% | - | S | |
| 1605.59.00 | --Other | Kg | 25% | - | S | |
| | -Other aquatic invertebrates: | | | | | |
| 1605.61.00 | --Sea cucumbers | Kg | 25% | - | S | |
| 1605.62.00 | --Sea urchins | Kg | 25% | - | S | |
| 1605.63.00 | --Jelly fish | Kg | 25% | - | S | |
| 1605.69.00 | --Other | Kg | 25% | - | S | |

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 69⁰ or more but less than 93⁰. 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

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|--------------------------|------------------------|-------------------------|-----------------|----------------|
| 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 | Kg | 25% | - | S | |
| 1701.13.00 | -- Cane sugar specified in Subheading Note 2 to this Chapter | Kg | 25% | - | S | |
| 1701.14.00 | -- Other Cane sugar | Kg | 25% | - | S | |
| | - Other: | | | | | |
| 1701.91.00 | -- Containing added flavouring or colouring matter | Kg | 25% | - | S | |
| 1701.99.00 | -- Other | Kg | 25% | - | S | |
| 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 | Kg | 25% | - | S | |
| 1702.19.00 | -- Other | Kg | 25% | - | S | |
| 1702.20.00 | - Maple sugar and maple syrup | Kg | 25% | - | S | |
| 1702.30.00 | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose. | Kg | 25% | - | S | |
| 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 | Kg | free | - | S | |
| 1702.50.00 | - Chemically pure fructose | Kg | 5% | - | S | |
| 1702.60.00 | - Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar | Kg | 25% | - | S | |
| | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose | | | | | |
| 1702.90.10 | ---Dextrose powder anhydrous | Kg | 15% | - | S | |
| 1702.90.20 | ---Anhydrous lactose | Kg | 15% | - | S | |
| 1702.90.90 | ---Other | Kg | 25% | - | S | |
| 17.03 | Molasses resulting from the extraction or refining of sugar. | | | | | |
| 1703.10.00 | - Cane molasses | Kg | 25% | - | S | |
| 1703.90.00 | - Other | Kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----|---|---|---|--|
| 17.04 | Sugar confectionery (including white chocolate) not containing cocoa. | | | | | |
| 1704.10.00 | - Chewing gum, whether or not sugar-coated | Kg | * | - | S | |
| 1704.90.00 | - Other | Kg | * | - | S | |

* 25% or KR 2 per Kg whichever is the greater.

Chapter 18

Cocoa and cocoa preparations

Notes

1. - This Chapter does not cover:
 - (a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 18.01 | | | | | | |
| 1801.00.00 | Cocoa beans, whole or broken raw or roasted. | Kg | 15% | - | S | |
| 18.02 | | | | | | |
| 1802.00.00 | Cocoa shells, husks, skins and other cocoa waste. | Kg | 15% | - | S | |
| 18.03 | Cocoa paste, whether or not defatted. | | | | | |
| 1803.10.00 | - Not defatted | Kg | 15% | - | S | |
| 1803.20.00 | - Wholly or partly defatted | Kg | 15% | - | S | |
| 18.04 | | | | | | |
| 1804.00.00 | Cocoa butter, fat and oil | Kg | 15% | - | S | |
| 18.05 | Cocoa powder, not containing added sugar or other sweetening matter. | | | | | |
| 1805.00.10 | --- In bulk | Kg | 15% | - | S | |
| 1805.00.20 | ---Not in bulk | Kg | 15% | - | S | |
| 18.06 | Chocolate and other food preparations containing cocoa. | | | | | |
| 1806.10.00 | - Cocoa powder, containing added sugar or other sweetening matter | Kg | 25% | - | S | |
| 1806.20.00 | - Other preparations in blocks, slabs or bars weighing more than 2Kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2Kg. | Kg | 25% | - | S | |
| | - Other, in blocks, slabs or bars: | | | | | |
| 1806.31.00 | -- Filled | Kg | 25% | - | S | |
| 1806.32.00 | -- Not filled | Kg | 25% | - | S | |
| | - Other | | | | | |
| 1806.90.10 | --- Cocoa and chocolate specially prepared for drinking | Kg | 25% | - | S | |
| 1806.90.90 | --- Other | Kg | 25% | - | S | |

Chapter 19

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

Notes

1. This Chapter does not cover:

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

2. For the purposes of heading 19.01:

- (a) The term "groat" means cereal groats of Chapter 11
- (b) The terms "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetable (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 total defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4. For the purpose 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|-----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 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 preparation 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 | Kg | 5% | - | E | |
| 1901.20.00 | - Mixes and doughs for the preparation of bakers' ware of heading 19.05 | Kg | 25% | - | S | |
| | - Other: | | | | | |
| 1901.90.10 | --- Of a kind used in food and beverage industries | Kg | 15% | - | S | |
| 1901.90.90 | --- Other | Kg | 25% | - | S | |
| 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 | Kg | 25% | - | S | |
| 1902.19.00 | -- Other | Kg | 25% | - | S | |
| 1902.20.00 | - Stuffed pasta, whether or not cooked or otherwise prepared | Kg | 25% | - | S | |
| 1902.30.00 | - Other pasta | Kg | 25% | - | S | |
| 1902.40.00 | - Couscous | Kg | 25% | - | S | |
| 19.03 | | | | | | |
| 1903.00.00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, and siftings or in similar forms. | Kg | 15% | - | S | |
| 19.04 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included. | | | | | |
| 1904.10.00 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products | Kg | 25% | - | S | |
| 1904.20.00 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | Kg | 25% | - | S | |
| 1904.30.00 | - Bulgur wheat | Kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 1904.90.00 | - Other | Kg | 25% | - | S | |
| 19.05 | Bread, pastry, cakes, biscuits and other bakers'wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. | | | | | |
| 1905.10.00 | - Crispbread | Kg | 25% | - | S | |
| 1905.20.00 | - Gingerbread and the like | Kg | 25% | - | S | |
| | - Sweet biscuits; waffles and wafers: | | | | | |
| 1905.31.00 | -- Sweet biscuits | Kg | 25% | - | S | |
| 1905.32.00 | -- Waffles and wafers | Kg | 25% | - | S | |
| 1905.40.00 | - Rusks, toasted bread and similar toasted products | Kg | 25% | - | S | |
| 1905.90.00 | - Other | Kg | 25% | - | S | |

Chapter 20

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

Notes.

1. This Chapter does not cover:
 - (a) Vegetables, fruits or nuts, prepared or preserved by the process specified in Chapter 7, 8 or 11;
 - (b) Vegetable fats and oils (Chapter 15);
 - (c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (d) Bakers' wares and other products of heading 19.05; or
 - (e) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. For the purpose of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix Value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at different temperature.
4. Tomato juice, the dry weight content of which is 7% or more, is to be classified under 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 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 net weight content not exceeding 250g.

For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
3. For the purpose of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix Value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at different temperature.

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|-------------------------|-----------------------|------------------------|-------------|---------|
| 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 | Kg | 25% | - | S | |
| 2001.90.00 | - Other | Kg | 25% | - | S | |
| 20.02 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. | | | | | |
| 2002.10.00 | - Tomatoes, whole or in pieces | Kg | 25% | - | S | |
| 2002.90.00 | - Other | Kg | 25% | - | S | |
| 20.03 | Mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid. | | | | | |
| 2003.10.00 | - Mushrooms of the genus <i>Agaricus</i> | Kg | 25% | - | S | |
| 2003.90.00 | - Other | Kg | 25% | - | S | |
| 20.04 | Other vegetable, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. | | | | | |
| 2004.10.00 | - Potatoes | Kg | 25% | - | S | |
| 2004.90.00 | - Other vegetables and mixtures of vegetables | Kg | 25% | - | S | |
| 20.05 | Other vegetable, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. | | | | | |
| 2005.10.00 | - Homogenised vegetables | Kg | 5% | - | S | |
| 2005.20.00 | - Potatoes | Kg | 25% | - | S | |
| 2005.40.00 | - Peas (<i>Pisum sativum</i>) | Kg | 25% | - | S | |
| | - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): | | | | | |
| 2005.51.00 | -- Beans, shelled | Kg | 25% | - | S | |
| 2005.59.00 | -- Other | Kg | 25% | - | S | |
| 2005.60.00 | - Asparagus | Kg | 25% | - | S | |
| 2005.70.00 | - Olives | Kg | 25% | - | S | |
| 2005.80.00 | - Sweet corn (<i>Zea mays var. saccharata</i>) | | | | | |
| | - Other vegetables and mixtures of vegetables: | Kg | 25% | - | S | |
| 2005.91.00 | -- Bamboo shoots | Kg | 25% | - | S | |
| 2005.99.00 | -- Other | Kg | 25% | - | S | |
| 20.06 | | | | | | |

| | | | | | | |
|--------------|--|-------|-----|---------|---|--------------------|
| 2006.00.00 | Vegetable, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised). | kg | 25% | - | S | |
| 20.07 | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. | | | | | |
| 2007.10.00 | - Homogenised preparations | Kg | 5% | - | S | |
| | - Other: | | | | | |
| 2007.91.00 | -- Citrus fruit | Kg | 25% | - | S | |
| 2007.99.00 | -- Other | Kg | 25% | - | S | |
| 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 | Kg | 25% | - | S | |
| 2008.19.00 | -- Other, including mixtures | Kg | 25% | - | S | |
| 2008.20.00 | - Pineapples | Kg | 25% | - | S | |
| 2008.30.00 | - Citrus fruit | Kg | 25% | - | S | |
| 2008.40.00 | - Pears | Kg | 25% | - | S | |
| 2008.50.00 | - Apricots | Kg | 25% | - | S | |
| 2008.60.00 | - Cherries | Kg | 25% | - | S | |
| 2008.70.00 | - Peaches, including nectarines | Kg | 25% | - | S | |
| 2008.80.00 | - Strawberries | Kg | 25% | - | S | |
| | - Other, including mixtures other than those of subheading 2008.19: | | | | | |
| 2008.91.00 | -- Palm hearts | Kg | 25% | - | S | |
| 2008.93.00 | -- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>) | Kg | 25% | - | S | |
| 2008.97.00 | -- Mixtures | Kg | 25% | - | S | |
| 2008.99.00 | -- Other | Kg | 25% | - | S | |
| 20.09 | Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. | | | | | |
| | - Orange juice: | | | | | |
| 2009.11.00 | -- Frozen | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |

| | | | | | | |
|------------|---|-------|-----|---------|---|--------------------|
| 2009.12.00 | --Not frozen; of a Brix value not exceeding 20 | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| 2009.19.00 | -- Other | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| | - Grapefruit juice; pomelo juice : | | | | | |
| 2009.21.00 | -- Of a Brix value not exceeding 20 | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| 2009.29.00 | -- Other | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| | - Juice of any other single citrus fruit: | | | | | |
| 2009.31.00 | -- Of a Brix value not exceeding 20 | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| 2009.39.00 | -- Other | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| | - Pineapple Juice: | | | | | |
| 2009.41.00 | - Of a Brix value not exceeding 20 | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| 2009.49.00 | -- Other | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| 2009.50.00 | - Tomato juice | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| | - Grape juice (including grape must): | | | | | |
| 2009.61.00 | -- Of a Brix value not exceeding 20 | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| 2009.69.00 | -- Other | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| | - Apple juice: | | | | | |
| 2009.71.00 | -- Of a Brix value not exceeding 20 | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| 2009.79.00 | -- Other | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| | - Juice of any other single fruit, nut or vegetable | | | | | |
| 2009.81.00 | --Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| 2009.89.00 | --Other | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |
| 2009.90.00 | - Mixtures of juices | litre | 25% | K1.00/l | S | Act No. 24 of 2024 |

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, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Products of heading 24.04;
 - (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (h) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients, which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 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 | kg | 25% | - | S | |
| 2101.12.00 | -- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | kg | 25% | - | S | |
| 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 maté | kg | 25% | - | S | |
| 2101.30.00 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 2102.20.00 | - Inactive yeasts; other single- Cell micro-organisms, dead | kg | 25% | - | S | |
| 2102.30.00 | - Prepared baking powders | kg | 25% | - | S | |
| 21.03 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. | | | | | |
| 2103.10.00 | - Soya sauce | kg | 25% | - | S | |
| 2103.20.00 | - Tomato ketchup and other tomato sauces | kg | 25% | - | S | |
| 2103.30.00 | - Mustard flour and meal and prepared mustard | kg | 25% | - | S | |
| 2103.90.00 | - Other | kg | 25% | - | S | |
| 21.04 | Soups and broths and preparations therefor; homogenised composite food preparations. | | | | | |
| | - Soups and broths and preparations therefor: | | | | | |
| 2104.10.10 | --- In bulk | kg | 25% | - | S | |
| 2104.10.20 | --- Not in bulk | kg | 25% | - | S | |
| 2104.20.00 | - Homogenised composite food preparations | kg | 5% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 21.05 | | | | | | |
| 2105.00.00 | Ice cream and other edible ice, whether or not containing cocoa. | kg | 25% | - | S | |
| 21.06 | Food preparations not elsewhere specified or included. | | | | | |
| | - Protein concentrates and textured protein substances: | | | | | |
| 2106.10.10 | --- Specially prepared for infants | kg | 5% | - | S | |
| 2106.10.90 | --- Other | kg | 25% | - | S | |
| | - Other: | | | | | |
| 2106.90.10 | --- Specially prepared for infants | kg | 5% | - | S | |
| 2106.90.20 | --- Saccharin tablets and other artificial sweetening preparations | kg | 5% | - | S | |
| 2106.90.30 | --- Compound preparations, non- alcoholic (known as “concentrated extracts”) for the manufacture of beverages | kg | 5% | - | S | |
| 2106.90.90 | --- Other | kg | 25% | - | S | |

Chapter 22

Beverages, Sprits and Vinegar

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 Chapter 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term “non- Alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note

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

| HS Code | Description of Goods | Stat. Unit of Qty. | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|-----------------------------|-----------------------|------------------------|-------------|----------------------|
| 22.01 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter not flavoured; ice and snow. | | | | | |
| | - Mineral waters and aerated waters: | | | | | |
| | -- Mineral waters, not aerated | | | | | |
| 2201.10.11 | --- Packed mineral waters, not aerated | Litre | * | K1.000/1 | S | Act No. 24 of 2024 |
| 2201.10.19 | --- Other | Litre | * | K0.30/1 | S | |
| 2201.10.20 | --- Aerated waters | Litre | * | K1.00/1 | S | Act No. 24 of 2024 |
| 2201.90.00 | - Other | Litre | * | K0.30/1 | S | |
| 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-Alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. | | | | | |
| | - Waters, including mineral waters and aerated waters, containing and aerated waters, containing added sugar or other sweetening matter or flavoured | | | | | |
| 2202.10.10 | --- Waters, including mineral waters, not aerated | litre | * | K0.30/1 | S | (Act No. 25 of 2023) |
| 2202.10.20 | --- Aerated waters | litre | * | K1.00/1 | S | Act No. 24 of 2024 |
| | - Other | | | | | |
| 2202.91.00 | -- Non-alcoholic beer | litre | * | K1.00/1 | S | Act No. 24 of 2024 |
| 2202.99.00 | -- Other | litre | * | K1.00/1 | S | Act No. 24 of 2024 |
| 22.03 | Beer made from malt. | | | | | |
| 2203.00.10 | --- Opaque beer | litre | 25% | K0.25/1 | S | |
| 2203.00.90 | --- Other, including ale, lager and stout | litre | ** | 40% | S | |
| 22.04 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. | | | | | |
| 2204.10.00 | - Sparkling wine | litre | 25% | 60% | S | |
| | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | | | | | |
| 2204.21.00 | -- In containers holding 2 litres or less | litre | 25% | 60% | S | |
| 2204.22.00 | -- In containers holding more than 2 litres but not more than 10 litres | litre | 25% | 60% | S | |
| 2204.29.00 | -- Other | litre | 25% | 60% | S | |
| 2204.30.00 | - Other grape must | litre | 25% | 60% | S | |
| 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 | litre | 25% | 60% | S | |
| 2205.90.00 | - Other | litre | 25% | 60% | S | |
| 22.06 | Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non- Alcoholic beverages, not elsewhere specified or included. | | | | | |
| 2206.00.10 | --- Ciders | litre | 25% | 60% | S | |
| 2206.00.90 | --- Other | litre | 25% | 60% | S | |
| 22.07 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | | | | | |
| 2207.10.00 | - Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher | litre | 5% | 60% | S | |
| | - Ethyl alcohol and other spirits, denatured, of any strength: | | | | | |
| 2207.20.10 | --- Methylated spirits (that is, spirits, which have been rendered unpotable in a manner approved by the commissioner) | litre | 5% | 60% | S | Act 25 of 2022 |
| 2207.20.90 | --- Other | litre | 25% | 60% | S | |
| 22.08 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. | | | | | |
| 2208.20.00 | - Spirits obtained by distilling grape wine or grape marc | Litre | 25% | 60% | S | |
| 2208.30.00 | - Whiskies | Litre | 25% | 60% | S | |
| 2208.40.00 | - Rum and other spirits obtained by distilling fermented sugar-cane products | litre | 25% | 60% | S | |
| 2208.50.00 | - Gin and Geneva | litre | 25% | 60% | S | |
| 2208.60.00 | - Vodka | litre | 25% | 60% | S | |
| 2208.70.00 | - Liqueurs and cordials | litre | 25% | 60% | S | |
| 2208.90.00 | - Other | litre | 25% | 60% | S | |
| 22.09 | | | | | | |
| 2209.00.00 | Vinegar and substitutes for vinegar obtained from acetic acid | litre | 25% | - | S | |

*25% or KR0.65 per litre whichever is the greater.

** 25% or KR0.8 per litre whichever is the greater.

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Notes

- 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 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 Code | Description of Goods | Stat. Unit of Qty. | Cust Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|--------------------|----------------|------------------|----------|---------|
| 23.01 | Flours, meals and pellets, of meat or meat offal, of fish or of aquatic invertebrates, unfit for human consumption; greaves. | | | | | |
| | - Flours, meals and pellets, of meat or meat offal; greaves | | | | | |
| 2301.10.10 | --- blood meal | Kg | Free | - | E | |
| 2301.10.90 | --- Other | Kg | free | - | E | |
| | - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates: | | | | | |
| 2301.20.10 | --- Fish meal | kg | free | - | E | |
| 2301.20.90 | --- Other | kg | free | - | E | |
| 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 of leguminous plants. | | | | | |
| 2302.10.00 | - Of maize (corn) | kg | 5% | - | E | |
| 2302.30.00 | - Of wheat | kg | 5% | - | E | |
| 2302.40.00 | - Of other cereals | kg | 5% | - | E | |
| 2302.50.00 | - Of leguminous plants | kg | 5% | - | E | |
| 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 | kg | 5% | - | E | |
| 2303.20.00 | - Beet-pulp, bagasse and other waste of sugar manufacture | kg | 5% | - | S | |
| 2303.30.00 | - Brewing or distilling dregs and waste | kg | 5% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|----------------|
| 23.04 | Oil- Cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabeans oil. | | | | | |
| 2304.00.10 | --- Oil Cake | kg | 5% | - | E | Act 24 of 2024 |
| 2304.00.20 | --- Soya husks | kg | 5% | - | E | Act 24 of 2024 |
| 2304.00.90 | --- Other solid residues | kg | 5% | - | E | Act 24 of 2024 |
| 23.05 | | | | | | |
| 2305.00.00 | Oil- Cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil. | kg | 5% | - | E | |
| 23.06 | Oil- Cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05. | | | | | |
| 2306.10.00 | - Of cotton seeds | kg | 5% | - | E | |
| 2306.20.00 | - Of linseed | kg | 5% | - | E | |
| 2306.30.00 | - Of sunflower seeds | kg | 5% | - | E | |
| | - Of rape or colza seeds: | | | | | |
| 2306.41.00 | --Of low acid rape or colza seeds | kg | 5% | - | E | |
| 2306.49.00 | -- Other | kg | 5% | - | E | |
| 2306.50.00 | - Of coconut or copra | kg | 5% | - | E | |
| 2306.60.00 | - Of palm nuts or kernels | kg | 5% | - | E | |
| 2306.90.00 | - Other | kg | 5% | - | E | |
| 23.07 | | | | | | |
| 2307.00.00 | Wine lees; argol. | kg | 5% | - | S | |
| 23.08 | | | | | | |
| 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. | kg | 5% | - | S | |
| 23.09 | Preparations of a kind used in animal feeding. | | | | | |
| 2309.10.00 | - Dog or cat food, put up for retail sale | kg | 25% | - | S | |
| | - Other: | | | | | |
| 2309.90.10 | --- Dog or cat food, and other pet foods not put up for retail sale | kg | 25% | - | S | |
| 2309.90.20 | ---Animal feed supplement being premixes | kg | 5% | - | E | |
| 2309.90.90 | --- Other | kg | 25% | - | S | |

Chapter 24

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

Notes

1. This Chapter does not cover medicinal cigarettes (Chapter 30).
2. -Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
3. - For the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.

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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------------------|--------------------------------|-----------------------------|---------------------|--|
| 24.01 | Unmanufactured tobacco; tobacco refuse. | | | | | Act 25 of 2022; Act 25 of 2023 ; Act 24 of 2024 |
| 2401.10.00 | - Tobacco, not stemmed/stripped | kg | * | ** | S | |
| 2401.20.00 | - Tobacco, partly or wholly stemmed/stripped | kg | * | ** | S | |
| 2401.30.00 | - Tobacco refuse | kg | * | ** | S | |
| 24.02 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes. | | | | | Act 25 of 2022; Act 25 of 2023; Act 24 of 2024 |
| 2402.10.00 | - Cigars, cheroots and cigarillos, containing tobacco | kg | * | ** | S | |
| 2402.20.00 | - Cigarettes containing tobacco | kg | * | K452/mille | S | |
| 2402.90.00 | - Other | kg | * | ** | S | |
| 24.03 | Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences. | | | | | Act 25 of 2022; Act 25 of 2023; Act 24 of 2024 |
| | - 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 | kg | * | ** | S | |
| | --Other | | | | | |
| 2403.19.10 | ---Cutrage | kg | 25% | ** | S | |
| 2403.19.90 | --- Other | Kg | 25% | ** | S | |
| | - Other: | | | | | |
| 2403.91.00 | --“Homogenised” or “reconstituted” tobacco | Kg | * | ** | S | |
| 2403.99.00 | -- Other | Kg | * | ** | S | |
| 24.04 | Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body. | | | | | |
| | -Products intended for inhalation without combustion: | | | | | |
| 2404.11.00 | --Containing tobacco or reconstituted tobacco | kg | 25% | 145% | S | |
| 2404.12.00 | --Other, containing nicotine | kg | 25% | 145% | S | |
| 2404.19.00 | --Other | kg | 25% | 145% | S | |
| | - Other: | | | | | |

| | | | | | | |
|------------|--------------------------------|----|-----|------|---|--|
| 2404.91.00 | -- For oral application | kg | 25% | 145% | S | |
| 2404.92.00 | -- For transdermal application | kg | 25% | 145% | S | |
| 2404.99.00 | -- Other | kg | 25% | 145% | S | |

*25% or KR15 per mille/Kg whichever is greater

**145% or K452 per mille/Kg or whichever is greater. Act 25 of 2022; Act 25 of 2023; Act No. 24 of 2024

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 products particularly suitable for specific use rather than for general use.

2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
 - (c) Medicaments and other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Dolomite ramming mix (heading 38.16);
 - (f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (g) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (h) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (i) Billiard chalks (heading 95.04); or
 - (ij) Writing or drawing chalks or tailors' chalks (heading 96.09).
3. Any products classified in heading 25.17 and any other heading of this 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 Code | Description of Goods | Stat. Unit of Qty | Cust Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------|----------------|------------------|----------|---------|
| 25.01 | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti- Caking or free-flowing agents; sea water. | | | | | |
| 2501.00.10 | --- In bulk | quintal | 5% | - | S | |
| 2501.00.90 | --- Not in bulk | kg | 15% | - | S | |
| 25.02 | Unroasted iron pyrites. | | | | | |
| 2502.00.10 | ---unroasted Iron pyrite ore | kg | 5% | - | S | |
| 2502.00.20 | ---unroasted iron pyrite concentrate | kg | 5% | - | S | |
| 2502.00.90 | ---other | kg | 5% | - | S | |
| 25.03 | | | | | | |
| 2503.00.00 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | kg | free | - | S | |
| 25.04 | Natural graphite. | | | | | |
| 2504.10.00 | - In powder or in flakes | kg | 5% | - | S | |
| 2504.90.00 | - Other | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| 2505.90.00 | - Other | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| 2506.20.00 | - Quartzite | Kg | 5% | - | S | |
| 25.07 | | | | | | |
| 2507.00.00 | Kaolin and other kaolinic clays, whether or not calcined. | kg | 5% | - | S | |
| 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 | kg | free | - | S | |
| 2508.30.00 | - Fire- Clay | kg | 5% | - | S | |
| 2508.40.00 | - Other clays | kg | 5% | - | S | |
| 2508.50.00 | - Andalusite, kyanite and sillimanite | kg | 5% | - | S | |
| 2508.60.00 | - Mullite | kg | 5% | - | S | |
| 2508.70.00 | - Chamotte or dinas earths | kg | 5% | - | S | |
| 25.09 | | | | | | |
| 2509.00.00 | Chalk. | kg | 25% | - | S | |
| | | | | | | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 25.10 | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk. | | | | | |
| | - Unground: | | | | | |
| 2510.10.10 | --- In bulk | kg | 5% | - | S | |
| 2510.10.20 | --- Not in bulk | kg | 5% | - | S | |
| | - Ground: | | | | | |
| 2510.20.10 | --- In Bulk | kg | 5% | - | S | |
| 2510.20.20 | --- Not in bulk | kg | 5% | - | S | |
| 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) | kg | 5% | - | S | |
| 2511.20.00 | -Natural barium carbonate (witherite) | kg | 5% | - | S | |
| 25.12 | | | | | | |
| 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. | kg | 5% | - | S | |
| 25.13 | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. | | | | | |
| 2513.10.00 | - Pumice stone | kg | 5% | - | S | |
| 2513.20.00 | - Emery, natural corundum, natural garnet and other natural abrasives | kg | 5% | - | S | |
| 25.14 | | | | | | |
| 2514.00.00 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | kg | 5% | - | S | |
| 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 | kg | 15% | - | S | |
| 2515.12.00 | --Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | kg | 15% | - | S | |
| 2515.20.00 | - Ecaussine and other calcareous monumental or building stone; alabaster. | kg | 15% | - | S | |

| | | | | | | |
|------------|--|----|-----|---|---|--|
| 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 | kg | 15% | - | S | |
| 2516.12.00 | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | kg | 15% | - | S | |
| 2516.20.00 | - Sandstone | kg | 15% | - | S | |
| 2516.90.00 | - Other monumental or building stone | kg | 15% | - | S | |
| 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. | kg | 5% | - | S | |
| 2517.20.00 | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | kg | 5% | - | S | |
| 2517.30.00 | - Tarred macadam | kg | 5% | - | S | |
| | - Granules, chippings and powder, of stones of heading 25.15, 25.16, whether or not heat-treated: | | | | | |
| 2517.41.00 | -- Of marble | kg | 5% | - | S | |
| 2517.49.00 | -- Other | kg | 5% | - | S | |
| 25.18 | Dolomite, whether or not Calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | | | | | |
| 2518.10.00 | - Dolomite not calcined or sintered | kg | 5% | - | S | |
| 2518.20.00 | - Calcined or sintered dolomite | kg | 15% | - | S | |

| | | | | | | |
|--------------|---|---------|------|---------|---|--|
| 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) | kg | 5% | - | S | |
| 2519.90.00 | - Other | kg | 5% | - | S | |
| 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 | quintal | Free | - | S | |
| 2520.20.00 | - Plasters | Kg | Free | — | S | |
| 25.21 | | | | | | |
| 2521.00.00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | kg | 25% | - | S | |
| 25.22 | Quiclime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25. | | | | | |
| 2522.10.00 | - Quicklime | tonne | 25% | - | S | |
| 2522.20.00 | - Slaked lime | tonne | 25% | - | S | |
| 2522.30.00 | - Hydraulic | tonne | 5% | - | S | |
| 25.23 | Portland cement, aluminous cement ("ciment fondu"). slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. | | | | | |
| 2523.10.00 | - Cement clinkers | tonne | 5% | - | S | |
| | -Portland cement: | | | | | |
| 2523.21.00 | --White cement, whether or not artificially coloured | tonne | 5% | K40/ton | S | |
| 2523.29.00 | -- Other | tonne | 5% | K40/ton | S | |
| 2523.30.00 | - Aluminous Cement ("ciment fondu) | tonne | 5% | - | S | |
| 2523.90.00 | - Other hydraulic cements | tonne | 5% | - | S | |
| 25.24 | Asbestos. | | | | | |
| 2524.10.00 | - Crocidolite | quintal | 5% | - | S | |
| 2524.90.00 | - Other | quintal | 5% | - | S | |
| 25.25 | Mica, including splittings; mica waste. | | | | | |
| 2525.10.00 | - Crude mica and mica rifted into sheets or splittings | kg | 5% | - | S | |
| 2525.20.00 | - Mica powder | kg | 5% | - | S | |
| 2525.30.00 | - Mica waster | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| 2526.20.00 | - Crushed or powdered | kg | 5% | - | S | |
| 25.28 | | | | | | |
| 2528.00.00 | Natural borates and concentrates thereof(whether or not calcined),but not including borates separated from natural brines; natural boric acid containing not more than 85% of H3BO3 calculated onthe dry weight. | Kg | 5% | - | S | |
| 25.29 | Feldspar; leucite; nepheline and nepheline syenite; fluorspar. | | | | | |
| 2529.10.00 | -Feldspar | kg | 5% | - | S | |
| | - Fluorspar: | | | | | |
| 2529.21.00 | -- Containing by weight 97% or less of calcium fluoride | Kg | 5% | - | S | |
| 2529.22.00 | - - Containing by weight more than 97% of calcium fluoride | Kg | 5% | - | S | |
| 2529.30.00 | - Leucite; nepheline and nepheline syenite | kg | 5% | - | S | |
| 25.30 | Mineral substances not elsewhere specified or included. | | | | | |
| 2530.10.00 | - Vermiculite, perlite and chlorites, unexpanded | kg | 5% | - | S | |
| 2530.20.00 | - Kieserite, epsomite (natural magnesium sulphates) | kg | 5% | - | S | |
| 2530.90.00 | - Other | kg | 5% | - | S | |

Chapter 26

Ores, slag and ash

Notes

- This Chapter does not cover:
 - Slag or similar industrial waste prepared as macadam (heading 25.17);
 - Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
 - Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
 - Basic slag of Chapter 31;
 - Slag wool, rock wool or similar mineral wools (heading 68.06);
 - 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 85.49) “; or”
 - Copper, nickel or cobalt matter produced by any process of smelting (Section XV).
- 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.
- 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 chemicals 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 Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------|-----------------|------------------|----------|--------------------|
| 26.01 | Iron ores and concentrates, including roasted iron pyrites. | | | | | |
| | - Iron ores and concentrates, other than roasted iron pyrites: | | | | | |
| 2601.11.00 | -- Non- Agglomerated | tonne | 5% | - | S | |
| 2601.12.00 | -- Agglomerated | tonne | 5% | - | S | |
| 2601.20.00 | - Roasted iron pyrites | tonne | 5% | - | S | |
| 26.02 | | | | | | |
| 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. | tonne | 5% | - | S | |
| 26.03 | Copper ores and concentrates. | | | | | |
| | ---copper ore | | | | | |
| 2603.00.11 | ----copper ore sulphide | kg | free | - | S | |
| 2603.00.12 | ----copper ore mixed sulphide and oxide | kg | free | - | s | |
| 2603.00.13 | ----copper ore oxide | kg | free | - | s | |
| 2603.00.19 | ----other | kg | free | - | s | |
| | ---copper concentrate | | | | | |
| 2603.00.21 | ----copper concentrate sulphide | kg | free | - | S | |
| 2603.00.22 | ----copper concentrate mixed (sulphide/oxide) | kg | free | - | s | |
| 2603.00.23 | ----copper concentrate oxide | kg | free | - | s | |
| 2603.00.29 | ----other | kg | free | - | s | |
| 26.04 | | | | | | |
| 42604.00.00 | Nickel ores and concentrates. | tonne | 5% | - | S | |
| 26.05 | Cobalt ore and concentrates. | | | | | |
| 2605.00.10 | ---cobalt ore | kg | free | - | S | |
| 2605.00.20 | ---cobalt concentrates | kg | 5% | - | S | |
| 26.06 | | | | | | |
| 2606.00.00 | Aluminium ores and concentrates. | tonne | 5% | - | s | |
| 26.07 | | | | | | |
| 2607.00.00 | Lead ores and concentrates. | tonne | 5% | - | S | |
| 26.08 | Zinc ores and concentrates. | | | | | Act No. 25 of 2022 |
| | --- Zinc ores | | | | | |
| 2608.00.11 | ---- Zincite, zinc oxide | tonne | 5% | - | S | |
| 2608.00.19 | ---- Other zinc ores | tonne | 5% | - | S | |
| | --- Zinc concentrates | | | | | |
| 2608.00.21 | ---- Zincite, zinc oxide | tonne | 5% | - | S | |
| 2608.00.29 | ---- Other zinc concentrates | tonne | 5% | - | S | |
| 26.09 | | | | | | |
| 2609.00.00 | Tin ores and concentrates. | tonne | 5% | - | S | |
| 26.10 | | | | | | |
| 2610.00.00 | Chromium ores and concentrates. | tonne | 5% | - | S | |

| | | | | | | |
|--------------|--|-------|----|---|---|--|
| 26.11 | | | | | | |
| 2611.00.00 | Tungsten ores and concentrates. | kg | 5% | - | S | |
| 26.12 | Uranium or thorium ores and concentrates. | | | | | |
| 2612.10.00 | - Uranium ores and concentrates | kg | 5% | - | S | |
| 2612.20.00 | - Thorium ores and concentrates | kg | 5% | - | S | |
| 26.13 | Molybdenum ores and concentrates. | | | | | |
| 2613.10.00 | - Roasted | kg | 5% | - | s | |
| 2613.90.00 | - Other | kg | 5% | - | s | |
| 26.14 | | | | | | |
| 2614.00.00 | Titanium ores and concentrates. | kg | 5% | - | s | |
| 26.15 | Niobium, tantalum, vanadium or zirconium ores and concentrates. | | | | | |
| 2615.10.00 | - Zirconium ores and concentrates | kg | 5% | - | s | |
| 2615.90.00 | - Other | kg | 5% | - | s | |
| 26.16 | Precious metal ores and concentrates. | | | | | |
| 2616.10.00 | - Silver ores and concentrates | kg | 5% | - | S | |
| 2616.90.00 | - Other | kg | 5% | - | S | |
| 26.17 | Other ores and concentrates. | | | | | |
| 2617.10.00 | - Antimony ores and concentrates | kg | 5% | - | S | |
| 2617.90.00 | - Other | kg | 5% | - | S | |
| 26.18 | | | | | | |
| 2618.00.00 | Granulated slag (slag sand) from the manufacture of iron or steel. | tonne | 5% | - | S | |
| 26.19 | | | | | | |
| 2619.00.00 | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel. | tonne | 5% | - | S | |
| 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 | tonne | 5% | - | S | |
| 2620.19.00 | -- Other | tonne | 5% | - | S | |
| | - Containing mainly lead | | | | | |
| 2620.21.00 | -- Leaded gasoline sludges and leaded anti-knock compound sludges | tonne | 5% | - | S | |
| 2620.29.00 | -- Other | tonne | 5% | - | S | |
| | - Containing mainly copper | | | | | |
| 2620.30.10 | --- slag containing mainly copper | tonne | 5% | - | S | |
| 2620.30.20 | ---tailings containing mainly copper | tonne | 5% | - | S | |
| 2620.30.90 | ---other containing mainly copper | tonne | 5% | - | S | |
| 2620.40.00 | - Containing mainly aluminium | tonne | 5% | - | S | |

| | | | | | | |
|--------------|--|-------|----|---|---|--|
| 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 | tonne | 5% | - | S | |
| | - Other: | | | | | |
| 2620.91.00 | -- Containing antimony, beryllium, cadmium, chromium or their mixtures | tonne | 5% | - | S | |
| 2620.99.00 | -- Other | tonne | 5% | - | S | |
| | | | | | | |
| 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 | tonne | 5% | - | S | |
| 2621.90.00 | - Other | tonne | 5% | - | S | |

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. Reference 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 liquid polyolefins of which less than 60% by volume distills at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (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 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 subheading 2701.12, “light oils and preparations” are those of 90% or more by volume (including losses) distil at 210°C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
5. - For the purposes of the subheadings of heading 27.10, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------|-----------------|------------------|----------|--------------------|
| 27.01 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal. | | | | | |
| | - Coal, whether or not pulverised, but not agglomerated: | | | | | |
| 2701.11.00 | -- Anthracite | tonne | 15% | 5% | S | |
| 2701.12.00 | -- Bituminous coal | tonne | 15% | 5% | S | |
| 2701.19.00 | -- Other coal | tonne | 15% | 5% | S | |
| 2701.20.00 | - Briquettes, ovoids and similar solid fuels manufactured from coal | tonne | 15% | 5% | S | |
| 27.02 | Lignite, whether or not agglomerated, excluding jet. | | | | | |
| 2702.10.00 | - Lignite, whether or not pulverised, but not agglomerated | tonne | 15% | - | S | |
| 2702.20.00 | - Agglomerated lignite | tonne | 15% | - | S | |
| 27.03 | | | | | | |
| 2703.00.00 | Peat (including peat litter), whether or not agglomerated. | tonne | free | - | S | Act No. 45 of 2022 |
| 27.04 | | | | | | |
| 2704.00.00 | Coke and semi- Coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon. | tonne | 15% | 5% | S | |
| 27.05 | | | | | | |
| 2705.00.00 | Coal gas, water gas, producer gas and similar gases, other than petroleum gasses and other gaseous hydrocarbons. | tonne | 15% | - | S | |
| 27.06 | | | | | | |
| 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. | tonne | 15% | - | S | |
| 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) | dk/litre | 15% | - | S | |
| 2707.20.00 | - Toluol (toluene) | litre | 15% | - | S | |
| 2707.30.00 | - Xylol (xylenes) | litre | 15% | - | S | |
| 2707.40.00 | - Naphthalene | litre | 15% | - | S | |

| | | | | | | |
|--------------|--|----------|------|-----------|---|-----------------------------------|
| 2707.50.00 | - Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distills at 250°C by the ASTM D 86 method | litre | 15% | - | S | |
| | - Other: | | | | | |
| 2707.91.00 | -- Creosote oils | litre | 15% | - | S | |
| 2707.99.00 | -- Other | litre | 15% | - | S | |
| 27.08 | Pitch and pitch coke, obtained | | | | | |
| | from coal tar or from other | | | | | |
| | mineral tars. | | | | | |
| 2708.10.00 | - Pitch | kg | 5% | - | S | |
| 2708.20.00 | - Pitch coke | kg | free | - | S | |
| 27.09 | | | | | | |
| 2709.00.00 | Petroleum oils and oils obtained from bituminous minerals, crude. | dk/litre | free | - | S | |
| 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; 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: | | | | | |
| | -- Light oils and preparations: | | | | | |
| 2710.12.10 | --- Motor spirit | dk/litre | free | K2.34/ltr | S | Act No.25 of 2022; Act 24 of 2024 |
| 2710.12.20 | --- Aviation spirit for piston engines | dk/litre | free | - | S | |
| 2710.12.30 | --- Jet (aviation turbine) fuel | dk/litre | free | - | S | |
| 2710.12.40 | --- White spirit | dk/litre | 5% | 15% | S | |
| | --- Kerosene including kerosene type jet fuel | | | | | |
| 2710.12.51 | ---- Kerosene type | dk/litre | free | K0.54/l | E | Act 24 of 2024 |
| 2710.12.52 | ---- Industrial Kerosene | dk/litre | 5% | - | E | |
| 2710.12.53 | ---- Domestic Kerosene | dk/litre | 5% | - | E | |
| 2710.12.59 | ---- Other | dk/litre | 5% | - | E | |
| 2710.12.90 | --- Other | dk/litre | 25% | 15% | S | |

| | | | | | | |
|-------------------------------|---|----------|------|-----------|----|------------------------------------|
| | -- Other: | | | | | |
| 2710.19.10 | --- Gas oils | dk/litre | free | K0.75/ltr | S | Act No. 25 of 2022; Act 24 of 2024 |
| 2710.19.20 | --- Other Fuel oils | dk/litre | 25% | K1.05/ltr | S | Act 24 of 2024 |
| 2710.19.30 | --- Other medium oils and preparations | dk/litre | 25% | - | S | |
| 2710.19.40 | --- Lubricating grease | dk/litre | 25% | - | S | |
| 2710.19.50 | --- Cutting oil, grease cutting oils, cleaning oil, etc. | dk/litre | 25% | - | S | |
| 2710.19.60 | --- Transformer, circuit-breaking and insulating oil | dk/litre | 25% | - | S | |
| 2710.19.70 | --- Base oils suitable only for further processing | dk/litre | free | - | S | |
| 2710.19.90 | --- Other | dk/litre | 25% | - | S | |
| 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 constitutes of the preparations, containing biodiesel, other than waste oils. | Dk/litre | 25% | - | S | |
| | - Waste oils: | | | | | |
| 2710.91.00 | --Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | dk/litre | 25% | - | S | |
| 2710.99.00 | -- Other | dk/litre | 25% | - | S | |
| 27.11 | Petroleum gases and other gaseous hydrocarbons. | | | | | |
| | - Liquefied: | | | | | |
| 2711.11.00 | - Natural gas | kg | free | K0.54/l | S* | Act 24 of 2024 |
| 2711.12.00 | -- Propane | kg | free | K0.54/l | S* | Act 24 of 2024 |
| 2711.13.00 | - Butanes | kg | free | K0.54/l | S* | Act 24 of 2024 |
| 2711.14.00 | -- Ethylene, propylene, butylene and butadiene | kg | free | K0.54/l | S* | Act 24 of 2024 |
| 2711.19.00 | -- Other | kg | free | K0.54/l | S* | Act 24 of 2024 |
| | - In gaseous state: | | | | | |
| 2711.21.00 | -- Natural gas | kg | 15% | K0.54/l | S | Act 24 of 2024 |
| 2711.29.00 | -- Other | kg | 15% | K0.54/l | S | Act 24 of 2024 |
| *Eligible for Vat Zero rating | | | | | | |

| | | | | | | |
|--------------|---|----------|------|----|---|--|
| 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. | | | | | |
| | - Petroleum jelly: | | | | | |
| 2712.10.10 | --- In bulk | kg | 15% | - | S | |
| 2712.10.20 | --- Not in bulk | kg | 25% | - | S | |
| 2712.20.00 | - Paraffin wax containing by weight less than 0.75% of oil | kg | 5% | - | S | |
| | - Other: | | | | | |
| 2712.90.10 | --- In bulk | Dk/litre | 5% | - | S | |
| 2712.90.90 | -- Not in bulk | Dk/litre | 15% | - | S | |
| 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 | kg | free | - | S | |
| 2713.12.00 | -- Calcined | kg | free | - | S | |
| 2713.20.00 | - Petroleum bitumen | kg | 15% | - | S | |
| 2713.90.00 | - Other residues of petroleum oils or of oils obtained from bituminous minerals | kg | 15% | - | S | |
| 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 | quintal | 15% | - | S | |
| 2714.90.00 | - Other | quintal | 15% | - | S | |
| 27.15 | | | | | | |
| 2715.00.00 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). | kg | 15% | - | S | |
| 27.16 | | | | | | |
| 2716.00.00 | Electrical energy | 100 kWh | 0% | 3% | S | |

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 the Section.
2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 4.- Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

Chapter 28

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

Notes

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-Caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
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 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 or 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 peroxy salts. 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 Section 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 Code | Description of Goods | Stat. Unit of Qty | Cust · Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|----------------------------|---------------------------|------------------------|-------------|---------|
| | <i>I. CHEMICAL ELEMENTS</i> | | | | | |
| 28.01 | Fluorine, chlorine, bromine and iodine | | | | | |
| | - Chlorine | | | | | |
| 2801.10.10 | ---In bulk | Kg | Free | - | S | |
| 2801.10.90 | ---Not in bulk | Kg | Free | - | S | |
| | - Iodine | | | | | |
| 2801.20.10 | ---In bulk | Kg | Free | - | S | |
| 2801.20.20 | ---Not in bulk | Kg | Free | - | S | |
| | -Fluorine; bromine | | | | | |
| 2801.30.10 | ---In bulk | Kg | Free | - | S | |
| 2801.30.20 | ---Not in bulk | Kg | Free | - | S | |
| 2802 | - Sulphur, sublimed or precipitated; colloidal sulphur. | | | | | |
| 2802.00.10 | ---In bulk | Kg | Free | - | S | |
| 2802.00.20 | ---Not in bulk | Kg | Free | - | S | |
| 28.03 | - Carbon (carbon blacks and other forms of carbon not elsewhere specified or included). | | | | | |
| 2803.00.10 | ---In bulk | Kg | Free | - | S | |
| 2803.00.20 | ---Not in bulk | Kg | Free | - | S | |
| 28.04 | Hydrogen, rare gases and other non-metals | | | | | |
| 2804.10.00 | - Hydrogen | Kg | Free | - | S | |
| | - Rare gases: | | | | | |
| 2804.21.00 | -- Argon | Kg | Free | - | S | |
| 2804.29.00 | --Other | Kg | Free | - | S | |
| 2804.30.00 | - Nitrogen | Kg | Free | - | S | |
| 2804.40.00 | - Oxygen | Kg | Free | - | S | |
| 2804.50.00 | -Boron; tellurium | Kg | Free | - | S | |
| | - Silicon: | | | | | |
| 2804.61.00 | -- Containing by weight not less than 99.99% of silicon | Kg | Free | - | S | |
| 2804.69.00 | -- Other | Kg | Free | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| | - Phosphorous | | | | | |
| 2804.70.10 | ---In bulk | Kg | Free | - | S | |
| 2804.70.20 | ---Not in bulk | Kg | Free | - | S | |
| 2804.80.00 | - Arsenic | Kg | Free | - | S | |
| 2804.90.00 | - Selenium | Kg | Free | - | S | |
| 28.05 | Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury | | | | | |
| | - Alkali or alkaline-earth metals: | | | | | |
| 2805.11.00 | -- Sodium | kg | free | - | S | |
| 2805.12.00 | -- Calcium | kg | free | - | S | |
| 2805.19.00 | -- Other | kg | free | - | S | |
| 2805.30.00 | - Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed | kg | free | - | S | |
| | - Mercury: | | | | | |
| 2805.40.10 | --- In bulk | kg | free | - | S | |
| 2805.40.20 | --- Not in bulk | kg | 15% | - | S | |
| | II. - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON- METALS | | | | | |
| 28.06 | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid. | | | | | |
| | - Hydrogen chloride (hydrochloric acid): | | | | | |
| 2806.10.10 | --- In bulk | kg | free | - | S | |
| 2806.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Chlorosulphuric acid: | | | | | |
| 2806.20.10 | --- In bulk | kg | free | - | S | |
| 2806.20.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.07 | Sulphuric acid; oleum. | | | | | |
| 2807.00.10. | --- In bulk | kg | free | - | S | |
| 2807.00.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.08 | Nitric acid; sulphonitric acids. | | | | | |
| 2808.00.10 | --- In bulk | kg | free | - | S | |
| 2808.00.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.09 | Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids, whether or not chemically defined. | | | | | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| | - Diphosphorus pentaoxide: | | | | | |
| 2809.10.10 | --- In bulk | kg | free | - | S | |
| 2809.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Phosphoric acid and polyphosphoric acids: | | | | | |
| 2809.20.10 | --- In bulk | kg | free | - | S | |
| 2809.20.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.10 | Oxides of boron; boric acids. | | | | | |
| | --- Oxides of boron: | | | | | |
| 2810.00.11 | ---- In bulk | kg | free | - | S | |
| 2810.00.12 | ---- Not in bulk | kg | 15% | - | S | |
| | --- Boric acid: | | | | | |
| 2810.00.21 | ---- In bulk | kg | free | - | S | |
| 2810.00.22 | ---- Not in bulk | kg | 15% | - | S | |
| 28.11 | Other inorganic acids and other inorganic oxygen compounds of non-metals. | | | | | |
| | - Other inorganic acids: | | | | | |
| | -- Hydrogen fluoride (hydrofluoric acid): | | | | | |
| 2811.11.10 | --- In bulk | kg | free | - | S | |
| 2811.11.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Hydrogen cyanide | | | | | |
| 2811.12.10 | --- In bulk | kg | free | - | S | |
| 2811.12.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2811.19.10 | --- In bulk | kg | free | - | S | |
| 2811.19.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other inorganic oxygen compounds of non-metals: | | | | | |
| | -- Carbon dioxide: | | | | | |
| 2811.21.10 | --- Contained in "Sparlet bulbs" | kg | 15% | - | S | |
| 2811.21.90 | --- Other | kg | free | - | S | |
| 2811.22.00 | -- Silicon dioxide | kg | free | - | S | |
| 2811.29.00 | -- Other | kg | 5% | - | S | |
| | III. - HALOGEN OR SULPHUR | | | | | |
| 28.12 | COMPOUNDS OF NON-METALS | | | | | |
| | Halides and halide oxides of non- | | | | | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| | metals. | | | | | |
| | - Chlorides and chloride oxides: | | | | | |
| | -- Carbonyl dichloride (phosgene) | | | | | |
| 2812.11.10 | --- In bulk | kg | free | - | S | |
| 2812.11.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Phosphorus oxychloride | | | | | |
| 2812.12.10 | --- In bulk | kg | free | - | S | |
| 2812.12.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Phosphorus trichloride | | | | | |
| 2812.13.10 | --- In bulk | kg | free | - | S | |
| 2812.13.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Phosphorus pentachloride | | | | | |
| 2812.14.10 | --- In bulk | kg | free | - | S | |
| 2812.14.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Sulphur monochloride | | | | | |
| 2812.15.10 | --- In bulk | kg | free | - | S | |
| 2812.15.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Sulphur dichloride | | | | | |
| 2812.16.10 | --- In bulk | kg | free | - | S | |
| 2812.16.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Thionyl chloride | | | | | |
| 2812.17.10 | --- In bulk | kg | free | - | S | |
| 2812.17.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Other | | | | | |
| 2812.19.10 | --- In bulk | kg | free | - | S | |
| 2812.19.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2812.90.10 | --- In bulk | kg | free | - | S | |
| 2812.90.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.13 | Sulphides of non-metals; commercial phosphorus trisulphide. | | | | | |
| | - Carbon disulphide: | | | | | |
| 2813.10.10 | --- In bulk | kg | free | - | S | |
| 2813.10.20 | --- Not in bulk | kg | free | - | S | |
| | - Other: | | | | | |
| 2813.90.10 | --- In bulk | kg | free | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 2813.90.20 | --- Not in bulk | kg | free | - | S | |
| | IV. - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS | | | | | |
| 28.14 | Ammonia, anhydrous or in aqueous solution. | | | | | |
| | - Anhydrous ammonia: | | | | | |
| 2814.10.10 | --- In bulk | kg | free | - | S | |
| 2814.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Ammonia in aqueous solution: | | | | | |
| 2814.20.10 | --- In bulk | kg | free | - | S | |
| 2814.20.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.15 | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. | | | | | |
| | - Sodium hydroxide (caustic soda): | | | | | |
| | -- Solid: | | | | | |
| 2815.11.10 | --- In bulk | kg | free | - | S | |
| 2815.11.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- In aqueous solution (soda lye or liquid soda): | | | | | |
| 2815.12.10 | --- In bulk | kg | free | - | S | |
| 2815.12.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Potassium hydroxide (caustic potash): | | | | | |
| 2815.20.10 | --- In bulk | kg | free | - | S | |
| 2815.20.20 | --- Not in bulk | kg | 15% | - | S | |
| 2815.30.00 | - Peroxides of sodium or potassium | kg | free | - | S | |
| 28.16 | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium. | | | | | |
| | - Hydroxide and peroxide of magnesium: | | | | | |
| 2816.10.10 | --- In bulk | kg | free | - | S | |
| 2816.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Oxides, hydroxides and peroxides of strontium or barium: | | | | | |
| 2816.40.10 | --- In bulk | kg | free | - | S | |
| 2816.40.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.17 | Zinc oxide; zinc peroxide. | | | | | |
| 2817.00.10 | --- In bulk | kg | free | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 2817.00.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.18 | Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide. | | | | | |
| | - Artificial corundum, whether or not chemically defined: | | | | | |
| 2818.10.10 | --- In bulk | kg | free | - | S | |
| 2818.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Aluminium oxides; other than artificial Corundum: | | | | | |
| 2818.20.10 | --- In bulk | kg | free | - | S | |
| 2818.20.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Aluminium hydroxide: | | | | | |
| 2818.30.10 | --- In bulk | kg | free | - | S | |
| 2818.30.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.19 | Chromium oxides and hydroxides. | | | | | |
| | - Chromium trioxide: | | | | | |
| 2819.10.10 | --- In bulk | kg | free | - | S | |
| 2819.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2819.90.10 | --- In bulk | kg | free | - | S | |
| 2819.90.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.20 | Manganese oxides. | | | | | |
| | - Manganese dioxide: | | | | | |
| 2820.10.10 | --- In bulk | kg | free | - | S | |
| 2820.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2820.90.10 | --- In bulk | kg | free | - | S | |
| 2820.90.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.21 | Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃. | | | | | |
| | - Iron oxides and hydroxides: | | | | | |
| 2821.10.10 | --- In bulk | kg | free | - | S | |
| 2821.10.20 | --- Not bulk | kg | 15% | - | S | |
| | - Earth colours: | | | | | |
| 2821.20.10 | --- In bulk | kg | free | - | S | |
| 2821.20.20 | --- Not in bulk | kg | 15% | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 28.22 | Cobalt oxides and hydroxides; commercial cobalt oxides. | | | | | |
| 2822.00.10 | --- In bulk | kg | free | - | S | |
| 2822.00.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.23 | Titanium oxides. | | | | | |
| | --- Titanium dioxide: | | | | | |
| 2823.00.11 | ---- In bulk | kg | free | - | S | |
| 2823.00.12 | ---- Not in bulk | kg | 15% | - | S | |
| | --- Other: | | | | | |
| 2823.00.91 | ---- In bulk | kg | free | - | S | |
| 2823.00.92 | ---- Not in bulk | kg | 15% | - | S | |
| 28.24 | Lead oxides; red lead and orange lead | | | | | |
| | - Lead monoxide (litharge, massicot): | | | | | |
| 2824.10.10 | --- In bulk | kg | free | - | S | |
| 2824.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2824.90.10 | --- In bulk | kg | free | - | S | |
| 2824.90.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.25 | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides. | | | | | |
| | - Hydrazine and hydroxylamine and their inorganic salts: | | | | | |
| 2825.10.10 | --- In bulk | kg | free | - | S | |
| 2825.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Lithium oxide and hydroxide: | | | | | |
| 2825.20.10 | --- In bulk | kg | free | - | S | |
| 2825.20.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Vanadium oxides and hydroxides: | | | | | |
| 2825.30.10 | --- In bulk | kg | free | - | S | |
| 2825.30.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Nickel oxides and hydroxides: | | | | | |
| 2825.40.10 | --- In bulk | kg | free | - | S | |
| 2825.40.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Copper oxides and hydroxides: | | | | | |
| 2825.50.10 | --- In bulk | kg | free | - | S | |
| 2825.50.20 | --- Not in bulk | kg | 15% | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| | - Germanium oxides and zirconium dioxide: | | | | | |
| 2825.60.10 | --- In bulk | kg | free | - | S | |
| 2825.60.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Molybdenum oxides and hydroxides: | | | | | |
| 2825.70.10 | --- In bulk | kg | free | - | S | |
| 2825.70.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Antimony oxides: | | | | | |
| 2825.80.10 | --- In bulk | kg | free | - | S | |
| 2825.80.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2825.90.10 | --- In bulk | kg | free | - | S | |
| 2825.90.20 | --- Not in bulk | kg | 15% | - | S | |
| | V.SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS | | | | | |
| 28.26 | Fluorides; fluorosilicates, fluoroaluminates and other complex flourine salts . | | | | | |
| | - Fluorides: | | | | | |
| | -- Of aluminium: | | | | | |
| 2826.12.10 | --- In bulk | kg | free | - | S | |
| 2826.12.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2826.19.10 | --- In bulk | kg | free | - | S | |
| 2826.19.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Sodium hexafluoroaluminate (synthetic cryolite): | | | | | |
| 2826.30.10 | --- In bulk | kg | free | - | S | |
| 2826.30.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2826.90.10 | --- In bulk | kg | free | - | S | |
| 2826.90.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.27 | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides. | | | | | |
| | - Ammonium chloride: | | | | | |
| 2827.10.10 | --- In bulk | kg | free | - | S | |
| 2827.10.20 | --- Not in bulk | kg | 15% | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| | - Calcium chloride: | | | | | |
| 2827.20.10 | --- In bulk | kg | free | - | S | |
| 2827.20.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other chlorides: | | | | | |
| | -- Of magnesium: | | | | | |
| 2827.31.10 | --- In bulk | kg | free | - | S | |
| 2827.31.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Of aluminium: | | | | | |
| 2827.32.10 | --- In bulk | kg | free | - | S | |
| 2827.32.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Of nickel: | | | | | |
| 2827.35.10 | --- In bulk | kg | free | - | S | |
| 2827.35.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2827.39.10 | --- In bulk | kg | free | - | S | |
| 2827.39.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Chloride oxides and chloride hydroxides: | | | | | |
| | -- Of copper: | | | | | |
| 2827.41.10 | --- In bulk | kg | free | - | S | |
| 2827.41.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2827.49.10 | --- In bulk | kg | free | - | S | |
| 2827.49.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Bromides and bromide oxides: | | | | | |
| | -- Bromides of sodium or of potassium: | | | | | |
| 2827.51.10 | --- In bulk | kg | free | - | S | |
| 2827.51.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2827.59.10 | --- In bulk | kg | free | - | S | |
| 2827.59.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Iodines and iodine oxides: | | | | | |
| 2827.60.10 | --- In bulk | kg | free | - | S | |
| 2827.60.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.28 | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites. | | | | | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| | - Commercial calcium hypochlorite and other calcium hypochlorites: | | | | | |
| 2828.10.10 | --- In bulk | kg | free | - | S | |
| 2828.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2828.90.10 | --- In bulk | kg | free | - | S | |
| 2828.90.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.29 | Chlorates and perchlorates; bromates and perbromates; iodates and periodates. | | | | | |
| | - Chlorates: | | | | | |
| | -- Of sodium: | | | | | |
| 2829.11.10 | --- In bulk | kg | free | - | S | |
| 2829.11.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Other chlorates: | | | | | |
| 2829.19.10 | --- In bulk | kg | free | - | S | |
| 2829.19.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2829.90.10 | --- In bulk | kg | free | - | S | |
| 2829.90.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.30 | Sulphides; polysulphides, whether or not chemically defined. | | | | | |
| | - Sodium sulphides: | | | | | |
| 2830.10.10 | --- In bulk | kg | free | - | S | |
| 2830.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2830.90.10 | --- In bulk | kg | free | - | S | |
| 2830.90.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.31 | Dithionites and sulfoxylates. | | | | | |
| | - Of sodium: | | | | | |
| 2831.10.10 | --- In bulk | kg | free | - | S | |
| 2831.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2831.90.10 | --- In bulk | kg | free | - | S | |
| 2831.90.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.32 | Sulphites; thiosulphates. | | | | | |
| | - Sodium sulphites: | | | | | |
| 2832.10.10 | --- In bulk | kg | free | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 2832.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other sulphites: | | | | | |
| 2832.20.10 | --- In bulk | kg | free | - | S | |
| 2832.20.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Thiosulphates: | | | | | |
| 2832.30.10 | --- In bulk | kg | free | - | S | |
| 2832.30.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.33 | Sulphates; alums; peroxosulphates (persulphates). | | | | | |
| | - Sodium sulphates: | | | | | |
| | - - Disodium sulphates: | | | | | |
| 2833.11.10 | --- In bulk | kg | free | - | S | |
| 2833.11.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Other sodium sulphates: | | | | | |
| 2833.19.10 | --- In bulk | kg | free | - | S | |
| 2833.19.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other sulphates: | | | | | |
| | -- Of magnesium: | | | | | |
| 2833.21.10 | --- In bulk | kg | free | - | S | |
| 2833.21.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Of aluminium: | | | | | |
| 2833.22.10 | --- In bulk | kg | 25% | - | S | |
| 2833.22.20 | --- Not in bulk | kg | 25% | - | S | |
| | -- Of nickel: | | | | | |
| 2833.24.10 | --- In bulk | kg | free | - | S | |
| 2833.24.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Of copper: | | | | | |
| 2833.25.10 | --- In bulk | kg | free | - | S | |
| 2833.25.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Of barium: | | | | | |
| 2833.27.10 | --- In bulk | kg | free | - | S | |
| 2833.27.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2833.29.10 | --- In bulk | kg | free | - | S | |
| 2833.29.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Alums: | | | | | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 2833.30.10 | --- In bulk | kg | 25% | - | S | |
| 2833.30.20 | --- Not in bulk | kg | 25% | - | S | |
| | - Peroxosulphates (persulphates): | | | | | |
| 2833.40.10 | --- In bulk | kg | free | - | S | |
| 2833.40.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.34 | Nitrites; nitrates. | | | | | |
| | - Nitrites: | | | | | |
| 2834.10.10 | --- In bulk | kg | free | - | S | |
| 2834.10.90 | --- Not in bulk | kg | 15% | - | S | |
| | - Nitrates: | | | | | |
| | -- Of potassium: | | | | | |
| 2834.21.10 | --- In bulk | kg | free | - | S | |
| 2834.21.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2834.29.10 | --- In bulk | kg | free | - | S | |
| 2834.29.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.35 | Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined. | | | | | |
| | - Phosphinates (hypophosphites), and phosphonates (phosphites): | | | | | |
| 2835.10.10 | --- In bulk | kg | free | - | S | |
| 2835.10.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Phosphates: | | | | | |
| | -- Of mono or disodium: | | | | | |
| 2835.22.10 | --- In bulk | kg | free | - | S | |
| 2835.22.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Of potassium: | | | | | |
| 2835.24.10 | --- In bulk | kg | free | - | S | |
| 2835.24.20 | --- Not in bulk | kg | 15% | - | S | |
| 2835.25.00 | -- Calcium hydrogenorthophosphate ("dicalcium phosphate") | kg | free | - | S | |
| 2835.26.00 | -- Other phosphates of calcium | kg | free | - | S | |
| 2835.29.00 | -- Other | kg | free | - | S | |
| | - Polyphosphates: | | | | | |
| 2835.31.00 | -- Sodium triphosphate (sodium tripolyphosphate) | kg | free | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 2835.39.00 | -- Other | kg | free | - | S | |
| 28.36 | Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbonate. | | | | | |
| | - Disodium carbonate: | | | | | |
| 2836.20.10 | --- Foshe ash-used in industry | kg | free | - | S | |
| | --- Crystals (washing soda): | | | | | |
| 2836.20.21 | ---- In bulk | kg | free | - | S | |
| 2836.20.22 | ---- Not in bulk | kg | 15% | - | S | |
| 2836.30.00 | - Sodium hydrogencarbonate (sodium bicarbonate) | kg | free | - | S | |
| | - Potassium carbonates: | | | | | |
| 2836.40.10 | --- In bulk | kg | free | - | S | |
| 2836.40.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Calcium carbonate: | | | | | |
| 2836.50.10 | --- In bulk | kg | free | - | S | |
| 2836.50.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Barium carbonate: | | | | | |
| 2836.60.10 | --- In bulk | kg | free | - | S | |
| 2836.60.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| | - Lithium carbonates: | | | | | |
| 2836.91.10 | --- In bulk | kg | free | - | S | |
| 2836.91.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Strontium carbonate: | | | | | |
| 2836.92.10 | --- In bulk | kg | free | - | S | |
| 2836.92.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2836.99.10 | --- In bulk | kg | free | - | S | |
| 2836.99.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.37 | Cyanides, cyanide oxides and complex cyanides. | | | | | |
| | - Cyanides and cyanide oxides: | | | | | |
| | -- Of sodium: | | | | | |
| 2837.11.10 | --- In bulk | kg | free | - | S | |
| 2837.11.20 | --- Not in bulk | kg | 15% | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| | -- Other: | | | | | |
| 2837.19.10 | --- In bulk | kg | free | - | S | |
| 2837.19.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Complex cyanides: | | | | | |
| 2837.20.10 | --- In bulk | kg | free | - | S | |
| 2837.20.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.39 | Silicates; commercial alkali metal silicates. | | | | | |
| | - Of sodium: | | | | | |
| | -- Of sodium metasilicates: | | | | | |
| 2839.11.10 | --- In bulk | kg | free | - | S | |
| 2839.11.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2839.19.10 | --- In bulk | kg | free | - | S | |
| 2839.19.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2839.90.10 | --- In bulk | kg | free | - | S | |
| 2839.90.20 | --- Not in bulk | kg | 15% | - | S | |
| 28.40 | Borates; peroxoborates (perborates). | | | | | |
| | - Disodium tetraborate (refined borax): | | | | | |
| | -- Anhydrous: | | | | | |
| 2840.11.10 | --- In bulk | kg | free | - | S | |
| 2840.11.20 | --- Not in bulk | kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2840.19.10 | --- In bulk | kg | Free | - | S | |
| 2840.19.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other borates: | | | | | |
| 2840.20.10 | --- In bulk | kg | free | - | S | |
| 2840.20.20 | --- Not in bulk | kg | 15% | - | S | |
| 2840.30.00 | - Peroxoborates (perborates) | kg | free | - | S | |
| 28.41 | Salts of oxometallic or peroxometallic acids. | | | | | |
| | - Sodium dichromate: | | | | | |
| 2841.30.10 | --- In bulk | Kg | free | - | S | |
| 2841.30.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Other chromates and dichromates; peroxochromates: | | | | | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 2841.50.10 | --- In bulk | Kg | free | - | S | |
| 2841.50.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Manganites, manganates and permanganates: | | | | | |
| 2841.61.00 | -- Potassium permanganate | Kg | free | - | S | |
| 2841.69.00 | -- Other | Kg | 15% | - | S | |
| | - Molybdates: | | | | | |
| 2841.70.10 | --- In bulk | Kg | free | - | S | |
| 2841.70.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Tungstates (wolframates): | | | | | |
| 2841.80.10 | --- In bulk | Kg | free | - | S | |
| 2841.80.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Other: | | | | | |
| 2841.90.10 | --- In bulk | Kg | free | - | S | |
| 2841.90.20 | --- Not in bulk | Kg | 15% | - | S | |
| 28.42 | Other salts of inorganic acids or Peroxoacids (including aluminosilicates whether or not chemically defined), other than azides. | | | | | |
| | - Double or complex silicates including aluminosilicates whether or not chemically defined | | | | | |
| 2842.10.10 | --- In bulk | Kg | free | - | S | |
| 2842.10.20 | --- Not in bulk | Kg | free | - | S | |
| | - Other: | | | | | |
| 2842.90.10 | --- In bulk | Kg | free | - | S | |
| 2842.90.20 | --- Not in bulk | Kg | free | - | S | |
| | 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 | Kg | Free | - | S | |
| | -Silver compunds: | | | | | |
| 2843.21.00 | --Silver nitrate | Kg | Free | - | S | |
| 2843.29.00 | --other | Kg | Free | - | S | |
| 2843.30.00 | -Gold compunds | Kg | Free | - | S | |
| 2843.90.00 | -Other compunds;amalgams | Kg | Free | - | S | |

| | | | | | | |
|------------|--|----|------|---|---|--|
| 2844 | Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products. | | | | | |
| 2844.10.00 | - Natural uranium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds | Kg | Free | - | S | |
| 2844.20.00 | - Uranium enriched in U235 and its compounds, plutonium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products | Kg | Free | - | S | |
| 2844.30.00 | - Uranium depleted in U235 and its compounds, thorium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products | Kg | Free | - | S | |
| | - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues: | | | | | |
| 2844.41.00 | --Tritium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing tritium or its compounds | Kg | Free | - | S | |
| 2844.42.00 | --Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements or compounds | Kg | Free | - | S | |
| 2844.43.00 | -- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, isotopes or compounds | Kg | Free | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 2844.44.00 | -- Radioactive residues | Kg | Free | - | S | |
| 2844.50.00 | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors | Kg | free | - | S | |
| 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) | Kg | free | - | S | |
| 2845.20.00 | - Boron enriched in boron-10 and its compounds | Kg | free | - | S | |
| 2845.30.00 | - Lithium enriched in lithium-6 and its compounds | Kg | free | - | S | |
| 2845.40.00 | - Helium-3 | Kg | free | - | S | |
| 2845.90.00 | - Other | Kg | free | - | S | |
| 28.46 | Compounds, inorganic or organic of rare-earth metals, of yttrium or of scandium or of mixtures of these metals. | | | | | |
| | - Cerium compounds: | | | | | |
| 2846.10.10 | --- In bulk | Kg | free | - | S | |
| 2846.10.20 | --- Not in bulk | Kg | free | - | S | |
| | - Other: | | | | | |
| 2846.90.10 | --- In bulk | Kg | free | - | S | |
| 2846.90.20 | --- Not in bulk | Kg | free | - | S | |
| 28.47 | | | | | | |
| 2847.00.00 | Hydrogen peroxide, whether or not solidified with urea. | Kg | free | - | S | |
| 28.49 | Carbides, whether or not chemically defined. | | | | | |
| 2849.10.00 | - Of calcium | Kg | free | - | S | |
| 2849.20.00 | - Of silicon | Kg | free | - | S | |
| 2849.90.00 | - Other | Kg | free | - | S | |
| 28.50 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49. | | | | | |
| 2850.00.10 | --- In bulk | Kg | free | - | S | |
| 2850.00.20 | --- Not in bulk | Kg | free | - | S | |
| 28.52 | Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams | | | | | |
| | - Chemically defined | | | | | |
| 2852.10.10 | --- In bulk | Kg | Free | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 2852.10.20 | --- Not in bulk | Kg | free | - | S | |
| | - Other | | | | | |
| 2852.90.10 | --- In bulk | Kg | Free | - | S | |
| 2852.90.20 | ---Not in bulk | Kg | Free | - | S | |
| 28.53 | Phosphides, whether or not chemically defined, excluding ferrophosphorous; 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. | | | | | |
| | - Cyanogen chloride (chlorcyan) | | | | | |
| 2853.10.10 | --- In bulk | Kg | free | - | S | |
| 2853.10.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -Other | | | | | |
| 2853.90.10 | ---In bulk | Kg | Free | - | S | |
| 2853.90.20 | ---Not in bulk | Kg | 15% | - | S | |

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, except products of heading 29.36, with an added stabilizer (including an anti-Caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f), above, except products of heading 29.36, with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than general use.
 - (h) The following products, diluted to standard strengths, for the production of azo dyes; diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
 - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Immunological products of heading 30.02;
 - (f) Urea (heading 31.02 or 31.05);
 - (g) Colouring matter of vegetable or animal origin (heading 32.03); synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (h) Enzymes (heading 35.07);
 - (i) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquified-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm³ (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 numeric order.

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

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

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

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

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

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

- (1) Inorganic salts of organic compounds such as acid-phenol-or enol-function compounds or organic bases, of sub- Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
- (2) Salts forms 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 numeric order in the Chapter, and
- (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by “cleaving” of all metal bonds other than metal-carbon bonds.

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

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

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

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

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

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

8. For the purposes of heading 29.37:

- (a) the term “hormones” includes hormone-releasing or hormones-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
- (b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediate in the synthesis of products of this heading.

Subheading Notes

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

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------|-----------------|------------------|----------|---------|
| | I. - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | | | |
| 29.01 | Acyclic hydrocarbons. | | | | | |
| | - Saturated: | | | | | |
| 2901.10.10 | --- In bulk | Kg | free | - | S | |
| 2901.10.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Unsaturated: | | | | | |
| | -- Ethylene: | | | | | |
| 2901.21.10 | --- In bulk | Kg | free | - | S | |
| 2901.21.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Propene (propylene): | | | | | |
| 2901.22.10 | --- In bulk | Kg | free | - | S | |
| 2901.22.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Butene (butylene) and isomers thereof: | | | | | |
| 2901.23.10 | --- In bulk | Kg | free | - | S | |
| 2901.23.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Buta-1,3-diene and isoprene: | | | | | |
| 2901.24.10 | --- In bulk | Kg | free | - | S | |
| 2901.24.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other | | | | | |
| 2901.29.10 | --- In bulk | Kg | free | - | S | |
| 2901.29.20 | --- Not in bulk | Kg | 15% | - | S | |
| 29.02 | Cyclic hydrocarbons. | | | | | |
| | - Cyclanes, cyclenes and cycloterpenes: | | | | | |
| | -- Cyclohexane: | | | | | |
| 2902.11.10 | --- In bulk | Kg | free | - | S | |
| 2902.11.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2902.19.10 | --- In bulk | Kg | free | - | S | |
| 2902.19.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Benzene: | | | | | |
| 2902.20.10 | --- In bulk | Kg | free | - | S | |
| 2902.20.20 | --- Not in bulk | Kg | 15% | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| | - Toluene: | | | | | |
| 2902.30.10 | --- In bulk | Kg | free | - | S | |
| 2902.30.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Xylenes | | | | | |
| | -- <i>o</i> -Xylene: | | | | | |
| 2902.41.10 | --- In bulk | Kg | free | - | S | |
| 2902.41.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- <i>m</i> -Xylene: | | | | | |
| 2902.42.10 | --- In bulk | Kg | free | - | S | |
| 2902.42.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- <i>p</i> -Xylene: | | | | | |
| 2902.43.10 | --- In bulk | Kg | free | - | S | |
| 2902.43.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Mixed xylene isomers: | | | | | |
| 2902.44.10 | --- In bulk | Kg | free | - | S | |
| 2902.44.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Styrene: | | | | | |
| 2902.50.10 | --- In bulk | Kg | free | - | S | |
| 2902.50.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Ethylbenzene: | | | | | |
| 2902.60.10 | --- In bulk | Kg | free | - | S | |
| 2902.60.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Cumene: | | | | | |
| 2902.70.10 | --- In bulk | Kg | free | - | S | |
| 2902.70.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Other: | | | | | |
| 2902.90.10 | --- In bulk | Kg | free | - | S | |
| 2902.90.20 | --- Not in bulk | Kg | 15% | - | S | |
| 29.03 | Halogenated derivatives of hydrocarbons. | | | | | |
| | - Saturated chlorinated derivatives of acyclic hydrocarbons: | | | | | |
| 2903.11.00 | -- Chloromethane (methyl chloride) and chloroethane (ethyl chloride) | Kg | free | - | S | |
| 2903.12.00 | -- Dichloromethane (methylene chloride) | Kg | free | - | S | |
| 2903.13.00 | -- Chloroform (trichloromethane) | Kg | free | - | S | |
| 2903.14.00 | -- Carbon tetrachloride | Kg | free | - | S | |
| 2903.15.00 | -- Ethylene dichloride (ISO) (1, 2 dichloromethane) | Kg | free | - | S | |
| 2903.19.00 | -- Other | Kg | free | - | S | |
| | - Unsaturated chlorinated derivatives of acyclic hydrocarbons: | | | | | |
| 2903.21.00 | -- Vinyl chloride (chloroethylene) | Kg | free | - | S | |
| 2903.22.00 | -- Trichloroethylene | Kg | free | - | S | |
| 2903.23.00 | -- Tetrachloroethylene (perchloroethylene) | Kg | free | - | S | |
| 2903.29.00 | -- Other | Kg | free | - | S | |
| | - Saturated fluorinated derivatives of acyclic hydrocarbons: | | | | | |

| | | | | | | |
|------------|---|----|------|---|---|--|
| 2903.41.00 | -- Trifluoromethane (HFC-23) | Kg | free | - | S | |
| 2903.42.00 | -- Difluoromethane (HFC-32) | Kg | free | - | S | |
| 2903.43.00 | --Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a) | Kg | free | - | S | |
| 2903.44.00 | -- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143) | Kg | free | - | S | |
| 2903.45.00 | -- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134) | Kg | free | - | S | |
| 2903.46.00 | -- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa) | Kg | free | - | S | |
| 2903.47.00 | -- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca) | Kg | free | - | S | |
| 2903.48.00 | -- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee) | Kg | free | - | S | |
| 2903.49.00 | -- Other | Kg | free | - | S | |
| | - Unsaturated fluorinated derivatives of acyclic hydrocarbons : | | | | | |
| 2903.51.00 | -- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz) | Kg | free | - | S | |
| 2903.59.00 | -- Other | Kg | free | - | S | |
| | - Brominated or iodinated derivatives of acyclic hydrocarbons : | | | | | |
| 2903.61.00 | -- Methyl bromide (bromomethane) | Kg | free | - | S | |
| 2903.62.00 | -- Ethylene dibromide (ISO) (1,2-dibromoethane) | Kg | free | - | S | |
| 2903.69.00 | -- Other | Kg | free | - | S | |
| | - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: | | | | | |
| 2903.71.00 | -- Chlorodifluoromethane (HCFC-22) | Kg | free | - | S | |
| 2903.72.00 | -- Dichlorotrifluoroethanes (HCFC-123) | Kg | free | - | S | |
| 2903.73.00 | -- Dichlorofluoroethanes (HCFC-141, 141b) | Kg | free | - | S | |
| 2903.74.00 | -- Chlorodifluoroethanes (HCFC-142, 142b) | Kg | free | - | S | |
| 2903.75.00 | -- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb) | Kg | free | - | S | |
| 2903.76.00 | --Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402) | Kg | free | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|----------------|
| 2903.77.00 | --Other, perhalogenated only with fluorine and chlorine | Kg | free | - | S | |
| 2903.78.00 | -- Other perhalogenated derivatives | Kg | free | - | S | |
| 2903.79.00 | -- Other | Kg | free | - | S | |
| | -Halogenated derivatives of cycanic, cyclenic or cycloterpentic Hydrocarbons : | | | | | |
| 2903.81.00 | --1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | Kg | free | - | S | |
| 2903.82.00 | -- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO) | Kg | Free | - | S | |
| 2903.83.00 | --Mirex(ISO) | Kg | free | - | S | |
| | --Other | | | | | Act 24 of 2024 |
| 2903.89.10 | --- hexabromocyclo dodecanes (HBDCDs) | Kg | free | - | S | Act 24 of 2024 |
| 2903.89.90 | --- other | Kg | free | - | S | Act 24 of 2024 |
| | - Halogenated derivatives of aromatic hydrocarbons: | | | | | |
| 2903.91.00 | -- Chlorobenzene, o-dichlorobenzene and p - dichlorobenzene | Kg | free | - | S | |
| 2903.92.00 | -- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), (1,1,1-trichloro-2, 2-bis (p- Chlorophenyl) ethane) | Kg | free | - | S | |
| 2903.93.00 | --Pentachlorobenzene(ISO) | Kg | Free | - | S | |
| 2903.94.00 | --Hexabromobiphenyls | Kg | Free | - | S | |
| 2903.99.00 | -- Other | Kg | free | - | S | |
| 29.04 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated | | | | | |
| | - Derivatives containing only sulpho groups, their salts and ethyl esters: | | | | | |
| 2904.10.10 | ---In Bulk | Kg | Free | - | S | |
| 2904.10.20 | ---Not In Bulk | Kg | 15% | - | S | |
| | - Derivatives containing only nitro or only nitroso groups: | | | | | |
| 2904.20.10 | ---In Bulk | Kg | Free | - | S | |
| 2904.20.20 | ---Not in Bulk | Kg | 15% | - | S | |
| | -Perfluorooctane sulphonic acid,its saltsand perfluorooctane sulphonyl fluoride: | | | | | |
| | -- Perfluorooctane sulphonic acid | | | | | |
| 2904.31.10 | ---In Bulk | Kg | Free | - | S | |
| 2904.31.20 | ---Not in Bulk | Kg | 15% | - | S | |
| | --Ammonium perfluorooctane Sulphonate | | | | | |
| 2904.32.10 | ---In Bulk | Kg | Free | - | S | |
| 2904.32.20 | ---Not in Bulk | Kg | 15% | - | S | |
| | --Lithium perfluorooctane Sulphonate | | | | | |
| 2904.33.10 | ---In Bulk | kg | free | - | S | |
| 2904.33.20 | ---Not in Bulk | kg | 15% | - | S | |
| | --Potassium perfluorooctane Sulphonate | | | | | |
| 2904.34.10 | ---In Bulk | kg | Free | - | S | |

| | | | | | | |
|------------|---|----|------|---|---|--|
| 2904.34.20 | ---Not in Bulk | kg | 15% | - | S | |
| | --Other salts of perfluorooctane sulphonic acid | | | | | |
| 2904.35.10 | ---In Bulk | kg | Free | - | S | |
| 2904.35.20 | ---Not in Bulk | kg | 15% | - | S | |
| | --perfluorooctane sulphonyl fluoride | | | | | |
| 2904.36.10 | ---In Bulk | kg | Free | - | S | |
| 2904.36.20 | ---Not in Bulk | kg | 15% | - | S | |
| | -Other | | | | | |
| | --Trichloronitromethane(Chloropicri | | | | | |
| 2904.91.10 | ---In Bulk | kg | Free | - | S | |
| 2904.91.20 | ---Not in Bulk | kg | 15% | - | S | |
| | --Other | | | | | |
| 2904.99.10 | ---In Bulk | Kg | Free | - | S | |
| 2904.99.20 | ---Not in Bulk | Kg | 15% | - | S | |
| | II. -ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | | | |
| | Acyclic alcohols and their halogenated sulphonated, nitrated or nitrosated derivatives. | | | | | |
| | - Saturated monohydric alcohols: | | | | | |
| 2905.11.00 | -- Methanol (methyl alcohol) | kg | free | - | S | |
| 2905.12.00 | - - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | Kg | Free | - | S | |
| 2905.13.00 | -- Butan-1-ol (<i>n</i> -butyl alcohol) | Kg | free | - | S | |
| 2905.14.00 | -- Other butanols | Kg | free | - | S | |
| 2905.16.00 | -- Octanol (octyl alcohol) and isomers thereof | Kg | free | - | S | |
| 2905.17.00 | -- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | Kg | free | - | S | |
| 2905.19.00 | -- Other | Kg | free | - | S | |
| | - Unsaturated monohydric alcohols: | | | | | |
| 2905.22.00 | -- Acyclic terpene alcohols | Kg | free | - | S | |
| 2905.29.00 | -- Other | Kg | free | - | S | |
| | - Diols: | | | | | |
| 2905.31.00 | -- Ethylene glycol (ethanediol) | Kg | free | - | S | |
| 2905.32.00 | -- Propylene glycol (propane-1,2-diol) | Kg | free | - | S | |
| 2905.39.00 | -- Other | Kg | free | - | S | |
| | - Other polyhydric alcohols: | | | | | |
| 2905.41.00 | -- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane) | Kg | free | - | S | |
| 2905.42.00 | -- Pentaerythritol | Kg | free | - | S | |
| 2905.43.00 | -- Mannitol | Kg | free | - | S | |
| 2905.44.00 | -- D-glucitol (sorbitol) | Kg | free | - | S | |
| 2905.45.00 | -- Glycerol | Kg | free | - | S | |
| 2905.49.00 | -- Other | Kg | free | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| | - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: | | | | | |
| 2905.51.00 | -- Ethchlorvynol (INN) | Kg | free | - | S | |
| 2905.59.00 | -- Other | Kg | free | - | S | |
| 29.06 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | |
| | - Cyclanic, cyclenic or cycloterpenic: | | | | | |
| 2906.11.00 | -- Menthol | Kg | free | - | S | |
| 2906.12.00 | -- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | Kg | free | - | S | |
| 2906.13.00 | -- Sterols and inositols | Kg | free | - | S | |
| 2906.19.00 | -- Other | Kg | free | - | S | |
| | - Aromatic: | | | | | |
| 2906.21.00 | -- Benzyl alcohol | Kg | free | - | S | |
| 2906.29.00 | -- Other | Kg | free | - | S | |
| | III. - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | | | |
| 29.07 | Phenols; phenol- Alcohols. | | | | | |
| | - Monophenols: | | | | | |
| 2907.11.00 | -- Phenols (hydroxybenzene) and its salts | Kg | free | - | S | |
| 2907.12.00 | -- Cresols and their salts | Kg | free | - | S | |
| 2907.13.00 | -- Octylphenol, non ylphenol and their isomers; salts thereof | Kg | free | - | S | |
| 2907.15.00 | -- Naphthols and their salts | Kg | free | - | S | |
| 2907.19.00 | -- Other | Kg | 15% | - | S | |
| | - Polyphenols; phenol- Alcohol: | | | | | |
| 2907.21.00 | -- Resorcinol and its salts | Kg | free | - | S | |
| 2907.22.00 | -- Hydroquinone (quinol) and its salts | Kg | free | - | S | |
| 2907.23.00 | -- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | Kg | free | - | S | |
| 2907.29.00 | -- Other | Kg | free | - | S | |
| 29.08 | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol- Alcohols. | | | | | |
| | - Derivatives containing only halogen substituents and their salts: | | | | | |
| | -- Pentaachlorophenol (ISO) | | | | | |
| 2908.11.10 | --- In bulk | Kg | free | - | S | |
| 2908.11.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other | | | | | |
| 2908.19.10 | --- In bulk | Kg | Free | - | S | |
| 2908.19.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Other: | | | | | |
| | -- Dinoseb (ISO) and its salts | | | | | |
| 2908.91.10 | --- In bulk | Kg | free | - | S | |
| 2908.91.20 | --- Not in bulk | Kg | 15% | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|----------------|
| | --4,6-Dinitro-o-cresol (DNOC (ISO) and its salts | | | | | |
| 2908.92.10 | ---In bulk | Kg | Free | - | S | |
| 2908.92.20 | ---Not in bulk | Kg | 15% | - | S | |
| | --Other | | | | | |
| 2908.99.10 | --- In bulk | Kg | Free | - | S | |
| 2908.99.20 | --- Not in bulk | Kg | 15% | - | S | |
| | IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL 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, acetal and hemiacetal 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: | | | | | |
| | -- Diethyl ether: | | | | | |
| 2909.11.10 | --- In bulk | Kg | free | - | S | |
| 2909.11.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- other: | | | | | |
| 2909.19.10 | --- In bulk | Kg | free | - | S | |
| 2909.19.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated, derivatives: | | | | | |
| 2909.20.10 | --- In bulk | Kg | free | - | S | |
| 2909.20.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| | --- Decabromodiphenyl ether: | | | | | Act 24 of 2024 |
| 2909.30.11 | ---- in bulk | Kg | free | - | S | Act 24 of 2024 |
| 2909.30.12 | ---- not in bulk | Kg | 15% | - | S | Act 24 of 2024 |
| | | | | | | |
| | --- Other: | | | | | Act 24 of 2024 |
| 2909.30.91 | ---- in bulk | Kg | free | - | S | Act 24 of 2024 |
| 2909.30.92 | ---- not in bulk | Kg | 15% | - | S | Act 24 of 2024 |
| | - Ether- Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |

| | | | | | | |
|------------|---|----|------|---|---|--|
| | -- 2,2'- Oxydiethanol (diethylene glycol, digol): | | | | | |
| 2909.41.10 | --- In bulk | Kg | free | - | S | |
| 2909.41.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Monobutyl ethers of ethylene glycol or of diethylene glycol: | | | | | |
| 2909.43.10 | --- In bulk | Kg | free | - | S | |
| 2909.43.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other monoalkylethers of ethylene glycol or of diethylene glycol: | | | | | |
| 2909.44.10 | --- In bulk | Kg | free | - | S | |
| 2909.44.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2909.49.10 | --- In bulk | Kg | free | - | S | |
| 2909.49.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Ether-phenols, ether- Alcohol- phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| 2909.50.10 | --- In bulk | Kg | free | - | S | |
| 2909.50.20 | --- Not in bulk | Kg | 15% | - | S | |
| 2909.60.00 | - Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives | Kg | free | - | S | |
| | Epoxides, epoxyalcohols, epoxyphenols, and epoxyethers, with a three- membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | |
| | - Oxirane (ethylene oxide): | | | | | |
| 2910.10.10 | --- In bulk | Kg | free | - | S | |
| 2910.10.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Methyloxirane (propylene oxide): | | | | | |
| 2910.20.10 | --- In bulk | Kg | free | - | S | |
| 2910.20.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Chloro-2,3-epoxypropane (epichlorohydrin): | | | | | |
| 2910.30.10 | --- In bulk | Kg | free | - | S | |
| 2910.30.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Deldrin (ISO,INN) | | | | | |
| 2910.40.10 | --- In bulk | Kg | free | - | S | |
| 2910.40.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -Endrin(ISO) | | | | | |
| 2910.50.10 | --- In Bulk | kg | free | - | S | |
| 2910.50.20 | ---Not in Bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2910.90.10 | --- In bulk | Kg | free | - | S | |
| 2910.90.20 | --- Not in bulk | Kg | 15% | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 29.11 | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | |
| 2911.00.10 | --- In bulk | Kg | free | - | S | |
| 2911.00.90 | --- Not in bulk | Kg | 15% | - | S | |
| | 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) | Kg | free | - | S | |
| 2912.12.00 | -- Ethanal (acetaldehyde) | Kg | free | - | S | |
| 2912.19.00 | -- Other | Kg | free | - | S | |
| | - Cyclic aldehydes without other oxygen function: | | | | | |
| 2912.21.00 | -- Benzaldehyde | Kg | free | - | S | |
| 2912.29.00 | -- Other | Kg | free | - | S | |
| | - Aldehydes-ethers, aldehyde-phenols and aldehydes with other oxygen function: | | | | | |
| 2912.41.00 | -- Vanillin (4-hydroxy-3-methoxybenzaldehyde) | Kg | free | - | S | |
| 2912.42.00 | -- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | Kg | free | - | S | |
| 2912.49.00 | -- Other | Kg | free | - | S | |
| 2912.50.00 | - Cyclic polymers of aldehydes | Kg | free | - | S | |
| 2912.60.00 | - Paraformaldehyde | Kg | free | - | S | |
| 29.13 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12 | | | | | |
| 2913.00.10 | --- In bulk | Kg | free | - | S | |
| 2913.00.20 | --- Not in bulk | Kg | 15% | - | S | |
| | VI. - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS | | | | | |
| 29.14 | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | |
| | - Acyclic ketones without other oxygen function: | | | | | |
| 2914.11.00 | -- Acetone | Kg | free | - | S | |
| 2914.12.00 | -- Butanone (methyl ethyl ketone) | Kg | free | - | S | |
| 2914.13.00 | -- 4-Methylpentan-2-one (methyl isobutyl ketone) | Kg | free | - | S | |
| 2914.19.00 | -- Other | Kg | free | - | S | |
| | - Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: | | | | | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 2914.22.00 | -- Cyclohexanone and methylcyclohexanones | Kg | free | - | S | |
| 2914.23.00 | -- Ionones and methylionones | Kg | free | - | S | |
| 2914.29.00 | -- Other | Kg | free | - | S | |
| | - Aromatic ketones without other oxygen function: | | | | | |
| 2914.31.00 | -- Phenylacetone (phenylpropan-2-one) | Kg | free | - | S | |
| 2914.39.00 | -- Other | Kg | free | - | S | |
| 2914.40.00 | - Ketone- Alcohols and ketone-aldehydes | Kg | free | - | S | |
| 2914.50.00 | - Ketone-phenols and ketones with other oxygen function | Kg | free | - | S | |
| | - Quinones: | | | | | |
| 2914.61.00 | -- Anthraquinone | Kg | free | - | S | |
| 2914.62.00 | --CoenzymeQ10(Ubidecarenone(INN) | Kg | free | - | S | |
| 2914.69.00 | -- Other | Kg | free | - | S | |
| | - Halogenated, sulphonated, nitrated or nitrosated derivatives | | | | | |
| 2914.71.00 | -- Chlorodecone(ISO) | Kg | free | - | S | |
| 2914.79.00 | -- Other | kg | free | - | S | |
| | VII. - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES. | | | | | |
| 29.15 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | |
| | - Formic acid, its salts and esters: | | | | | |
| 2915.11.00 | -- Formic acid | Kg | free | - | S | |
| 2915.12.00 | -- Salts of formic acid | Kg | free | - | S | |
| 2915.13.00 | -- Esters of formic acid | Kg | free | - | S | |
| | - Acetic acid and its salts; acetic anhydride: | | | | | |
| 2915.21.00 | -- Acetic acid | Kg | free | - | S | |
| 2915.24.00 | -- Acetic anhydride | Kg | free | - | S | |
| 2915.29.00 | -- Other | Kg | free | - | S | |
| | - Esters of acetic acid: | | | | | |
| 2915.31.00 | -- Ethyl acetate | Kg | free | - | S | |
| 2915.32.00 | -- Vinyl acetate | Kg | free | - | S | |
| 2915.33.00 | -- <i>n</i> -Butyl acetate | Kg | free | - | S | |
| 2915.36.00 | -- Dineseb (ISO) acetate | Kg | free | - | S | |
| 2915.39.00 | -- Other | Kg | free | - | S | |
| 2915.40.00 | - Mono-, di- or trichloroacetic acids, their salts and esters | Kg | free | - | S | |
| 2915.50.00 | - Propionic acid, its salts and esters | Kg | free | - | S | |
| 2915.60.00 | - Butanoic acids, pentanoic acids, their salts and esters | Kg | free | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|----------------|
| 2915.70.00 | - Palmitic acids, stearic acids, their salts and esters | Kg | free | - | S | |
| | - Other | | | | | |
| 2915.90.10 | --- Perfluorooctanoic acids and their salts | Kg | free | - | S | Act 24 of 2024 |
| 2915.90.90 | --- Other | Kg | free | - | S | Act 24 of 2024 |
| 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 | Kg | free | - | S | |
| 2916.12.00 | -- Esters of acrylic acid | Kg | free | - | S | |
| 2916.13.00 | -- Methacrylic acid and its salts | Kg | free | - | S | |
| 2916.14.00 | -- Esters of methacrylic acid | Kg | free | - | S | |
| 2916.15.00 | -- Oleic, linoleic or linolenic acids, their salts and esters | Kg | free | - | S | |
| 2916.16.00 | -- Binapacryl (ISO) | Kg | free | - | S | |
| 2916.19.00 | -- Other | Kg | free | - | S | |
| 2916.20.00 | - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | Kg | free | - | S | |
| | - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | | | | | |
| 2916.31.00 | -- Benzoic acid, its salts and esters | Kg | free | - | S | |
| 2916.32.00 | -- Benzoyl peroxide and benzoyl chloride | Kg | free | - | S | |
| 2916.34.00 | -- Phenylacetic acid and its salts | Kg | free | - | S | |
| 2916.39.00 | -- Other | Kg | free | - | S | |
| 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 | Kg | free | - | S | |
| 2917.12.00 | -- Adipic acid, its salts and esters | Kg | free | - | S | |
| 2917.13.00 | -- Azelaic acid, sebacic acid, their salts and esters | Kg | free | - | S | |
| 2917.14.00 | -- Maleic anhydride | Kg | free | - | S | |
| 2917.19.00 | -- Other | Kg | free | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 2917.20.00 | - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | Kg | free | - | S | |
| | - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | | | | | |
| 2917.32.00 | -- Dioctyl orthophthalates | Kg | free | - | S | |
| 2917.33.00 | -- Dinonyl or didecyl orthophthalates | Kg | free | - | S | |
| 2917.34.00 | -- Other esters of orthophthalic acid | Kg | free | - | S | |
| 2917.35.00 | -- Phthalic anhydride | Kg | free | - | S | |
| 2917.36.00 | -- Terephthalic acid and its salts | Kg | free | - | S | |
| 2917.37.00 | -- Dimethyl terephthalate | Kg | free | - | S | |
| 2917.39.00 | -- Other | Kg | free | - | S | |
| 29.18 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | |
| | - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | |
| 2918.11.00 | -- Lactic acid, its salts and esters | Kg | free | - | S | |
| 2918.12.00 | -- Tartaric acid | Kg | free | - | S | |
| 2918.13.00 | -- Salts and esters of tartaric acid | Kg | free | - | S | |
| 2918.14.00 | -- Citric acid | Kg | free | - | S | |
| 2918.15.00 | -- Salts and esters of citric acid | Kg | free | - | S | |
| 2918.16.00 | --Gluconic acid,its salts and esters | Kg | free | - | S | |
| 2918.17.00 | --2,2-Diphenyl-2-hydroxylacetic acid(benzilic acid) | kg | free | - | S | |
| 2918.18.00 | - - Chlorobenzinlate (ISO) | Kg | free | - | S | |
| 2918.19.00 | - - Other | Kg | free | - | S | |
| | - 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 | Kg | free | - | S | |
| 2918.22.00 | - - O- Acetylsalicylic acid, its salts and esters | Kg | free | - | S | |
| 2918.23.00 | - - Other esters of salicylic acid and their salts | Kg | free | - | S | |
| 2918.29.00 | - - Other | Kg | free | | S | |
| 2918.30.00 | - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacides and their derivatives | Kg | free | - | S | |
| | - Other | | | | | |
| 2918.91.00 | - - 2,4,5,-T (ISO) (2,4,5,-trichlorophenoxyacetic acid), its salts and esters | Kg | free | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 2918.99.00 | -- Other | Kg | free | | S | |
| | VIII. - ESTERS OF INORGANIC ACIDS OF NON METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | | | |
| 29.19 | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | |
| | - Tris (2,3-dibromopropyl) phosphate | | | | | |
| 2919.10.10 | --- In bulk | Kg | free | - | S | |
| 2919.10.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Other | | | | | |
| 2919.90.10 | --- In bulk | Kg | free | - | S | |
| 2919.90.20 | --- Not in bulk | Kg | 15% | - | S | |
| 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: | | | | | |
| | - - Parathion (ISO) and parathion methyl(ISO) (methyl-parathion) | | | | | |
| 2920.11.10 | --- In bulk | Kg | free | - | S | |
| 2920.11.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other | | | | | |
| 2920.19.10 | --- In bulk | Kg | free | - | S | |
| 2920.19.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -Phosphite esters and their salts;their halogenated,sulphonated,nitrated or nitrosated derivatives | | | | | |
| | --Dimethyl phosphite | | | | | |
| 2920.21.10 | ---In Bulk | kg | free | - | S | |
| 2920.21.20 | ---Not in Bulk | kg | 15% | - | S | |
| | --Diethyl Phosphite | | | | | |
| 2920.22.10 | ---In Bulk | kg | free | - | S | |
| 2920.22.20 | ---Not in Bulk | kg | 15% | - | S | |
| | --Trimethyl Phosphite | | | | | |
| 2920.23.10 | ---In Bulk | kg | free | - | S | |
| 2920.23.20 | ---Not in Bulk | kg | 15% | - | S | |
| | --Triethyl Phosphite | | | | | |
| 2920.24.10 | ---In Bulk | Kg | free | - | S | |
| 2920.24.20 | ---Not in Bulk | kg | 15% | - | S | |
| | --Other | | | | | |
| 2920.29.10 | ---In Bulk | kg | free | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 2920.29.20 | ---Not in Bulk | kg | 15% | - | S | |
| | -Endosulfan(ISO) | | | | | |
| 2920.30.10 | --In Bulk | kg | free | - | S | |
| 2920.30.20 | --Not in Bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2920.90.10 | --- In bulk | Kg | free | - | S | |
| 2920.90.20 | --- Not in bulk | Kg | 15% | - | S | |
| | IX. - NITROGEN-FUNCTION COMPOUNDS | | | | | |
| 29.21 | Amine-function compounds. | | | | | |
| | - Acyclic monoamines and their derivatives; salts thereof: | | | | | |
| | -- Methylamine, di- or trimethylamine and their salts: | | | | | |
| 2921.11.10 | --- In bulk | Kg | free | - | S | |
| 2921.11.20 | --- Not in bulk | Kg | 15% | - | S | |
| | --2-(N,N-Dimethylamino)ethylchloride hydrochloride | | | | | |
| 2921.12.10 | ---In Bulk | kg | free | - | S | |
| 2921.12.20 | ---Not in Bulk | kg | 15% | - | S | |
| | --2-(N,N-Diethylamino)ethylchloride hydrochloride | | | | | |
| 2921.13.10 | ---In Bulk | kg | Free | - | S | |
| 2921.13.20 | ---Not in Bulk | kg | 15% | - | S | |
| | --2-(NN-Diisopropylamino)ethylchloride hydrochloride | | | | | |
| 2921.14.10 | ---In Bulk | kg | free | - | S | |
| 2921.14.20 | ---Not in Bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2921.19.10 | --- In bulk | Kg | free | - | S | |
| 2921.19.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Acyclic polyamines and their derivatives; salts thereof: | | | | | |
| | -- Ethylenediamine and its salts: | | | | | |
| 2921.21.10 | --- In bulk | Kg | free | - | S | |
| 2921.21.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - - Hexamethylenediamine and its salts: | | | | | |
| 2921.22.10 | - - - In bulk | Kg | free | - | S | |
| 2921.22.20 | - - - Not in bulk | Kg | 15% | - | S | |
| | - - Other: | | | | | |
| 2921.29.10 | - - - In bulk | Kg | free | - | S | |
| 2921.29.20 | - - - Not in bulk | Kg | 15% | - | S | |
| 2921.30.00 | - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof | kg | free | - | S | |
| | - Aromatic monoamines and their derivatives; salts thereof: | | | | | |
| | - - Aniline and its salts: | | | | | |
| 2921.41.10 | - - - In bulk | Kg | free | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 2921.41.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Aniline derivatives and their salts: | | | | | |
| 2921.42.10 | --- In bulk | Kg | free | - | S | |
| 2921.42.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - - Toluidines and their derivatives; salts thereof: | | | | | |
| 2921.43.10 | --- In bulk | Kg | free | - | S | |
| 2921.43.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Diphenylamine and its derivatives; salts thereof: | | | | | |
| 2921.44.10 | --- In bulk | Kg | free | - | S | |
| 2921.44.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof: | | | | | |
| 2921.45.10 | --- In bulk | Kg | free | - | S | |
| 2921.45.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | | | | | |
| 2921.46.10 | --- In bulk | Kg | free | - | S | |
| 2921.46.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2921.49.10 | --- In bulk | Kg | free | - | S | |
| 2921.49.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Aromatic polyamines and their derivatives; salts thereof: | | | | | |
| | -- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof: | | | | | |
| 2921.51.10 | --- In bulk | Kg | free | - | S | |
| 2921.51.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Other: | | | | | |
| 2921.59.10 | --- In bulk | Kg | free | - | S | |
| 2921.59.20 | --- Not in bulk | Kg | 15% | - | S | |
| | | | | | | |
| | Oxygen-function amino- Compounds. | | | | | |
| 29.22 | - Amino- Alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: | | | | | |
| | -- Monoethanolamine and its salts: | | | | | |
| 2922.11.10 | --- In bulk | Kg | free | - | S | |
| 2922.11.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Diethanolamine and its salts: | | | | | |
| 2922.12.10 | --- In bulk | Kg | free | - | S | |
| 2922.12.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Dextropropoxyphene (INN) and its salts | | | | | |

| | | | | | | |
|------------|--|----|------|---|---|--|
| 2922.14.10 | --- In bulk | Kg | free | - | S | |
| 2922.14.90 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Triethanolamine | | | | | |
| 2922.15.10 | --- In bulk | Kg | free | - | S | |
| 2922.15.90 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Diethanolamonium perfluorooctane sulphonate | | | | | |
| 2922.16.10 | --- In bulk | Kg | free | - | S | |
| 2922.16.90 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Methyldiethanolamine and ethyldiethanolamine | | | | | |
| 2922.17.10 | --- In bulk | Kg | free | - | S | |
| 2922.17.90 | --- Not in bulk | Kg | 15% | - | S | |
| | -- 2-(N,N-Diisopropylamino) ethanol | | | | | |
| 2922.18.10 | --- In bulk | Kg | free | - | S | |
| 2922.18.90 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2922.19.10 | --- In bulk | Kg | free | - | S | |
| 2922.19.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Amino-naphthols and other amino- phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: | | | | | |
| | -- Aminohydroxy naphthalene sulphonic acids and their salts: | | | | | |
| 2922.21.10 | --- In bulk | Kg | free | - | S | |
| 2922.21.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2922.29.10 | --- In bulk | Kg | free | - | S | |
| 2922.29.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - 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 threrof | Kg | free | - | S | |
| | -- Other | | | | | |
| 2922.39.10 | --- In bulk | Kg | free | - | S | |
| 2922.39.90 | --- Not in bulk | Kg | 15% | - | S | |
| | - Amino- Acids other than those containing more than one kind of oxygen function and their esters; salts thereof: | | | | | |
| | -- Lysine and its esters; salts thereof: | | | | | |
| 2922.41.10 | --- In bulk | Kg | free | - | S | |
| 2922.41.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Glutamic acid and its salts: | | | | | |
| 2922.42.10 | --- In bulk | Kg | free | - | S | |
| 2922.42.20 | --- Not in bulk | Kg | 15% | - | S | |
| 2922.43.00 | -- Anthranilic acid and its salts | Kg | Free | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 2922.44.00 | -- Tilidine (INN) and its salts | Kg | Free | - | S | |
| | -- Other: | | | | | |
| 2922.49.10 | --- In bulk | Kg | Free | - | S | |
| 2922.49.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Amino- Alcohol-phenols, amino-acid-phenols and other amino- compounds with oxygen function: | | | | | |
| 2922.50.10 | --- In bulk | Kg | Free | - | S | |
| 2922.50.20 | --- Not in bulk | Kg | 15% | - | S | |
| 29.23 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined. | | | | | |
| | - Choline and its salts: | | | | | |
| 2923.10.10 | --- In bulk | Kg | free | - | S | |
| 2923.10.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Lecithins and other phosphoaminolipids: | | | | | |
| 2923.20.10 | --- In bulk | Kg | free | - | S | |
| 2923.20.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -Tetraethylammonium perfluorooctane sulphonate | | | | | |
| 2923.30.10 | ---In Bulk | kg | free | - | S | |
| 2923.30.20 | ---Not In Bulk | kg | 15% | - | S | |
| | --Didecyldimethylammonium perfluorooctane sulphonate | | | | | |
| 2923.40.10 | ---In Bulk | kg | free | - | S | |
| 2923.40.20 | ---Not in Bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2923.90.10 | --- In bulk | Kg | free | - | S | |
| 2923.90.20 | --- Not in bulk | Kg | 15% | - | S | |
| 29.24 | Carboxyamide-function compounds; amide-function compounds of carbonic acid. | | | | | |
| | - Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: | | | | | |
| | -- Meprobamate (INN) | | | | | |
| 2924.11.10 | --- In bulk | Kg | free | - | S | |
| 2924.11.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO) | | | | | |
| 2924.12.10 | --- In bulk | Kg | free | - | S | |
| 2924.12.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other | | | | | |
| 2924.19.10 | --- In bulk | Kg | free | - | S | |
| 2924.19.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: | | | | | |
| | -- Ureines and their derivatives; salts thereof: | | | | | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 2924.21.10 | --- In bulk | Kg | free | - | S | |
| 2924.21.20 | --- Not in bulk | Kg | 15% | - | S | |
| 2924.23.00 | -- 2- Acetamidobenzoic acid (N-Acetylthranillic acid) and its salts | Kg | free | - | S | |
| | -- Ethinamate (INN) | | | | | |
| 2924.24.10 | --- In bulk | Kg | free | - | S | |
| 2924.24.20 | --- Not in bulk | Kg | 15% | - | S | |
| | --Alachlor(ISO) | | | | | |
| 2924.25.10 | ---In Bulk | kg | free | - | S | |
| 2924.25.20 | ---Not in Bulk | kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2924.29.10 | --- In bulk | Kg | free | - | S | |
| 2924.29.20 | --- Not in bulk | Kg | 15% | - | S | |
| 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 | Kg | free | - | S | |
| 2925.12.00 | -- Glutethimide (INN) | Kg | free | - | S | |
| 2925.19.00 | -- Other | Kg | 15% | - | S | |
| | - Imines and their derivatives; salts thereof: | | | | | |
| | -- Chlordimeform (ISO) | | | | | |
| 2925.21.10 | --- In bulk | Kg | free | - | S | |
| 2925.21.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other | | | | | |
| 2925.29.10 | --- In bulk | Kg | free | - | S | |
| 2925.29.20 | --- Not in bulk | Kg | 15% | - | S | |
| 29.26 | Nitrile-function compounds. | | | | | |
| | - Acrylonitrile: | | | | | |
| 2926.10.10 | --- In bulk | Kg | free | - | S | |
| 2926.10.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - 1- Cyanoguanidine (dicyandiamide): | | | | | |
| 2926.20.10 | --- In bulk | Kg | free | - | S | |
| 2926.20.20 | --- Not in bulk | Kg | 15% | - | S | |
| 2926.30.00 | - Fenproporex (INN), and its salts; methadone (INN) intermediate (4- cyano-2-dimethylamino-4, 4-diphenylbutane) | Kg | free | - | S | |
| | -Alpha-phenylacetoacetone nitrile | | | | | |
| 2926.40.10 | ---In Bulk | kg | free | - | S | |
| 2926.40.20 | ---Not in Bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 2926.90.10 | --- In bulk | Kg | free | - | S | |
| 2926.90.20 | --- Not in bulk | Kg | 15% | - | S | |
| 29.27 | Diazo-, azo- or azoxy- Compounds. | | | | | |
| 2927.00.10 | --- In bulk | | | | | |
| 2927.00.20 | --- Not in bulk | Kg | free | - | S | |
| 29.28 | Organic derivatives of hydrazine or of hydroxylamine. | | | | | |
| 2928.00.10 | --- In bulk | Kg | free | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|----------------|
| 2928.00.20 | --- Not in bulk | Kg | 15% | - | S | |
| 29.29 | Compounds with other nitrogen-functions. | | | | | |
| | - Isocyanates: | | | | | |
| 2929.10.10 | --- In bulk | Kg | free | - | S | |
| 2929.10.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Other: | | | | | |
| 2929.90.10 | --- In bulk | Kg | free | - | S | |
| 2929.90.20 | --- Not in bulk | Kg | 15% | - | S | |
| | X. - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES | | | | | |
| 29.30 | Organo-sulphur compounds. | | | | | |
| | - 2-(N,N-Dimethylamino) ethanethiol | | | | | |
| 2930.10.10 | ---In bulk | Kg | free | - | S | |
| 2930.10.20 | ---Not in bulk | Kg | 15% | - | S | |
| | - Thiocarbamates and dithiocarbamates: | | | | | |
| 2930.20.10 | --- In bulk | Kg | free | - | S | |
| 2930.20.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Thiuram mono-, di-, or tetrasulphides: | | | | | |
| 2930.30.10 | --- In bulk | Kg | free | - | S | |
| 2930.30.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Methionine: | | | | | |
| 2930.40.10 | --- In bulk | Kg | free | - | S | |
| 2930.40.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -2-(N,N-Diethylamino)ethanethiol | | | | | |
| 2930.60.10 | ---In Bulk | kg | free | - | S | |
| 2930.60.20 | ---Not in Bulk | kg | 15% | - | S | |
| | -Bis(2-Hydroxyethyl)sulfide(thiodiglycol(INN)) | | | | | |
| 2930.70.10 | ---In Bulk | kg | free | - | S | |
| 2930.70.20 | ---Not in Bulk | kg | 15% | - | S | |
| | -Aldicarb(ISO),captafol(ISO)and methamidophos(ISO) | | | | | |
| 2930.80.10 | --- In bulk | Kg | free | - | S | |
| 2930.80.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Other: | | | | | |
| | | | | | | |
| | | | | | | |
| | --- Phorate (ISO): | | | | | Act 24 of 2024 |
| 2930.90.11 | ---- in bulk | Kg | free | - | S | Act 24 of 2024 |
| 2930.90.12 | ---- not in bulk | Kg | 15% | - | S | Act 24 of 2024 |
| | ---Other: | | | | | Act 24 of 2024 |
| 2930.90.91 | ---- in bulk | Kg | free | - | S | Act 24 of 2024 |
| 2930.90.92 | ---- not in bulk | Kg | 15% | - | S | Act 24 of 2024 |
| 29.31 | Other organo-inorganic compounds. | | | | | |
| | -_Tetramethyl lead and tetraethyl lead | | | | | |
| 2931.10.10 | --- In bulk | Kg | free | - | S | |

| | | | | | | |
|------------|---|----|------|---|---|--|
| 2931.10.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -Tributyltin compounds | | | | | |
| 2931.20.10 | --- In Bulk | Kg | free | - | S | |
| 2931.20.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Non-halogenated organo-phosphorous derivatives : | | | | | |
| | -- Dimethyl methylphosphonate | | | | | |
| 2931.41.10 | --- In bulk | Kg | free | - | S | |
| 2931.41.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Dimethyl propylphosphonate | | | | | |
| 2931.42.10 | --- In bulk | Kg | free | - | S | |
| 2931.42.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Diethyl ethylphosphonate | | | | | |
| 2931.43.10 | --- In bulk | Kg | free | - | S | |
| 2931.43.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Methylphosphonic acid | | | | | |
| 2931.44.10 | --- In bulk | Kg | free | - | S | |
| 2931.44.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1) | | | | | |
| 2931.45.10 | --- In bulk | Kg | free | - | S | |
| 2931.45.20 | --- Not in bulk | Kg | 15% | - | S | |
| | --2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide | | | | | |
| 2931.46.10 | --- In bulk | Kg | free | - | S | |
| 2931.46.20 | --- Not in bulk | Kg | 15% | - | S | |
| | --(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate | | | | | |
| 2931.47.10 | --- In bulk | Kg | free | - | S | |
| 2931.47.20 | --- Not in bulk | Kg | 15% | - | S | |
| | --3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide | | | | | |
| 2931.48.10 | --- In bulk | Kg | free | - | S | |
| 2931.48.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Other | | | | | |
| 2931.49.10 | --- In bulk | Kg | free | - | S | |
| 2931.49.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -Halogenated organo-phosphorous derivatives : | | | | | |
| | -- Methylphosphonic dichloride | | | | | |
| 2931.51.10 | --- In bulk | Kg | free | - | S | |
| 2931.51.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Propylphosphonic dichloride | | | | | |
| 2931.52.10 | --- In bulk | Kg | free | - | S | |
| 2931.52.20 | --- Not in bulk | Kg | 15% | - | S | |
| | --O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate | | | | | |
| 2931.53.10 | --- In bulk | Kg | free | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 2931.53.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Trichlorfon (ISO) | | | | | |
| 2931.54.10 | --- In bulk | Kg | free | - | S | |
| 2931.54.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other | | | | | |
| 2931.59.10 | --- In bulk | Kg | free | - | S | |
| 2931.59.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Other | | | | | |
| 2931.90.10 | --- In bulk | Kg | free | - | S | |
| 2931.90.20 | --- Not in bulk | Kg | 15% | - | S | |
| 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 | Kg | free | - | S | |
| 2932.12.00 | -- 2-Furaldehyde (furfuraldehyde) | Kg | free | - | S | |
| 2932.13.00 | -- Furfuryl alcohol and tetrahydrofurfuryl alcohol | Kg | free | - | S | |
| 2932.14.00 | -- Sucralose | kg | free | - | S | |
| 2932.19.00 | -- Other | Kg | free | - | S | |
| 2932.20.00 | -Lactones | Kg | free | - | S | |
| | - Other: | | | | | |
| 2932.91.00 | -- Isosafrole | Kg | free | - | S | |
| 2932.92.00 | -- 1-(1,3-Benzodioxol-5-yl) propan-2-one | Kg | free | - | S | |
| 2932.93.00 | -- Piperonal | Kg | free | - | S | |
| 2932.94.00 | -- Safrole | K | free | - | S | |
| 2932.95.00 | -- Tetrahydrocannabinols (all isomers) | Kg | free | - | S | |
| 2932.96.00 | -- Carbofuran (ISO) | Kg | free | - | S | |
| 2932.99.00 | -- Other | Kg | free | - | S | |
| 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: | Kg | free | - | S | |
| 2933.19.00 | -- Other | Kg | free | - | S | |
| | - Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: | | | | | |
| 2933.21.00 | -- Hydantoin and its derivatives | Kg | free | - | S | |
| 2933.29.00 | -- Other | Kg | free | - | S | |
| | - Compounds containing an unfused pyridinering (whether or not hydrogenated) in the structure: | | | | | |
| 2933.31.00 | -- Pyridine and its salts | Kg | free | - | S | |
| 2933.32.00 | -- Piperidine and its salts | Kg | free | - | S | |

| | | | | | | |
|------------|--|----|------|---|---|--|
| 2933.33.00 | -- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanyl (INN) and trimeperidine (INN); salts thereof | Kg | free | - | S | |
| 2933.34.00 | -- Other fentanyls and their derivatives | Kg | free | - | S | |
| 2933.35.00 | -- 3-Quinuclidinol | Kg | free | - | S | |
| 2933.36.00 | -- 4-Anilino-N-phenethylpiperidine (ANPP) | Kg | free | - | S | |
| 2933.37.00 | -- N-Phenethyl-4-piperidone (NPP) | Kg | free | - | S | |
| 2933.39.00 | -- Other | Kg | free | - | S | |
| | - Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: | | | | | |
| 2933.41.00 | -- Levorphanol (INN) and its salts | Kg | free | - | S | |
| 2933.49.00 | -- Other | Kg | free | - | S | |
| | - Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; | | | | | |
| 2933.52.00 | -- Malonylurea (barbituric acid) and its salts | Kg | free | - | S | |
| 2933.53.00 | - - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol (INN), cyclobarbitol (INN), methyphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salt thereof | Kg | Free | | S | |
| 2933.54.00 | - - Other derivatives of malonylurea (barbituric acid); salts thereof | kg | Free | | S | |
| 2933.55.00 | - - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | Kg | Free | | S | |
| 2933.59.00 | - - Other | Kg | Free | | S | |
| | - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: | | | | | |
| 2933.61.00 | - - Melamine | Kg | Free | | S | |
| 2933.69.00 | - - Other | Kg | Free | | S | |
| | - Lactams: | | | | | |
| 2933.71.00 | - - 6-Hexanelactam (epsilon-caprolactam) | Kg | Free | | S | |
| 2933.72.00 | - - Clobazam (INN) and methypyrlyon (INN) | Kg | free | | S | |
| 2933.79.00 | - - Other lactams | Kg | free | | S | |
| | - Other: | | | | | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 2933.91.00 | -- Alprazolam (INN), camazepam (INN), chlodiazepoxide (INN), clonazepam (INN), clozepam, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepam (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 trizolam (INN); salts thereof | Kg | Free | | S | |
| 2933.92.00 | --Azinphos-methyl(ISO) | Kg | free | | S | |
| 2933.99.00 | -- Other | Kg | free | | S | |
| 29.34 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds. | | | | | |
| | - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure: | | | | | |
| 2934.10.10 | --- In bulk | Kg | free | - | S | |
| 2934.10.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused: | | | | | |
| 2934.20.10 | --- In bulk | Kg | free | - | S | |
| 2934.20.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated) not further fused: | | | | | |
| 2934.30.10 | --- In bulk | Kg | free | - | S | |
| 2934.30.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Other: | | | | | |
| | - - Aminorex (INN), brotizolam (INN), clotiazepam (INN), colaxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | | | | | |
| 2934.91.10 | --- In bulk | Kg | free | - | S | |
| 2934.91.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other fentanyls and their derivatives | | | | | |
| 2934.92.10 | --- In bulk | Kg | free | - | S | |
| 2934.92.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2934.99.10 | --- In bulk | Kg | free | - | S | |
| 2934.99.20 | --- Not in bulk | Kg | 15% | - | S | |

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|--------------|--|----|------|---|---|--|
| 29.35 | Sulphonamides. | | | | | |
| | -N-Methylperfluorooctane Sulphonamide | | | | | |
| 2935.10.10 | --- In bulk | Kg | Free | - | S | |
| 2935.10.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - N-Ethylperfluorooctane Sulphonamide | | | | | |
| 2935.20.10 | ---In Bulk | Kg | Free | - | S | |
| 2935.20.20 | ---Not in Bulk | Kg | 15% | - | S | |
| | -N-Ethyl-N-(2-hydroxyethyl)perfluorooctane sulphonamide | | | | | |
| 2935.30.10 | ---In Bulk | Kg | Free | - | S | |
| 2935.30.20 | ---Not in Bulk | Kg | 15% | - | S | |
| | -N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonide | | | | | |
| 2935.40.10 | ---In Bulk | Kg | Free | - | S | |
| 2935.40.20 | ---Not in Bulk | Kg | 15% | - | S | |
| | -Other perfluorooctane Sulphonide | | | | | |
| 2935.50.10 | ---In Bulk | Kg | Free | - | S | |
| 2935.50.20 | ---Not in Bulk | Kg | 15% | - | S | |
| | -Other | | | | | |
| 2935.90.10 | ---In Bulk | Kg | Free | - | S | |
| 2935.90.20 | ---Not in Bulk | Kg | 15% | - | S | |
| | XI. - PROVITAMINS, VITAMINS AND HORMONES. | | | | | |
| 29.36 | Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, whether or not intermixed in solution, stabilized, coated, absorbed, or whether or not containing anti-dusting or anti- Caking agents colorants or odoriferous substances. | | | | | |
| | - Vitamins and their derivatives, unmixed: | | | | | |
| 2936.21.00 | - - Vitamins A and their derivatives | Kg | free | - | Z | |
| 2936.22.00 | - - Vitamins B ₁ and its derivatives | Kg | free | - | Z | |
| 2936.23.00 | - - Vitamins B ₂ and its derivatives | Kg | free | - | Z | |
| 2936.24.00 | - - D- or DL-Pantothenic acid (Vitamin B5) and its derivatives | Kg | free | - | Z | |
| 2936.25.00 | - - Vitamins B ₆ and its derivatives | Kg | free | - | Z | |
| 2936.26.00 | - - Vitamin B ₁₂ and its derivatives | Kg | free | - | Z | |
| 2936.27.00 | - - Vitamin C and its derivatives | Kg | free | - | Z | |
| 2936.28.00 | - - Vitamin E and its derivatives | Kg | free | - | Z | |
| 2936.29.00 | - - Other vitamins and their derivatives | Kg | free | - | Z | |
| 2936.90.00 | - Other, including natural concentrates | Kg | free | - | Z | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 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 or hormone antagonists (other steroids 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 | Kg | 5% | - | S | |
| 2937.12.00 | -- Insulin and its salts | Kg | free | - | S | |
| 2937.19.00 | -- Other | Kg | 5% | - | S | |
| | - Steroidal hormones, their derivatives and structural analogues: | | | | | |
| 2937.21.00 | -- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | Kg | 5% | - | S | |
| 2937.22.00 | -- Halogenated derivatives of corticosteroidal hormones | Kg | 5% | - | S | |
| 2937.23.00 | -- Oestrogens and progestogens | Kg | 5% | - | S | |
| 2937.29.00 | -- Other | Kg | 5% | - | S | |
| 2937.50.00 | - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | Kg | 5% | - | S | |
| 2937.90.00 | - Other | Kg | 5% | - | S | |
| | 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. | | | | | |
| | - Rutoside (rutin) and its derivatives: | | | | | |
| 2938.10.10 | --- In bulk | Kg | free | - | S | |
| 2938.10.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Other: | | | | | |
| 2938.90.10 | --- In bulk | Kg | free | - | S | |
| 2938.90.20 | --- Not in bulk | Kg | 15% | - | S | |
| 29.39 | Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | | | | | |
| | - Alkaloids of opium and their derivatives; salts thereof: | | | | | |

| | | | | | | |
|------------|--|----|------|---|---|--|
| | -- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodiene (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof | | | | | |
| 2939.11.10 | --- In bulk | Kg | free | - | S | |
| 2939.11.20 | --- Not in bulk | Kg | 15% | - | S | |
| | -- Other: | | | | | |
| 2939.19.10 | --- In bulk | Kg | free | - | S | |
| 2939.19.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Alkaloids of cinchona and their derivatives; salts thereof: | | | | | |
| 2939.20.10 | --- In bulk | Kg | free | - | S | |
| 2939.20.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Caffeine and its salts: | | | | | |
| 2939.30.10 | --- In bulk | Kg | free | - | S | |
| 2939.30.20 | --- Not in bulk | Kg | 15% | - | S | |
| | - Alkaloids of ephedra and their derivatives; salts thereof : | | | | | |
| 2939.41.00 | -- Ephedrine and its salts | Kg | free | - | S | |
| 2939.42.00 | -- Pseudoephedrine (INN) and its salts | Kg | free | - | S | |
| 2939.43.00 | -- Cathine (INN) and its salts | Kg | free | - | S | |
| 2939.44.00 | -- Norephedrine and its salts | Kg | free | - | S | |
| 2939.45.00 | -- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts | Kg | free | - | S | |
| 2939.49.00 | -- Other | Kg | 15% | - | S | |
| | - Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof: | | | | | |
| 2939.51.00 | -- Fenetylline (INN) and its salts | Kg | free | - | S | |
| 2939.59.00 | -- Other | Kg | free | - | S | |
| | - Alkaloids of rye ergot and their derivatives; salts thereof: | | | | | |
| 2939.61.00 | -- Ergometrine (INN) and its salts | Kg | free | - | S | |
| 2939.62.00 | -- Ergotamine (INN) and its salts | Kg | free | - | S | |
| 2939.63.00 | -- Lysergic acid and its salts | Kg | free | - | S | |
| 2939.69.00 | -- Other | Kg | 15% | - | S | |
| | -Other, of vegetal origin: | | | | | |
| 2939.72.00 | --Cocaine, ecgonine; salts, esters and other derivatives thereof | kg | free | - | S | |
| 2939.79.00 | -- Other | kg | free | - | S | |
| 2939.80.00 | -Other | kg | free | - | S | |
| | XIII. - OTHER ORGANIC COMPOUNDS | | | | | |

| | | | | | | |
|--------------|---|----|------|---|----|--|
| 29.40 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of headings 29.37, 29.38 or 29.39. | | | | | |
| 2940.00.10 | --- In bulk | Kg | free | - | S | |
| 2940.00.20 | --- Not in bulk | kg | 15% | - | S | |
| 29.41 | Antibiotics. | | | | | |
| | - Penicillins and their derivatives with a penicillanic acid structure; salts thereof: | | | | | |
| 2941.10.10 | --- In bulk | kg | free | - | S* | |
| 2941.10.20 | --- Not in bulk | kg | 15% | - | S* | |
| | - Streptomycins and their derivatives; salts thereof: | | | | | |
| 2941.20.10 | --- In bulk | kg | free | - | | |
| 2941.20.20 | --- Not in bulk | kg | 15% | - | S* | |
| | - Tetracyclines and their derivatives; salts thereof: | | | | | |
| 2941.30.10 | --- In bulk | kg | free | - | S* | |
| 2941.30.20 | --- Not in bulk | kg | 15% | - | S* | |
| | - Chloramphenicol and its derivatives; salts thereof: | | | | | |
| 2941.40.10 | --- In bulk | kg | free | - | S* | |
| 2941.40.20 | --- Not in bulk | kg | 15% | - | S* | |
| | - Erythromycin and its derivatives, salt thereof: | | | | | |
| 2941.50.10 | --- In bulk | kg | free | - | S* | |
| 2941.50.20 | --- Not in bulk | kg | 15% | - | S* | |
| | - Other: | | | | | |
| 2941.90.10 | --- In bulk | kg | free | - | S* | |
| 2941.90.20 | --- Not in bulk | kg | 15% | - | S* | |
| 2942 | Other organic compounds. | | | | | |
| 2942.00.10 | --- In bulk | kg | free | - | S* | |
| 2942.00.20 | --- Not in bulk | kg | 15% | - | S* | |

Chapter 30

Pharmaceutical Products

Notes

1. This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);
 - (b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);
 - (c) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);
 - (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01);
 - (e) Preparations of heading Nos 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (f) Soap or other products of heading No. 34.01 containing added medicaments;
 - (g) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or
 - (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).
 - (i) Diagnostic reagents of heading 38.22.
2. For the purposes of heading No. 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 (MABs), 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 Nos. 30.03 and 30.04 and of Note 4(d) to this Chapter, the following are to be treated:
 - (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading No. 13.02, merely standardized or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading No. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
 - (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments;
 - (f) Dental cements and other dental filings; bone reconstruction cements;
 - (g) First-aid boxes and kits;
 - (h) Chemical contraceptive preparations based on hormones or spermicides; and

- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life, and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes

1. For the purposes of subheadings 3002.13.00 and 3002.14.00, 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 stabilizer necessary for their preservation or transport; and
 - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.
2. Subheadings 3003.60.00 and 3004.60.00 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principle, 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); mefloquine (INN); piperazine (INN); pyrimethamine (INN) or sulfadoxine (INN).

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|----------------------------|-----------------------|------------------------|-------------|---------|
| 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 | - | S* | |
| | - Other: | | | | | |
| 3001.90.10 | --- Heparin and its salts | kg | free | - | S* | |
| 3001.90.90 | --- Other | kg | free | - | S* | |
| 30.02 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified. | | | | | |
| | - Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes: | | | | | |
| 3002.12.00 | --Antisera and other blood fractions | Kg | Free | - | S* | |
| 3002.13.00 | --Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale | kg | Free | - | S* | |
| 3002.14.00 | --Immunological products, mixed, not put in measured doses or in forms or packings for retail sale | kg | Free | - | S* | |
| 3002.15.00 | --Immunological products, put up in measured doses or in packings for retail sale | kg | Free | - | S* | |
| | - Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products : | | | | | |
| 3002.41.00 | -- Vaccines for human medicine | kg | Free | - | S* | |
| 3002.42.00 | -- Vaccines for veterinary medicine | kg | Free | - | S* | |
| 3002.49.00 | -- Other | kg | Free | - | S* | |
| | - Cell cultures, whether or not modified: | | | | | |
| 3002.51.00 | -- Cell therapy products | kg | Free | - | S* | |
| 3002.59.00 | -- Other | kg | Free | - | S* | |
| 3002.90.00 | - Other | - | free | - | S* | |
| 30.03 | Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. | | | | | |

| | | | | | | |
|-------------------------------|---|---|------|---|----|--|
| 3003.10.00 | -Containing penicilins or derivatives thereof, with a penicilinic acid structure, or streptomycins or their derivatives | - | Free | - | S* | |
| 3003.20.00 | - Other, containing antibiotics | - | Free | - | S* | |
| | -Other, containing hormones or other products of heading No. 29.37 | | | | | |
| 3003.31.00 | - - Containing insulin | - | Free | - | S* | |
| 3003.39.00 | - - Other | - | Free | - | S* | |
| | - Other, containing alkaloids or derivatives thereof: | | | | | |
| 3003.41.00 | -- Containing ephedrine or its salts | - | free | - | S* | |
| 3003.42.00 | --Containing pseudoephedrine (INN) or its salts | - | free | - | S* | |
| 3003.43.00 | --Containing norephedrine or its salts | - | Free | - | S* | |
| 3003.49.00 | -- Other | - | Free | - | S* | |
| 3003.60.00 | - Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter | - | Free | - | S* | |
| 3003.90.00 | - Other | - | Free | - | S* | |
| 30.04 | Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (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 | - | Free | - | S* | |
| 3004.20.00 | - Other, containing antibiotics | - | free | - | S* | |
| | - Other, containing hormones or other products of heading No. 29.37 | - | free | - | S* | |
| 3004.31.00 | -- Containing insulin | - | free | - | S* | |
| 3004.32.00 | -- Containing corticosteroid hormones, their derivatives or structural analogues | - | free | - | S* | |
| 3004.39.00 | -- Other | - | free | - | S* | |
| | - Other, containing alkaloids derivatives thereof: | | | | | |
| 3004.41.00 | -- Containing ephedrine or its salts | - | free | - | S* | |
| 3004.42.00 | -- Containing pseudoephedrine (INN) or its salts | - | free | - | S* | |
| 3004.43.00 | -- Containing norephedrine or its salts | - | free | - | S* | |
| 3004.49.00 | -- Other | - | free | - | S* | |
| 3004.50.00 | - Other, containing vitamins or other products of heading 29.36 | - | free | - | S* | |
| 3004.60.00 | - Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter | - | free | - | S* | |
| 3004.90.00 | -Other | - | free | | S* | |
| *Eligible for Vat Zero rating | | | | | | |

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|------------|--|----|------|---|----|--|
| 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, excluding medicaments in the form of transdermal administration systems of heading No. 30.04 | | | | | |
| 3005.10.00 | - Adhesive dressings and other articles having an adhesive layer | kg | 5% | - | S* | |
| | - Other: | | | | | |
| 3005.90.10 | --- Cotton wool and wadding | kg | 5% | - | S* | |
| 3005.90.90 | --- Other | Kg | 5% | - | S* | |
| 30.06 | Pharmaceutical goods specified in Note 4 to this Chapter. | | | - | S* | |
| 3006.10.00 | - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable | - | free | - | S* | |
| 3006.30.00 | - Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient | - | free | - | S* | |
| | - Dental cements and other dental fillings; bone reconstruction cements: | - | free | - | S* | |
| 3006.40.10 | --- Bone reconstruction cements | kg | free | - | S* | |
| 3006.40.20 | --- Dental cements and other dental fillings | - | free | | | |
| 3006.50.00 | - First-aid boxes and kits | - | free | - | S* | |
| | - Chemical contraceptive preparations based on hormones preparations based on hormones or spermicides: | | | | | |
| 3006.60.10 | --- Chemical contraceptive preparations based on spermicides | kg | free | - | S* | |
| 3006.60.20 | --- Chemical contraceptive preparations based on hormones | - | free | - | S* | |
| 3006.70.00 | -- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments. | Kg | free | | | |
| | - Other | | | - | S* | |
| 3006.91.00 | -- Appliances identifiable for ostomy use | Kg | 5% | - | S* | |
| 3006.92.00 | -- Waste pharmaceuticals | Kg | free | - | S* | |
| 3006.93.00 | -- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses | Kg | free | - | S* | |

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| *Eligible for Vat Zero rating |
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Chapter 31

Fertilisers

Notes

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

hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.

6. For the purposes of heading No. 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorous or potassium.

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|-------------------------------|--|-------------------|-----------------|------------------|----------|---------|
| 31.01 | Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products. | | | | | |
| 3101.00.10 | --- Chemically treated products | kg | free | - | E | |
| 3101.00.20 | --- Guano | kg | free | - | E | |
| 3101.00.90 | --- Other | kg | free | - | E | |
| 31.02 | Mineral or chemical fertilisers, nitrogenous. | | | | | |
| 3102.10.00 | - Urea, whether or not in aqueous solution | kg | free | - | E | |
| | - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: | | | | | |
| 3102.21.00 | -- Ammonium sulphate | kg | free | - | E | |
| 3102.29.00 | -- Other | kg | free | - | E | |
| 3102.30.00 | - Ammonium nitrate, whether or not in aqueous solution | - | free | - | E | |
| 3102.40.00 | - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | - | free | - | E | |
| | - Sodium nitrate: | | | | | |
| 3102.50.10 | - - - Containing more than 16.3% by weight of nitrogen | kg | free | - | E | |
| 3102.50.90 | - - - Other | kg | free | - | E | |
| 3102.60.00 | - Double salts and mixtures of calcium nitrate and ammonium nitrate | kg | free | - | E | |
| 3102.80.00 | - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | kg | free | - | E | |
| 3102.90.00 | - Other, including mixtures not specified in the foregoing subheading | kg | free | - | E | |
| *Eligible for Vat Zero rating | | | | | | |

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|--------------|--|----|------|---|---|--|
| 31.03 | Mineral or chemical fertilisers, phosphatic | | | | | |
| | - Superphosphates: | | | | | |
| 3103.11.00 | -- Containing by weight 35% or more of disphosphorous pentaoxide (P2O5) | kg | free | - | E | |
| 3103.19.00 | - Other | kg | free | - | E | |
| 3103.90.00 | - Other | kg | free | - | E | |
| 31.04 | Mineral or chemical fertilisers, potassic | | | | | |
| 3104.20.00 | - Potassium chloride | kg | Free | - | E | |
| | - Potassium sulphate: | | | | | |
| 3104.30.10 | - - - Containing more than 52% by weight of K2O | kg | free | - | E | |
| 3104.30.90 | - - - Other | kg | free | - | E | |
| | - Other: | | | | | |
| 3104.90.10 | - - - Magnesium sulphate - potassium sulphate containing more than 30% of K2O | kg | free | - | E | |
| 3104.90.90 | - - - Other | kg | free | - | E | |
| 31.05 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg. | | | | | |
| 3105.10.00 | - Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg | kg | free | - | E | |
| 3105.20.00 | - Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | kg | free | - | E | |
| 3105.30.00 | - Diammonium hydrogenorthophosphate (diammonium phosphate) | kg | free | - | E | |
| 3105.40.00 | - Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | kg | free | - | E | |
| | - Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: | | | | | |
| 3105.51.00 | -- Containing nitrates and phosphates | kg | free | - | E | |

| | | | | | | |
|------------|--|----|------|---|---|--|
| 3105.59.00 | -- Other | kg | free | - | E | |
| 3105.60.00 | - Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | kg | free | - | E | |
| 3105.90.00 | - Other | kg | free | - | E | |
| E - Exempt | | | | | | |
| | | | | | | |

Chapter 32

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

Notes

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes or other colouring matter put up in forms or packings for retail sale, of heading No. 32.12);
 - (b) Tannates and other tannin derivatives of products of heading Nos. 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).
2. Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Heading Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading No. 32.06, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in heading Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any materials

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 32.01 | Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives. | | | | | |
| 3201.10.00 | - Quebracho extract | kg | 5% | - | S | |
| 3201.20.00 | - Wattle extract | kg | free | - | S | |
| 3201.90.00 | - Other | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| 3202.90.00 | - Other | kg | 5% | - | S | |
| 32.03 | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin. | | | | | |
| 3203.00.10 | --- Annatto, plain or in oil | kg | 5% | - | S | |
| | --- Other: | | | | | |
| 3203.00.91 | ---- In bulk | kg | 5% | - | S | |
| 3203.00.92 | ---- Not in bulk | kg | 5% | - | S | |
| 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 | kg | Free | - | S* | |
| 3204.12.00 | -- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon | kg | Free | - | S | |
| 3204.13.00 | -- Basic dyes and preparations based thereof | kg | Free | - | S | |
| 3204.14.00 | -- Direct dyes and preparations based thereon | kg | Free | - | S | |
| 3204.15.00 | -- Vat dyes (including those usable in that state as pigments) and preparations based thereon | kg | Free | - | S | |
| 3204.16.00 | -- Reactive dyes and preparations based thereon | kg | Free | - | S | |
| 3204.17.00 | -- Pigments and preparations based thereon | kg | Free | - | S | |
| 3204.18.00 | -- Carotenoid colouring matters and preparations based thereon | kg | Free | - | S | |
| 3204.19.00 | -- Other, including mixtures of colouring matter of two or more of the subheading Nos. 3204.11 to 3204.19 | kg | Free | - | S | |
| 3204.20.00 | - Synthetic organic products of a kind used as fluorescent brightening agents | kg | Free | - | S | |
| 3204.90.00 | - Other | kg | Free | - | S | |
| 32.05 | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes. | | | | | |
| 3205.00.10 | -- Dry | kg | 5% | - | S | |
| 3205.00.90 | --- Other | kg | 5% | - | S | |
| 32.06 | Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined. | | | | | |
| | - Pigments and preparations based on titanium dioxide: | | | | | |
| 3206.11.00 | -- Containing 80% or more by weight of titanium dioxide calculated on the dry weight | kg | Free | - | S | |
| 3206.19.00 | -- Other | kg | 5% | - | S | |
| 3206.20.00 | - Pigments and preparations based on chromium compounds | kg | 5% | - | S | |
| | - Other colouring matter and other preparations: | | | | | |

| | | | | | | |
|--------------|---|-------|------|---|---|--|
| | -- Ultramarine and preparations based thereon: | | | | | |
| 3206.41.10 | --- Laundry blue dye | kg | 5% | - | S | |
| 3206.41.90 | --- Other | kg | 5% | - | S | |
| 3206.42.00 | -- Lithopone and other pigments and preparations based on zinc sulphide | kg | 5% | - | S | |
| 3206.49.00 | -- Other | kg | free | - | S | |
| 3206.50.00 | - Inorganic products of a kind used as luminophores | kg | 5% | - | S | |
| 32.07 | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes. | | | | | |
| 3207.10.00 | - Prepared pigments, prepared opacifiers, prepared colours and similar preparations | kg | 5% | - | S | |
| 3207.20.00 | - Vitrifiable enamels and glazes, engobes (slips) and similar preparations | kg | 5% | - | S | |
| 3207.30.00 | - Liquid lustres and similar preparations | kg | 5% | - | S | |
| 3207.40.00 | - Glass frit and other glass, in the form of powder, granules or flakes | kg | 5% | - | S | |
| 32.08 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter. | | | | | |
| | - Based on polyesters: | | | | | |
| 3208.10.10 | --- Varnishes and lacquers unpigmented | litre | 25% | - | S | |
| 3208.10.90 | --- Other | litre | 25% | - | S | |
| | - Based on acrylic or vinyl polymers: | | | | | |
| 3208.20.10 | --- Varnishes and lacquers unpigmented | litre | 25% | - | S | |
| 3208.20.90 | --- Other | litre | 25% | - | S | |
| | - Other: | | | | | |
| 3208.90.10 | --- Varnishes and lacquers unpigmented | litre | 25% | - | S | |
| 3208.90.90 | --- Other | litre | 25% | - | S | |

| | | | | | | |
|--------------|--|-------|------|---|---|--|
| 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. | | | | | |
| | - Based on acrylic or vinyl polymers: | | | | | |
| 3209.10.10 | --- Varnishes and lacquers unpigmented | litre | 25% | - | S | |
| 3209.10.90 | --- Other | litre | 25% | - | S | |
| | - Other: | | | | | |
| 3209.90.10 | --- Varnishes and lacquers unpigmented | litre | 25% | - | S | |
| 3209.90.90 | --- Other | litre | 25% | - | S | |
| 32.10 | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishings leather. | | | | | |
| 3210.00.10 | -- - Varnishes and lacquers unpigmented | kg | 25% | - | S | |
| 3210.00.90 | --- Other | kg | 25% | - | S | |
| 32.11 | | | | | | |
| 3211.00.00 | Prepared driers | kg | 5% | - | S | |
| 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 | kg | 15% | - | S | |
| | - Other: | | | | | |
| 3212.90.10 | --- Dyes in forms for retail sale or packings | kg | 15% | - | S | |
| 3212.90.90 | --- Other | kg | 5% | - | S | |
| 32.13 | Artists', students' or signboard paintings' 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 | kg | Free | - | S | |
| 3213.90.00 | - Other | kg | Free | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 32.14 | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like. | | | | | |
| 3214.10.00 | - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings | kg | 15% | - | S | |
| 3214.90.00 | - Other | kg | 15% | - | S | |
| 32.15 | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. | | | | | |
| | - Printing ink: | | | | | |
| 3215.11.00 | -- Black | kg | 15% | - | S | |
| 3215.19.00 | -- Other | kg | 15% | - | S | |
| 3215.90.00 | - Other | kg | 15% | - | S | |

*S eligible for VAT Zero-rating

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes

1. This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts of heading No. 13.01 or 13.02;
 - (b) Soap or other products of heading No. 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.
2. The expression "odoriferous substances" in heading No. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings Nos. 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression "perfumery, cosmetic or toilet preparations" in heading No. 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and non-wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|--------------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 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 | kg | 5% | - | S | |
| 3301.13.00 | -- Of lemon | kg | 5% | - | S | |
| 3301.19.00 | -- Other | kg | 5% | - | S | |
| | - Essential oils other than those of citrus fruit: | | | | | |
| 3301.24.00 | -- Of peppermint (<i>mentha piperita</i>) | kg | 5% | - | S | |
| 3301.25.00 | -- Of other mints | kg | 5% | - | S | |
| 3301.29.00 | -- Other | kg | 5% | - | S | |
| 3301.30.00 | - Resinoids | kg | 5% | - | S | |
| | - Other: | | | | | |
| | --- Aqueous distillates containing more than 2% of alcohol by volume at a temperature of 10.50°C: | | | | | |
| 3301.90.11 | ---- For medical use | kg | 5% | - | S | |
| 3301.90.19 | ---- Other | kg | 5% | - | S | |
| 3301.90.90 | ---- Other | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| | - Other: | | | | | |
| 3302.90.10 | --- In bulk | kg | 5% | - | S | |
| 3302.90.20 | --- Not in bulk | kg | 15% | - | S | |
| 33.03 | | | | | | |

| | | | | | | |
|--------------|---|-------|------|-----|---|----------------|
| 3303.00.00 | Perfumes and toilet waters. | litre | 25% | 20% | S | |
| 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 | kg | 25% | 20% | S | |
| 3304.20.00 | - Eye make-up preparations | kg | 25% | 20% | S | |
| 3304.30.00 | - Manicure pedicure preparations | kg | 25% | 20% | S | |
| | - Other: | | | | | |
| 3304.91.00 | -- Powders, whether or not compressed | kg | 25% | 20% | S | |
| | -- Other | | | | | |
| 3304.99.10 | ---Petroleum Jelly | kg | 25% | - | S | Act 16 of 2013 |
| 3304.99.90 | ---Other | kg | 25% | 20% | S | |
| 33.05 | Preparations for use on the hair. | | | | | |
| 3305.10.00 | - Shampoos | kg | 25% | 20% | S | |
| 3305.20.00 | - Preparations for permanent waving or straightening | kg | 25% | 20% | S | |
| 3305.30.00 | - Hair lacquers | kg | 25% | 20% | S | |
| 3305.90.00 | - Other | kg | 25% | 20% | S | |
| 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 | kg | free | - | S | |
| 3306.20.00 | - Yarn used to clean between the teeth (dental floss) | kg | free | - | S | |
| 3306.90.00 | - Other | kg | free | - | S | |
| 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 deodorants, whether or not perfumed or having disinfectant properties. | | | | | |
| 3307.10.00 | - Pre-shave, shaving or after-shave preparations | kg | 25% | 20% | S | |
| 3307.20.00 | - Personal deodorants and antiperspirants | kg | 25% | 20% | S | |
| 3307.30.00 | - Perfumed bath salts and other bath preparations | kg | 25% | 20% | S | |

| | | | | | | |
|------------|--|----|-----|-----|---|--|
| | - Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites: | | | | | |
| 3307.41.00 | -- "Agarbatti" and other odoriferous preparations which operate by burning | kg | 25% | 20% | S | |
| 3307.49.00 | -- Other | kg | 25% | 20% | S | |
| 3307.90.00 | - Other | kg | 25% | 20% | S | |

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

- This Chapter does not cover:
 - Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);
 - Separate chemically defined compounds; or
 - Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (headings 33.05, 33.06 or 33.07).
- 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 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".
- 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:
 - give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
- 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.
- In heading 34.04 subject to the exclusion provided below, the expression "artificial waxes and prepared waxes" applies only to:
 - Chemically produced organic products of a waxy character, whether or not water-soluble;
 - Products obtained by mixing different waxes;
 - 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:

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

Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;

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

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

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|----------------------------|-----------------------|------------------------|-------------|---------|
| 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. | | | | | |
| | - Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, endpaper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent: | | | | | |
| 3401.11.10 | -- For toilet use (including medicated products): | quintal | * | - | S | |
| 3401.11.20 | --- Shaving soap | quintal | 25% | - | S | |
| 3401.11.90 | --- Medicated soap | quintal | * | - | S | |
| | --- Other | | | | | |
| 3401.19.10 | -- Other: | quintal | 25% | - | S | |
| 3401.19.90 | ---Medicated products | quintal | * | - | S | |
| | --- Other | | | | | |
| | - Soap in other forms: | | | | | |
| 3401.20.10 | --- Medicated | quintal | 25% | - | S | |
| 3401.20.90 | --- Other | quintal | * | - | S | |
| 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 | quintal | 25% | - | S | |
| 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. | | | | | |
| | - Anionic organic surface-active agents, whether or not put up for retail sale : | | | | | |
| 3402.31.00 | -- Linear alkylbenzene sulphonic acids and their salts | kg | 5% | - | S | |
| 3402.39.00 | -- Other | kg | 5% | - | S | |
| | - Other organic surface-active agents, whether or not put up for retail sale : | | | | | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 3402.41.00 | -- Cationic | kg | 5% | - | S | |
| 3402.42.00 | -- Non-ionic | kg | 5% | - | S | |
| 3402.49.00 | -- Other | kg | 5% | - | S | |
| 3402.50.00 | - Preparations put up for retail sale | kg | 25% | - | S | |
| 3402.90.00 | - Other | kg | 25% | - | S | |
| 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 oil or grease treatment of textile materials, leather, fur skins 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: | | | | | |
| | -- Preparations for the treatment of textile materials, leather, fur skins or other materials: | | | | | |
| 3403.11.11 | ---- In bulk | kg | free | - | S | |
| 3403.11.12 | ---- Not in bulk | kg | 5% | - | S | |
| 3403.11.20 | ---Grease (mineral) | kg | 5% | - | S | |
| | -- Other: | | | | | |
| 3403.19.11 | ---- In bulk | kg | free | - | S | |
| 3403.19.12 | ---- Not in bulk | kg | 5% | - | S | |
| 3403.19.20 | --- Greases (mineral) | kg | 5% | - | S | |
| | - Other: | | | | | |
| 3403.91.00 | -- Preparations for the treatment of textile materials, leather, fur skins or other materials | kg | free | - | S | |
| 3403.99.00 | -- Other | kg | free | - | S | |
| 34.04 | Artificial waxes and prepared waxes | | | | | |
| | - Of poly (oxyethylene) (polyethylene glycol): | | | | | |
| 3404.20.10 | --- In bulk | kg | 5% | - | S | |
| 3404.20.20 | --- Not in bulk | kg | 15% | - | S | |
| | - Other: | | | | | |
| 3404.90.10 | --- In bulk | kg | 5% | - | S | |
| 3404.90.20 | --- Not in bulk | kg | 15% | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 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 | kg | 25% | - | S | |
| 3405.20.00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | kg | 25% | - | S | |
| 3405.30.00 | - Polishes and similar preparations for coachwork, other than metal polishes | kg | 25% | - | S | |
| 3405.40.00 | - Scouring pastes and powders and other scouring preparations | kg | 25% | - | S | |
| 3405.90.00 | - Other | kg | 25% | - | S | |
| 34.06 | | | | | | |
| 3406.00.00 | Candles, tapers and the like | kg | * | - | S | |
| 34.07 | Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impressions 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 (or calcined gypsum or calcium sulphate). | | | | | |
| 3407.00.10 | --- Dental goods | kg | free | - | S | |
| 3407.00.90 | --- Other | kg | 25% | - | S | |

* 25% or KR2.5 per kg whichever is the greater.

* 25% or K2 per kg whichever is the greater.

Chapter 35
Albuminoidal substances; modified starches; glues; enzymes
Notes

1. This Chapter does not cover:

Yeasts (heading 21.02);

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

Enzymatic preparations for pre-tanning (heading 32.02);

Enzymatic soaking or washing preparations and other products of Chapter 34;

Hardened proteins (heading 39.13); or

Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading 34.05, 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|-----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 35.01 | Casein, caseinates and other casein derivatives; casein glues. | | | | | |
| | - Casein: | | | | | |
| 3501.10.10 | --- In bulk | kg | 25% | - | S | |
| 3501.10.20 | --- Not in bulk | kg | 25% | - | S | |
| | - Other: | | | | | |
| 3501.90.10 | --- Casein glues | kg | 25% | - | S | |
| 3501.90.91 | --- Other | kg | 25% | - | S | |
| 3501.90.92 | ---- In bulk | kg | 25% | - | S | |
| | ---- Not in bulk | | | | | |
| 35.02 | Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey protein calculated on the dry matter), albuminates and other albumin derivatives. | | | | | |
| | - Egg albumin: | | | | | |
| 3502.11.00 | -- Dried | kg | 25% | - | S | |
| 3502.19.00 | -- Other | kg | 25% | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 3502.20.00 | - Milk albumin, including concentrates of two or more whey proteins | kg | 25% | - | S | |
| 3502.90.00 | - Other | kg | 25% | - | S | |
| 35.03 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01. | | | | | |
| 3503.00.10 | --- In bulk | kg | 5% | - | S | |
| 3503.00.20 | --- Not in bulk | kg | 25% | - | S | |
| 35.04 | | | | | | |
| 3504.00.00 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed. | kg | free | - | S | |
| 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 | kg | 5% | - | S | |
| 3505.20.00 | - Glues | kg | 5% | - | S | |
| 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 1kg. | | | | | |
| 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 1kg | kg | 25% | - | S | |
| | - Other: | | | | | |
| | -- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber: | | | | | |
| 3506.91.10 | --- when imported in bulk for use in tyre retreading or moulding | kg | 5% | - | S | |
| 3506.91.20 | --- Other | kg | 5% | - | S | |
| 3506.99.00 | -- Other | kg | 5% | - | S | |
| 35.07 | Enzymes; prepared enzymes not elsewhere specified or included. | | | | | |
| 3507.10.00 | - Rennet and concentrates thereof | kg | 5% | - | S | |
| 3507.90.00 | - Other | kg | 5% | - | S | |

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:

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;

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 300cm³; and

Resin torches, firelighters and the like.

| HS Code | Description of Goods | Stat.Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|---------------------|-----------------------|------------------------|-------------|---------|
| 36.01 | | | | | | |
| 3601.00.00 | Propellant powders. | kg | 25% | - | S | |
| 36.02 | Prepared explosives, other than propellant powders. | | | | | |
| 3602.00.10 | --- Dynamite | kg | 25% | - | S | |
| 3602.00.20 | --- Gelignite | kg | 25% | - | S | |
| 3602.00.30 | --- Dynagel | kg | 25% | - | S | |
| 3602.00.90 | --- Other | kg | 25% | - | S | |
| 36.03 | Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators. | | | | | |
| | - Safety fuses | | | | | |
| 3603.10.10 | --Unassembled | No. | 5% | - | S | |
| 3603.10.90 | --Other | No. | 25% | - | S | |
| | - Detonating cords | | | | | |
| 3603.20.10 | --Unassembled | No. | 5% | - | S | |
| 3603.20.90 | --Other | No. | 25% | - | S | |
| | - Percussion caps | | | | | |
| 3603.30.10 | --Unassembled | No. | 5% | - | S | |

| | | | | | | |
|--------------|--|---------|-----|---|---|--|
| 3603.30.90 | --Other | No. | 25% | - | S | |
| | - Detonating caps | | | | | |
| 3603.40.10 | --Unassembled | No. | 5% | - | S | |
| 3603.40.90 | --Other | No. | 25% | - | S | |
| | - Igniters | | | | | |
| 3603.50.10 | --Unassembled | No. | 5% | - | S | |
| 3603.50.90 | --Other | No. | 25% | - | S | |
| | - Electric detonators | | | | | |
| 3603.60.10 | --Unassembled | No. | 5% | - | S | |
| 3603.60.90 | --Other | No. | 25% | - | S | |
| 36.04 | Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles. | | | | | |
| 3604.10.00 | - Fireworks | - | 25% | - | S | |
| 3604.90.00 | - Other | - | 15% | - | S | |
| 36.05 | | | | | | |
| 3605.00.00 | Matches, other than pyrotechnic articles of heading 36.04. | per 100 | 25% | - | S | |
| 36.06 | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter. | | | | | |
| 3606.10.00 | - Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm ³ | - | 25% | - | S | |
| 3606.90.00 | - Other | - | 15% | - | S | |

Chapter 37

Photographic or cinematographic goods

Notes

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

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|--------------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 37.01 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs. | | | | | |
| 3701.10.00 | - For X-ray | - | free | - | S | |
| 3701.20.00 | - Instant print film | - | 15% | - | S | |
| 3701.30.00 | - Other plates and film, with any side exceeding 255mm | - | 15% | - | S | |
| | - Other: | | | | | |
| 3701.91.00 | -- For colour photography (polychrome) | - | 15% | - | S | |
| 3701.99.00 | -- Other | - | 15% | - | S | |
| 37.02 | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed. | | | | | |
| 3702.10.00 | - For X-ray | - | free | - | S | |
| 3702.31.00 | - Other film, without perforations, of a width not exceeding 105mm:-- For colour photography (polychrome) | m ² | 25% | - | S | |
| 3702.32.00 | -- Other, with silver halide emulsion | m ² | 25% | - | S | |
| 3702.39.00 | -- Other | m ² | 25% | - | S | |
| | - Other film, without perforations, of a width exceeding 105mm: | | | | | |
| 3702.41.00 | -- Of a width exceeding 610mm and of a length exceeding 200m, for colour photography (polychrome) | m ² | 25% | - | S | |
| 3702.42.00 | - - Of a width exceeding 610mm and of a length exceeding 200m, other than for colour photography | m ² | 25% | - | S | |

| | | | | | | |
|--------------|--|----------------|------|---|---|--|
| 3702.43.00 | -- Of a width exceeding 610mm and of a length not exceeding 200m | m ² | 25% | - | S | |
| 3702.44.00 | -- Of a width exceeding 105mm but not exceeding 610mm | | | | | |
| | - Other film, for colour photography (polychrome): | m ² | 25% | - | S | |
| 3702.52.00 | -- Of a width not exceeding 16mm | | | | | |
| 3702.53.00 | -- Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, for slides | m ² | 25% | - | S | |
| 3702.54.00 | -- Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, other than for slides | m ² | 25% | - | S | |
| 3702.55.00 | -- Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m | m ² | 25% | - | S | |
| 3702.56.00 | -- Of a width exceeding 35mm | m ² | 25% | - | S | |
| | - Other: | | | | | |
| 3702.96.00 | -- Of a width not exceeding 35mm and of a length not exceeding 30 m | m ² | 25% | - | S | |
| 3702.97.00 | -- Of a width not exceeding 35 mm and of a length exceeding 30 m | m ² | 25% | - | S | |
| 3702.98.00 | -- Of a width exceeding 35mm | m ² | 25% | | S | |
| 37.03 | Photographic paper, paperboard and textiles, sensitised, unexposed | | | | | |
| 3703.10.00 | - In rolls of a width exceeding 610mm | m ² | 25% | - | S | |
| 3703.20.00 | - Other, for colour photography (polychrome) | kg | 25% | - | S | |
| | - Other: | | | | | |
| 3703.90.10 | --- For X-ray | kg | free | - | S | |
| 3703.90.90 | --- Other | kg | 25% | - | S | |
| 37.04 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed. | | | | | |
| 3704.00.10 | --- For X-ray | kg | free | - | S | |
| 3704.00.20 | --- Cinematographic | kg | 25% | - | S | |
| 3704.00.90 | --- Other | kg | 25% | - | S | |
| 37.05 | | | | | | |
| 3705.00.00 | Photographic plates and film, exposed and developed, other than cinematograph film. | kg | 25% | - | S | Deleted 3705.10.00 3705.90.00 HS 2017 |
| 37.06 | Cinematograph film, exposed and | | | | | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| | developed, whether or not incorporating sound track or consisting only of sound track. | | | | | |
| 3706.10.00 | - Of a width of 35mm or more | m2 | 25% | - | S | |
| 3706.90.00 | - Other | m2 | 25% | - | S | |
| 37.07 | Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use. | | | | | |
| 3707.10.00 | - Sensitising emulsions | - | 25% | - | S | |
| 3707.90.00 | - Other | - | 25% | - | S | |

Chapter 38

Miscellaneous chemical products

Notes

1. This Chapter does not cover:

- (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Products of heading 24.04;
 - (d) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
 - (e) Medicaments (heading 30.03 or 30.04); or
 - (f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24, includes the following goods which are not to be classified in any other heading of the nomenclature:
- (a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, 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, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of 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) Waste 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 oil or oils obtained from bituminous minerals (heading 27.10).

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

Subheading Notes

1. - Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane 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; trichlorfon (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 3824.89 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 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; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

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

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------------|-----------------------|------------------------|-------------|---------|
| 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 | kg | 15% | - | S | |
| 3801.20.00 | - Colloidal or semi-colloidal graphite | kg | 15% | - | S | |
| 3801.30.00 | - Carbonaceous pastes for electrodes and similar pastes for furnace linings | kg | 15% | - | S | |
| 3801.90.00 | - Other | kg | 15% | - | S | |
| 38.02 | Activated carbon; activated natural mineral products; animal black, including spent animal black. | | | | | |
| 3802.10.00 | - Activated carbon | kg | 15% | - | S | |
| 3802.90.00 | - Other | kg | 15% | - | S | |
| 38.03 | | | | | | |
| 3803.00.00 | Tall oil, whether or not refined. | kg | 15% | - | S | |
| 38.04 | | | | | | |
| 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. | kg | 15% | - | S | |
| 38.05 | Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphiteturpentine and other crudepara-cymene; pine oil containing alpha-terpineol as the main constituents. | | | | | |
| 3805.10.00 | - Gum, wood or sulphate turpentine oils | kg | 15% | - | S | |
| 3805.90.00 | - Other | kg | 15% | - | S | |
| 38.06 | Rosins and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums. | | | | | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 3806.10.00 | - Rosin and resin acids | kg | 15% | - | S | |
| 3806.20.00 | - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | kg | 15% | - | S | |
| 3806.30.00 | - Ester gums | kg | 15% | - | S | |
| 3806.90.00 | - Other | kg | 15% | - | S | |
| 38.07 | | | | | | |
| 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. | kg | 15% | - | S | |
| 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 as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers | | | | | |
| | - Goods specified in subheading Note 1 to this Chapter: | | | | | |
| | | | | | | 3808.50.10 and 3808.50.90 To be deleted as they have been subdivided |
| | | | | | | To be deleted as they have been subdivided |
| | --DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300g | | | | | |
| 3808.52.10 | --- For use in agriculture or horticulture | kg | Free | - | E | |
| 3808.52.90 | --- Other | kg | 15% | - | S | |
| | -- Other | | | | | |
| 3808.59.10 | --- For use in agriculture or horticulture | kg | Free | - | E | |
| 3808.59.90 | --- Other | kg | 15% | - | S | |
| | -Goods specified in Subheading Note 2 of this Chapter: | | | | | |
| | --In packings of a new net weight content not exceeding 300g | | | | | |
| 3808.61.10 | --- For use in agriculture or horticulture | Kg | Free | - | E | |
| 3808.61.90 | --- Other | Kg | 15% | - | S | |
| | --In packings of a net weight content exceeding 300g but not exceeding 7.5kg | | | | | |
| 3808.62.10 | --- For use in agriculture or horticulture | kg | Free | - | E | |
| 3808.62.90 | --- Other | kg | 15% | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| | -- Other | | | | | |
| 3808.69.10 | --- For use in agriculture or horticulture | kg | Free | - | E | |
| 3808.69.90 | --- Other | kg | 15% | - | S | |
| | - Other | | | | | |
| | -- Insecticides: | | | | | |
| 3808.91.10 | --- For use in agriculture or horticulture | kg | Free | - | E | |
| 3808.91.90 | --- Other | kg | 15% | - | S | |
| | -- Fungicides | | | | | |
| 3808.92.10 | --- For use in agriculture or horticulture | kg | Free | - | E | |
| 3808.92.90 | - - - Other | kg | 15% | - | S | |
| 3808.93.00 | --Herbicides, anti-sprouting products and plant-growth regulators | kg | 15% | - | S | |
| | -- Disinfectants | | | | | |
| 3808.94.10 | --- For use in agriculture or horticulture | kg | Free | - | E | |
| 3808.94.90 | --- Other | kg | 15% | - | S | |
| | -- Other | | | | | |
| 3808.99.10 | --- For use in agriculture or horticulture | kg | Free | - | E | |
| 3808.99.90 | --- Other | kg | 15% | - | S | |
| 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, leather or the like industries, not elsewhere specified or included. | | | | | |
| 3809.10.00 | - With a basis of amylaceous substances | kg | 5% | - | S | |
| | - Other: | | | | | |
| 3809.91.00 | - - Of a kind used in the textile or like industries | kg | 5% | - | S | |
| 3809.92.00 | - - Of a kind used in the paper or like industries | kg | 5% | - | S | |
| 3809.93.00 | - - Of a kind used in the leather or like industries | kg | 5% | - | S | |

E- Exempt

*Eligible for Vat Zero rating

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 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 | kg | 15% | - | S | |
| 3810.90.00 | - Other | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 3811.19.00 | - Other | kg | 15% | - | S | |
| | - Additives for lubricating oils: | | | | | |
| 3811.21.00 | - Containing petroleum oils or oils obtained from bituminous minerals | kg | free | - | S | |
| 3811.29.00 | - Other | kg | free | - | S | |
| 3811.90.00 | - Other | kg | 15% | - | S | |
| 38.12 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics. | | | | | |
| 3812.10.00 | - Prepared rubber accelerators | kg | 15% | - | S | |
| 3812.20.00 | - Compound plasticisers for rubber or plastics | kg | 15% | - | S | |
| | - Anti-oxidising preparations and other compound stabilisers for rubber or plastics: | | | | | |
| 3812.31.00 | -- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ) | kg | 15% | - | S | |
| 3812.39.00 | -- Other | kg | 15% | - | S | |
| 38.13 | | | | | | |

| | | | | | | |
|--------------|---|-------|------|---|---|--|
| 3813.00.00 | Preparations and charges for fire-Extinguishers; charged fire-extinguishing grenades. | kg | 15% | - | S | |
| 38.14 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers. | | | | | |
| 3814.00.10 | --- Paint removers | kg | 15% | - | S | |
| 3814.00.90 | --- Other | litre | 15% | - | S | |
| | | | | | | |
| 38.15 | Reactions 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 | kg | 15% | - | S | |
| 3815.12.00 | -- With precious metal or precious metal compounds as the active substance | kg | 15% | - | S | |
| 3815.19.00 | -- Other | kg | 15% | - | S | |
| 3815.90.00 | - Other | kg | 15% | - | S | |
| 38.16 | | | | | | |
| 3816.00.00 | Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01. | kg | 5% | - | S | |
| 38.17 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or | | | | | |
| 3817.00.10 | --- In bulk | kg | free | - | S | |
| 3817.00.20 | --- Not in bulk | kg | 15% | - | S | |
| 38.18 | | | | | | |
| 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 lectronics. | kg | 15% | - | S | |
| 38.19 | | | | | | |
| 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. | kg | 15% | - | S | |
| 38.20 | | | | | | |

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|--------------|--|----|------|---|----|--|
| 3820.00.00 | Anti-freezing preparations and prepared de-icing fluids. | kg | 15% | - | S | |
| 38.21 | | | | | | |
| 3821.00.00 | Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. | kg | free | - | S | |
| 38.22 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials. | | | | | |
| | - Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits : | | | | | |
| 3822.11.00 | -- For malaria | kg | free | - | S* | |
| 3822.12.00 | -- For Zika and other diseases transmitted by mosquitoes of the genus Aedes | kg | free | - | S* | |
| 3822.13.00 | -- For blood-grouping | kg | free | - | S* | |
| 3822.19.00 | -- Other | kg | free | - | S* | |
| 3822.90.00 | - Other | kg | free | - | S* | |
| 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 | kg | 15% | - | S | |
| 3823.12.00 | -- Oleic acid | kg | 15% | - | S | |
| 3823.13.00 | -- Tall oil fatty acids | kg | 15% | - | S | |
| 3823.19.00 | -- Other | kg | 15% | - | S | |
| 3823.70.00 | - Industrial fatty alcohols | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 3824.30.00 | - Non-agglomerated metal carbides mixed together or with metallic binders | kg | 15% | - | S | |

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|--------------|--|----|-----|---|---|---------------------------|
| 3824.40.00 | - Prepared additives for cements, mortars or concretes | kg | 15% | - | S | |
| 3824.50.00 | - Non-refractory mortars and concretes | kg | 15% | - | S | |
| 3824.60.00 | - Sorbitol other than that of subheading 2905.44 | kg | 15% | - | S | |
| | - Goods specified in Subheading Note 3 to this chapter: | | | | | |
| 3824.81.00 | --Containing oxirane (ethylene oxide) | Kg | 15% | - | S | |
| 3824.82.00 | --Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls(PCTs) or polybrominated biphenyls (PBBs) | kg | 15% | - | S | |
| 3824.83.00 | --Containingtris(2,3-dibromopropyl) phosphate | | | | | |
| 3824.84.00 | --Containing aldrin (ISO) (Toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO)(clofenotane (INN), 1,1,1-trichlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO). | kg | 15% | - | S | |
| 3824.85.00 | -- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH(ISO)), including lindane (ISO,INN). | | | | | |
| 3824.86.00 | --Containing pentachlorobenzene (ISO), hexachlorobenzane (ISO). | | | | | |
| 3824.87.00 | -- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides,or perfluorooctane sulphonyl fluoride. | kg | 15% | - | S | |
| 3824.88.00 | --Containing tetra-,penta-,hexa-,hepta-,or octabromodiphenyl ethers | kg | 15% | - | S | |
| 3824.89.00 | -- Containing short-chain chlorinated paraffins | kg | 15% | - | S | |
| | - Other: | | | | | |
| 3824.91.00 | --Mixtures and preparations consisting mainly of (5-ethyl-2methyl-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 | kg | 15% | - | S | subject to licence by ECZ |
| 3824.92.00 | -- Polyglycol esters of methylphosphonic acid | kg | 15% | - | S | |
| 3824.99.00 | --Other | kg | 15% | - | S | |
| 38.25 | Residual products of chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other waste specified in Note 6 to this Chapter | | | | | |
| 3825.10.00 | - Municipal waste | | | | | |

| | | | | | | |
|--------------|--|----------|-----|---|---|---------------------------|
| 3825.20.00 | - Sewage sludge | kg | 15% | - | S | |
| 3825.30.00 | - Clinical waste | kg | 15% | - | S | |
| | - Waste organic solvents: | | | | | |
| 3825.41.00 | - - Halogenated | kg | 15% | - | S | subject to licence by ECZ |
| 3825.49.00 | - - Other | kg | 15% | - | S | |
| 3825.50.00 | - Waste of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | Kg | 25% | - | S | |
| | - Other wastes from chemical or allied industries: | | | | | |
| 3825.61.00 | -- Mainly containing organic constituents | Kg | 25% | - | S | |
| 3825.69.00 | -- Other | Kg | 25% | - | S | |
| 3825.90.00 | - Other | Kg | 25% | - | S | |
| 38.26 | | | | | | |
| 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 | Dk/litre | 5% | - | S | |
| 38.27 | Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included. | | | | | |
| | - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) : | | | | | |
| 3827.11.00 | -- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) | Kg | 15% | - | S | |
| 3827.12.00 | --Containing hydrobromofluorocarbons (HBFCs) | Kg | 15% | - | S | |
| 3827.13.00 | -- Containing carbon tetrachloride | Kg | 15% | - | S | |
| 3827.14.00 | -- Containing 1,1,1-trichloroethane (methyl chloroform) | Kg | 15% | - | S | |
| 3827.20.00 | -Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402) | Kg | 15% | - | S | |

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|------------|--|----|-----|---|---|--|
| | - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs): | | | | | |
| 3827.31.00 | -- Containing substances of subheadings 2903.41 to 2903.48 | Kg | 15% | - | S | |
| 3827.32.00 | -- Other, containing substances of subheadings 2903.71 to 2903.75 | Kg | 15% | - | S | |
| 3827.39.00 | -- Other | Kg | 15% | - | S | |
| 3827.40.00 | - Containing methyl bromide (bromomethane) or bromochloromethane | Kg | 15% | - | S | |
| | - Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs): | | | | | |
| 3827.51.00 | -- Containing trifluoromethane (HFC-23) | Kg | 15% | - | S | |
| 3827.59.00 | -- Other | Kg | 15% | - | S | |
| | - Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) : | | | | | |
| 3827.61.00 | -- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a) | Kg | 15% | - | S | |
| 3827.62.00 | -- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) | Kg | 15% | - | S | |
| 3827.63.00 | -- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125) | Kg | 15% | - | S | |
| 3827.64.00 | -- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) | Kg | 15% | - | S | |
| 3827.65.00 | -- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125) | Kg | 15% | - | S | |
| 3827.68.00 | -- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48 | Kg | 15% | - | S | |
| 3827.69.00 | -- Other | Kg | 15% | - | S | |

| | | | | | | | |
|------------|---------|--|----|-----|---|---|--|
| 3827.90.00 | - Other | | Kg | 15% | - | S | |
|------------|---------|--|----|-----|---|---|--|

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes

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

Chapter 39

Plastics and articles thereof

Notes

1. Throughout 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. No account is taken of whether the plastics existed in liquid or solid form at the time they were combined with textile material.

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) Resin gums or ester gums (heading 38.06);
 - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
 - (i) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
 - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);

- (l) Synthetic rubber, as defined for the purpose 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 71.71;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (Z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

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

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);

Resins not highly polymerised, of the coumarone-indene type (heading 39.11);

Other synthetic polymers with an average of at least 5 monomer units;

Silicones (heading 39.10);

Resoles (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) Block 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 liquid (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
 9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on abasing of any material other than paper, the layer of plastic (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:
 - Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;
 - Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - Gutters and fittings therefor;
 - Doors, windows and their frames and thresholds for doors;
 - Balconies, balustrades, fencing, gates and similar barriers;
 - Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (i) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Note

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

- (a) Where there is a subheading named "Other" in the same series:
 - (1) The designation in a subheading of a polymer by the prefix "poly" (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.

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

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

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|----------------------------|-----------------------|------------------------|-------------|---------|
| | I. - PRIMARY FORMS | | | | | |
| 39.01 | Polymers of ethylene, in primary forms | | | | | |
| | - Polyethylene having a specific gravity of less than 0.94: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3901.10.11 | ---- Pigmented | kg | free | - | S | |
| 3901.10.19 | ---- Other | kg | free | - | S | |
| 3901.10.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3901.10.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Polyethylene having a specific gravity of 0.94 or more: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3901.20.11 | ---- Pigmented | kg | free | - | S | |
| 3901.20.19 | ---- Other | kg | free | - | S | |
| 3901.20.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3901.20.90 | --- Other primary forms, pigmented | | | | | |
| | - Ethylene-vinyl acetate copolymers: | kg | free | - | S | |
| | --- Liquid or paste: | | | | | |
| 3901.30.11 | ---- Pigmented | | | | | |
| 3901.30.19 | ---- Other | | | | | |
| 3901.30.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3901.30.90 | -- Other primary forms, pigmented | kg | free | - | S | |
| | - Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94 | | | | | |
| | --- Liquid or paste: | kg | free | - | S | |
| 3901.40.11 | ----Pigmented | kg | free | - | S | |
| 3901.40.19 | ---- Other | | | | | |
| 3901.40.20 | --- Other primary forms, not pigmented: | | | | | |
| 3901.40.90 | --- Other primary forms, pigmented | | | | | |
| | - Other: | | | | | |
| | --- Liquid or paste: | kg | free | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 3901.90.11 | ---- Pigmented | kg | free | - | S | |
| 3901.90.19 | ---- Other | | | | | |
| 3901.90.20 | --- Other primary forms, not pigmented: | Kg | free | - | S | |
| 3901.90.90 | --- Other primary forms, pigmented | Kg | free | - | S | |
| 39.02 | Polymers of propylene or of other olefins, in primary forms. | | | | | |
| | - Polypropylene: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3902.10.11 | ---- Pigmented | kg | free | - | S | |
| 3902.10.19 | ---- Other | kg | free | - | S | |
| 3902.10.20 | ---- Other primary forms, not pigmented: | kg | free | - | S | |
| 3902.10.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Polyisobutylene | | | | | |
| | --- Liquid or paste: | | | | | |
| 3902.20.11 | ---- Pigmented | kg | free | - | S | |
| 3902.20.19 | ---- Other | kg | free | - | S | |
| 3902.20.20 | ---- Other primary forms, not pigmented: | kg | free | - | S | |
| 3902.20.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Propylene copolymers: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3902.30.11 | ---- Pigmented | kg | free | - | S | |
| 3902.30.19 | ---- Other | kg | free | - | S | |
| 3902.30.20 | ---- Other primary forms, not pigmented: | kg | free | - | S | |
| 3902.30.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Other: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3902.90.11 | ---- Pigmented | kg | free | | S | |
| 3902.90.19 | ---- Other | kg | free | - | S | |
| 3902.90.20 | ---- Other primary forms, not pigmented: | kg | free | - | S | |
| 3902.90.90 | --- Other primary forms, pigmented | kg | free | | S | |
| 39.03 | Polymers of styrene, in primary forms. | | | | | |
| | -Polystyrene: | | | | | |
| | -- Expansible: | | | | | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| | --- Liquid or paste: | | | | | |
| 3903.11.11 | ---- Pigmented | kg | free | - | S | |
| 3903.11.19 | ---- Other | kg | free | - | S | |
| 3903.11.20 | --- Other primary forms, not pigmented: | Kg | free | - | S | |
| 3903.11.90 | -- Other primary forms, pigmented | Kg | free | - | S | |
| | -- Other: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3903.19.11 | ---- Pigmented | kg | free | - | S | |
| 3903.19.19 | ---- Other | kg | free | - | S | |
| 3903.19.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3903.19.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | -Styrene-acrylonitrile(SAN) copolymers: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3903.20.11 | ---- Pigmented | kg | free | - | S | |
| 3903.20.19 | ---- Other | kg | free | - | S | |
| 3903.20.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3903.20.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Acrylonitrile-butadiene-styrene (ABS) copolymers: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3903.30.11 | ---- Pigmented | kg | free | - | S | |
| 3903.30.19 | ---- Other | kg | free | - | S | |
| 3903.30.20 | --- Other primary forms, not pigmented: | kg | Free | - | S | |
| 3903.30.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Other: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3902.90.11 | ---- Pigmented | kg | free | - | S | |
| 3903.90.19 | ---- Other | kg | Free | - | S | |
| 3903.90.20 | --- Other primary forms, not pigmented: | kg | Free | - | S | |
| 3903.90.90 | --- Other primary forms, pigmented | kg | Free | - | S | |
| 39.04 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms. | | | | | |
| | - Poly (vinyl chloride), not mixed with any other substances: | | | | | |

| | | | | | | |
|------------|--|----|------|---|---|--|
| | --- Liquid or paste: | | | | | |
| 3904.10.11 | ---- Pigmented | kg | free | - | S | |
| 3904.10.19 | ---- Other | kg | free | - | S | |
| 3904.10.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3904.10.90 | -- - Other primary forms, pigmented | kg | free | - | S | |
| | - Other poly (vinyl chloride): | | | | | |
| | -- Non-plasticised: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3904.21.11 | --- Pigmented | kg | free | - | S | |
| 3904.21.19 | ---- Other | kg | free | - | S | |
| 3904.21.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3904.21.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | -- Plasticised: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3904.22.11 | ---- Pigmented | kg | free | - | S | |
| 3904.22.19 | --- Other | kg | free | - | S | |
| 3904.22.20 | --- Other primary forms, not pigmented: | | | | | |
| 3904.22.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Vinyl chloride-vinyl acetate copolymers: | kg | free | - | S | |
| | --- Liquid or paste: | | | | | |
| 3904.30.11 | ---- Pigmented | kg | free | - | S | |
| 3904.30.19 | ---- Other | kg | free | - | S | |
| 3904.30.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3904.30.90 | -- - Other primary forms, pigmented | Kg | free | - | S | |
| | - Other Vinyl chloride copolymers: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3904.40.11 | ---- Pigmented | kg | free | - | S | |
| 3904.40.19 | ---- Other | kg | free | - | S | |
| 3904.40.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3904.40.90 | -- - Other primary forms, pigmented | kg | free | - | S | |
| | - Vinylidene chloride polymers: | | | | | |
| | -- Liquid or paste: | | | | | |
| 3904.50.11 | --- Pigmented | kg | free | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 3904.50.19 | ---- Other | kg | free | - | S | |
| 3904.50.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3904.50.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Fluoro-polymers: | | | | | |
| | -- Polytetrafluoroethylene: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3904.61.11 | ---- Pigmented | kg | free | - | S | |
| 3904.61.19 | ---- Other | kg | free | - | S | |
| 3904.61.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3904.61.90 | -- Other primary forms, pigmented | kg | free | - | S | |
| | - Other fluoro-polymers: | | | | | |
| | --- Liquid or paste: | | | | | |
| 3904.69.11 | ---- Pigmented | kg | free | - | S | |
| 3904.69.19 | ---- Other | kg | free | - | S | |
| 3904.69.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3904.69.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| 3904.90.00 | - Other | kg | free | - | S | |
| 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 | kg | free | - | S | |
| 3905.19.00 | -- Other | kg | free | - | S | |
| | - Vinyl acetate copolymers: | | | | | |
| 3905.21.00 | -- In aqueous dispersion | kg | free | - | S | |
| 3905.29.00 | -- Other | kg | free | - | S | |
| 3905.30.00 | - Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups | kg | free | - | S | |
| | - Other: | | | | | |
| 3905.91.00 | -- Copolymers | kg | free | - | S | |
| 3905.99.00 | -- Other | kg | free | - | S | |
| 39.06 | Acrylic polymers in primary forms. | | | | | |
| | - Poly (methyl methacrylate): | | | | | |
| | --- Liquid or paste: | | | | | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 3906.10.11 | ---- Pigmented | kg | free | - | S | |
| 3906.10.19 | ---- Other | kg | free | - | S | |
| 3906.10.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3906.10.90 | -- - Other primary forms, pigmented | kg | free | - | S | |
| | - Other: | | | | | |
| | --- Liquid or paste: | | | | S | |
| 3906.90.11 | ---- Pigmented | kg | free | - | S | |
| 3906.90.19 | ---- Other | kg | free | - | | |
| 3906.90.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3906.90.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| 39.07 | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. | | | | | |
| | epoxide resins, in primary forms; | | | | | |
| | - Polyacetals: | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3907.10.11 | ---- Pigmented | kg | free | - | S | |
| 3907.10.19 | ---- Other | kg | free | - | S | |
| 3907.10.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3907.10.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3907.10.90 | --- Other | kg | free | - | S | |
| | - Other polyethers: | | | | | |
| | -- Bis(polyoxyethylene) methylphosphonate | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3907.21.11 | ---- Pigmented | kg | free | - | S | |
| 3907.21.19 | ---- Other | kg | free | - | S | |
| 3907.21.20 | --- Other primary forms, not pigmented | kg | free | - | S | |
| 3907.21.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3907.21.90 | --- Other | kg | free | - | S | |
| | -- Other | | | | | |

| | | | | | | |
|------------|---|----|------|---|---|--|
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3907.29.11 | ---- Pigmented | kg | free | - | S | |
| 3907.29.12 | ---- Other | kg | free | - | S | |
| 3907.29.20 | --- Other primary forms, not pigmented | kg | free | - | S | |
| 3907.29.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3907.29.90 | --- Other | kg | free | - | S | |
| | - Epoxide resins: | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3907.30.11 | ---- Pigmented | kg | free | - | S | |
| 3907.30.19 | ---- Other | kg | free | - | S | |
| 3907.30.20 | --- Other primary forms, not pigmented | kg | free | - | S | |
| 3907.30.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3907.30.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Polycarbonates: | kg | free | - | S | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | kg | free | - | S | |
| 3907.40.11 | ---- Pigmented | kg | free | - | S | |
| 3907.40.19 | ---- Other | kg | free | - | S | |
| | --- Other primary forms, not pigmented: | | | | | |
| 3907.40.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3907.40.90 | --- Other primary forms, pigmented | Kg | Free | - | S | |
| | - Alkyd resins: | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3907.50.11 | ---- Pigmented | Kg | Free | - | S | |
| 3907.50.19 | ----Other | Kg | Free | - | S | |
| | -Poly(ethylene terephthalate):- | | | | | |
| | --Having a viscosity number of 78ml/g or higher | | | | | |
| | ---liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3907.61.11 | ---- Pigmented | Kg | Free | - | S | |

| | | | | | | |
|------------|---|----|------|---|---|--|
| 3907.61.19 | ----Other | Kg | Free | - | S | |
| 3907.61.20 | ---Other primary forms, not pigmented: | Kg | Free | - | S | |
| 3907.61.30 | ---Blocks, lamps (including moulding powders), granules, flakes and similar bulk forms | Kg | Free | - | S | |
| 3907.61.90 | ---Other | Kg | Free | - | S | |
| | --Other | | | | | |
| | ---Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3907.69.11 | ----Pigmented | Kg | Free | - | S | |
| 3907.69.19 | ----Other | kg | free | - | S | |
| 3907.69.20 | --- Other primary forms, not pigmented | kg | free | - | S | |
| 3907.69.30 | ---Blocks, lamps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3907.69.90 | ---Other | kg | free | - | S | |
| | -Poly(lactic acid) | | | | | |
| | ---Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3907.70.11 | ----Pigmented | kg | free | - | S | |
| 3907.70.19 | ----Other | kg | free | - | S | |
| 3907.70.20 | --- Other primary forms, not pigmented | kg | free | - | S | |
| 3907.70.30 | ---Blocks, lumps, granules, flakes and similar bulk forms, pigmented | kg | free | - | S | |
| 3907.70.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | -Other polyesters | | | | | |
| | --Unsaturated | | | | | |
| | ---Liquid or paste (including emulsions, dispersions and solutions): | kg | free | - | S | |
| 3907.91.11 | ----Pigmented | kg | free | - | S | |
| 3907.91.19 | ----Other | kg | free | - | S | |
| 3907.91.20 | --- Other primary forms, not pigmented | kg | free | - | S | |
| 3907.91.30 | ---Blocks, lumps, granules, flakes and similar bulk forms, pigmented | kg | free | - | S | |
| 3907.91.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | --Other | | | | | |
| | ---Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3907.99.11 | ----Pigmented | kg | free | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 3907.99.19 | ----Other | kg | free | - | S | |
| 3907.99.20 | --- Other primary forms, not pigmented | kg | free | - | S | |
| 3907.99.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3907.99.90 | -- - Other primary forms, pigmented | kg | free | - | S | |
| 39.08 | Polyamides in primary forms. | | | | | |
| | - Polyamide -6, -11, -12, -6, 6, -6, 9, -6,10 or -6,12: | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3908.10.11 | ---- Pigmented | kg | free | - | S | |
| 3908.10.19 | ---- Other | kg | free | - | S | |
| 3908.10.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3908.10.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3908.10.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Other: | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3908.90.11 | ---- Pigmented | kg | free | - | S | |
| 3908.90.19 | ---- Other | kg | free | - | S | |
| 3908.90.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3908.90.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3908.90.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| 39.09 | Amino-resins, phenolic resins and polyurethanes, in primary forms. | | | | | |
| | - Urea resins, thiourea resins: | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3909.10.11 | ---- Pigmented | kg | free | - | S | |
| 3909.10.19 | ---- Other | kg | free | - | S | |
| 3909.10.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3909.10.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |

| | | | | | | |
|------------|---|----|------|---|---|--|
| 3909.10.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Melamine resins: | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3909.20.11 | ---- Pigmented | kg | free | - | S | |
| 3909.20.19 | ---- Other | kg | free | - | S | |
| 3909.20.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3909.20.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3909.20.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Other amino-resins: | | | | | |
| | --Poly (methylene phenylisocyanate) (crude MDI, Polymeric MDI) | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3909.31.11 | ---- Pigmented | kg | free | - | S | |
| 3909.31.19 | ---- Other | kg | free | - | S | |
| 3909.31.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3909.31.30 | ---Blocks,lumps(including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3909.31.90 | ---Other | kg | free | - | S | |
| | --Other | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3909.39.11 | ---- Pigmented | kg | free | - | S | |
| 3909.39.12 | ---- Other | kg | free | - | S | |
| 3909.39.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3909.39.30 | ---Blocks,lumps(including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3909.39.90 | ---Other | kg | free | - | S | |
| | - Phenolic resins: | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3909.40.11 | ---- Pigmented | kg | free | - | S | |
| 3909.40.19 | ----Other | kg | free | - | S | |
| 3909.40.20 | --- Other primary forms, not pigmented: | | | | | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 3909.40.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3909.40.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Polyurethanes: | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3909.50.11 | ---- Pigmented | kg | free | - | S | |
| 3909.50.19 | ---- Other | kg | free | - | S | |
| 3909.50.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3909.50.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3909.50.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| 39.10 | Silicones in primary forms. | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3910.00.11 | ---- Pigmented | kg | free | - | S | |
| 3910.00.19 | ---- Other | kg | free | - | S | |
| 3910.00.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3910.00.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3910.00.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| 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. | | | | | |
| | - Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3911.10.11 | ---- Pigmented | kg | free | - | S | |
| 3911.10.19 | ---- Other | kg | free | - | S | |
| 3911.10.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3911.10.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 3911.10.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Poly(1,3-phenylene methylphosphonate) | | | | | |
| | --- Liquid or paste (including emulsions, dispersions and solutions): | | | | | |
| 3911.20.11 | ---- Pigmented | kg | free | - | S | |
| 3911.20.19 | ---- Other | kg | free | - | S | |
| 3911.20.20 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3911.20.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3911.20.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| | - Other: | | | | | |
| | --- Liquid or paste (including emulsions, dispersion and solutions): | | | | | |
| 3911.90.11 | ---- Pigmented | kg | free | - | S | |
| 3911.90.19 | ---- Other | kg | free | - | S | |
| 3911.90.2 | --- Other primary forms, not pigmented: | kg | free | - | S | |
| 3911.90.30 | --- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms | kg | free | - | S | |
| 3911.90.90 | --- Other primary forms, pigmented | kg | free | - | S | |
| 39.12 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms. | | | | | |
| | - Cellulose acetates: | | | | | |
| 3912.11.00 | -- Non-plasticised | kg | free | - | S | |
| 3912.12.00 | -- Plasticised | kg | free | - | S | |
| 3912.20.00 | - Cellulose nitrates (including collodions) | kg | free | - | S | |
| | - Cellulose ethers: | | | | | |
| 3912.31.00 | -- Carboxymethyl cellulose and its salts | kg | free | - | S | |
| 3912.39.00 | -- Other | kg | free | - | S | |
| 3912.90.00 | - Other | kg | free | - | S | |
| 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 | kg | free | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 3913.90.00 | - Other | kg | free | - | S | |
| 39.14 | | | | | | |
| 3914.00.00 | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms. | kg | free | - | S | |

| HS Code | Description of Goods | Stat unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|------------------|-----------------|------------------|----------|---------|
| | II. - WASTE, PARINGS AND | | | | | |
| | SCRAP; SEMI-MANUFACTURES; ARTICLES | | | | | |
| 39.15 | Waste, parings and scrap, of plastics. | | | | | |
| | - Of polymers of ethylene: | | | | | |
| 3915.10.10 | --- Waste and scrap | kg | 15% | - | S | |
| 3915.10.90 | ---Other primary forms, pigmented | kg | 15% | - | S | |
| | - Of polymers of styrene: | | | | | |
| 3915.20.10 | --- Waste and scrap | kg | 15% | - | S | |
| 3915.20.90 | --- Other | kg | 15% | - | S | |
| | - Of polymers of vinyl chloride: | | | | | |
| 3915.30.10 | --- Waste and scrap | kg | 15% | - | S | |
| 3915.30.90 | --- Other | kg | 15% | - | S | |
| | - Of other plastics: | | | | | |
| 3915.90.10 | --- Waste and scrap | kg | 15% | - | S | |
| 3915.90.90 | --- Other | kg | 15% | - | S | |
| 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 | | | | | |
| | - Of polymers of ethylene: | | | | | |
| 3916.10.10 | --- Monofil, of which any cross-sectional dimension exceeds 1mm | kg | 15% | - | S | |
| 3916.10.20 | --- Rods, sticks and profile shapes, whether or not surface worked but not otherwise worked | kg | 15% | - | S | |
| 3916.10.90 | --- Other | kg | 15% | - | S | |
| | - Of polymers of vinyl chloride: | | | | | |
| 3916.20.10 | --- Monofil, of which any cross-sectional dimension exceeds 1mm | kg | 15% | - | S | |
| 3916.20.20 | --- Rods, sticks and profile shapes, whether or not surface worked but not other wise worked | kg | 15% | - | S | |
| 3916.20.90 | -- Other | kg | 15% | - | S | |
| | - Of other plastics: | | | | | |
| 3916.90.10 | --- Monofil, of which any cross-sectional dimension exceeds 1mm | kg | 15% | - | S | |

| | | | | | | |
|--------------|---|----|------|---|---|----------------|
| 3916.90.20 | --- Rods, sticks and profile shapes, whether or not surface worked but not otherwise worked | kg | 15% | - | S | |
| 3916.90.90 | -- -O ther | kg | 15% | - | S | |
| 39.17 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. | | | | | Act 47 of 2016 |
| | - Artificial guts (sausage casings) of hardened protein or of cellulosic materials: | | | | | |
| 3917.10.10 | --- Sausages casings | kg | 5% | - | S | |
| 3917.10.90 | --- Other | kg | free | - | S | |
| | - Tubes, pipes and hoses, rigid: | | | | | |
| | -- Of polymers of ethylene: | | | | | |
| 3917.21.10 | --- Garden hose of an internal diameter not exceeding 30.00mm | kg | free | - | S | |
| 3917.21.20 | --- Rigid, of an internal diameter not exceeding 203.00mm | kg | free | - | S | |
| 3917.21.90 | --- Other | kg | free | - | S | |
| | -- Of polymers of propylene: | | | | | |
| 3917.22.10 | --- Garden hose of an internal diameter not exceeding 30.00mm | kg | free | - | S | |
| 3917.22.20 | --- Rigid, of an internal diameter not exceeding 203.00mm | kg | free | - | S | |
| 3917.22.90 | --- Other | kg | free | - | S | |
| | -- Of polymers of vinyl chloride: | | | | | |
| 3917.23.10 | --- Garden hose of an internal diameter not exceeding 30.00mm | kg | free | - | S | |
| 3917.23.20 | --- Rigid, of an internal diameter not exceeding 30.00mm | kg | free | - | S | |
| 3917.23.90 | --- Other | kg | free | - | S | |
| | -- Of other plastics: | | | | | |
| 3917.29.10 | --- Garden hose of an internal diameter not exceeding 30.00mm | kg | free | - | S | |
| 3917.29.20 | --- Rigid, of an internal diameter not exceeding 203.00mm | kg | free | - | S | |
| 3917.29.30 | --- Plastic pipe and tube fittings | kg | free | - | S | |
| 3917.29.90 | --- Other | kg | free | - | S | |
| | - Other tubes, pipes and hoses: | | | | | |
| | -- Flexible, tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa: | | | | | |
| 3917.31.10 | --- Garden hose of an internal diameter not exceeding 30.00mm | kg | free | - | S | |
| 3917.31.20 | --- Flexible, of an internal diameter not exceeding 50.00mm | kg | free | - | S | |

| | | | | | | |
|--------------|--|----------------|------|-----|---|----------------|
| 3917.31.30 | --- Plastic pipe and tube fittings | kg | free | - | S | |
| 3917.31.90 | --- Other | kg | free | - | S | |
| | -- Other, not reinforced or otherwise combined with other materials, without fittings: | | | | | |
| 3917.32.10 | --- Garden hose of an internal diameter not exceeding 30.00mm | kg | free | - | S | |
| 3917.32.20 | --- Flexible, of an internal diameter not exceeding 50.00mm | kg | free | - | S | |
| 3917.32.30 | --- Plastic pipe and tube fittings | kg | free | - | S | |
| 3917.32.90 | --- Other | kg | free | - | S | |
| | -- Other, not reinforced or otherwise combined with other materials, with fittings: | | | | | |
| 3917.33.10 | --- Plastic pipe and tube fittings | kg | free | - | S | |
| 3917.33.90 | --- Other | kg | free | - | S | |
| | -- Other: | | | | | |
| 3917.39.10 | --- Garden hose of an internal diameter not exceeding 50.00mm | kg | free | - | S | |
| 3917.39.20 | --- Rigid, of an internal diameter not exceeding 203.00mm | kg | free | - | S | |
| 3917.39.30 | --- Flexible, of an internal diameter not exceeding 203.00mm | kg | free | - | S | |
| 3917.39.40 | --- Plastic pipe and tube fittings | kg | free | - | S | |
| 3917.39.90 | --- Other | kg | free | - | S | |
| | - Fittings: | | | | | |
| 3917.40.10 | --- Plastic pipe and tube fittings | kg | free | - | S | |
| 3917.40.90 | --- Other | kg | free | - | S | |
| 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. | | | | | Act 25 of 2022 |
| | - Of polymers of vinyl chloride: | | | | | |
| 3918.10.10 | --- Floor coverings | m ² | 25% | 15% | S | |
| 3918.10.90 | --- Other | kg | 25% | 15% | S | |
| | - Of other plastics: | | | | | |
| 3918.90.10 | --- Floor coverings | m ² | 25% | 15% | S | |
| 3918.90.90 | --- Other | kg | 25% | 15% | S | |
| 39.19 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. | | | | | |
| | - In rolls of a width not exceeding 20cm: | | | | | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 3919.10.10 | --- Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use | kg | 25% | - | S | |
| 3919.10.90 | --- Other | kg | 25% | - | S | |
| | - Other: | | | | | |
| 3919.90.10 | -- - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready use | kg | 25% | - | S | |
| 3919.90.90 | --- Other | kg | 25% | - | S | |
| 39.20 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. | | | | | |
| | - Of polymers of ethylene: | | | | | |
| 3920.10.10 | --- Imitation leather | kg | 25% | - | S | |
| 3920.10.90 | --- Other | kg | 25% | - | S | |
| | - Of polymers of propylene: | | | | | |
| 3920.20.10 | --- Imitation leather | kg | 25% | - | S | |
| 3920.20.20 | ---For use in the manufacture of electric cables | kg | 5% | - | S | |
| 3920.20.90 | --- Other | kg | 25% | - | S | |
| | - Of polymers of styrene: | | | | | |
| 3920.30.10 | --- Imitation leather | kg | 25% | - | S | |
| 3920.30.90 | --- Other | kg | 25% | - | S | |
| | - Of polymers of vinyl chloride: | | | | | |
| | -- Containing by weight not less than 6% of plasticisers | | | | | |
| 3920.43.10 | --- Imitation leather | kg | 25% | - | S | |
| 3920.43.90 | --- Other | kg | 25% | - | S | |
| | -- Other: | | | | | |
| 3920.49.10 | --- Imitation leather | kg | 25% | - | S | |
| 3920.49.90 | --- Other | kg | 25% | - | S | |
| | - of acrylic polymers: | | | | | |
| | -- Of poly(methyl methacrylate | | | | | |
| 3920.51.10 | --- Imitation leather | kg | 25% | - | S | |
| 3920.51.90 | ---Other | kg | 25% | - | S | |
| | -- Other | | | | | |

| | | | | | | |
|------------|---|----|-----|---|---|--|
| 3920.59.10 | --- Imitation leather | kg | 25% | - | S | |
| 3920.59.90 | --- Other | kg | 25% | - | S | |
| | - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: | | | | | |
| | -- Of polycarbonates: | | | | | |
| 3920.61.10 | --- Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use | kg | 15% | - | S | |
| 3920.61.90 | --- Other | kg | 25% | - | S | |
| | -- Of poly(ethylene terephthalate): | | | | | |
| 3920.62.10 | --- Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use | kg | 15% | - | S | |
| 3920.62.90 | --- Other | kg | 25% | - | S | |
| | -- Of poly (ethylene terephthalate) | | | | | |
| 3920.63.10 | --- Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use | kg | 5% | - | S | |
| 3920.63.90 | --- Other | kg | 25% | - | S | |
| | -- Of other polyesters: | | | | | |
| 3920.69.10 | --- Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use | kg | 15% | - | S | |
| 3920.69.90 | --- Other | kg | 25% | - | S | |
| | - Of cellulose or its chemical derivatives: | | | | | |
| | -- Of regenerated cellulose: | | | | | |
| 3920.71.10 | --- Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use | kg | 15% | - | S | |
| 3920.71.90 | --- Other | kg | 25% | - | S | |
| | - Of cellulose acetate: | | | | | |
| 3920.73.10 | --- Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use. | kg | 15% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 3920.73.90 | --- Other | kg | 25% | - | S | |
| | -- Of other cellulose derivatives: | | | | | |
| 3920.79.10 | --- Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use | kg | 15% | - | S | |
| 3920.79.90 | --- Other | kg | 25% | - | S | |
| | - Of other plastics: | | | | | |
| | -- Of poly (vinyl butyral): | | | | | |
| 3920.91.10 | --- Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use. | kg | 15% | - | S | |
| 3920.91.90 | --- Other | kg | 25% | - | S | |
| | -- Of polyamides: | | | | | |
| 3920.92.10 | --- Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use. | kg | 15% | - | S | |
| 3920.92.90 | --- Other | kg | 25% | - | S | |
| | -- Of amino-resins: | | | | | |
| 3920.93.10 | --- Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready use. | kg | 15% | - | S | |
| 3920.93.90 | --- Other | kg | 25% | - | S | |
| | -- Of phenolic resins: | | | | | |
| 3920.94.10 | --- Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use. | kg | 15% | - | S | |
| 3920.94.90 | --- Other | kg | 15% | - | S | |
| | -- Of other plastics: | kg | 25% | - | S | |
| 3920.99.10 | --- Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use. | kg | 25% | - | S | |
| 3920.99.90 | --- Other | kg | 15% | - | S | |
| 39.21 | Other plates, sheets, film, foil and strip, of plastics. | | | | | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| | - Cellular: | | | | | |
| | -- Of polymers of styrene: | | | | | |
| 3921.11.10 | --- Imitation leather | kg | 25% | - | S | |
| 3921.11.20 | --- For further processing into tarpaulins | kg | 15% | - | S | |
| 3921.11.30 | ---For green Houses | kg | free | - | S | |
| 3921.11.90 | --- Other | Kg | 25% | - | S | |
| | -- Of polymers of vinyl chloride: | | | | | |
| 3921.12.10 | --- Imitation leather | kg | 25% | - | S | |
| 3921.12.20 | --- For further processing into tarpaulins | kg | 5% | - | | |
| 3921.12.30 | --- For green houses | kg | 15% | - | S | |
| 3921.12.90 | --- Other | kg | 25% | - | S | |
| | -- Of polyurethane: | | | | | |
| 3921.13.10 | --- Imitation leather | kg | 25% | - | S | |
| 3921.13.20 | --- Upper lining foil | kg | 5% | - | S | |
| 3921.13.30 | --- For Green Houses | kg | 15% | - | S | |
| 3921.13.90 | -- Other | kg | 25% | - | S | |
| | -- Of regenerated cellulose: | | | | | |
| 3921.14.10 | --- Imitation leather | kg | 25% | - | S | |
| 3921.14.20 | --- For further processing into tarpaulins | kg | 15% | - | S | |
| 3921.14.30 | ---For Green Houses | Kg | 15% | - | S | |
| 3921.14.90 | --- Other | Kg | 25% | - | S | |
| | -- Of other plastics: | | | | | |
| 3921.19.10 | --- Imitation leather | Kg | 25% | - | S | |
| 3921.19.20 | --- For further processing into tarpaulins | Kg | 15% | - | S | |
| 3921.19.30 | ---For Green Houses | Kg | 15% | - | S | |
| 3921.19.90 | --- Other | Kg | 25% | - | S | |
| | - Other | | | | | |
| 3921.90.10 | --- Imitation leather | Kg | 25% | - | S | |
| 3921.90.20 | -- Upper lining foil of polyurethane | Kg | 5% | - | S | |
| 3921.90.30 | ---For Green Houses | Kg | 15% | - | S | |
| 3921.90.90 | --- Other | Kg | 25% | - | S | |
| 39.22 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. | | | | | |
| | - Baths, shower-baths, sinks and wash-basins: | | | | | |

| | | | | | | |
|--------------|--|----|-----|-----|---|----------------|
| 3922.10.10 | --- sanitary and hygienic | kg | 25% | - | S | |
| 3922.10.90 | --- other | kg | 25% | - | S | |
| | - Lavatory seats and covers: | | | | | |
| 3922.20.10 | --- Sanitary and hygienic | kg | 25% | - | S | |
| 3922.20.90 | --- Other | kg | 25% | - | S | |
| | - Other: | | | | | |
| 3922.90.10 | --- Sanitary and hygienic | kg | 25% | - | S | |
| 3922.90.20 | --- Cisterns fitted with mechanisms | kg | 25% | - | S | |
| 3922.90.90 | --- Other | kg | 25% | - | S | |
| 39.23 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. | | | | | |
| | - Boxes, cases, crates and similar articles: | | | | | |
| 3923.10.10 | --- Boxes, cases and similar containers | kg | 25% | - | S | |
| 3923.10.90 | --- Other | kg | 25% | - | S | |
| | - Sacks and bags (including cones): | | | | | |
| | -- Of polymers of ethylene: | | | | | |
| 3923.21.10 | --- Reels, centres and cones | kg | 25% | - | S | |
| 3923.21.91 | --- Carrier bags for shopping with or without handles | kg | 40% | 30% | S | Act 25 of 2022 |
| 3923.21.99 | --- Other | Kg | 25% | - | S | |
| | -- Of other plastic: | | | | | |
| 3923.29.10 | --- Reels, centres and cones | kg | 25% | - | S | |
| 3923.29.91 | --- Carrier bags for shopping with or without handles | kg | 40% | 30% | S | Act 25 of 2022 |
| 3923.29.99 | ---Other | kg | 25% | | S | |
| | - Carboys, bottles, flasks and similar articles | | | | | |
| 3923.30.10 | --- Preformed polyethylene profiles, being semi-finished articles suitable only for use in the manufacture of bottles | kg | 5% | - | S | |
| 3923.30.90 | --- Other | kg | 25% | - | S | |
| 3923.40.00 | - Spools, cops, bobbins and similar supports | kg | 25% | - | S | |
| | - Stoppers, lids, caps and other closures | | | | | |
| 3923.50.10 | ---Bottle closures | kg | 15% | - | S | |
| 3923.50.90 | ---Other | kg | 15% | - | S | |
| | - Other | | | | | |
| 3923.90.10 | --- Sleeves for packing flowers | kg | 25% | - | S | |
| 3923.90.90 | ---Other | Kg | 25% | - | S | |

| | | | | | | |
|--------------|---|-----|------|-----|---|--------------------|
| 39.24 | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. | | | | | |
| | - Tableware and kitchenware: | | | | | |
| 3924.10.10 | --- Tableware, household utensils and ornaments | kg | 25% | - | S | |
| 3924.10.90 | --- Other | kg | 25% | - | S | |
| 3924.90.00 | - Other | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 3925.20.00 | - Doors, windows and their frames and thresholds for doors | kg | 25% | - | S | |
| 3925.30.00 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | kg | 25% | - | S | |
| 3925.90.00 | - Other | kg | 25% | - | S | |
| 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 | kg | 25% | 15% | S | Act 25 of 2022 |
| | - Articles of apparel and clothing accessories (including gloves mittens and mitts) | | | | | |
| 3926.20.10 | ---Articles and Clothing accessories, not elsewhere specified, for use in the textile industry. | kg | Free | 15% | S | Act 25 of 2022 |
| 3926.20.90 | ---Other | kg | 25% | 15% | S | Act 25 of 2022 |
| 3926.30.00 | - Fittings for furniture, coachwork or the like | kg | 25% | 15% | S | Act 25 of 2022 |
| 3926.40.00 | - Statuettes and other ornamental articles | kg | 25% | 15% | S | Act 25 of 2022 |
| | - Other: | | | | | |
| 3926.90.10 | --- Laboratory and pharmaceutical ware, not elsewhere specified or included | kg | 15% | - | S | |
| | --- Other: | | | | | |
| 3926.90.91 | ---- Parts for the manufacture of pots and pans | kg | 25% | - | S | |
| 3926.90.92 | ---- Poultry drinkers | No. | free | - | S | Act No. 25 of 2022 |
| 3926.90.93 | ---- Poultry feeders | No. | free | - | S | Act No. 25 of 2022 |
| 3926.90.99 | ---- Other | kg | 25% | - | S | |

Chapter 40

Rubber and articles thereof

Notes

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94, or 9
 - (f) 6; or
 - (g) 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 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(A) (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 rubber 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 5mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
 - 8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
 - 9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.
- In heading 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|-------------------|-----------------|------------------|----------|---------|
| 40.01 | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gum, in primary forms or in plates, sheets or strip. | | | | | |
| 4001.10.00 | - Natural rubber latex, whether or not pre-vulcanised | kg | free | - | S | |
| | - Natural rubber in other forms: | | | | | |
| 4001.21.00 | -- Smoked sheets | kg | free | - | S | |
| 4001.22.00 | -- Technically specified natural rubber (TSNR) | kg | free | - | S | |
| 4001.29.00 | -- Other | kg | free | - | S | |
| 4001.30.00 | - Balata, gutta-percha, guayule, chicle and similar natural gums | kg | free | - | S | |
| 40.02 | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip. | | | | | |
| | - Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) | | | | | |
| 4002.11 | -- Latex | kg | free | - | S | |
| 4002.19 | -- Other | kg | free | - | S | |
| 4002.20 | - Butadiene rubber (BR) | kg | free | - | S | |
| | - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) | | | | | |
| 4002.31 | -- Isobutene-isoprene (butyl) rubber (IIR) | kg | free | - | S | |
| 4002.39 | -- Other | kg | free | - | S | |
| | - Chloroprene (chlorobutadiene) rubber (CR) | | | | | |
| 4002.41 | -- Latex | kg | free | - | S | |
| 4002.49 | -- Other | kg | free | - | S | |
| | - Acrylonitrile-butadiene rubber (NBR) | | | | | |
| 4002.51 | -- Latex | kg | free | - | S | |
| 4002.59 | -- Other | kg | free | - | S | |
| 4002.60 | - Isoprene rubber | kg | free | - | S | |
| 4002.70 | - Ethylene-propylene-non-conjugated diene rubber (EPDM) | kg | free | - | S | |
| 4002.80 | - Mixtures of any product of heading 40.01 with any product of this heading | kg | free | - | S | |
| | - Other: | | | | | |
| 4002.91 | -- Latex | kg | free | - | S | |
| 4002.99 | -- Other | kg | free | - | S | |
| 40.03 | | | | | | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 4003.00 | Reclaimed rubber in primary forms or in plates, sheets or strip. | kg | free | - | S | |
| 40.04 | | | | | | |
| 4004.00.00 | Waste, parings and scrap of rubber (other than hard rubber rubber) and powders and granules obtained therefrom. | kg | free | - | S | |

*25% or KR3 per kg whichever is the greater.

*40% or KR5per kg whichever is the greater.

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|----------------|---|--------------------------|------------------------|-------------------------|-----------------|----------------|
| 40.05 | Compound rubber, unvulcanised, in primary forms or in plates, sheets or strip. | | | | | |
| | - Compounded with carbon black or silica: | | | | | |
| 4005.10.10 | --- In bulk | kg | free | - | S | |
| 4005.10.20 | --- Not in bulk | kg | free | - | S | |
| 4005.20.00 | - Solutions; dispersions other than those of subheading 4005.10 | kg | free | - | S | |
| | - Other: | | | | | |
| 4005.91.00 | -- Plates, sheets and strip | kg | free | - | S | |
| 4005.99.00 | -- Other | kg | free | - | S | |
| 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 | kg | 15% | - | S | |
| 4006.90.00 | - Other | kg | 25% | - | S | |
| 40.07 | | | | | | |
| 4007.00.00 | Vulcanised rubber thread and cord. | kg | 15% | - | S | |
| 40.08 | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber. | | | | | |
| | - Of cellular rubber: | | | | | |
| | -- Plates, sheets and strip: | | | | | |
| 4008.11.10 | --- Floor coverings | kg | 25% | - | S | |
| 4008.11.20 | --- Imitation leather | kg | 25% | - | S | |
| 4008.11.90 | --- Other | kg | 25% | - | S | |
| 4008.19.00 | -- Other | kg | 25% | - | S | |
| | - Of non-cellular rubber: | | | | | |
| 4008.21.00 | - - Plates, sheets and strip | kg | 15% | - | S | |
| 4008.29.00 | -- Other | kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 40.09 | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). | | | | | |
| | - Not reinforced or otherwise combined with other materials: | | | | | |
| 4009.11.00 | -- Without fittings | kg | 25% | - | S | |
| 4009.12.00 | - With fitting | kg | 25% | - | S | |
| | - Reinforced or otherwise combined only with metal: | | | | | |
| 4009.21.00 | -- Without fittings | kg | 25% | - | S | |
| 4009.22.00 | -- With fittings | kg | 25% | - | S | |
| | - Reinforced or other wise combined only with textile material: | | | | | |
| 4009.31.00 | -- Without fittings | kg | 25% | - | S | |
| 4009.32.00 | -- With fittings | kg | 25% | - | S | |
| | - Reinforced or otherwise combined with other materials: | | | | | |
| 4009.41.00 | - Without fittings | kg | 25% | - | S | |
| 4009.42.00 | - With fittings | kg | 25% | - | S | |
| 40.10 | Conveyor or transmission belts or belting, of vulcanised rubber. | | | | | |
| | - Conveyor belts or belting: | | | | | |
| 4010.11.00 | -- Reinforced only with metal | kg | 25% | - | S | |
| 4010.12.00 | -- Reinforced only with textile materials | kg | 25% | - | S | |
| 4010.19.00 | -- Other | kg | 25% | - | S | |
| | - Transmission belts or belting: | | | | | |
| 4010.31.00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm. | kg | 25% | - | S | |
| 4010.32.00 | -- Endless transmission belts of trapezoidal cross-section(V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180 cm | kg | 25% | - | S | |
| 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. | kg | 25% | - | S | |
| 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. | kg | 25% | - | S | |

| | | | | | | |
|------------|---|----|-----|---|---|--|
| 4010.35.00 | -- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm. | kg | 25% | - | S | |
| 4010.36.00 | -- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198cm | kg | 25% | - | S | |
| 4010.39.00 | -- Other | kg | 25% | - | S | |

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|-------------------|-----------------|------------------|----------|---------|
| 40.11 | New pneumatic tyres, of rubber. | | | | | |
| 4011.10.00 | - Of a kind used on motor cars (including station wagons and racing cars) | kg | * | - | S | |
| | - Of a kind used on buses or lorries: | | | | | |
| 4011.20.10 | ---having a rim size of 50cm to 57 cm(19.5 to 22.5inches) | kg | 15% | - | S | |
| 4011.20.90 | ---other | kg | 15% | - | S | |
| 4011.30.00 | - Of a kind used on Aircraft | kg | 25% | - | S | |
| 4011.40.00 | - Of a kind used on Motorcycles | kg | 25% | - | S | |
| 4011.50.00 | - Of a kind used on bicycles | kg | 0% | - | S | |
| 4011.70.00 | - Of a kind used on agricultural or forestry vehicles and machines. | kg | 15% | - | S | |
| 4011.80.00 | - Of a kind used on construction, mining or industrial handling vehicles and machines | kg | 15% | - | S | |
| | -Other | | | | | |
| 4011.94.00 | | kg | 25% | - | S | |
| 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) | kg | 15% | - | S | |
| 4012.12.00 | -- Of a kind used on buses or lorries | kg | 15% | - | S | |
| 4012.13.00 | -- Of a kind used on aircraft | kg | 15% | - | S | |
| 4012.19.00 | -- Other | kg | 15% | - | S | |
| 4012.20.00 | - Used pneumatic tyres | kg | 40% | - | S | |
| 4012.90.00 | - Other. | kg | 15% | - | S | |
| 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 | kg | 25% | - | S | |
| 4013.20.00 | - Of a kind used on bicycles | kg | 25% | - | S | |
| 4013.90.00 | - Other | kg | 25% | - | S | |
| 40.14 | Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber. | | | | | |
| 4014.10.00 | - Sheath contraceptives | - | free | - | S* | |
| 4014.90.00 | - Other | - | free | - | S | |

| | | | | | | |
|--------------|---|-----|------|---|----|--|
| 40.15 | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber. | | | | | |
| | - Gloves, mittens and mitts: | | | | | |
| 4015.12.00 | -- Of a kind used for medical, surgical, dental or veterinary purposes | kg | free | - | S* | |
| | -- Other: | | | | | |
| 4015.19.10 | --- For sporting purposes | kg | 15% | - | S | |
| 4015.19.90 | --- Other | kg | 15% | - | S | |
| | - Other: | | | | | |
| 4015.90.10 | --- Raincoats | No. | 15% | - | S | |
| 4015.90.90 | --- Other | No. | 15% | - | S | |
| 40.16 | Other articles of vulcanised rubber other than hard rubber. | | | | | |
| | - Of cellular rubber; | | | | | |
| 4016.10.10 | --- Specially designed for scientific use | kg | free | - | S | |
| 4016.10.20 | --- Packaging and lagging | kg | 15% | - | S | |
| 4016.10.30 | --- Stoppers | kg | 15% | - | S | |
| 4016.10.40 | --- Washers, joints, sealing rings and discs | kg | 15% | - | S | |
| 4016.10.50 | --- Mats | kg | 15% | - | S | |
| 4016.10.60 | ---Smokers' requisites | kg | 15% | - | S | |
| 4016.10.90 | --- Other | kg | 15% | - | S | |
| | - Other: | | | | | |
| 4016.91.00 | -- Floor coverings and mats | kg | 15% | - | S | |
| 4016.92.00 | -- Erasers | kg | 15% | - | S | |
| 4016.93.00 | -- Gaskets, washers and other seals | kg | 15% | - | S | |
| 4016.94.00 | -- Boat or dock fenders, whether or not inflatable | kg | 15% | - | S | |
| 4016.95.00 | -- Other inflatable articles | kg | 15% | - | S | |
| | -- Other: | | | | | |
| 4016.99.10 | --- Specially designed for scientific use | kg | free | - | S | |
| 4016.99.20 | --- Packaging and lagging | kg | 15% | - | S | |
| 4016.99.30 | --- Stoppers | kg | 15% | - | S | |
| 4016.99.60 | --- Smokers' requisites | kg | 15% | - | S | |
| 4016.99.90 | --- Other | kg | 15% | - | S | |
| 40.17 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber. | | | | | |
| 4017.00.10 | ---Scrap waste and powder | kg | 15% | - | S | |
| 4017.00.20 | --- Piping and tubing | kg | 15% | - | S | |
| 4017.00.30. | --- Specially designed for scientific use | kg | free | - | S | |
| 4017.00.90 | --- Other | kg | 15% | - | S | |

*25% or K3 per kg whichever is the greater

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, rawhides 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 Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------|-----------------|------------------|----------|---------|
| 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 bovine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved. | kg | 15% | - | S | |
| 4101.50.00 | - Whole hides and skins of a weight exceeding 16kg | kg | 15% | - | S | |
| 4101.90.00 | - Other, including butts, bends and bellies | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| | - Without wool on: | | | | | |
| 4102.21.00 | -- Pickled | kg | 15% | - | S | |
| 4102.29.00 | -- Other | kg | 15% | - | S | |
| 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 Note 1(c) to this Chapter. | | | | | |
| 4103.20.00 | - Of reptiles | No. | 15% | - | S | |
| 4103.30.00 | - Of swine | No. | 15% | - | S | |
| 4103.90.00 | - Other | No. | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 4104.19.00 | -- Other | kg | 15% | - | S | |
| | - In the dry state (crust): | | | | | |
| 4104.41.00 | -- Full grains, unsplit; grain splits | kg | 15% | - | S | |
| 4104.49.00 | -- Other | kg | 15% | - | S | |

| HS Code | Description of Goods | | | | | Remarks |
|---------|----------------------|--|--|--|--|---------|
|---------|----------------------|--|--|--|--|---------|

| | | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | |
|----------------|--|----------------------------|-----------------------|------------------------|-------------|--|
| 41.05 | Tanned or crust skins of sheep or lamb, without wool on, whether or not split but not further prepared. | | | | | |
| 4105.10.00 | - In the wet state (including wet-blue) | kg | 15% | - | S | |
| 4105.30.00 | - In the dry state (crust) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 4106.22.00 | -- In the dry state (crust) | kg | 15% | - | S | |
| | - Of swine: | | | | | |
| 4106.31.00 | -- In the wet state (including wet-blue) | kg | 15% | - | S | |
| 4106.32.00 | -- In the dry state (crust) | kg | 15% | - | S | |
| 4106.40.00 | - Of reptiles | kg | 15% | - | S | |
| | - Other: | | | | | |
| 4106.91.00 | -- In the wet state (including wet-blue) | kg | 15% | - | S | |
| 4106.92.00 | -- In the dry state (crust) | kg | 15% | - | S | |
| 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 hide and skins: | | | | | |
| 4107.11.00 | -- Full grains, unsplit | kg | 15% | - | S | |
| 4107.12.00 | -- Grain splits | kg | 15% | - | S | |
| 4107.19.00 | -- Other | kg | 15% | - | S | |
| | - Other, including sides: | | | | | |
| 4107.91.00 | -- Full grains, unsplit | kg | 15% | - | S | |
| 4107.92.00 | -- Grain splits | kg | 15% | - | S | |
| 4107.99.00 | -- Other | kg | 15% | - | S | |
| [41.08] | | | | | | |
| [41.09] | | | | | | |
| [41.10] | | | | | | |
| [41.11] | | | | | | |
| 41.12 | | | | | | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 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. | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 4113.20.00 | - Of swine | kg | 15% | - | S | |
| 4113.30.00 | - Of reptiles | kg | 15% | - | S | |
| 4113.90.00 | - Other | kg | 15% | - | S | |
| 41.14 | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather. | | | | | |
| 4114.10.00 | - Chamois (including combination chamois) leather | kg | 15% | - | S | |
| 4114.20.00 | - Patent leather and patent laminated leather; metallised leather | kg | 15% | - | S | |
| 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. | | | | | |
| 4114.10.00 | - Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | kg | 15% | - | S | |
| 4114.20.00 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour. | kg | 15% | - | S | |

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) Head gear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (Heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (Heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of Heading 96.06
3. (A) In addition to the provisions of Note 2 above, Heading 42.02 does not cover:
- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (Heading 39.23);
 - (b) Articles of plaiting materials (Heading 46.02),
- (B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
4. For the purposes of Heading 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (Heading 91.13).

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|----------------------------|-----------------------|------------------------|-------------|---------|
| 42.01 | | | | | | |
| 4201.00.00 | Saddlery and harness for any animal (including traces, leads, kneepads muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. | kg | 25% | - | S | |
| 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; travelling-bags, insulated food or beverages bags toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of plastic sheeting, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. | | | | | |
| | - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: | | | | | |
| 4202.11.00 | -- With outer surface of leather or of composition leather | kg | 25% | - | S | |
| 4202.12.00 | -- With outer surface of plastics or of textile materials | kg | 25% | - | S | |
| 4202.19.00 | -- Other | kg | 25% | - | S | |
| | - Handbags, whether or not with shoulder strap, including those without handle: | | | | | |
| 4202.21.00 | -- With outer surface of leather or, of composition leather | kg | 25% | - | S | |
| 4202.22.00 | -- With outer surface of sheeting of Plastics or of textile materials | kg | 25% | - | S | |
| 4202.29.00 | -- Other | kg | 25% | - | S | |
| | - 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 | kg | 25% | - | S | |

| | | | | | | |
|----------------|---|----|-----|---|---|--|
| 4202.32.00 | -- With outer surface of sheeting of plastics or of textile materials | kg | 25% | - | S | |
| 4202.39.00 | -- Other | kg | 25% | - | S | |
| | - Other: | | | | | |
| 4202.91.00 | -- With outer surface of leather or of composition leather | kg | 25% | - | S | |
| 4202.92.00 | - - With outer surface of sheeting of plastics or of textile materials | kg | 25% | - | S | |
| 4202.99.00 | -- Other | kg | 25% | - | S | |
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather. | | | | | |
| 4203.10.00 | - Articles of apparel | kg | 25% | - | S | |
| | - Gloves, mittens and mitts: | | | | | |
| 4203.21.00 | -- Specially designed for use in sports | kg | 25% | - | S | |
| 4203.29.00 | -- Other | kg | 25% | - | S | |
| 4203.30.00 | - Belts and bandoliers | kg | 25% | - | S | |
| 4203.40.00 | - Other clothing accessories | kg | 25% | - | S | |
| [42.04] | | | | | | |
| 42.05 | | | | | | |
| 4205.00.00 | Other articles of leather or of composition leather. | kg | 25% | - | S | |
| 42.06 | | | | | | |
| 4206.00.00 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons. | kg | 25% | - | S | |

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes

- 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.
- This Chapter does not cover;
 - Birdskins or parts of birdskins with their feathers or down (heading 05.05 or 67.01);
 - Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1(c) to that Chapter);
 - Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - Articles of Chapter 64
 - Headgear or parts thereof of Chapter 65; or
 - Articles of Chapter 95 (for example, toys, games, sport 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 under heading 43.03 or 43.04 as the case may be.
5. Throughout the nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibre gummed or sewn on 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 Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|----------------------------|-----------------------|------------------------|-------------|---------|
| 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 | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 4301.60.00 | - Of fox, whole, with or without head, tail or paws | kg | 25% | - | S | |
| 4301.80.00 | - Other furskins, whole, with or without head, tail or paws | kg | 25% | - | S | |
| 4301.90.00 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 4302.19.00 | -- Other | kg | 25% | - | S | |
| 4302.20.00 | - Heads, tails, paws and other pieces or cuttings, not assembled | kg | 25% | - | S | |
| 4302.30.00 | - Whole skins and pieces or cuttings thereof, assembled | kg | 25% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 43.03 | Articles of apparel, clothing accessories and other articles of furskin. | | | | | |
| 4303.10.00 | - Articles of apparel and clothing accessories | kg | 25% | - | S | |
| 4303.90.00 | - Other | kg | 25% | - | S | |
| 43.04 | | | | | | |
| 4304.00.00 | Artificial fur and articles thereof | kg | 25% | - | S | |

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 purpose (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading 68.08;
- (k) Imitation jewellery of heading 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);

- (o) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings), prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or.”
- (r) Articles of Chapter 97 (for example, works of art).

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density 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 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 addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25mm and a length not exceeding 100 mm.
- 2. - For the purposes of subheading 4401.32, the expression "wood briquettes" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.
- 3. - For the purposes of subheading 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
- 4. - For the purposes of subheading 4407.14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 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 | | | | | |
| 4401.11.00 | -- Coniferous | Tonne | 40% | - | S | |
| 4401.12.00 | --Non-coniferous | Tonne | 40% | - | S | |
| | - Wood in chips or particles: | | | | | |
| 4401.21.00 | -- Coniferous | tonne | 40% | - | S | |
| 4401.22.00 | -- Non-coniferous | tonne | 40% | - | S | |
| | - Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.: | | | | | |
| 4401.31.00 | -- Wood pellets | tonne | 40% | - | S | |
| 4401.32.00 | -- Wood briquettes | tonne | 40% | - | S | |
| 4401.39.00 | -- Other | tonne | 40% | - | S | |
| | -Sawdust and woodwaste and scrup, not agglomerated | | | | | |
| 4401.41.00 | -- Sawdust | tonne | 40% | - | S | |
| 4401.49.00 | -- Other | tonne | 40% | - | S | |
| 44.02 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated. | | | | | |
| 4402.10.00 | - Of bamboo | kg | 40% | - | S | |
| 4402.20.00 | - Of shell or nut | kg | 40% | - | S | |
| 4402.90.00 | - Other | kg | 40% | - | S | |
| 44.03 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared | | | | | |
| | - Treated with paint, stains, creosote or other preservatives | | | | | |
| 4403.11.00 | --Coniferous | m ³ | 40% | - | S | |
| 4403.12.00 | --Non coniferous | m ³ | 40% | - | S | |
| | - Other, Coniferous | | | | | |

| | | | | | | |
|--------------|---|----------------|-----|---|---|--|
| 4403.21.00 | -- Of pine (<i>Pinus spp.</i>), of which the smallest cross sectional dimension is 15cm or more | m ³ | 40% | - | S | |
| 4403.22.00 | --Of pine (<i>Pinus spp.</i>), other | m ³ | 40% | - | S | |
| 4403.23.00 | --Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which the smallest across sectional dimension is 15cm or more | m ³ | 40% | - | S | |
| 4403.24.00 | --Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>),other | m ³ | 40% | - | S | |
| 4403.25.00 | -- Other, of which the smallest across sectional dimension is 15cm or more | m ³ | 40% | - | S | |
| 4403.26.00 | --Other | m ³ | 40% | - | S | |
| | - Other, of tropical wood: | | | | | |
| 4403.41.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | m ³ | 40% | - | S | |
| 4403.42.00 | -- Teak | m ³ | 40% | - | S | |
| 4403.49.00 | - - Other | m ³ | 40% | - | S | |
| | - Other: | | | | | |
| 4403.91.00 | - - Of oak (<i>Quercus spp.</i>) | m ³ | 40% | - | S | |
| 4403.93.00 | -- Of beech (<i>fagus spp.</i>), of which the smallest across sectional dimension is 15cm or more | m ³ | 40% | - | S | |
| 4403.94.00 | --of beech (<i>fagus spp.</i>), other | m ³ | 40% | - | S | |
| 4403.95.00 | --Of birch (<i>Betula spp.</i>), of which the smallest across sectional dimension is 15cm or more | m ³ | 40% | - | S | |
| 4403.96.00 | --Of birch (<i>Betula spp.</i>), other | m ³ | 40% | - | S | |
| 4403.97.00 | --Of poplar and aspen (<i>Populus spp.</i>) | m ³ | 40% | - | S | |
| 4403.98.00 | --Of eucalyptus (<i>Eucalyptus spp.</i>) | m ³ | 40% | - | S | |
| 4403.99.00 | - - Other | m ³ | 40% | - | S | |
| 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 | kg | 40% | - | S | |
| 4404.20.00 | - Non-coniferous | kg | 40% | - | S | |
| 44.05 | | | | | | |
| 4405.00.00 | Wood wool; wood flour. | kg | 40% | - | S | |
| 44.06 | Railway or tramway sleepers (cross-ties) of wood. | | | | | |

| | | | | | | |
|------------|-------------------|----|-----|---|---|--|
| | - Not impregnated | | | | | |
| 4406.11.00 | -- Coniferous | kg | 40% | - | S | |
| 4406.12.00 | --Non Coniferous | kg | 40% | - | S | |
| | - Other | | | | | |
| 4406.91.00 | -- Coniferous | kg | 40% | - | S | |
| 4406.92.00 | -- Non Coniferous | kg | 40% | - | S | |

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|------------|--|----------------------------|-----------------------|------------------------|-------------|---------|
| | - Coniferous | | | | | |
| 4407.11.00 | -- Of Pine (<i>Pinus spp.</i>) | m ³ | 40% | - | S | |
| 4407.12.00 | -- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>) | m ³ | 40% | - | S | |
| 4407.13.00 | -- Of S-P-F (spruce (<i>Picea spp.</i>), pine (<i>Pinus spp.</i>) and fir (<i>Abies spp.</i>)) | m ³ | 40% | - | S | |
| 4407.14.00 | -- Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies spp.</i>)) | m ³ | 40% | - | S | |
| 4407.19.00 | --Other | m ³ | 40% | - | S | |
| | - Of tropical wood : | | | | | |
| 4407.21.00 | - - Mahogany (<i>Swietenia spp.</i>) | m ³ | 40% | - | S | |
| 4407.22.00 | -- Virola, Imbuia and Balsa | m ³ | 40% | - | S | |
| 4407.23.00 | -- Teak | m ³ | 40% | - | S | |
| 4407.25.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | m ³ | 40% | - | S | |
| 4407.26.00 | -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | m ³ | 40% | - | S | |
| 4407.27.00 | -- Sapelli | m ³ | 40% | - | S | |
| 4407.28.00 | -- Iroko | m ³ | 40% | - | S | |
| 4407.29.00 | -- Other | m ³ | 40% | - | S | |
| | - Other: | | | | | |
| 4407.91.00 | -- Of Oak (<i>Quercus spp.</i>) | m ³ | 40% | - | S | |
| 4407.92.00 | -- Of Beech (<i>Fagus spp.</i>) | m ³ | 40% | - | S | |
| 4407.93.00 | -- Of maple (<i>Acer spp.</i>) | m ³ | 40% | - | S | |
| 4407.94.00 | -- Of cherry (<i>Prunus spp.</i>) | m ³ | 40% | - | S | |
| 4407.95.00 | -- Of ash (<i>Fraxinus spp.</i>) | m ³ | 40% | - | S | |

| | | | | | | |
|--------------|--|----------------|-----|---|---|--|
| 4407.96.00 | -- Of birch (<i>Betula spp.</i>) | m ³ | 40% | - | S | |
| 4407.97.00 | -- Of Poplar and aspen (<i>populus spp.</i>) | m ³ | 40% | - | S | |
| 4407.99.00 | --Other | m ³ | 40% | - | S | |
| 4407.99.00 | -- Other | m ³ | 40% | - | S | |
| 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 6mm. | | | | | |
| 4408.10.00 | - Coniferous | m ³ | 40% | - | S | |
| | - Of tropical wood: | | | | | |
| 4408.31.00 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | m ³ | 40% | - | S | |
| 4408.39.00 | -- Other | m ³ | 40% | - | S | |
| 4408.90.00 | -Other | m ³ | 40% | - | S | |
| 44.09 | Wood (including strips and friezes for parquet floorings, 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. | | | | | |
| 4409.10.00 | - Coniferous | kg | 40% | - | S | |
| | - Non-coniferous | | | | | |
| 4409.21.00 | -- Of bamboo | kg | 40% | - | S | |
| 4409.22.00 | --Of tropical wood | kg | 40% | - | S | |
| 4409.29.00 | -- Other | kg | 40% | - | S | |
| 44.10 | Particle board, oriented strand board (OSB) and similar board (for example, oriented strand board and 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 | kg | 40% | - | S | |
| 4410.12.00 | -- Oriented strand board (OSB) | kg | 40% | - | S | |
| 4410.19.00 | -- Other | kg | 40% | - | S | |
| 4410.90.00 | - Other | kg | 40% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 44.11 | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. | | | | | |
| | - Medium density fibrebo (MDF): | | | | | |
| 4411.12.00 | -- Of thickness not exceeding 5mm | kg | 40% | - | S | |
| 4411.13.00 | -- Of a thickness exceeding 5mm but not exceeding 9mm | kg | 40% | - | S | |
| 4411.14.00 | -- Of a hickness exceeding 9mn | kg | 40% | - | S | |
| | - Other: | | | | | |
| 4411.92.00 | -- Of a density exceeding 0.8g/cm ³ | kg | 40% | - | S | |
| 4411.93.00 | -- Of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³ | kg | 40% | - | S | |
| 4411.94.00 | -- Of a density not exceeding 0.5g/cm ³ | kg | 40% | - | S | |
| 44.12 | Plywood, veneered panels and similar laminated wood. | | | | | |
| 4412.10.00 | - Of bamboo | kg | 40% | - | S | |
| | - 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 | kg | 40% | - | S | |
| 4412.33.00 | --Other with atleast one outer ply of non coniferous wood of the species alder (<i>Alnus spp.</i>), ash (<i>Fraxinus spp.</i>), beech (<i>Fagus spp.</i>),birch (<i>Betula spp.</i>), Cherry (<i>Prunus spp</i>), chestnut (<i>Castanea spp.</i>),elm(<i>Ulmus spp.</i>),eucalyptus (<i>Eucalyptus spp.</i>), hickory (<i>Carya spp.</i>), horse chestnut(<i>Aesculus spp.</i>), lime (<i>Tilia spp.</i>), maple (<i>Acer spp.</i>), oak (<i>Quercus spp.</i>), plane tree(<i>Platanus spp.</i>), robinia (<i>Robinia spp.</i>), tulipwood (<i>Liriodenderon spp.</i>) or walnut (<i>Juglans spp.</i>) | kg | 40% | - | S | |
| 4412.34.00 | -- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 | kg | 40% | - | S | |
| 4412.39.00 | -- Other, with outer plies of coniferous wood | kg | 40% | - | S | |
| | - Laminated veneered lumber (LVL) : | | | | | |
| 4412.41.00 | -- With at least one outer ply of tropical wood | kg | 40% | - | S | |
| 4412.42.00 | -- Other, with at least one outer ply of non-coniferous wood | kg | 40% | - | S | |
| 4412.49.00 | -- Other, with both outer plies of coniferous wood | kg | 40% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| | - Blockboard, laminboard and battenboard : | | | | | |
| 4412.51.00 | -- With at least one outer ply of tropical wood | kg | 40% | - | S | |
| 4412.52.00 | -- Other, with at least one outer ply of non-coniferous wood | kg | 40% | - | S | |
| 4412.59.00 | -- Other, with both outer plies of coniferous wood | kg | 40% | - | S | |
| | - Other: | | | | | |
| 4412.91.00 | -- With at least one outer ply of tropical wood | kg | 40% | - | S | |
| 4412.92.00 | -- Other, with at least one outer ply of non-coniferous wood | kg | 40% | - | S | |
| 4412.99.00 | -- Other, with both outer plies of coniferous wood | kg | 40% | - | S | |
| 44.13 | | | | | | |
| 4413.00.00 | Densified wood, in blocks, plates, strips or profile shapes. | kg | 40% | - | S | |
| 44.14 | Wooden frames for paintings, photographs, mirrors or similar objects. | | | | | |
| 4414.10.00 | - Of tropical wood | kg | 40% | - | S | |
| 4414.90.00 | -Other | kg | 40% | - | S | |
| 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 | kg | 40% | - | S | |
| 4415.20.00 | - Pallets, box pallets and other load boards; pallet collars | kg | 40% | - | S | |
| 44.16 | | | | | | |
| 4416.00.00 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | kg | 40% | - | S | |
| 44.17 | | | | | | |
| 4417.00.00 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. | kg | 40% | - | S | |
| 44.18 | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. | | | | | |
| | - Windows, french-windows and their frames | | | | | |
| 4418.11.00 | -- Of tropical wood | Kg | 40% | - | S | |

| | | | | | | |
|--------------|---|----------------|-----|---|---|--|
| 4418.19.00 | -- Other | Kg | 40% | - | S | |
| | - Doors and their frames and thresholds | | | | | |
| 4418.21.00 | -- Of tropical wood | Kg | 40% | - | S | |
| 4418.29.00 | -- Other | Kg | 40% | - | S | |
| 4418.30.00 | - Posts and beams other than products of subheadings 4418.81 to 4418.89 | Kg | 40% | - | S | |
| 4418.40.00 | - Shuttering for concrete constructional work | Kg | 40% | - | S | |
| 4418.50.00 | - Shingles and shakes | Kg | 40% | - | S | |
| | - Assembled flooring panels: | | | | | |
| 4418.71.00 | -- For mosaic floors | m ³ | 40% | - | S | |
| 4418.72.00 | -- Other, multilayer | m ³ | 40% | - | S | |
| 4418.73.00 | -- Of bamboo or with at least the top layer (wear layer) of bamboo | m ³ | 40% | - | S | |
| 4418.74.00 | --Other, of mosaic floors | m ³ | 40% | - | S | |
| 4418.75.00 | --Other, multilayer | m ³ | 40% | - | S | |
| 4418.79.00 | -- Other | m ³ | 40% | - | S | |
| | - Engineered structural timber products : | | | | | |
| 4418.81.00 | -- Glue-laminated timber (glulam) | m ³ | 40% | - | S | |
| 4418.82.00 | -- Cross-laminated timber (CLT or X lam) | m ³ | 40% | - | S | |
| 4418.83.00 | -- I beams | m ³ | 40% | - | S | |
| 4418.89.00 | -- Other | m ³ | 40% | - | S | |
| | - Other: | | | | | |
| 4418.91.00 | --Of bamboo | m ³ | 40% | - | S | |
| 4418.92.00 | -- Cellular wood panels | m ³ | 40% | - | S | |
| 4418.99.00 | --Other | m ³ | 40% | - | S | |
| 44.19 | Tableware and kitchenware, of wood. | | | | | |
| | -Of bamboo | | | | | |
| 4419.11.00 | --bread boards, Chopping boards and similar boards | kg | 40% | - | S | |
| 4419.12.00 | --Chopsticks | kg | 40% | - | S | |
| 4419.19.00 | --Other | kg | 40% | - | S | |
| 4419.20.00 | - Of tropical wood | kg | 40% | - | S | |
| 4419.90.00 | - Other | kg | 40% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 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. | | | | | |
| | - Statuettes and other ornaments, of wood | | | | | |
| 4420.11.00 | - Of tropical wood | kg | 40% | - | S | |
| 4420.19.00 | - Other | kg | 40% | - | S | |
| 4420.90.00 | - Other | kg | 40% | - | S | |
| 44.21 | Other articles of wood. | | | | | |
| 4421.10.00 | - Clothes hangers | kg | 40% | - | S | |
| 4421.20.00 | - Coffins | kg | 40% | - | E | |
| | - Other: | | | | | |
| 4421.91.00 | --Of bamboo | kg | 40% | - | S | |
| 4421.99.00 | --Other | kg | 40% | - | S | |

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 Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------------|-----------------------|------------------------|-------------|---------|
| 45.01 | Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. | | | | | |
| 4501.10.00 | - Natural cork, raw or simply prepared | kg | 40% | - | S | |
| 4501.90.00 | - Other | kg | 40% | - | S | |
| 45.02 | Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). | | | | | |
| 4502.00.10 | --- Of a type suitable for use as packing or lagging for engines, machinery, piping and buildings | kg | 40% | - | S | |
| 4502.00.20 | --- Strips, reinforced with paper, of a type used for tipping cigarettes | kg | 40% | - | S | |
| 4502.00.30 | --- Floor coverings | kg | 40% | - | S | |
| 4502.00.90 | --- Other | kg | 40% | - | S | |
| 45.03 | Articles of natural cork. | | | | | |
| 4503.10.00 | - Corks and stoppers | kg | 40% | - | S | |
| | - Other: | | | | | |
| 4503.90.10 | --- Washers | kg | 40% | - | S | |
| 4503.90.90 | --- Other | kg | 40% | - | S | |
| 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 | kg | 40% | - | S | |
| | - Other: | | | | | |
| 4504.90.10 | --- Stoppers, cork, discs for lining crown corks or other stoppers | kg | 40% | - | S | |

| | | | | | | |
|------------|-------------|----|-----|---|---|--|
| 4504.90.20 | --- Washers | kg | 40% | - | S | |
| 4504.90.90 | --- Other | kg | 40% | - | S | |

Chapter 46

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

Notes

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

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------------|-----------------------|------------------------|-------------|---------|
| 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 | Kg | 25% | - | S | |
| 4601.22.00 | -- Of rattans | kg | 25% | - | S | |
| 4601.29.00 | -- Other | kg | 25% | - | S | |
| | - Other: | | | | | |
| 4601.92.00 | -- Of bamboo | kg | 25% | - | S | |
| 4601.93.00 | -- Of rattans | kg | 25% | - | S | |
| 4601.94.00 | -- Of other vegetable materials | kg | 25% | - | S | |
| 4601.99.00 | -- Other | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 4602.12.00 | -- Of rattan | kg | 25% | - | S | |
| 4602.19.00 | -- Other | kg | 25% | - | S | |
| 4602.90.00 | - Other | kg | 25% | - | S | |

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 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 pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodiumhydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|----------------------------|-----------------------|------------------------|-------------|---------|
| 47.01 | | | | | | |
| 4701.00.00 | Mechanical wood pulp. | kg | 5% | - | S | |
| 47.02 | | | | | | |
| 4702.00.00 | Chemical wood pulp, dissolving grades. | kg | 5% | - | S | |
| 47.03 | Chemical wood pulp, soda or sulphate, other than dissolving grades. | | | | | |
| | - Unbleached: | | | | | |
| 4703.11.00 | -- Coniferous | kg | 5% | - | S | |
| 4703.19.00 | -- Non-coniferous | kg | 5% | - | S | |
| | - Semi-bleached or bleached: | | | | | |
| 4703.21.00 | -- Coniferous | kg | 5% | - | S | |
| 4703.29.00 | - Non-coniferous | kg | 5% | - | S | |
| 47.04 | Chemical wood pulp, sulphite, other than dissolving grades. | | | | | |
| | - Unbleached: | | | | | |

| | | | | | | |
|--------------|--|----|----|---|---|--|
| 4704.11.00 | -- Coniferous | kg | 5% | - | S | |
| 4704.19.00 | -- Non-coniferous | kg | 5% | - | S | |
| | - Semi-bleached or bleached: | | | | | |
| 4704.21.00 | -- Coniferous | kg | 5% | - | S | |
| 4704.29.00 | -- Non-coniferous | kg | 5% | - | S | |
| 47.05 | | | | | | |
| 4705.00.00 | Wood pulp obtained by a of mechanical and combination chemical pulping processes | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| 4706.20.00 | - Pulps of fibres derived from recovered (waste and scrap) paper or paperboard. | kg | 5% | - | S | |
| 4706.30.00 | - Other, of bamboo | kg | 5% | - | S | |
| | - Other: | | | | | |
| 4706.91.00 | -- Mechanical | kg | 5% | - | S | |
| 4706.92.00 | -- Chemical | kg | 5% | - | S | |
| 4706.93.00 | -- Obtained by a combination of mechanical and chemical processes | kg | 5% | - | S | |
| 47.07 | Recovered (waste and scrap) paper or paperboard. | | | | | |
| 4707.10.00 | - Unbleached kraft paper or paperboard or of corrugated paper or paper board | kg | 5% | - | S | |
| 4707.20.00 | - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | kg | 5% | - | S | |
| 4707.30.00 | - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter). | kg | 5% | - | S | |
| 4707.90.00 | - Other, including unsorted waste and scrap | kg | 5% | - | S | |

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 plastic, 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);
 - (i) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendaring, super-calendaring, 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 40g/m² and not more than 65g/m², and apply only to paper: (a) in strips or rolls of a width exceeding 28cm; 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 :

(A) 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.

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

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

- 6. In this Chapter, "Kraft paper and paperboard " means paper and paperboard of which not less than 80% by weight of total fibre content consists of fibres obtained by the Chemical Sulphate or Soda process.
- 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 fibre:
 - (a) In strips or rolls of a width exceeding 36 cm; or
 - (b) In rectangular (including square) sheets with one side exceeding 36cm and the other side exceeding 15cm 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 45cm and not more than 160cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface decorated (for example., with a 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:

Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

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

Subheading Notes

1. For the purposes of subheadings 4804.11 and 4804.19, "kraft liner" 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 60g/m² but not more than 115g/m² and meeting one of the following sets of specifications:
 - (a) Having a mullen burst index of not less than 3.7 kPa. m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
 - (b) Having 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 | 1,230 | 2,635 | 3.7 | 10.6 |
| 115 | 1,425 | 3,060 | 4.4 | 12.3 |

3. For the purposes of Subheading 4805.11 "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test

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 pulping processes, weighing 130g/m² or more, and having a CMT 30(Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/ m² at 50% relative humidity, at 23°C.
5. Subheadings 4802.24 and 4805.25 covers 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 non- recovered pulp. These products have a Mullen burst index of not less than 2kPa. 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 72g/m², with a coating weight not exceeding 15g/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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|--------------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 48.01 | | | | | | |
| 4801.00.00 | Newsprint, in rolls or sheets | kg | 0% | - | S | |
| 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 | kg | 5% | - | S | |
| 4802.20.00 | - Paper and paperboard of a kind used as a base for photo-sensitive, heat- sensitive or electro-sensitive paper or paperboard | kg | 5% | - | S | |
| 4802.40.00 | - Wallpaper base | kg | 5% | - | S | |
| | - 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 40g/m ² | kg | 5% | - | S | |
| 4802.55.00 | -- Weighing 40g/m ² or more but not more than 150g/m ² in rolls | kg | 5% | - | S | |
| 4802.56.00 | -- Weighing 40g/m ² or more but not more than 150g/m ² in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | kg | 5% | - | S | |
| 4802.57.00 | -- Other, weighing 40g/m ² or more but not more than 150g/m ² | kg | 5% | - | S | |
| 4802.58.00 | -- Weighing more than 150g/m ² | kg | 5% | - | S | |
| | - 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 | kg | 5% | - | S | |
| 4802.62.00 | -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | kg | 5% | - | S | |
| 4802.69.00 | -- Other | kg | 5% | - | S | |
| 48.03 | | | | | | |

| | | | | | | |
|--------------|---|----|----|---|---|--|
| 4803.00.00 | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets. | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| 4804.19.00 | -- Other | kg | 5% | - | S | |
| | - Sack kraft paper: | | | | | |
| 4804.21.00 | -- Unbleached | kg | 5% | - | S | |
| 4804.29.00 | -- Other | kg | 5% | - | S | |
| | - Other kraft paper and paperboard weighing 150g/m ² or less: | | | | | |
| 4804.31.00 | -- Unbleached | kg | 5% | - | S | |
| 4804.39.00 | -- Other | kg | 5% | - | S | |
| | - Other kraft paper and paperboard weighing more than 150g/m ² but less than 225g/m ² : | | | | | |
| 4804.41.00 | -- Unbleached | kg | 5% | - | S | |
| 4804.42.00 | -- Bleached uniformly throughout the mass and of which more than that 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | kg | 5% | - | S | |
| 4804.49.00 | -- Other | kg | 5% | - | S | |
| | - Other kraft paper and paperboard weighing 225g/m ² or more: | | | | | |
| 4804.51.00 | -- Unbleached | kg | 5% | - | S | |
| 4804.52.00 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process. | kg | 5% | - | S | |
| 4804.59.00 | -- Other | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| 4805.12.00 | -- Straw fluting paper | kg | 5% | - | S | |
| 4805.19.00 | -- Other | kg | 5% | - | S | |
| | - Testliner (recycled liner board): | | | | | |
| 4805.24.00 | -- Weighing 150g/m ² or less | kg | 5% | - | S | |
| 4805.25.00 | -- Weighing more than 150g/m ² | kg | 5% | - | S | |
| 4805.30.00 | - Sulphite wrapping paper | kg | 5% | - | S | |
| 4805.40.00 | - Filter paper and paperboard | kg | 5% | - | S | |
| 4805.50.00 | - Felt paper and paperboard | kg | 5% | - | S | |
| | - Other : | | | | | |
| 4805.91.00 | -- Weighing 150g/m ² or less | kg | 5% | - | S | |
| 4805.92.00 | -- Weighing more than 150g/m ² but less than 225 g/m ² | kg | 5% | - | S | |
| 4805.93.00 | -- Weighing 225g/m ² or more | kg | 5% | - | S | |
| 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 | kg | 15% | - | S | |
| 4806.20.00 | - Greaseproof papers | kg | 15% | - | S | |
| 4806.30.00 | - Tracing papers | kg | 15% | - | S | |
| 4806.40.00 | - Glassine and other glazed transparent or translucent papers | kg | 15% | - | S | |
| 48.07 | | | | | | |
| 4807.00.00 | Composite paper or 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. | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| 4808.40.00 | - Kraft paper, creped or crinkled, whether or not embossed or perforated | kg | 5% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 4808.90.00 | - Other | kg | 5% | - | S | |
| 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 | kg | 15% | - | S | |
| 4809.90.00 | - Other | kg | 15% | - | S | |
| 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 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 | kg | 5% | - | S | |
| 4810.14.00 | -- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state | kg | 5% | - | S | |
| 4810.19.00 | -- Other | kg | 5% | - | S | |
| | - 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 amechanical or chemi- mechanical process: | | | | | |
| 4810.22.00 | -- Light-weight coated paper | kg | 5% | - | S | |
| 4810.29.00 | -- Other | kg | 5% | - | S | |
| | - 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 150g/m ² or less | kg | 15% | - | S | |
| 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 150g/m ² | kg | 5% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 4810.39.00 | -- Other | kg | 15% | - | S | |
| | - Other paper and paperboard: | | | | | |
| 4810.92.00 | -- Multi-ply | kg | 5% | - | S | |
| 4810.99.00 | -- Other | kg | 5% | - | S | |
| 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 squares) sheets, of any size, other than goods of the kind described in headings 48.03, 48.09 or 48.10. | | | | | |
| 4811.10.00 | - Tarred, bituminised or asphalted paper and paperboard | kg | 5% | - | S | |
| | - Gummed or adhesive paper and paperboard: | | | | | |
| 4811.41.00 | -- Self-adhesive | kg | 15% | - | S | |
| 4811.49.00 | -- Other | kg | 15% | - | S | |
| | - Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives): | | | | | |
| 4811.51.00 | - - Bleached, weighing more than 150g/m ² | kg | 0% | - | S | |
| 4811.59.00 | -- Other | kg | 0% | - | S | |
| 4811.60.00 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | kg | 5% | - | S | |
| 4811.90.00 | - Other paper, paperboard, cellulose wadding and webs of cellulose fibres | kg | 5% | - | S | |
| 48.12 | | | | | | |
| 4812.00.00 | Filter blocks, slabs and plates, of paper pulp | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 4813.20.00 | - In rolls of a width not exceeding 5cm | kg | 5% | - | S | |
| 4813.90.00 | - Other | kg | 15% | - | S | |
| 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. | Kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 4814.90.00 | - Other | Kg | 25% | - | S | |
| [48.15] | | | | | | |
| 48.16 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes. | | | | | |
| 4816.20.00 | - Self-copy paper | kg | 25% | - | S | |
| 4816.90.00 | - Other | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 4817.20.00 | - Letter cards, plain postcards and correspondence cards | kg | 25% | - | S | |
| 4817.30.00 | - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | kg | 25% | - | S | |
| 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 36cm, 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 | Kg | 25% | - | S | |
| 4818.20.00 | - Handkerchiefs, cleansing or facial tissues and towels | kg | 25% | - | S | |
| 4818.30.00 | - Tablecloths and serviettes | kg | 25% | - | S | |
| 4818.50.00 | - Articles of apparel and clothing accessories | kg | 25% | - | S | |
| 4818.90.00 | - Other | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 4819.20.00 | - Folding cartons, boxes and cases, of non - corrugated paper or paperboard | kg | 25% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|----|--|
| 4819.30.00 | - Sacks and bags, having a base of a width of 40cm or more | kg | 25% | - | S | |
| 4819.40.00 | - Other sacks and bags, including cones | kg | 25% | - | S | |
| | - Other packing containers, including record sleeves: | | | | | |
| 4819.50.10 | ---Pictorial seed packets | kg | 25% | - | S | |
| 4819.50.90 | --- Other | kg | 25% | - | S | |
| 4819.60.00 | - Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like. | kg | 25% | - | S | |
| 48.20 | Registers, account books, notebooks, 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 | kg | 25% | - | S | |
| 4820.20.00 | - Exercise books | kg | 25% | - | S* | |
| 4820.30.00 | - Binders (other than book covers), folders and file covers | kg | 25% | - | S | |
| 4820.40.00 | - Manifold business forms and interleaved carbon sets | kg | 25% | - | S | |
| 4820.50.00 | - Albums for samples or for collections | kg | 25% | - | S | |
| 4820.90.00 | - Other | kg | 25% | - | S | |
| 48.21 | Paper or paperboard labels of all kinds, whether or not printed. | | | | | |
| 4821.10.00 | - Printed | kg | 25% | - | S | |
| 4821.90.00 | - Other | kg | 15% | - | S | |
| 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 | kg | 25% | - | S | |
| 4822.90.00 | - Other | kg | 15% | - | S | |
| 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 | kg | 25% | - | S | |
| 4823.40.00 | - Rolls, sheets and dials, printed for self- recording apparatus | kg | 25% | - | S | |

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|------------|---|----|-----|---|---|--|
| | - Trays, dishes, plates, cups and the like, of paper or paperboard: | | | | | |
| 4823.61.00 | -- Of bamboo | kg | 25% | - | S | |
| 4823.69.00 | -- Other | kg | 25% | - | S | |
| 4823.70.00 | - Moulded or pressed articles of paper pulp | kg | 25% | - | S | |
| 4823.90.00 | - Other | kg | 25% | - | S | |

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, 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 materials.
4. Heading 49.01 also cover:
 - (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 principle interest and the text is subsidiary.

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|-------------------|-----------------|------------------|----------|---------|
| 49.01 | Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. | | | | | |
| | - In single sheets, whether or not folded | | | | | |
| 4901.10.10 | --- Brochures and leaflets | kg | free | - | S | |
| 4901.10.90 | --- Other | kg | free | - | S | |
| | - Other: | | | | | |
| 4901.91.00 | -- Dictionaries and encyclopaedias, and serial instalments thereof | kg | free | - | S* | |
| 4901.99.00 | -- Other | kg | free | - | S* | |
| 49.02 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising materials. | | | | | |
| | - Appearing at least four times a week | | | | | |
| 4902.10.10 | --- Newspaper , daily, weekly or fortnightly | Kg | free | - | E | |
| 4902.10.90 | --- Other | kg | free | - | E | |
| | - Other: | | | | | |
| 4902.90.10 | --- Magazines | kg | 15% | - | S | |
| 4902.90.90 | --- Other | kg | 15% | - | E | |
| 49.03 | | | | | | |
| 4903.00.00 | Children's picture, drawing or colouring books | kg | Free | - | E | |
| 49.04 | Music, printed or in manuscript, whether or not bound or illustrated. | | | | | |
| 4904.00.10 | --- In book form | kg | free | - | E | |
| 4904.00.90 | --- Other | kg | free | - | S | |
| 49.05 | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed. | | | | | |
| | - In book form: | | | | | |
| 4905.20.10 | --- Incorporating advertising matter | kg | 25% | - | E | |
| 4905.20.90 | --- Other | kg | free | - | E | |
| | - Other: | | | | | |
| 4905.90.10 | --- Incorporating advertising matter | kg | 25% | - | E | |
| 4905.90.90 | --- Other | kg | free | - | E | |

*Eligible for Vat Zero rating

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 49.06 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing. | | | | | |
| 4906.00.10 | --- Plans and drawings | kg | free | - | E | |
| 4906.00.20 | --- Manuscripts and typescripts | kg | free | - | E | |
| 4906.00.90 | --- Other | kg | free | - | E | |
| 49.07 | 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 | --- Postage, revenue and similar stamps stamp-impressed paper | kg | free | - | S | |
| 4907.00.20 | --- Banknotes and other paper currency; documents of title (for example, stock, share and bond certificates) | kg | free | - | S | |
| 4907.00.30 | --- Cheque forms and chequebooks | kg | 15% | - | S | |
| 49.08 | Transfers (decalcomanias). | | | | | |
| 4908.10.00 | - Transfers (decalcomanias), vitrifiable | kg | 15% | - | S | |
| 4908.90.00 | - Other | kg | 15% | - | S | |
| 49.09 | 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 | --- Approved pictorial cards, of religious subjects | kg | 25% | - | S | |
| 4909.00.90 | --- Other | kg | 25% | - | S | |
| 49.10 | | | | | | |
| 4910.00.00 | Calenders of any kind, printed, including calendar blocks. | kg | 25% | - | S | |
| 49.11 | Other printed matter, including printed pictures and photographs. | | | | | |
| 4911.10.00 | - Trade advertising material, commercial catalogues and the like | kg | 25% | - | S | |
| | - Other: | | | | | |
| 4911.91.00 | -- Pictures, designs and photographs | kg | 25% | - | S | |
| | -- Other: | | | | | |

| | | | | | | |
|------------|--|----|-----|---|---|--|
| 4911.99.10 | --- Scratch cards for prepaid telecommunication air time | kg | 15% | - | S | |
| 4911.99.90 | --- Other | kg | 25% | - | S | |

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 (headings 05.01, 67.03 or 67.04), except filtering or 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 1mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04
- (l) Articles of textiles materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or
- (v) Articles of Chapter 97.

2. (A) Goods classifiable in Chapter 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 Note 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables";
 - (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (a) Of coir, consisting of three or more plies;
 - (b) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (c) 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 50.60 and monofilament 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) 85g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125g in other cases;

In balls, hanks or skeins of a weight not exceeding:

- (i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
- (ii) 125g in the case of all other yarns of less than 2,000 decitex; or
- (iii) 500g in other cases;

In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

- (i) 85g in the case of silk, waste silk or man-made filament; or
- (ii) 125g in other cases.

(B) Exceptions:

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

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

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

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

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

7. For the 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 unraveling 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:
- 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
- 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 as 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 half times its original length.
14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.
15. - Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

Subheading Notes

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

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).

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 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

(ij) Plain weave

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

2. (A) Products of Chapter 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 Chapter 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 Code | Description of Goods | Stat. Unit of Qty | Cust Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|----------------------------|----------------------|------------------------|-------------|---------|
| 50.01 | | | | | | |
| 5001.00.00 | Silk-worm cocoons suitable for reeling. | kg | 15% | - | S | |
| 50.02 | | | | | | |
| 5002.00.00 | Raw silk (not thrown). | kg | 15% | - | S | |
| 50.03 | | | | | | |
| 5003.00.00 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock). | kg | 15% | - | S | |
| 50.04 | | | | | | |
| 5004.00.00 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | kg | 15% | - | S | |
| 50.05 | | | | | | |
| 5005.00.00 | Yarn spun from silk waste, not put up for retail sale. | kg | 15% | - | S | |
| 50.06 | | | | | | |
| 5006.00.00 | Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut. | kg | 15% | - | S | |
| 50.07 | Woven fabrics of silk or of silk waste. | | | | | |
| 5007.10.00 | - Fabrics of noil silk | m ² | 15% | - | S | |
| 5007.20.00 | - Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk | m ² | 15% | - | S | |
| 5007.90.00 | - Other fabrics | m ² | 15% | - | S | |

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) horsehair (heading 05.11).

| HS Code | Description of Goods | Stat. Unit of Qty | Cust Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------|----------------|------------------|----------|---------|
| 51.01 | Wool, not carded or combed. | | | | | |
| | - Greasy, including fleece-washed wool: | | | | | |
| 5101.11.00 | --Shorn wool | kg | 15% | - | S | |
| 5101.19.00 | --Other | kg | 15% | - | S | |
| | -Degreased, not carbonised: | | | | | |
| 5101.21.00 | --Shorn wool | kg | 15% | - | S | |
| 5101.29.00 | --Other | kg | 15% | - | S | |
| 5101.30.00 | - Carbonised | kg | 15% | - | S | |
| 51.02 | Fine or coarse animal hair, not carded or combed. | | | | | |
| | - Fine animal hair | | | | | |
| 5102.11.00 | --Of Kashmir (cashmere) goats | kg | 15% | - | S | |
| 5102.19.00 | --Other | kg | 15% | - | S | |
| 5102.20.00 | - Coarse animal hair | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 5103.20.00 | - Other waste of wool or of fine animal hair | kg | 15% | - | S | |
| 5103.30.00 | - Waste of coarse animal hair | kg | 15% | - | S | |
| 51.04 | | | | | | |
| 5104.00.00 | Garnetted stock of wool or of fine or coarse animal hair. | kg | 15% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 51.05 | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments). | | | | | |
| 5105.10.00 | - Carded wool | kg | 15% | - | S | |
| | - Wool tops and other combed wool: | | | | | |
| 5105.21.00 | -- Combed wool in fragments | kg | 15% | - | S | |
| 5105.29.00 | -- Other | kg | 15% | - | S | |
| | - Fine animal hair, carded or combed: | | | | | |
| 5105.31.00 | -- Of Kashmir (cashmere) goats | kg | 15% | - | S | |
| 5105.39.00 | -- Other | kg | 15% | - | S | |
| 5105.40.00 | - Coarse animal hair, carded or combed | kg | 15% | - | S | |
| 51.06 | Yarn of carded wool, not put up for retail sale. | | | | | |
| 5106.10.00 | - Containing 85% or more by weight of wool | kg | 15% | - | S | |
| 5106.20.00 | - Containing less than 85% by weight of wool | kg | 15% | - | S | |
| 51.07 | Yarn of combed wool, not put up for retail sale. | | | | | |
| 5107.10.00 | - Containing 85% or more by weight of wool | kg | 15% | - | S | |
| 5107.20.00 | - Containing less than 85% by weight of wool | kg | 15% | - | S | |
| 51.08 | Yarn of fine animal hair (carded or combed), not put up for retail sale. | | | | | |
| 5108.10.00 | - Carded | kg | 15% | - | S | |
| 5108.20.00 | - Combed | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 5109.90.00 | - Other | kg | 15% | - | S | |
| 51.10 | | | | | | |
| 5110.00.00 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | kg | 15% | - | S | |
| 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: | | | | | |
| | -- Of a weight not exceeding 300g/m ² : | | | | | |
| 5111.11.10 | --- Blanketing | m ² | 15% | - | S | |
| 5111.11.90 | --- Other | m ² | 15% | - | S | |
| | -- Other: | | | | | |
| 5111.19.10 | --- Blanketing | m ² | 15% | - | S | |
| 5111.19.90 | --- Other | m ² | 15% | - | S | |
| | - Other, mixed mainly or solely with man-made filaments: | | | | | |
| 5111.20.10 | --- Blanketing | m ² | 15% | - | S | |
| 5111.20.90 | --- Other | m ² | 15% | - | S | |
| | - Other, mixed mainly or solely with man-made staple fibres: | | | | | |
| 5111.30.10 | --- Blanketing | m ² | 15% | - | S | |
| 5111.30.90 | --- Other | m ² | 15% | - | S | |
| 5111.90.00 | -Other | m ² | 15% | - | S | |
| 51.12 | Woven fabrics of combed wool or of combed fine animal hair. | | | | | |
| | - Containing 85% or more by weight of wool or of fine animal hair: | | | | | |
| | -- Of a weight not exceeding 200g/m ² : | | | | | |
| 5112.11.10 | ---- Blanketing | m ² | 15% | - | S | |
| 5112.11.90 | ---- Other | m ² | 15% | - | S | |
| | -- Other: | | | | | |
| 5112.19.10 | --- Blanketing | m ² | 15% | - | S | |
| 5112.19.90 | --- Other | m ² | 15% | - | S | |
| | - Other, mixed mainly or solely with man-made filaments: | | | | | |
| 5112.20.10 | --- Blanketing | m ² | 15% | - | S | |
| 5112.20.90 | --- Other | m ² | 15% | - | S | |
| | - Other, mixed mainly or solely with man-made staple fibres: | | | | | |
| 5112.30.10 | --- Blanketing | m ² | 15% | - | S | |
| 5112.30.90 | --- Other | m ² | 15% | - | S | |
| 5112.90.00 | - Other | m ² | 15% | - | S | |

| | | | | | | |
|--------------|--|----------------|-----|---|---|--|
| 51.13 | | | | | | |
| 5113.00.00 | Woven fabrics of coarse animal hair or horsehair. | m ² | 15% | - | S | |

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 Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------------|-----------------------|------------------------|-------------|---------|
| 52.01 | | | | | | |
| 5201.00.00 | Cotton, not carded or combed | kg | 5% | - | S | |
| 52.02 | Cotton waste (including yarn waste and garnetted stock). | | | | | |
| 5202.10.00 | - Yarn waste (including thread waste) | kg | 15% | - | S | |
| | - Other: | | | | | |
| 5202.91.00 | -- Garnetted stock | kg | 15% | - | S | |
| 5202.99.00 | -- Other | kg | 15% | - | S | |
| 52.03 | | | | | | |
| 5203.00.00 | Cotton, carded or combed. | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 5204.19.00 | -- Other | kg | 15% | - | S | |
| 5204.20.00 | - Put up for retail sale | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |

| | | | | | | |
|------------|--|----|-----|---|---|--|
| 5205.15.00 | -- Measuring less than 125 decitex (exceeding 80 metric number) | kg | 15% | - | S | |
| | - Single yarn, of combed fibres: | | | | | |
| 5205.21.00 | -- Measuring 714.29 decitex or more (exceeding 14 metric number) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 5205.28.00 | -- Measuring less than 83.33 decitex (exceeding 120 metric number) | kg | 15% | - | S | |
| | - 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 5205.33.00 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 14 metric number but not exceeding 52 metric number per single yarn) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 5205.35.00 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | kg | 15% | - | S | |
| | - 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) | kg | 15% | - | S | |
| 5205.42.00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 43 metric number per single yarn) | kg | 15% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 5205.43.00 | -- Measuring per single yarn less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 5205.48.00 | -- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | kg | 15% | - | S | |
| 52.06 | Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale. | | | | | |
| | - Single yarn, of uncombed fibres: | | | | | |
| 5206.11.00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 5206.15.00 | -- Measuring less than 125 decitex (exceeding 80 metric number) | kg | 15% | - | S | |
| | - Single yarn, of combed fibres: | | | | | |
| 5206.21.00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 5206.25.00 | -- Measuring less than 125 decitex (exceeding 80 metric number) | kg | 15% | - | S | |
| | - Multiple (folded) or cabled yarn, or uncombed fibres: | | | | | |
| 5206.31.00 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | kg | 15% | - | S | |
| 5206.32.00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number per single yarn) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 5206.35.00 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | kg | 15% | - | S | |
| | - 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 5206.44.00 | -- Measuring per single yarn less than 191.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | kg | 15% | - | S | |
| 5206.45.00 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | kg | 15% | - | S | |
| 52.07 | Cotton yarn (other than sewing thread) put up for retail sale. | | | | | |
| 5207.10.00 | - Containing 85% or more by weight of cotton | kg | 15% | - | S | |
| 5207.90.00 | - Other | kg | 15% | - | S | |
| 52.08 | Woven fabrics of cotton, containing 85% or more by weight of cotton weighing not more than 200g/m². | | | | | |
| | - Unbleached: | | | | | |

| | | | | | | |
|------------|--|----------------|------|---|---|--|
| | -- Plain weave, weighing not more than 100g/ m2 | | | | | |
| 5208.11.10 | ---Grey fabric including loomstead specially imported for further processing in the textile industry | | free | - | S | |
| 5208.11.90 | ---Other | | ** | - | S | |
| | -- Plain weave , weighing more than 100g/ m ² . | | | | | |
| 5208.12.10 | ---Grey fabric including loomstead specially imported for further processing in the textile industry | m ² | free | - | S | |
| 5208.12.90 | ---Other | m ² | ** | - | S | |
| 5208.13.00 | -- 3-thread or 4-thread twill, including cross twill | m ² | ** | - | S | |
| | -- Other fabrics: | | | | | |
| 5208.19.10 | ---Grey fabric including loomstead specially imported for further processing in the textile industry | m ² | free | - | S | |
| 5208.19.90 | --- Other | m ² | ** | - | S | |
| | -Bleached: | | | | | |
| 5208.21.00 | -- Plain weave, weighing not more than 100g/ m2 | m ² | ** | - | S | |
| 5208.22.00 | -- Plain weave, weighing more than 100g/ m2 | m ² | ** | - | S | |
| 5208.23.00 | -- 3-thread or 4-thread twill, including cross twill | m ² | ** | - | S | |
| 5208.29.00 | -- Other fabrics | m ² | ** | - | S | |
| | - Dyed: | | | | | |
| 5208.31.00 | -- Plain weave, weighing not more than 100g/ m2 | m ² | ** | - | S | |
| 5208.32.00 | -- Plain weave, weighing more than 100g/ m2 | m ² | ** | - | S | |
| 5208.33.00 | -- 3-thread or 4-thread twill, including cross twill | m ² | ** | - | S | |
| 5208.39.00 | -- Other fabrics | m ² | ** | - | S | |
| | - Of yarns of different colours: | | | | | |
| 5208.41.00 | -- Plain weave, weighing not more than 100g/ m2 | m ² | ** | - | S | |
| 5208.42.00 | -- Plain weave, weighing more than 100g/ m2 | m ² | ** | - | S | |
| 5208.43.00 | -- 3-thread or 4-thread twill, including cross will | m ² | ** | - | S | |
| 5208.49.00 | -- Other fabrics | m ² | ** | - | S | |
| | - Printed: | | | | | |
| 5208.51.00 | -- Plain weave, weighing not more than 100g/ m2 | m ² | ** | - | S | |
| 5208.52.00 | -- Plain weave, weighing more than 100g/ m2 | m ² | ** | - | S | |
| 5208.59.00 | -- Other fabrics | m ² | ** | - | S | |

| | | | | | | |
|--------------|--|----------------|------|---|---|--|
| 52.09 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/ m². | | | | | |
| | - Unbleached: | | | | | |
| | -- Plain weave | | | | | |
| 5209.11.10 | ---Grey fabric including loomstead specially imported for further processing in the textile industry | m ² | free | - | S | |
| 5209.11.90 | ---Other | m ² | * | - | S | |
| 5209.12.00 | -- 3-thread or 4-thread twill, including cross twill | m ² | 15% | - | S | |
| | --Other fabrics | m ² | * | - | S | |
| 5209.19.10 | --- Grey fabric including loomstead specially imported for further processing in the textile industry | m ² | free | - | S | |
| 5209.19.90 | ---Other | m ² | * | - | S | |
| | - Bleached: | | | | | |
| 5209.21.00 | -- Plain weave | m ² | 15% | - | S | |
| 5209.22.00 | -- 3-thread or 4-thread twill, including cross-twill | m ² | 15% | - | S | |
| 5209.29.00 | -- Other fabrics | m ² | 15% | - | S | |
| | - Dyed: | | | | | |
| 5209.31.00 | -- Plain weave | m ² | 15% | - | S | |
| 5209.32.00 | -- 3-thread or 4-thread twill, including cross-twill | m ² | 15% | - | S | |
| 5209.39.00 | -- Other fabrics | m ² | * | - | S | |
| | - Of yarns of different colours: | | | | | |
| 5209.41.00 | -- Plain weave | m ² | * | - | S | |
| 5209.42.00 | -- Denim | m ² | * | - | S | |
| 5209.43.00 | -- Other fabrics of 3-thread twill, including cross twill | m ² | * | - | S | |
| 5209.49.00 | -- Other fabrics | m ² | * | - | S | |
| | - Printed: | | | | | |
| 5209.51.00 | -- Plain weave | m ² | * | - | S | |
| 5209.52.00 | -- 3-thread or 4-thread twill, including cross twill | m ² | * | - | S | |
| 5209.59.00 | -- Other fabrics | m ² | * | - | S | |
| 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 200g/ m². | | | | | |
| | - Unbleached: | | | | | |
| | -- Plain weave: | | | | | |
| 5210.11.10 | ---Grey fabric including loomstead specially imported for further processing in the textile industry | kg | free | - | S | |

| | | | | | | |
|--------------|--|----------------|------|---|---|--|
| 5210.11.90 | ---Other | kg | * | - | S | |
| | -- Other fabrics: | | | | | |
| 5210.19.10 | ---Grey fabric including loomstead specially imported for further processing in the textile industry | kg | * | - | S | |
| 5210.19.90 | ---Other | kg | * | - | S | |
| | - Bleached: | | | | | |
| 5210.21.00 | -- Plain weave | kg | * | - | S | |
| 5210.29.00 | -- Other fabrics | kg | * | - | S | |
| | - Dyed: | | | | | |
| 5210.31.00 | -- Plain weave | kg | * | - | S | |
| 5210.32.00 | -- 3-thread or 4-thread twill, including cross twill | kg | * | - | S | |
| 5210.39.00 | -- Other fabrics | m ² | 15% | - | S | |
| | - Of yarns of different colours: | | | | | |
| 5210.41.00 | -- Plain weave | m ² | 15% | - | S | |
| 5210.49.00 | -- Other fabrics | m ² | 15% | - | S | |
| | - Printed: | | | | | |
| 5210.51.00 | -- Plain weave | m ² | 15% | - | S | |
| 5210.59.00 | -- Other fabrics | m ² | 15% | - | S | |
| 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 200g/ m². | | | | | |
| | - Unbleached: | | | | | |
| | -- Plain weave: | | | | | |
| 5211.11.10 | ---Grey fabric including loomstead specially imported for further processing in the textile industry | kg | free | - | S | |
| 5211.11.90 | ---Other | kg | * | - | S | |
| 5211.12.00 | -- 3-thread or 4-thread twill, including cross twill | m ² | 15% | - | S | |
| | - - Other fabrics: | | | | | |
| 5211.19.10 | ---Grey fabric including loomstead specially imported for further processing in the textile industry | kg | Free | - | S | |
| 5211.19.90 | ---Other | kg | * | - | S | |
| 5211.20.00 | - Bleached | m ² | 15% | - | S | |
| | - Dyed: | | | | | |
| 5211.31.00 | -- Plain weave | m ² | 15% | - | S | |
| 5211.32.00 | -- 3-thread or 4-thread twill, including cross twill | kg | * | - | S | |
| 5211.39.00 | -- Other fabrics | kg | * | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| | - Of yarns of different colours: | | | | | |
| 5211.41.00 | -- Plain weave | kg | * | - | S | |
| 5211.42.00 | -- Denim | kg | * | - | S | |
| 5211.43.00 | -- Other fabrics of 3-thread or 4-thread twill, including cross twill | kg | * | - | S | |
| 5211.49.00 | -- Other fabrics | kg | * | - | S | |
| | - Printed: | | | | | |
| 5211.51.00 | -- Plain weave | kg | * | - | S | |
| 5211.52.00 | -- 3-thread or 4-thread twill, including cross twill | kg | * | - | S | |
| 5211.59.00 | -- Other fabrics | kg | * | - | S | |
| 52.12 | Other woven fabrics of cotton. | | | | | |
| | -Weighing not more than 200g/ m ² | | | | | |
| | -- Unbleached: | | | | | |
| 5212.11.10 | ---Grey fabric including loomstead specially imported for further processing in the textile industry | kg | free | - | S | |
| 5212.11.90 | ---Other | kg | * | - | S | |
| 5212.12.00 | -- Bleached | kg | * | - | S | |
| 5212.13.00 | -- Dyed | kg | * | - | S | |
| 5212.14.00 | -- Of yarns of different colours | kg | * | - | S | |
| 5212.15.00 | -- Printed | kg | * | - | S | |
| | - Weighing more than 200g/ m ² : | | | | | |
| | -- Unbleached: | | | | | |
| 5212.21.10 | ---Grey fabric including loomstead specially imported for further processing in the textile industry | kg | free | - | S | |
| 5212.21.90 | ---Other | kg | * | - | S | |
| 5212.22.00 | -- Bleached | kg | * | - | S | |
| 5212.23.00 | -- Dyed | kg | * | - | S | |
| 5212.24.00 | -- Of yarns of different colours | kg | * | - | S | |
| 5212.25.00 | --Printed | kg | * | - | S | |

* 15% or KR3. 50 per kg which ever is greater (Act 1, 2004)

**K1.82 per kg whichever is greater (Act 1 of 2004)

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

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|---------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 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 | kg | 15% | - | S | |
| | - Flax, broken, scuthched, hackled or otherwise processed, but not spun: | | | | | |
| 5301.21.00 | -- Broken or scutched | kg | 15% | - | S | |
| 5301.29.00 | -- Other | kg | 15% | - | S | |
| 5301.30.00 | - Flax tow and waste | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 5302.90.00 | - Other | kg | 15% | - | S | |
| 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 | kg | Free | - | S | |
| 5303.90.00 | - Other | kg | 15% | - | S | |
| [53.04] | | | | | | |
| 53.05 | | | | | | |
| 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). | kg | 15% | - | S | |
| 53.06 | Flax yarn. | | | | | |
| 5306.10.00 | - Single | kg | 15% | - | S | |
| 5306.20.00 | - Multiple (folded) or cabled | kg | 15% | - | S | |
| 53.07 | Yarn of jute or of other textile bast fibres of heading 53.03. | | | | | |

| | | | | | | |
|--------------|---|----------------|-----|---|---|--|
| 5307.10.00 | - Single | kg | 15% | - | S | |
| 5307.20.00 | - Multiple (folded) or cabled | kg | 15% | - | S | |
| 53.08 | Yarn of other vegetable textile fibres; paper yarn. | | | | | |
| 5308.10.00 | - Coir yarn | kg | 15% | - | S | |
| 5308.20.00 | - True hemp yarn | kg | 15% | - | S | |
| 5308.90.00 | - Other | kg | 15% | - | S | |
| 53.09 | Woven fabrics of flax. | | | | | |
| | - Containing 85% or more by weight of flax: | | | | | |
| 5309.11.00 | -- Unbleached or bleached | m ² | 15% | - | S | |
| 5309.19.00 | -- Other | m ² | 15% | - | S | |
| | - Containing less than 85% by weight of flax: | | | | | |
| 5309.21.00 | -- Unbleached of bleached | m ² | 15% | - | S | |
| 5309.29.00 | -- Other | m ² | 15% | - | S | |
| 53.10 | Woven fabrics of jute or other textile bast fibres of heading 53.03. | | | | | |
| | - Unbleached: | | | | | |
| 5310.10.10 | --- Hessian | m ² | 15% | - | S | |
| 5310.10.90 | --- Other | m ² | 15% | - | S | |
| | - Other: | | | | | |
| 5310.90.10 | --- Hessian | m ² | 15% | - | S | |
| 5310.90.90 | --- Other | m ² | 15% | - | S | |
| 53.11 | | | | | | |
| 5311.00.00 | Woven fabrics of other vegetable textile fibres; woven fabrics paper yarn. | m ² | 15% | - | S | |

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 process, 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 5405 are not considered to be man-made fibres.

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

2. Heading 54.02 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

| HS Code | Description of Goods | Stat Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|------------------|-----------------|------------------|----------|---------|
| 54.01 | Sewing thread of man-made filaments, whether or not put up for retail sale. | | | | | |
| 5401.10.00 | - Of synthetic filaments | kg | 0% | - | S | |
| 5401.20.00 | - Of artificial filaments | kg | 0% | - | S | |
| 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 | kg | 5% | - | S | |
| 5402.19.00 | -- Other | kg | 5% | - | S | |
| 5402.20.00 | - High tenacity yarn of polyesters, whether or not textured. | kg | 5% | - | S | |
| | - Textured yarn: | | | | | |
| 5402.31.00 | -- Of nylon or other polyamides, measuring per single yarn not more than 50 tex | kg | free | - | S | |
| 5402.32.00 | -- Of nylon or other polyamides, measuring per single yarn more than 50 tex | kg | free | - | S | |
| 5402.33.00 | -- Of polyesters | kg | free | - | *S | |
| 5402.34.00 | -- Of polypropylene | kg | free | - | S | |
| 5402.39.00 | -- Other | kg | free | - | S | |

*Eligible for Vat Zero rating

| | | | | | | |
|------------|---|----|----|---|---|--|
| | - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: | | | | | |
| 5402.44.00 | -- Elastomeric | kg | 5% | - | S | |
| 5402.45.00 | -- Other, of nylon or other polyamides | kg | 5% | - | S | |
| 5402.46.00 | -- Other, of polyesters, partially oriented. | kg | 5% | - | S | |
| 5402.47.00 | -- Other of polyesters | kg | 5% | - | S | |
| 5402.48.00 | -- Other, polypropylene | kg | 5% | - | S | |
| 5402.49.00 | - - Other | kg | 5% | - | S | |
| 5402.51.00 | - Other yarn, single, with a twist exceeding 50 turns per metre: | | | | | |
| 5402.52.00 | -- Of nylon or other polyamides | kg | 5% | - | S | |
| 5402.53.00 | -- Of polyesters | kg | 5% | - | S | |
| 5402.59.00 | --Of polypropylene | kg | 5% | - | S | |
| | -- Other | kg | 5% | - | S | |
| | - Other yarn, multiple (folded) or cabled: | | | | | |
| 5402.61.00 | -- Of nylon or other polyamides | kg | 5% | - | S | |

| | | | | | | |
|--------------|--|----------------|------|---|---|--|
| 5402.62.00 | -- Of polyesters | kg | 5% | - | S | |
| 5402.63.00 | --Of polypropylene | kg | 5% | - | S | |
| 5402.69.00 | -- Other | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| | - Other yarn, single: | | | | | |
| 5403.31.00 | -- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre | kg | 5% | - | S | |
| 5403.32.00 | -- Of viscose rayon, with a twist exceeding 120 turns per metre | kg | 5% | - | S | |
| 5403.33.00 | -- Of cellulose acetate | kg | 5% | - | S | |
| 5403.39.00 | -- Other | kg | 5% | - | S | |
| | - Other yarn, multiple (folded) or cabled: | | | | | |
| 5403.41.00 | -- Of viscose rayon | kg | 5% | - | S | |
| 5403.42.00 | -- Of cellulose acetate | kg | 5% | - | S | |
| 5403.49.00 | -- Other | kg | 5% | - | S | |
| 54.04 | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm. | | | | | |
| | - Monofilament | | | | | |
| 5404.11.00 | -- Elastomeric | kg | 15% | - | S | |
| 5403.12.00 | -- Other of polypropylene | kg | 15% | - | S | |
| 5403.19.00 | -- Other | kg | 15% | - | S | |
| 5404.90.00 | - Other | kg | 0% | - | S | |
| 54.05 | | | | | | |
| 5405.00.00 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm, strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm. | kg | 15% | - | S | |
| 54.06 | | | | | | |
| 5406.00.00 | Man-made filament yarn (other than sewing thread), put up for retail sale. | kg | 15% | - | S | |
| 54.07 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04. | | | | | |
| | - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters: | | | | | |
| 5407.10.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |

| | | | | | | |
|------------|--|----------------|-------|---|---|--|
| 5407.10.90 | --- Other | m ² | free% | - | S | |
| | - Woven fabrics obtained from strip or the like: | | | | | |
| 5407.20.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.20.90 | --- Other | m ² | 15% | - | S | |
| | - Fabrics specified in Note 9 to Section XI: | | | | | |
| 5407.30.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.30.90 | --- Other | m ² | 15% | - | S | |
| | - Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: | | | | | |
| | -- Unbleached or bleached: | | | | | |
| 5407.41.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.41.90 | --- Other | m ² | 15% | - | S | |
| | -- Dyed: | | | | | |
| 5407.42.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.42.90 | --- Other | m ² | 15% | - | S | |
| | -- Of yarns of different colours: | | | | | |
| 5407.43.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.43.90 | --- Other | m ² | 15% | - | S | |

*Eligible for Vat Zero rating

| | | | | | | |
|------------|--|----------------|------|---|---|--|
| | -- Printed: | | | | | |
| 5407.44.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.44.90 | --- Other | m ² | 15% | - | S | |
| | - Other woven fabrics, containing 85% or more by weight of textured polyester filaments: | | | | | |
| | -- Unbleached or bleached: | | | | | |
| 5407.51.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.51.90 | --- Other | m ² | 15% | - | S | |
| | -- Dyed: | | | | | |
| 5407.52.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.52.90 | --- Other | m ² | 15% | - | S | |
| | -- Of yarns of different colours: | | | | | |

| | | | | | | |
|------------|---|----------------|------|---|---|--|
| 5407.53.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.53.90 | --- Other | m ² | 15% | - | S | |
| | -- Printed: | | | | | |
| 5407.54.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.54.90 | --- Other | m ² | 15% | - | S | |
| | - 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 | m ² | 15% | - | S | |
| 5407.69.00 | -- Other | m ² | 15% | - | S | |
| | - Other woven fabrics, containing 85% or more by weight of synthetic filaments: | | | | | |
| | -- Unbleached or bleached: | | | | | |
| 5407.71.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.71.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5407.71.90 | --- Other | m ² | 15% | - | S | |
| | -- Dyed: | | | | | |
| 5407.72.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.72.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5407.72.90 | --- Other | m ² | 15% | - | S | |
| | -- Of yarns of different colours: | | | | | |
| 5407.73.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.73.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5407.73.90 | --- Other | m ² | 15% | - | S | |
| | -- Printed: | | | | | |
| 5407.74.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.74.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5407.74.90 | --- Other | m ² | 15% | - | S | |
| | - Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: | | | | | |
| | -- Unbleached or bleached: | | | | | |
| 5407.81.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.81.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |

| | | | | | | |
|------------|-------------------------------------|----------------|------|---|---|--|
| 5407.81.90 | --- Other | m ² | 15% | - | S | |
| | -- Dyed: | | | | | |
| 5407.82.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.82.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5407.82.90 | --- Other | m ² | 15% | - | S | |
| | -- Of yarns of different colours: | | | | | |
| 5407.83.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.83.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5407.83.90 | --- Other | m ² | 15% | - | S | |
| | -- Printed: | | | | | |
| 5407.84.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.84.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5407.84.90 | --- Other | m ² | 15% | - | S | |
| | - Other woven fabrics: | | | | | |
| | -- Unbleached or bleached: | | | | | |
| 5407.91.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.91.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5407.91.90 | --- Other | m ² | 15% | - | S | |
| | -- Dyed: | | | | | |
| 5407.92.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.92.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5407.92.90 | --- Other | m ² | 15% | - | S | |
| | -- Of yarns of different colours: | | | | | |
| 5407.93.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.93.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5407.93.90 | --- Other | m ² | 15% | - | S | |
| | -- Printed: | | | | | |
| 5407.94.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5407.94.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5407.94.90 | --- Other | m ² | 15% | - | S | |

| | | | | | | |
|--------------|---|----------------|------|---|---|--|
| 54.08 | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05. | | | | | |
| | - Woven fabrics obtained from high tenacity yarn of viscose rayon: | | | | | |
| 5408.10.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5408.10.20 | --- Fabric exceeding 300m in width | m ² | 15% | - | S | |
| 5408.10.90 | --- Other | m ² | 15% | - | S | |
| | - Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: | | | | | |
| | -- Unbleached or bleached: | | | | | |
| 5408.21.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5408.21.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5408.21.90 | --- Other | m ² | 15% | - | S | |
| | -- Dyed: | | | | | |
| 5408.22.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5408.22.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5408.22.90 | --- Other | m ² | 15% | - | S | |
| | -- Of yarns of different colours: | | | | | |
| 5408.23.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5408.23.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5408.23.90 | --- Other | m ² | 15% | - | S | |
| | -- Printed: | | | | | |
| 5408.24.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5408.24.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5408.24.90 | --- Other | m ² | 15% | - | S | |
| | - Other woven fabrics: | | | | | |
| | -- Unbleached or bleached: | | | | | |
| 5408.31.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5408.31.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5408.31.90 | --- Other | m ² | 15% | - | S | |
| | -- Dyed: | | | | | |
| 5408.32.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |

| | | | | | | |
|------------|-------------------------------------|----------------|------|---|---|--|
| 5408.32.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5408.32.90 | --- Other | m ² | 15% | - | S | |
| | -- Of yarns of different colours: | | | | | |
| 5408.33.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5408.33.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5408.33.90 | --- Other | m ² | 15% | - | S | |
| | - Printed: | | | | | |
| 5408.34.10 | --- Mosquito and fruit tree netting | m ² | free | - | S | |
| 5408.34.20 | --- Fabric exceeding 300mm in width | m ² | 15% | - | S | |
| 5408.34.90 | --- Other | m ² | 15% | - | S | |

Chapter 55
Man-made staple fibres

Notes

1. Heading 55.01 and 55.02 apply to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
 - (a) Length of tow exceeding 2m;
 - (b) Twist less than 5 turns per metre;
 - (c) *Measuring* per filament less than 67 decitex;
 - (d) Synthetic filament tow only; the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
 - (e) Total measurement of tow more than 20,000 decitex.

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

| HS Code | Description of Goods | Stat Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|------------------|-----------------|------------------|----------|---------|
| 55.01 | Synthetic filament tow. | | | | | |
| | - Of nylon or other polyamides | | | | | |
| 5501.11.00 | -- Of aramids | kg | 5% | - | S | |
| 5501.19.00 | -- Other | kg | 5% | - | S | |
| 5501.20.00 | - Of polyesters | kg | 5% | - | S | |
| 5501.30.00 | - Acrylic or modacrylic | kg | free | - | S | |
| 5501.40.00 | - Of polypropylene | kg | 5% | - | S | |
| 5501.90.00 | - Other | kg | 5% | - | S | |
| 55.02 | Artificial filament tow. | | | | | |
| 5502.10.00 | -Of cellulose acetate | kg | 5% | - | S | |
| 5502.90.00 | -Other | kg | 5% | - | S | |
| 55.03 | Synthetic staple fibres, not | | | | | |
| | carded, combed or otherwise | | | | | |
| | processed for spinning. | | | | | |
| | - Of nylon or other polyamides | | | | | |
| 5503.11.00 | -- Of aramides | kg | 5% | - | S | |
| 5503.19.00 | -- Other | kg | 5% | - | S | |
| 5503.20.00 | - Of polyesters | kg | 5% | - | S | |
| 5503.30.00 | - Acrylic or modacrylic | kg | free | - | S | |
| 5503.40.00 | - Of polypropylene | kg | 5% | - | S | |
| 5503.90.00 | - Other | kg | 5% | - | S | |
| 55.04 | Artificial staple fibre, not carded, combed or otherwise processed for spinning. | | | | | |
| 5504.10.00 | - Of viscose rayon | kg | 5% | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 5504.20.00 | - Other | kg | 5% | - | S | |
| 55.05 | Waste (including noils, yarn waste and garnetted stock) of man-made fibres. | | | | | |
| 5505.10.00 | - Of synthetic fibres | kg | free | - | S | |
| 5505.20.00 | - Of artificial fibres | kg | free | - | S | |
| 55.06 | Synthetic staple fibres, carded combed or otherwise processed for spinning. | | | | | |
| 5506.10.00 | - Of nylon or other polyamides | kg | 5% | - | S | |
| 5506.20.00 | - Of polyesters | kg | 5% | - | S | |
| 5506.30.00 | - Acrylic or modacrylic | kg | free | - | S | |
| 5506.40.00 | -Of polypropylene | Kg | 5% | - | S | |
| 5506.90.00 | - Other | kg | 5% | - | S | |
| 55.07 | | | | | | |
| 5507.00.00 | Artificial staple fibres, carded, combed or otherwise processed for spinning. | kg | 5% | - | S | |
| 55.08 | Sewing thread of man-made staple fibres, whether or not put up for retail sale. | | | | | |
| 5508.10.00 | - Of synthetic staple fibres | kg | 15% | - | S | |
| 5508.20.00 | - Of artificial staple fibres | kg | 15% | - | S | |
| 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 | kg | 25% | - | S | |
| 5509.12.00 | -- Multiple (folded) or cabled yarn | kg | 25% | - | S | |
| | - Containing 85% or more by weight of polyester staple fibres: | | | | | |
| 5509.21.00 | -- Single yarn | kg | 5% | - | S | |
| 5509.22.00 | -- Multiple (folded) or cabled yarn | kg | 25% | - | S | |
| | - Containing 85% or more by weight of acrylic or modacrylic staple fibre: | | | | | |
| 5509.31.00 | -- Single yarn | kg | 25% | - | S | |
| 5509.32.00 | -- Multiple (folded) or cabled yarn | kg | 25% | - | S | |
| | - Other yarn, containing 85% or more by weight of synthetic staple fibre: | | | | | |
| 5509.41.00 | -- Single yarn | kg | 5% | - | S | |
| 5509.42.00 | -- Multiple (folded) or cabled yarn | kg | 5% | - | S | |
| | - Other yarn, of polyester staple fibres: | | | | | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 5509.51.00 | -- Mixed mainly or solely with artificial staple fibres | kg | 5% | - | S | |
| 5509.52.00 | -- Mixed mainly or solely with wool or fine animal hair | kg | 5% | - | S | |
| 5509.53.00 | -- Mixed mainly or solely with cotton | kg | 5% | - | S | |
| 5509.59.00 | --Other | kg | 5% | - | S | |
| | - Other yarn, of acrylic or modacrylic staple fibres: | | | | | |
| 5509.61.00 | -- Mixed mainly or solely with wool or fine animal hair | kg | 5% | - | S | |
| 5509.62.00 | -- Mixed mainly or solely with cotton | kg | 5% | - | S | |
| 5509.69.00 | -- Other | kg | 5% | - | S | |
| | - Other yarn: | | | | | |
| 5509.91.00 | -- Mixed mainly or solely with wool or fine animal hair | kg | 5% | - | S | |
| 5509.92.00 | -- Mixed mainly or solely with cotton | kg | 5% | - | S | |
| 5509.99.00 | - - Other | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| 5510.12.00 | -- Multiple (folded) or cabled yarn | kg | 5% | - | S | |
| 5510.20.00 | - Other yarn, mixed mainly or solely with wool or fine animal hair | kg | 5% | - | S | |
| 5510.30.00 | - Other yarn, Mixed mainly or solely with cotton | kg | 5% | - | S | |
| 5510.90.00 | - Other yarn | kg | 5% | - | S | |
| 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 | kg | 25% | - | S | |
| 5511.20.00 | - Of synthetic staple fibres, containing less than 85% by weight of such fibres | kg | 15% | - | S | |
| 5511.30.00 | - Of artificial staple fibres | kg | 15% | - | S | |
| 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: | | | | | |
| | -- Unbleached or bleached: | | | | | |
| 5512.11.10 | ---Grey fabric including loomstead specially imported for further processing in the textile industry | kg | free | - | S | |

| | | | | | | |
|--------------|---|----------------|------|---|---|--|
| 5512.11.90 | ---Other | kg | * | - | S | |
| 5512.19.00 | -- Other | m ² | 15% | - | S | |
| | - Containing 85% or more by weight of acrylic or modacrylic staple fibres: | | | | | |
| | -- Unbleached or bleached: | | | | | |
| 5512.21.10 | ---Grey fabric including loomstead specially imported for further processing in the textile industry | kg | Free | - | S | |
| 5512.21.90 | ---Other | kg | * | - | S | |
| 5512.29.00 | -- Other | m ² | 15% | - | S | |
| | - Other: | | | | | |
| | -- Unbleached or bleached: | | | | | |
| 5512.91.10 | ---Grey fabric including loomstead specially imported for further processing in the textile industry | kg | free | - | S | |
| 5512.91.90 | ---Other | kg | * | - | S | |
| 5512.99.00 | -- Other | m ² | 15% | - | S | |
| 55.13 | Woven fabrics of synthetic staple fibres, containing less than 85% by weight or such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2 . | | | | | |
| | - Unbleached or bleached: | | | | | |
| 5513.11.00 | -- Of polyester staple fibres, plain weave | m ² | * | - | S | |
| 5513.12.00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | m ² | * | - | S | |
| 5513.13.00 | -- Other woven fabrics Of polyester staple fibres | m ² | * | - | S | |
| | -- Other woven fabrics: | | | | | |
| 5513.19.10 | --- Of polyester staple fibres imported for further processing in the textile industry | kg | Free | - | S | |
| 5513.19.90 | --- Other | kg | * | - | S | |
| | - Dyed: | | | | | |
| 5513.21.00 | -- Of polyester staple fibres, plain weave | m ² | * | - | S | |
| 5513.23.00 | -- Other woven fabrics of polyester staple fibres | m ² | * | - | S | |
| | -- Other woven fabrics: | | | | | |
| 5513.29.10 | --- Of polyester staple fibres imported for further processing in the textile industry | kg | 15% | - | S | |
| 5513.29.90 | --- Other | kg | free | - | S | |
| | - Of yarns of different colours: | | | | | |
| 5513.31.00 | -- Of polyester staple fibres, plain weave | m ² | * | - | S | |

| | | | | | | |
|--------------|--|----------------|------|---|---|--|
| | -- Other woven fabrics: | | | | | |
| 5513.39.10 | --- Of polyester staple fibres imported for further processing in the textile industry | kg | * | - | S | |
| 5513.39.90 | --- Other | kg | Free | - | S | |
| | - Printed: | | | | | |
| 5513.41.00 | -- Of polyester staple fibres, plain weave | m ² | * | - | S | |
| 5513.49.00 | -- Other woven fabrics | m ² | * | - | S | |
| 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 170g/m2. | | | | | |
| | - Unbleached or bleached: | | | | | |
| 5514.11.00 | -- Of polyester staple fibres, plain weave | m ² | * | - | S | |
| 5514.12.00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | m ² | * | - | S | |
| 5514.19.00 | -- Other woven fabrics | m ² | * | - | S | |
| | - Dyed: | | | | | |
| 5514.21.00 | -- Of polyester staple fibres, plain weave | m ² | * | - | S | |
| 5514.22.00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | m ² | * | - | S | |
| 5514.23.00 | -- Other woven fabrics Of polyester staple fibres | m ² | * | - | S | |
| 5514.29.00 | -- Other woven fabrics | m ² | * | - | S | |
| 5514.30.00 | - Of yarns of different colours | m ² | * | - | S | |
| | - Printed: | | | | | |
| 5514.41.00 | -- Of polyester staple fibres, plain weave | m ² | * | - | S | |
| 5514.42.00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | m ² | * | - | S | |
| 5514.43.00 | -- Other woven fabrics Of polyester staple fibres | m ² | * | - | S | |
| 5514.49.00 | -- Other woven fabrics | m ² | * | - | S | |
| 55.15 | Other woven fabrics of synthetic staple fibres. | | | | | |
| | - Of polyester staple fibres: | | | | | |
| 5515.11.00 | -- Mixed mainly or solely with viscose rayon staple fibres | m ² | * | - | S | |
| 5515.12.00 | -- Mixed mainly or solely with man-made filaments | m ² | 15% | - | S | |
| 5515.13.00 | -- Mixed mainly or solely with wool or fine animal hair | m ² | 15% | - | S | |
| 5515.19.00 | -- Other | m ² | 15% | - | S | |
| | - Of acrylic or modacrylic staple | | | | | |

| | | | | | | |
|--------------|---|----------------|-----|---|---|--|
| 5515.21.00 | -- Mixed mainly or solely with man-made filaments | m ² | 15% | - | S | |
| 5515.22.00 | -- Mixed mainly or solely with wool or fine-animal hair | m ² | 15% | - | S | |
| 5515.29.00 | -- Other | m ² | 15% | - | S | |
| | - Other woven fabrics: | | | | | |
| 5515.91.00 | -- Mixed mainly or solely with man-made filaments | m ² | 15% | - | S | |
| 5515.99.00 | -- Other | m ² | 15% | - | S | |
| 55.16 | Woven fabrics of artificial staple fibres. | | | | | |
| | - Containing 85% or more by weight of artificial staple fibres: | | | | | |
| 5516.11.00 | -- Unbleached or bleached | m ² | 15% | - | S | |
| 5516.12.00 | -- Dyed | m ² | 15% | - | S | |
| 5516.13.00 | -- Of yarns of different colours | m ² | 15% | - | S | |
| 5516.14.00 | -- Printed | m ² | 15% | - | S | |
| | - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: | | | | | |
| 5516.21.00 | -- Unbleached or bleached | m ² | 15% | - | S | |
| 5516.22.00 | -- Dyed | m ² | 15% | - | S | |
| 5516.23.00 | -- Of yarns of different colours | m ² | 15% | - | S | |
| 5516.24.00 | -- Printed | | | | | |
| | - 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 | m ² | 15% | - | S | |
| 5516.32.00 | -- Dyed | m ² | 15% | - | S | |
| 5516.33.00 | -- Of yarns of different colours | m ² | 15% | - | S | |
| 5516.34.00 | -- Printed | m ² | 15% | - | S | |
| | - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: | | | | | |
| 5516.41.00 | -- Unbleached or bleached | m ² | 15% | - | S | |
| 5516.42.00 | -- Dyed | m ² | 15% | - | S | |
| 5516.43.00 | -- Of yarns of different colours | m ² | 15% | - | S | |
| 5516.44.00 | -- Printed | m ² | 15% | - | S | |
| | - Other: | | | | | |
| 5516.91.00 | -- Unbleached or bleached | m ² | 15% | - | S | |
| 5516.92.00 | -- Dyed | m ² | 15% | - | S | |
| 5516.93.00 | -- Of yarns or different colours | m ² | 15% | - | S | |

| | | | | | | |
|------------|------------|----------------|-----|---|---|--|
| 5516.94.00 | -- Printed | m ² | 15% | - | S | |
|------------|------------|----------------|-----|---|---|--|

*K1.82 per Kg

(Act No. 21 of 2020)

Chapter 56

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

Notes

- This Chapter does not cover:
 - 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;
 - Textile products of heading 58.11;
 - Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
 - Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
 - Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.
- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by stitch-bonding process using fibres from the web itself.
- 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:

- 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);
 - 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
 - Plates, sheets or strips 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). No account is taken of whether the plastics or rubber existed in liquid or solid at the time they were combined with textile material.
- 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 Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------|-----------------|------------------|----------|--------------|
| 56.01 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps. | | | | | |
| | - Wadding of textile materials and other articles thereof: | | | | | |
| 5601.21.00 | -- Of cotton | kg | 15% | - | S | |
| 5601.22.00 | -- Of man-made fibres | kg | 15% | - | S | |
| 5601.29.00 | -- Other | kg | 15% | - | S | |
| 5601.30.00 | - Textile flock and dust and mill | kg | 15% | - | S | |
| 56.02 | Felt, whether or not impregnated, coated, covered or laminated. | | | | | |
| 5602.10.00 | -Needleloom felt and stitch-bonded fibre fabrics | m ² | 25% | - | S | |
| | - Other felt, not impregnated, coated, covered or laminated: | | | | | |
| 5602.21.00 | -- Of wool or fine animal hair | m ² | 25% | - | S | |
| 5602.29.00 | -- Of other textile materials | m ² | 15% | - | S | As in system |
| 5602.90.00 | - Other | m ² | 25% | - | S | |
| 56.03 | Non-woven, whether or not impregnated, coated, covered or laminated. | | | | | |
| | - Of man-made filaments: | | | | | |
| 5603.11.00 | -- Weighing not more than 25g/m ² | m ² | 25% | - | S | |
| 5603.12.00 | -- Weighing more than 25g/m ² but not more than 70g/m ² | m ² | 25% | - | S | |
| 5603.13.00 | -- Weighing more than 70g/m ² but not more than 150g/m ² | m ² | 25% | - | S | |
| 5603.14.00 | -- Weighing more than 150g/m ² | m ² | 25% | - | S | |
| | - Other: | | | | | |
| 5603.91.00 | -- Weighing not more than 25g/m ² | m ² | 25% | - | S | |
| 5603.92.00 | -- Weighing more than 25g/m ² but not more than 70g/m ² | m ² | 25% | - | S | |
| 5603.93.00 | -- Weighing more than 70g/m ² but not more than 150g/m ² | m ² | 25% | - | S | |
| 5603.94.00 | -- Weighing more than 150g/m ² | m ² | 25% | - | S | |

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|--------------|--|----|-----|---|---|--|
| 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 | kg | 25% | - | S | |
| 5604.90.00 | - Other | kg | 25% | - | S | |
| 56.05 | | | | | | |
| 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. | kg | 25% | - | S | |
| 56.06 | | | | | | |
| 56.06.00.00 | 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. | kg | 25% | - | S | |
| 56.07 | Twine, cordage, rope 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 bast fibre of the genus Agave: | | | | | |
| 5607.21.00 | -- Binder or baler twine | kg | 25% | - | S | |
| 5607.29.00 | -- Other | kg | 25% | - | S | |
| | - Of polyethylene or polypropylene: | | | | | |
| 5607.41.00 | -- Binder or baler twine | kg | 25% | - | S | |
| 5607.49.00 | -- Other | kg | 25% | - | S | |
| 5607.50.00 | - Of other synthetic fibres | kg | 25% | - | S | |
| 5607.90.00 | - Other | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 5608.19.00 | -- Other | kg | 25% | - | S | |
| 5608.90.00 | - Other | kg | 25% | - | S | |
| 56.09 | | | | | | |
| 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. | kg | 25% | - | S | |

Chapter 57

Carpets and other textile floor coverings

Notes

1. For the purposes of this Chapter, the term “carpets and other textile floor coverings” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor covering underlays.

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|-------------------------|-----------------------|------------------------|-------------|---------|
| 57.01 | Carpets and other textile floor coverings, knotted, whether or not made up. | | | | | |
| 5701.10.00 | - Of wool or fine animal hair | m ² | 25% | - | S | |
| 5701.90.00 | - Of other textile materials | m ² | 25% | - | S | |
| 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 | m ² | 25% | - | S | |
| 5702.20.00 | - Floor coverings of coconut fibres (coir) | m ² | 25% | - | S | |
| | - Other, of pile construction, not made up: | | | | | |
| 5702.31.00 | -- Of wool or fine animal hair | m ² | 25% | - | S | |
| 5702.32.00 | -- Of man-made textile materials | m ² | 25% | - | S | |
| 5702.39.00 | -- Of other textile materials | m ² | 25% | - | S | |
| | - Other, of pile construction, made up: | | | | | |
| 5702.41.00 | -- Of wool or fine animal hair | m ² | 25% | - | S | |
| 5702.42.00 | -- Of man-made textile materials | m ² | 25% | - | S | |
| 5702.49.00 | -- Of other textile materials | m ² | 25% | - | S | |
| 5702.50.00 | - Other, not of pile construction, not made up | m ² | 25% | - | S | |
| | - Other, not of pile construction, made up: | | | | | |
| 5702.91.00 | -- Of wool or fine animal hair | m ² | 25% | - | S | |
| 5702.92.00 | -- Of man-made textile materials | m ² | 25% | - | S | |

| | | | | | | |
|--------------|---|----------------|-----|---|---|--|
| 5702.99.00 | -- Of other textile materials | m ² | 25% | - | S | |
| 57.03 | Carpets and other textile floor coverings (including turf), tufted, whether or not made up. | | | | | |
| 5703.10.00 | - Of wool or fine animal hair | m ² | 25% | - | S | |
| | - Of nylon or other polyamides | | | | | |
| 5703.21.00 | -- Turf | m ² | 25% | - | S | |
| 5703.29.00 | -- Other | m ² | 25% | - | S | |
| | - Of other man-made textile materials | | | | | |
| 5703.31.00 | -- Turf | m ² | 25% | - | S | |
| 5703.39.00 | -- Other | m ² | 25% | - | S | |
| 5703.90.00 | - Of other textile materials | m ² | 25% | - | S | |
| 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 0.3m ² | m ² | 25% | - | S | |
| 5704.20.00 | - Tiles, having a maximum surface area of 0.3m ² but not exceeding 1m ² | m ² | 25% | - | S | |
| 5704.90.00 | - Other | m ² | 25% | - | S | |
| 57.05 | | | | | | |
| 5705.00.00 | Other carpets and other textile floor coverings, whether or not made up. | m ² | 25% | - | S | |

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 30cm, 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 30cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30cm.
 Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression “embroidery” means, *inter alia*, embroidery with metal or glass thread on a visible ground of the textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 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 | m ² | 25% | - | S | |
| | - Of cotton: | | | | | |
| 5801.21.00 | -- Uncut weft pile fabrics | m ² | 25% | - | S | |
| 5801.22.00 | -- Cut corduroy | m ² | 25% | - | S | |
| 5801.23.00 | -- Other weft pile fabrics | m ² | 25% | - | S | |
| 5801.26.00 | -- Chenille fabrics | m ² | 25% | - | S | |
| 5801.27.00 | -- Warp pile fabrics | m ² | 25% | - | S | |
| | - Of man-made fibres: | | | | | |
| 5801.31.00 | -- Uncut weft pile fabrics | m ² | 25% | - | S | |
| 5801.32.00 | -- Cut corduroy | m ² | 25% | - | S | |
| 5801.33.00 | -- Other weft pile fabrics | m ² | 25% | - | S | |

| | | | | | | |
|--------------|--|----------------|-----|---|---|--|
| 5801.36.00 | -- Chenille fabrics | m ² | 25% | - | S | |
| 5801.37.00 | -- Warp pile fabrics | m ² | 25% | - | S | |
| 5801.90.00 | - Of other textile materials | m ² | 25% | - | S | |
| 58.02 | Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03. | | | | | |
| 5802.10.00 | - Terry toweling and similar woven terry fabrics, of cotton: | kg | 25% | - | S | |
| 5802.20.00 | - Terry toweling and similar woven terry fabrics, of other textile materials | kg | 25% | - | S | |
| 5802.30.00 | - Tufted textile fabrics | kg | 25% | - | S | |
| 58.03 | | | | | | |
| 5803.00.00 | Gauze, other than narrow fabrics of heading 58.06. | m ² | 25% | - | S | |
| 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 | m ² | 25% | - | S | |
| | - Mechanically made lace: | | | | | |
| 5804.21.00 | -- Of man-made fibre | m ² | 25% | - | S | |
| 5804.29.00 | -- Of other textile materials | m ² | 25% | - | S | |
| 5804.30.00 | - Hand-made lace | m ² | 25% | - | S | |
| 58.05 | | | | | | |
| 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. | m ² | 25% | - | S | |
| 58.06 | Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by mean of an adhesive (bolducs). | | | | | |

| | | | | | | |
|--------------|--|----------------|-----|---|---|--------------|
| 5806.10.00 | - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics | kg | 25% | - | S | |
| 5806.20.00 | - Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread | kg | 25% | - | S | |
| | - Other woven fabrics: | | | | | |
| 5806.31.00 | -- Of cotton | kg | 25% | - | S | |
| 5806.32.00 | -- Of man-made fibres | kg | 15% | - | S | As in system |
| 5806.39.00 | -- Of other textile materials | kg | 25% | - | S | |
| 5806.40.00 | - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 5807.90.00 | - Other | kg | 25% | - | S | |
| 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 | kg | 5% | - | S | |
| 5808.90.00 | - Other | kg | 5% | - | S | |
| 58.09 | | | | | | |
| 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. | m ² | 25% | - | S | |
| 58.10 | Embroidery in the piece, in strips or in motifs. | | | | | |
| 5810.10.00 | - Embroidery without visible ground | m ² | 25% | - | S | |
| | - Other embroidery: | | | | | |
| 5810.91.00 | -- Of cotton | m ² | 25% | - | S | |
| 5810.92.00 | -- Of man-made fibres | m ² | 25% | - | S | |
| 5810.99.00 | -- Of other textile materials | m ² | 25% | - | S | |

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|--------------|---|----------------|-----|---|---|--|
| 58.11 | | | | | | |
| 5811.00.00 | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or other wise, other than embroidery of Heading 58.10. | m ² | 25% | - | S | |

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 7mm, at a temperature between 15 degrees celsius and 30 degrees celsius (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 strips of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products or Heading 58.11.
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of Heading 56.04.
3. - For the purposes of heading 59.03, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.
4. - For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07)

- 5.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means :
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/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.

6.- Heading 59.07 does not apply to :

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

7.- Heading 59.10 does not apply to:

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

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

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

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|--------------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 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 | kg | 5% | - | S | |
| 5901.90.00 | - Other | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| 5902.20.00 | - Of polyesters | kg | 5% | - | S | |
| 5902.90.00 | - Other | kg | 5% | - | S | |
| 59.03 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02. | | | | | |
| | - With poly(vinyl chloride): | | | | | |
| 5903.10.10 | --- For book binding | kg | 5% | - | S | |
| 5903.10.20 | --- Imitation leather | kg | Free | - | S | |
| 5903.10.90 | --- Other | kg | 25% | - | S | |
| | - With polyurethane: | | | | | |
| 5903.20.10 | --- For book binding | kg | 5% | - | S | |
| 5903.20.20 | --- Imitation leather | kg | 25% | - | S | |
| 5903.20.90 | --- Other | kg | 25% | - | S | |
| | - Other: | | | | | |
| 5903.90.10 | --- For book binding | kg | 5% | - | S | |
| 5903.90.20 | --- Imitation leather | kg | 25% | - | S | |
| 5903.90.90 | --- Other | kg | 25% | - | S | |
| 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 | kg | 15% | - | S | |
| 5904.90.00 | - Other | kg | 15% | - | S | |
| 59.05 | | | | | | |
| 5905.00.00 | Textile wall coverings | kg | 25% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 59.06 | Rubberised textile fabrics, other than those of heading 59.02. | | | | | |
| 5906.10.00 | - Adhesive tape of a width not exceeding 20cm | kg | 5% | - | S | |
| | - Other: | | | | | |
| 5906.91.00 | -- Knitted or crocheted | kg | 15% | - | S | |
| 5906.99.00 | -- Other | kg | 15% | - | S | |
| 59.07 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. | | | | | |
| 5907.00.10 | --- Painted canvas being theatrical scenery, studio back-cloths and the like. | kg | 25% | - | S | |
| 5907.00.90 | --- Other | kg | 15% | - | S | |
| 59.08 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; Incandescent gas mantles and tubular knitted gas mantle fabric thereof, whether or not impregnated. | | | | | |
| 5908.00.10 | --- Candle wick | kg | 25% | - | S | |
| 5908.00.20 | --- Lamp wick | kg | 25% | - | S | |
| 5908.00.90 | --- Other | kg | 25% | - | S | |
| 59.09 | | | | | | |
| 5909.00.00 | Textile hosepiping and similar textile tubing, with or without lining, amour or accessories of other materials. | kg | 5% | - | S | |
| 59.1 | 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. | | | | | |
| 5910.00.10 | --- Conveyor and elevator belts and belting | kg | 5% | - | S | |
| 5910.00.20 | --- Transmission belts and belting | kg | 5% | - | S | |
| 59.11 | Textile products and articles, for technical uses, specified in Note 8 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). | kg | 5% | - | S | |
| 5911.20.00 | - Bolting cloth, whether or not made up | kg | 5% | - | S | |

| | | | | | | |
|------------|---|----|----|---|---|--|
| | - 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 650g/m ² . | kg | 5% | - | S | |
| 5911.32.00 | -- Weighing 650g/m ² or more | kg | 5% | - | S | |
| 5911.40.00 | - Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair | kg | 5% | - | S | |
| 5911.90.00 | - Other | kg | 5% | - | S | |

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 30g/m² and not more than 55g/m², having a mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN,ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|---|-------------------|-----------------|------------------|----------|---------|
| 60.01 | Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted. | | | | | |
| 6001.10.00 | - “Long pile” fabrics | m ² | 25% | - | S | |
| | - Looped pile fabrics: | | | | | |
| 6001.21.00 | -- Of cotton | m ² | 25% | - | S | |
| 6001.22.00 | -- Of man-made fibres | m ² | 25% | - | S | |
| 6001.29.00 | -- Of other textile materials | m ² | 25% | - | S | |
| | - Other: | | | | | |
| 6001.91.00 | - - Of cotton | m ² | 25% | - | S | |
| 6001.92.00 | -- Of man-made fibres | m ² | 25% | - | S | |
| 6001.99.00 | -- Of other textile materials | m ² | 25% | - | S | |
| 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 or rubber thread, other than those of heading 60.01 | m ² | 5% | - | S | |
| 6002.90.00 | - Other | m ² | 5% | - | S | |
| 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 | m ² | 25% | - | S | |
| 6003.20.00 | - Of cotton | m ² | 25% | - | S | |
| 6003.30.00 | - Of synthetic fibres | m ² | 25% | - | S | |
| 6003.40.00 | - Of artificial fibres | m ² | 25% | - | S | |
| 6003.90.00 | - Other | m ² | 25% | - | S | |
| 60.04 | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01 | | | | | |
| 6004.10.00 | - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread | m ² | 25% | - | S | |
| 6004.90.00 | - Other | m ² | 25% | - | S | |
| 60.05 | Warp knit fabrics (including those made on gallow knitting machines), other than those of heading 60.01 to heading 60.04. | | | | | |
| | - Of cotton: | | | | | |
| 6005.21.00 | -- Unbleached or bleached | m ² | 25% | - | S | |
| 6005.22.00 | -- Dyed | m ² | 25% | - | S | |
| 6005.23.00 | -- Of yarns of different colours | m ² | 25% | - | S | |
| 6005.24.00 | -- Printed | m ² | 25% | - | S | |
| | - Of synthetic fibres: | | | | | |
| 6005.35.00 | -- Fabrics specified in Suheading note 1 to this Chapter | m ² | 25% | - | S | |
| 6005.36.00 | -- Unbleached or bleached | m ² | 25% | - | S | |

| | | | | | | |
|--------------|---|----------------|-----|---|---|--|
| 6005.37.00 | -- Other, dyed | m ² | 25% | - | S | |
| 6005.38.00 | -- Other, of yarns of different colours | m ² | 25% | - | S | |
| 6005.39.00 | -- Other, printed | m ² | 25% | - | S | |
| | - Of artificial fibres: | | | | | |
| 6005.41.00 | -- Unbleached or bleached | m ² | 25% | - | S | |
| | -- Dyed | m ² | 25% | - | S | |
| 6005.43.00 | -- Of yarns of different colours | m ² | 25% | - | S | |
| 6005.44.00 | -- Printed | m ² | 25% | - | S | |
| 6005.90.00 | -- Other | m ² | 25% | - | S | |
| 60.06 | Other knitted or crocheted fabrics | | | | | |
| 6006.10.00 | - Of wool or fine animal hair | m ² | 25% | - | S | |
| | - Of cotton: | | | | | |
| 6006.21.00 | -- Unbleached or bleached | m ² | 25% | - | S | |
| 6006.22.00 | -- Dyed | m ² | 25% | - | S | |
| 6006.23.00 | -- Of yarns of different colours | m ² | 25% | - | S | |
| 6006.24.00 | -- Printed | m ² | 25% | - | S | |
| | - Of synthetic fibres: | | | | | |
| 6006.31.00 | -- Unbleached or bleached | m ² | 25% | - | S | |
| 6006.32.00 | -- Dyed | m ² | 25% | - | S | |
| 6006.33.00 | -- Of yarns of different colours | m ² | 25% | - | S | |
| 6006.34.00 | -- Printed | m ² | 25% | - | S | |
| | - Of artificial fibres: | | | | | |
| 6006.41.00 | -- Unbleached or bleached | m ² | 25% | - | S | |
| 6006.42.00 | -- Dyed | m ² | 25% | - | S | |
| 6006.43.00 | -- Of yarns of different colours | m ² | 25% | - | S | |
| 6006.44.00 | -- Printed | m ² | 25% | - | S | |
| 6006.90.00 | -- Other | m ² | 25% | - | S | |

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes

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

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

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

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

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

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

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

All of the components of an ensemble must be of the same fabric construction, style, colour

and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of Heading 61.12.

- 4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

- 5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
- 6.- For the purposes of Heading 61.11;
- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86cm;
 - (b) Articles which are, *prima facie*, classifiable both in Heading 61.11 and in other headings of this Chapter are to be classified in Heading 61.11.
- 7.- For the purposes of Heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made 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 of this chapter which cannot be identified as either men's or boy's 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 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 | kg | 25% | - | S | |
| 6101.30.00 | - Of man-made fibres | kg | 25% | - | S | |
| 6101.90.00 | - Of other textile materials | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 6102.20.00 | - Of cotton | kg | 25% | - | S | |
| 6102.30.00 | - Of man-made fibres | kg | 25% | - | S | |
| 6102.90.00 | - Of other textile materials | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| | - Ensembles: | | | | | |
| 6103.22.00 | - - Of cotton | kg | 25% | - | S | |
| 6103.23.00 | - - Of synthetic fibres | kg kg | 25% | - | S | |
| 6103.29.00 | - - Of other textile materials | kg | 25% | - | S | |
| | - Jackets and blazers: | | | | | |
| 6103.31.00 | - - Of wool or fine animal hair | kg | 25% | - | S | |
| 6103.32.00 | - - Of cotton | kg | 25% | - | S | |
| 6103.33.00 | - - Of synthetic fibres | kg | 25% | - | S | |
| 6103.39.00 | - - Of other textile materials | kg | 25% | - | S | |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | |
| 6103.41.00 | - - Of wool or fine animal hair | kg | 25% | - | S | |
| 6103.42.00 | - - Of cotton | kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 6103.43.00 | -- Of synthetic fibres | kg | 25% | - | S | |
| 6103.49.00 | -- Of other textile materials | kg | 25% | - | S | |
| 61.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwears) knitted or crocheted. | | | | | |
| | - Suits: | | | | | |
| 6104.13.00 | -- Of synthetic fibres | kg | 25% | - | S | |
| 6104.19.00 | -- Of other textile materials | kg | 25% | - | S | |
| | - Ensembles: | | | | | |
| 6104.22.00 | -- Of cotton | kg | 25% | - | S | |
| 6104.23.00 | -- Of synthetic fibres | kg | 25% | - | S | |
| 6104.29.00 | -- Of other textile materials | kg | 25% | - | S | |
| | - Jackets and blazers: | | | | | |
| 6104.31.00 | -- Of wool or fine animal hair | kg | 25% | - | S | |
| 6104.32.00 | -- Of cotton | kg | 25% | - | S | |
| 6104.33.00 | -- Of synthetic fibres | kg | 25% | - | S | |
| 6104.39.00 | -- Of other textile materials | kg | 25% | - | S | |
| | - Dresses: | | | | | |
| 6104.41.00 | -- Of wool or fine animal hair | kg | 25% | - | S | |
| 6104.42.00 | -- Of cotton | kg | 25% | - | S | |
| 6104.43.00 | -- Of synthetic fibres | kg | 25% | - | S | |
| 6104.44.00 | -- Of artificial fibres | kg | 25% | - | S | |
| 6104.49.00 | -- Of other textile materials | kg | 25% | - | S | |
| | - Skirts and divided skirts: | | | | | |
| 6104.51.00 | -- Of wool or fine animal hair | kg | 25% | - | S | |
| 6104.52.00 | -- Of cotton | kg | 25% | - | S | |
| 6104.53.00 | -- Of synthetic fibres | kg | 25% | - | S | |
| 6104.59.00 | -- Of other textile materials | kg | 25% | - | S | |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | |
| 6104.61.00 | -- Of wool or fine animal hair | kg | 25% | - | S | |
| 6104.62.00 | -- Of cotton | kg | 25% | - | S | |
| 6104.63.00 | -- Of synthetic fibres | kg | 25% | - | S | |
| 6104.69.00 | -- Of other textile materials | kg | 25% | - | S | |
| 61.05 | Men's or boys' shirts, knitted or crocheted. | | | | | |
| 6105.10.00 | - Of cotton | kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 6105.20.00 | - Of man-made fibres | kg | 25% | - | S | |
| 6105.90.00 | - Of other textile materials | kg | 25% | - | S | |
| 61.06 | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted | | | | | |
| 6106.10.00 | - Of cotton | kg | 25% | - | S | |
| 6106.20.00 | - Of man-made fibres | kg | 25% | - | S | |
| 6106.90.00 | - Of other textile materials | kg | 25% | - | S | |
| 61.07 | Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. | | | | | |
| | - Underpants and briefs: | | | | | |
| 6107.11.00 | -- Of cotton | kg | 25% | - | S | |
| 6107.12.00 | -- Of man-made fibres | kg | 25% | - | S | |
| 6107.19.00 | -- Of other textile materials | kg | 25% | - | S | |
| | - Night-shirts and pyjamas: | | | | | |
| 6107.21.00 | -- Of cotton | kg | 25% | - | S | |
| 6107.22.00 | -- Of man-made fibres | kg | 25% | - | S | |
| 6107.29.00 | -- Of other textile materials | kg | 25% | - | S | |
| | - Other: | | | | | |
| 6107.91.00 | -- Of cotton | kg | 25% | - | S | |
| 6107.99.00 | -- Of other textile materials | kg | 25% | - | S | |
| 61.08 | Women's or girls' slips, petticoats, briefs, panties, night-dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, Knitted or crocheted. | | | | | |
| | - Slips and petticoats: | | | | | |
| 6108.11.00 | -- Of man-made fibres | kg | 25% | - | S | |
| 6108.19.00 | -- Of other textile materials | kg | 25% | - | S | |
| | - Briefs and panties: | | | | | |
| 6108.21.00 | -- Of cotton | kg | 25% | - | S | |
| 6108.22.00 | -- Of man-made fibres | kg | 25% | - | S | |
| 6108.29.00 | -- Of other textile materials | kg | 25% | - | S | |
| | - Nightdresses and pyjamas: | | | | | |
| 6108.31.00 | -- Of cotton | kg | 25% | - | S | |
| 6108.32.00 | -- Of man-made fibres | kg | 25% | - | S | |
| 6108.39.00 | -- Of other textile materials | kg | 25% | - | S | |
| | - Other: | | | | | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 6108.91.00 | -- Of cotton | kg | 25% | - | S | |
| 6108.92.00 | -- Of man-made fibres | kg | 25% | - | S | |
| 6108.99.00 | -- Of other textile materials | kg | 25% | - | S | |
| 61.09 | T-shirts, singlets and other vests, knitted or crocheted | | | | | |
| 6109.10.00 | - Of cotton | kg | 25% | - | S | |
| 6109.90.00 | - Of other textile materials | kg | 25% | - | S | |
| 61.10 | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. | | | | | |
| | - Of wool or fine hair | | | | | |
| 6110.11.00 | -- Of wool | kg | 25% | - | S | |
| 6110.12.00 | -- Of Kashmir (cashmere) goats | kg | 25% | - | S | |
| 6110.19.00 | -- Other | kg | 25% | - | S | |
| 6110.20.00 | - Of cotton | kg | 25% | - | S | |
| 6110.30.00 | - Of man-made fibres | kg | 25% | - | S | |
| 6110.90.00 | - Of other textile materials | kg | 25% | - | S | |
| 61.11 | Babies' garments and clothing accessories, knitted or crocheted. | | | | | |
| 6111.20.00 | - Of cotton | kg | 25% | - | S | |
| 6111.30.00 | - Of synthetic fibres | kg | 25% | - | S | |
| 6111.90.00 | - Of other textile materials | kg | 25% | - | S | |
| 61.12 | Track suits, ski suits and swimwear, knitted or crocheted. | | | | | |
| | - Track suits: | | | | | |
| 6112.11.00 | -- Of cotton | kg | 25% | - | S | |
| 6112.12.00 | -- Of synthetic fibres | kg | 25% | - | S | |
| 6112.19.00 | -- Of other textile materials | kg | 25% | - | S | |
| 6112.20.00 | - Ski suits | kg | 25% | - | S | |
| | - Men's or boys' swimwear: | | | | | |
| 6112.31.00 | -- Of synthetic fibres | kg | 25% | - | S | |
| 6112.39.00 | -- Of other textile materials | kg | 25% | - | S | |
| | - Women's or girls' swimwear: | | | | | |
| 6112.41.00 | -- Of synthetic fibres | kg | 25% | - | S | |
| 6112.49.00 | -- Of other textile materials | kg | 25% | - | S | |
| 61.13 | | | | | | |
| 6113.00.00 | Garments, made up of knitted or crocheted fabrics of Heading 59.03, 59.06 or 59.07. | kg | 25% | - | S | |
| 61.14 | Other garments, knitted or crocheted. | | | | | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 6114.20.00 | - Of cotton | kg | 25% | - | S | |
| 6114.30.00 | - Of man-made fibres | kg | 25% | - | S | |
| 6114.90.00 | - Of other textile materials | kg | 25% | - | S | |
| 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) | kg | 25% | - | S | |
| | - Other panty hose and tights: | | | | | |
| 6115.21.00 | -- Of synthetic fibres, measuring per single yarn less than 67 decitex | kg | 25% | - | S | |
| 6115.22.00 | - - Of synthetic fibres, measures per single yarn 67 decitex or more | kg | 25% | - | S | |
| 6115.29.00 | - - Of other textile materials | kg | 25% | - | S | |
| 6115.30.00 | - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex. | kg | 25% | - | S | |
| | - Other: | | | | | |
| 6115.94.00 | - - Of wool or fine animal hair | kg | 25% | - | S | |
| 6115.95.00 | - - Of cotton | kg | 25% | - | S | |
| 6115.96.00 | - - Of synthetic fibres | kg | 25% | - | S | |
| 6115.99.00 | - - Of other textile materials | kg | 25% | - | S | |
| 61.16 | Gloves, mittens and mitts, knitted or crocheted. | | | | | |
| 6116.10.00 | - Impregnated, coated, covered or laminated with plastics or rubber | kg | 25% | - | S | |
| | - Other: | | | | | |
| 6116.91.00 | - - Of wool or fine animal hair | kg | 25% | - | S | |
| 6116.92.00 | - - Of cotton | kg | 25% | - | S | |
| 6116.93.00 | - - Of synthetic fibres | kg | 25% | - | S | |
| 6116.99.00 | - - Of other textile materials | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 6117.80.00 | - Other accessories | kg | 25% | - | S | |
| 6117.90.00 | - Parts | kg | 25% | - | S | |

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

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of other 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 tracksuits or ski suits, of heading 62.11.

4. - Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or

short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.

5. For the purposes of heading 62.09:

(a) The expression “babies’ garments and clothing accessories” mean articles for young children of a body height not exceeding 86cm;

(b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

6. Garments which are, *prima facie*, classifiable both in heading 62.10 and in others headings of this Chapter, excluding heading 62.09 are to be classified in heading 62.10

7. For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) 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. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60cm are to be classified in heading 62.14.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|--------------------------|------------------------|-------------------------|-----------------|----------------|
| 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. | | | | | |
| 6201.20.00 | -Of wool of fine animal hair | No. | 25% | - | S | |
| 6201.30.00 | -Of cotton | No. | 25% | - | S | |

| | | | | | | |
|--------------|---|-----|-----|---|---|--|
| 6201.40.00 | -Of man-made fibres | No. | 25% | - | S | |
| 6201.90.00 | -Of other textile materials | No. | 25% | - | S | |
| 62.02 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04. | | | | | |
| 6202.20.00 | - Of wool or fine animal hair | No. | 25% | - | S | |
| 6202.30.00 | - Of cotton | No. | 25% | - | S | |
| 6202.40.00 | - Of man-made fibres | No. | 25% | - | S | |
| 6202.90.00 | - Of other textile materials | No. | 25% | - | S | |
| 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 | No. | 25% | - | S | |
| 6203.12.00 | -- Of synthetic fibres | No. | 25% | - | S | |
| 6203.19.00 | -- Of other textile materials | No. | 25% | - | S | |
| | - Ensembles: | | | | | |
| 6203.22.00 | -- Of cotton | No. | 25% | - | S | |
| 6203.23.00 | -- Of synthetic fibres | No. | 25% | - | S | |
| 6203.29.00 | -- Other textile materials | No. | 25% | - | S | |
| | - Jackets and blazers: | | | | | |
| 6203.31.00 | -- Of wool or fine animal hair | No. | 25% | - | S | |
| 6203.32.00 | -- Of cotton | No. | 25% | - | S | |
| 6203.33.00 | -- Of synthetic fibres | No. | 25% | - | S | |
| 6203.39.00 | -- Of other textile materials | No. | 25% | - | S | |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | |
| 6203.41.00 | -- Of cotton | No. | 25% | - | S | |
| 6203.42.00 | -- Of cotton | No. | 25% | - | S | |
| 6203.43.00 | -- Of synthetic fibres | No. | 25% | - | S | |

| | | | | | | |
|--------------|--|-----|-----|---|---|--|
| 6203.49.00 | -- Other textile materials | No. | 25% | - | S | |
| 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 | No. | 25% | - | S | |
| 6204.12.00 | -- Of cotton | No. | 25% | - | S | |
| 6204.13.00 | -- Of synthetic fibres | No. | 25% | - | S | |
| 6204.19.00 | -- Of other textile materials | No. | 25% | - | S | |
| | - Ensembles: | | | | | |
| 6204.21.00 | -- Of wool or fine animal hair | No. | 25% | - | S | |
| 6204.22.00 | -- Of cotton | No. | 25% | - | S | |
| 6204.23.00 | -- Of synthetic fibres | No. | 25% | - | S | |
| 6204.29.00 | -- Of other textile materials | No. | 25% | - | S | |
| | - Jackets and blazers: | | | | | |
| 6204.31.00 | -- Of wool or fine animal hair | No. | 25% | - | S | |
| 6204.32.00 | -- Of cotton | No. | 25% | - | S | |
| 6204.33.00 | -- Of synthetic fibres | No. | 25% | - | S | |
| 6204.39.00 | -- Of other textile materials | No. | 25% | - | S | |
| | - Dresses: | | | | | |
| 6204.41.00 | -- Of wool or fine animal hair | No. | 25% | - | S | |
| 6204.42.00 | -- Of cotton | No. | 25% | - | S | |
| 6204.43.00 | -- Of synthetic fibres | No. | 25% | - | S | |
| 6204.44.00 | -- Of artificial fibres | No. | 25% | - | S | |
| 6204.49.00 | -- Of other textile materials | No. | 25% | - | S | |
| | - Skirts and divided skirts: | | | | | |
| 6204.51.00 | -- Of wool or fine animal hair | No. | 25% | - | S | |
| 6204.52.00 | -- Of cotton | No. | 25% | - | S | |
| 6204.53.00 | -- Of synthetic fibres | No. | 25% | - | S | |
| 6204.59.00 | -- Of other textile materials | No. | 25% | - | S | |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | |

| | | | | | | |
|--------------|---|-----|-----|---|---|--|
| 6204.61.00 | - - Of wool or fine animal hair | No. | 25% | - | S | |
| 6204.62.00 | - - Of cotton | No. | 25% | - | S | |
| 6204.63.00 | - - Of synthetic fibres | No. | 25% | - | S | |
| 6204.69.00 | - - Of other textile materials | No. | 25% | - | S | |
| 62.05 | Men's or boy's shirts. | | | | | |
| 6205.20.00 | - Of cotton | No. | 25% | - | S | |
| 6205.30.00 | - Of man-made fibres | No. | 25% | - | S | |
| 6205.90.00 | - Of other textile materials | No. | 25% | - | S | |
| 62.06 | Women's or girls' blouses, shirts and shirt-blouses. | | | | | |
| 6206.10.00 | - Of silk or silk waste | No. | 25% | - | S | |
| 6206.20.00 | - Of wool or fine animal hair | No. | 25% | - | S | |
| 6206.30.00 | - Of cotton | No. | 25% | - | S | |
| 6206.40.00 | - Of man-made fibres | No. | 25% | - | S | |
| 6206.90.00 | - Of other textile materials | No. | 25% | - | S | |
| 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 | No. | 25% | - | S | |
| 6207.19.00 | - - Of other textile materials | No. | 25% | - | S | |
| | - Nightshirts and pyjamas: | | | | | |
| 6207.21.00 | - - Of cotton | No. | 25% | - | S | |
| 6207.22.00 | - - Of man-made fibres | No. | 25% | - | S | |
| 6207.29.00 | - - Of other textile materials | No. | 25% | - | S | |
| | - Other: | | | | | |
| 6207.91.00 | - - Of cotton | No. | 25% | - | S | |
| 6207.99.00 | - - Of other textile materials | No. | 25% | - | S | |
| 62.08 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligès, bathrobes, dressing gowns and similar articles. | | | | | |
| | - Slips and petticoats: | | | | | |

| | | | | | | |
|--------------|--|-----|-----|---|---|--|
| 6208.11.00 | - - Of man-made fibres | No. | 25% | - | S | |
| 6208.19.00 | - - Of other textile materials | No. | 25% | - | S | |
| | - Nightdresses and pyjamas: | | | | | |
| 6208.21.00 | - - Of cotton | No. | 25% | - | S | |
| 6208.22.00 | - - Of man-made fibres | No. | 25% | - | S | |
| 6208.29.00 | - - Other textile materials | No. | 25% | - | S | |
| | - Other: | | | | | |
| 6208.91.00 | - - Of cotton | - | 25% | - | S | |
| 6208.92.00 | - - Of man-made fibres | - | 25% | - | S | |
| 6208.99.00 | - - Of other textile materials | - | 25% | - | S | |
| 62.09 | Babies' garments and clothing accessories. | | | | | |
| | - Of cotton | | | | | |
| 6209.20.10 | - - - Baby Napkins | No. | 25% | - | S | |
| 6209.20.90 | - - - Other | No. | 25% | - | S | |
| 6209.30.00 | - Of synthetic fibres | No. | 25% | - | S | |
| 6209.90.00 | - Of other textile materials | No. | 25% | - | S | |
| 62.10 | Garments, made up of fabrics of headings 56.02, 56.03, 59.03, 59.06 or 59.07. | | | | | |
| 6210.10.00 | - Of fabrics of heading 56.02 or 56.03 | No. | 25% | - | S | |
| 6210.20.00 | - Other garments, of the type described in heading 62.01 | No. | 25% | - | S | |
| 6210.30.00 | - Other garments, of the type described in headings 6202 | No. | 25% | - | S | |
| 6210.40.00 | - Other men's or boys' garments | No. | 25% | - | S | |
| 6210.50.00 | - Other women's or girls' garments | No. | 25% | - | S | |
| | Track suits, ski suits and swimwear; other garments. | | | | | |
| 62.11 | - Swimwear: | | | | | |
| 6211.11.00 | - - Men's or boys' | No. | 25% | - | S | |
| 6211.12.00 | - - Women's or girls' | No. | 25% | - | S | |
| 6211.20.00 | - Ski suits | No. | 25% | - | S | |
| | - Other garments, men's or boys': | | | | | |

| | | | | | | |
|--------------|---|-----|-----|---|---|--|
| 6211.32.00 | -- Of cotton | No. | 25% | - | S | |
| 6211.33.00 | -- Of man-made fibres | No. | 25% | - | S | |
| 6211.39.00 | -- Of other textile materials | No. | 25% | - | S | |
| | - Other garments, women's or girls': | | | | | |
| 6211.42.00 | -- Of cotton | No. | 25% | - | S | |
| 6211.43.00 | -- Of man-made fibres | No. | 25% | - | S | |
| 6211.49.00 | -- Of other textile materials | No. | 25% | - | S | |
| 62.12 | Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | | | | | |
| 6212.10.00 | - Brassières | No. | 25% | - | S | |
| 6212.20.00 | - Girdles and panty-girdles | No. | 25% | - | S | |
| 6212.30.00 | - Corselettes | No. | 25% | - | S | |
| 6212.90.00 | - Other | No. | 25% | - | S | |
| 62.13 | Handkerchiefs. | | | | | |
| 6213.20.00 | - Of cotton | kg | 25% | - | S | |
| 6213.90.00 | - Of other textile materials | kg | 25% | - | S | |
| 62.14 | Shawls, scarves, mufflers, mantillas, veils and the like. | | | | | |
| | - Of silk or silk waste: | | | | | |
| 6214.10.10 | --- Weighing not more than 340g each | No. | 25% | - | S | |
| 6214.10.90 | --- Other | kg | 25% | - | S | |
| | - Of wool or fine animal hair: | | | | | |
| 6214.20.10 | --- Weighing not more than 340g each | No. | 25% | - | S | |
| 6214.20.90 | --- Other | kg | 25% | - | S | |
| | - Of synthetic fibres: | | | | | |
| 6214.30.10 | --- Weighing not more than 340g each | No. | 25% | - | S | |
| 6214.30.90 | --- Other | kg | 25% | - | S | |
| | - Of artificial fibres: | | | | | |
| 6214.40.10 | --- Weighing not more than 340g each | No. | 25% | - | S | |
| 6214.40.90 | --- Other | kg | 25% | - | S | |
| | - Of other textile materials: | | | | | |
| 6214.90.10 | --- Weighing not more than 340g each | No. | 25% | - | S | |

| | | | | | | |
|--------------|--|------|-----|---|---|--|
| 6214.90.90 | --- Other | kg | 25% | - | S | |
| 62.15 | Ties, bow ties and cravats. | | | | | |
| 6215.10.00 | - Of silk or silk waste | kg | 25% | - | S | |
| 6215.20.00 | - Of man-made fibres | kg | 25% | - | S | |
| 6215.90.00 | - Of other textile materials | kg | 25% | - | S | |
| 62.16 | | | | | | |
| 6216.00.00 | Gloves, mittens and mitts. | pair | 25% | - | S | |
| 62.17 | Other made up clothing accessories; parts of garments or clothing accessories, other than those of heading 62.12. | | | | | |
| 6217.10.00 | - Accessories | kg | 25% | - | S | |
| 6217.90.00 | - Parts | kg | 25% | - | S | |

Chapter 63

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

Notes

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this, 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 from warp knit fabrics,impregnated or coated with alpha- cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| | 1. - OTHER MADE UP TEXTILE ARTICLES | | | | | |
| 63.01 | Blankets and travelling rugs. | | | | | |
| 6301.10.00 | - Electric blankets | kg | 25% | - | S | |
| 6301.20.00 | - Blankets (other than Electric blankets) and travelling rugs, of wool or Of fine animal hair | kg | 25% | - | S | |
| 6301.30.00 | - Blankets (other than Electric blankets) and travelling rugs, Of cotton | kg | 25% | - | S | |
| 6301.40.00 | - Blankets (other than Electric blankets) and travelling rugs, Of synthetic fibres | kg | 25% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 6301.90.00 | - Other blankets and travelling rugs | kg | 25% | - | S | |
| 63.02 | Bed linen, table linen, toilet linen and kitchen linen. | | | | | |
| 6302.10.00 | - Bed linen, knitted or crocheted | kg | 25% | - | S | |
| | - Other bed linen, printed: | | | | | |
| 6302.21.00 | -- Of cotton | kg | 25% | - | S | |
| 6302.22.00 | -- Of man-made fibres | kg | 25% | - | S | |
| 6302.29.00 | -- Of other textile materials | kg | 25% | - | S | |
| | - Other bed linen: | | | | | |
| 6302.31.00 | -- Of cotton | kg | 25% | - | S | |
| 6302.32.00 | -- Of man-made fibres | kg | 25% | - | S | |
| 6302.39.00 | -- Of other textile materials | kg | 25% | - | S | |
| 6302.40.00 | - Table linen, knitted or crocheted | kg | 25% | - | S | |
| | - Other table linen: | | | | | |
| 6302.51.00 | -- Of cotton | kg | 25% | - | S | |
| 6302.53.00 | -- Of man-made fibres | kg | 25% | - | S | |
| 6302.59.00 | -- Of other textile materials | kg | 25% | - | S | |
| | - Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton: | | | | | |
| 6302.60.10 | --- Knitted or crocheted towels | kg | 25% | - | S | |
| 6302.60.90 | --- Other | kg | 25% | - | S | |
| | - Other: | | | | | |
| | -- Of cotton: | | | | | |
| 6302.91.10 | --- Knitted or crocheted towels | kg | 25% | - | S | |
| 6302.91.90 | --- Other | kg | 25% | - | S | |
| | -- Of man-made fibres: | | | | | |
| 6302.93.10 | --- Knitted or crocheted towels | kg | 25% | - | S | |
| 6302.93.90 | --- Other | kg | 25% | - | S | |
| | -- Of other textile materials: | | | | | |
| 6302.99.10 | --- Knitted or crocheted towels | kg | 25% | - | S | |
| 6302.99.90 | --- Other | kg | 25% | - | S | |
| 63.03 | Curtains (including drapes) and interior blinds; curtain or bed | | | | | |

| | | | | | | |
|--------------|--|----|------|---|----|--|
| | valances. | | | | | |
| | - Knitted or crocheted: | | | | | |
| 6303.12.00 | -- Of synthetic fibres | kg | 25% | - | S* | |
| 6303.19.00 | -- Of other textile materials | kg | 25% | - | S* | |
| | - Other: | | | | | |
| 6303.91.00 | -- Of cotton | kg | 25% | - | S* | |
| 6303.92.00 | -- Of synthetic fibres | kg | 25% | - | S* | |
| 6303.99.00 | -- Of other textile material | kg | 25% | - | S* | |
| 63.04 | Other furnishing articles, excluding those of heading 94.04 | | | | | |
| | - Bedspreads: | | | | | |
| 6304.11.00 | -- Knitted or crocheted | kg | 25% | - | S | |
| 6304.19.00 | -- Other | kg | 25% | - | S | |
| 6304.20.00 | -Bednets specified in Subheading Note 1 to this Chapter | kg | 25% | - | S | |
| | - Other: | | | | | |
| 6304.91.00 | -- Knitted or crocheted | kg | 25% | - | S | |
| | -- Not knitted or crocheted, of cotton | | | | | |
| 6304.92.10 | --- Mosquito nets | kg | free | - | S | |
| 6304.92.90 | --- Other | kg | 25% | - | S | |
| | -- Not knitted or crocheted, of synthetic fibres | | | | | |
| 6304.93.10 | --- Mosquito nets | kg | free | - | S | |
| 6304.93.90 | --- Other | kg | 25% | - | S | |
| | -- Not knitted or crocheted, of other textile materials | | | | | |
| 6304.99.10 | --- Mosquito nets | kg | free | - | S | |
| 6304.99.90 | --- Other | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 6305.20.00 | - Of cotton | kg | 25% | - | S | |
| | - Of man-made textile materials: | | | | | |
| 6305.32.00 | -- Flexible intermediate bulk containers | kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----------------|------|---|---|--|
| 6305.33.00 | -- Other, of polyethylene or polypropylene strip or the like | kg | 25% | - | S | |
| 6305.39.00 | -- Other | kg | 25% | - | S | |
| 6305.90.00 | - Of other textile materials | kg | 25% | - | S | |
| 63.06 | Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods. | | | | | |
| | -Tarpaulins, awnings and sunblinds: | | | | | |
| 6306.12.00 | -- Of synthetic fibres | kg | 25% | - | S | |
| 6306.19.00 | -- Of other textile materials | kg | 25% | - | S | |
| | -Tents (including temporary canopies and similar articles): | | | | | |
| 6306.22.00 | -- Of synthetic fibres | kg | 25% | - | S | |
| 6306.29.00 | -- Of other textile materials | kg | 25% | - | S | |
| 6306.30.00 | - Sails | kg | 25% | - | S | |
| 6306.40.00 | - Pneumatic mattresses: | kg | 25% | - | S | |
| 6306.90.00 | - Other | kg | 25% | - | S | |
| 63.07 | Other made up articles, including dress patterns. | | | | | |
| 6307.10.00 | - Floor-cloths, dish - cloths, dusters and similar cleaning cloths | m ² | 25% | - | S | |
| 6307.20.00 | - Life- jackets and life-belts | kg | free | - | S | |
| 6307.90.00 | - Other | m ² | 25% | - | S | |
| | II. SETS | | | | | |
| 63.08 | | | | | | |
| 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 packing for retail sale. | kg | 25% | - | S | |
| | III. WORN CLOTHING AND WORN TEXTILE ARTICLES: RAGS | | | | | |
| 63.09 | | | | | | |

| | | | | | | |
|--------------|---|----|---|---|---|--|
| 6309.00.00 | Worn clothing and other worn articles. | kg | * | - | S | |
| 63.10 | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials. | | | | | |
| 6310.10.00 | - Sorted | kg | * | - | S | |
| 6310.90.00 | - Other | kg | * | - | S | |

* 25% or K2.5 per Kg whichever is greater.

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 of 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 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 | pair | 25% | - | S | |
| | - Other footwear: | | | | | |
| 6401.92.00 | -- Covering the ankle but not covering the knee | pair | 25% | - | S | |
| 6401.99.00 | -- Other | pair | 25% | - | S | |
| 64.02 | Other footwear with outer soles and uppers of rubber or plastics. | | | | | |
| | - Sports footwear: | | | | | |
| 6402.12.00 | -- Ski-boots, cross-country Ski Footwear and snowboard boots. | pair | 25% | - | S | |
| 6402.19.00 | -- Other | pair | 25% | - | S | |
| 6402.20.00 | - Footwear with upper straps or thongs assembled to the sole by means Of plugs | pair | 25% | - | S | |
| | - Other footwear: | | | | | |
| 6402.91.00 | -- Covering the ankle | pair | 25% | - | S | |
| 6402.99.00 | -- Other | pair | 25% | - | S | |
| 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 | pair | 25% | - | S | |
| 6403.19.00 | -- Other | pair | 25% | - | S | |
| 6403.20.00 | - Footwear with outer soles Of leather, and uppers which consist Of leather straps across the instep and around the big toe | pair | 25% | - | S | |
| 6403.40.00 | - Other footwear, incorporating a protective metal toe-cap | pair | 25% | - | S | |

| | | | | | | |
|--------------|---|------|------|---|---|--|
| | - Other footwear with outer soles of leather: | | | | | |
| 6403.51.00 | -- Covering the ankle | pair | 25% | - | S | |
| 6403.59.00 | -- Other | pair | 25% | - | S | |
| | - Other footwear: | | | | | |
| 6403.91.00 | -- Covering the ankle | pair | 25% | - | S | |
| 6403.99.00 | -- Other | pair | 25% | - | S | |
| 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 | pair | 25% | - | S | |
| 6404.19.00 | -- Other | pair | 25% | - | S | |
| 6404.20.00 | - Footwear with outer soles Of leather or composition leather | pair | 25% | - | S | |
| 64.05 | Other footwear. | | | | | |
| 6405.10.00 | - With uppers Of leather or composition leather | pair | 25% | - | S | |
| 6405.20.00 | - With uppers of textile materials | pair | 25% | - | S | |
| 6405.90.00 | - Other | pair | 25% | - | S | |
| 64.06 | Parts of Footwear. | | | | | |
| 6406.10.00 | Uppers and parts thereof (excl. stiffeners) | pair | 15% | | S | |
| 6406.20.00 | Outer soles and heels of rubber or plastics | pair | free | | S | |
| 6406.90.00 | Other | pair | free | | S | |

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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 65.01 | | | | | | |
| 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. | No. | 15% | - | S | |
| 65.02 | | | | | | |
| 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. | No. | 15% | - | S | |
| [65.03] | | | | | | |
| 65.04 | | | | | | |
| 6504.00.00 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | No. | 25% | - | S | |
| 65.05 | | | | | | |
| 6505.00.00 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed. | No. | 25% | - | S | |
| 65.06 | Other headgear, whether or not lined or trimmed. | | | | | |
| 6506.10.00 | - Safety headgear | No. | 5% | - | S | |

| | | | | | | |
|--------------|--|-----|-----|---|---|--|
| | - Other: | | | | | |
| 6506.91.00 | - - Of rubber or of plastics | No. | 25% | - | S | |
| 6506.99.00 | - - Of other materials | No. | 25% | - | S | |
| 65.07 | | | | | | |
| 65.07.00.00 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | kg | 25% | - | S | |

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 as and 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 66.01 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas). | | | | | |
| 6601.10.00 | - Garden or similar umbrellas | No. | 25% | - | S | |
| | - Other: | | | | | |
| 6601.91.00 | - - Having a telescopic shaft | No. | 25% | - | S | |
| 6601.99.00 | - - Other | No. | 25% | - | S | |
| 66.02 | Walking-sticks, seat-sticks, whips, riding-crops and the like | | | | | |
| 6602.00.10 | --- Specially designed for use by cripples | No. | free | - | E | |
| 6602.00.90 | --- Other | No. | 25% | - | S | |
| 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) | - | 25% | - | S | |
| 6603.90.00 | - Other | - | 25% | - | S | |

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) Filtering or 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 similar methods.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 67.01 | | | | | | |
| 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 falling within Heading 05.05 and worked quills and scapes). | kg | 25% | - | S | |
| 67.02 | Artificial flowers, foliage and fruit and parts thereof, articles made of artificial flowers, foliage or fruit. | | | | | |
| 6702.10.00 | - Of plastics | - | 25% | - | S | |
| 6702.90.00 | - Of other materials | - | 25% | - | S | |

| | | | | | | |
|--------------|--|---|-----|---|---|--|
| 67.03 | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs and the like. | | | | | |
| 6703.00.10 | --- Prepared for use in making of wigs and the like. | - | 25% | - | S | |
| 6703.00.90 | --- other | - | 25% | - | S | |
| 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 | - | 25% | - | S | |
| 6704.19.00 | - - Other | - | 25% | - | S | |
| 6704.20.00 | - Of human hair | - | 25% | - | S | |
| 6704.90.00 | - Of other materials | - | 25% | - | S | |

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);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles)
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in Heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 68.01 | | | | | | |
| 6801.00.00 | Setts, curbstones and flagstones, of natural stone (except slate). | kg | 15% | - | S | |
| 68.02 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate). | | | | | |
| 6802.10.00 | - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7cm; artificially coloured granules, chippings and powder | kg | 15% | - | S | |
| | - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: | | | | | |
| 6802.21.00 | -- Marble, travertine and alabaster | kg | 15% | - | S | |
| 6802.23.00 | -- Granite | kg | 15% | - | S | |
| 6802.29.00 | -- Other stone | kg | 15% | - | S | |
| | - Other: | | | | | |
| 6802.91.00 | -- Marble, travertine and alabaster | kg | 15% | - | S | |
| 6802.92.00 | -- Other calcareous stone | kg | 15% | - | S | |
| 6802.93.00 | - - Granite | kg | 15% | - | S | |
| 6802.99.00 | -- Other stone | kg | 15% | - | S | |
| 68.03 | | | | | | |
| 6803.00.00 | Worked slate and articles of slate or of agglomerated slate. | kg | 15% | - | S | |

| | | | | | | |
|--------------|---|----|----|---|---|--|
| 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 | kg | 5% | - | S | |
| | - Other millstones, grindstones, grinding wheels and the like: | | | | | |
| 6804.21.00 | -- Of agglomerated synthetic or natural diamond | kg | 5% | - | S | |
| 6804.22.00 | -- Of other agglomerated abrasives or of ceramics | kg | 5% | - | S | |
| 6804.23.00 | -- Of natural stone | kg | 5% | - | S | |
| 6804.30.00 | - Hand sharpening or polishing stones | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| 6805.20.00 | - On a base of paper or paperboard only | kg | 5% | - | S | |
| 6805.30.00 | - On a base of other materials | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |

| | | | | | | |
|--------------|---|-----|------|---|---|--|
| 6806.20.00 | - Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter-mixtures thereof) | kg | free | - | S | |
| 6806.90.00 | - Other | kg | 5% | - | S | |
| 68.07 | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch). | | | | | |
| 6807.10.00 | - In rolls | kg | 5% | - | S | |
| 6807.90.00 | - Other | kg | 15% | - | S | |
| 68.08 | | | | | | |
| 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. | kg | 15% | - | S | |
| 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 | kg | 5% | - | S | |
| 6809.19.00 | -- Other | kg | 15% | - | S | |
| 6809.90.00 | - Other articles | kg | 15% | - | S | |
| 68.1 | Articles of cement, of concrete or of artificial stone, whether or not reinforced. | | | | | |
| | - Tiles, flagstone, bricks and similar articles: | | | | | |
| 6810.11.00 | -- Building blocks and bricks | No. | 15% | - | S | |
| 6810.19.00 | -- Other | kg | 15% | - | S | |
| | - Other articles: | | | | | |
| 6810.91.00 | -- Prefabricated structural components for building or civil engineering | kg | 15% | - | S | |
| 6810.99.00 | -- Other | kg | 15% | - | S | |
| 68.11 | Articles of asbestos-cement, of cellulose fibre-cement or the like. | | | | | |
| 6811.40.00 | - Containing asbestos | kg | 15% | - | S | |
| | - Not containing asbestos: | | | | | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 6811.81.00 | -- Corrugated sheets | kg | 15% | - | S | |
| 6811.82.00 | -- Other sheets, panels, tiles and similar articles | kg | 15% | - | S | |
| 6811.89.00 | -- Other articles | kg | 15% | - | S | |
| 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 | kg | 5% | - | S | |
| | - Other: | | | | | |
| 6812.91.00 | - Clothing, Clothing accessories, footwear and headgear | kg | 5% | - | S | |
| 6812.99.00 | - Other | kg | 5% | - | S | |
| 68.13 | Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials. | | | | | |
| 6813.20.00 | - Containing asbestos | Kg | 15% | - | S | |
| | - Not containing asbestos | | | | | |
| 6813.81.00 | -- Brake linings and pads | kg | 15% | - | S | |
| 6813.89.00 | -- Other | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 6814.90.00 | - Other | kg | 15% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 68.15 | Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat) not elsewhere specified or included. | | | | | |
| | - Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses : | | | | | |
| 6815.11.00 | -- Carbon fibres | kg | 15% | - | S | |
| 6815.12.00 | -- Fabrics of carbon fibres | kg | 15% | - | S | |
| 6815.13.00 | -- Other articles of carbon fibres | kg | 15% | - | S | |
| 6815.19.00 | -- Other | kg | 15% | - | S | |
| 6815.20.00 | - Articles of peat | kg | 15% | - | S | |
| | - Other articles: | | | | | |
| 6815.91.00 | -- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite | kg | 15% | - | S | |
| 6815.99.00 | -- Other | kg | 15% | - | S | |

Chapter 69

Ceramic products

Note

1. This Chapter applies only to ceramic products which have been fired after shaping :
 - (a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;
 - (b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
 - (c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.
2. This Chapter does not cover:
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of Heading 85.47;
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (i) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| | I. - GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS | | | | | |
| 69.01 | | | | | | |
| 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. | kg | 15% | - | S | |
| 69.02 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. | | | | | |

| | | | | | | |
|--------------|---|-----|------|---|---|--|
| 6902.10.00 | -Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ | No. | free | - | S | |
| 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 | No. | free | - | S | |
| 6902.90.00 | - Other | No. | free | - | S | |
| 69.03 | Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths. | | | | | |
| 6903.10.00 | - Containing by weight more than 50 % of free carbon | kg | 15% | - | S | |
| 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) | kg | 15% | - | S | |
| 6903.90.00 | - Other | kg | 15% | - | S | |
| | II.- OTHER CERAMIC PRODUCTS | | | | | |
| 69.04 | Ceramic building bricks, flooring blocks, support or filler tiles and the like. | | | | | |
| 6904.10.00 | - Building bricks | No. | 15% | - | S | |
| | - Other | | | | | |
| 6904.90.10 | --- Tiles | No. | 15% | - | S | |
| 6904.90.90 | --- Other | No. | 15% | - | S | |
| 69.05 | Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. | | | | | |
| 6905.10.00 | - Roofing tiles | No. | 15% | - | S | |
| 6905.90.00 | - Other | kg | 15% | - | S | |
| 69.06 | | | | | | |
| 6906.00.00 | Ceramic pipes, conduits, guttering and pipe fittings. | kg | 15% | - | S | |

| | | | | | | |
|----------------|--|----------------|-----|---|---|--------------------|
| 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 tile, other than those of Subheadings 6907.30 and 6907.40: | | | | | |
| 6907.21.00 | --Of a water absorption coefficient by weight not exceeding 0.5% | m ² | 25% | - | S | |
| 6907.22.00 | --Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10% | m ² | 25% | - | S | |
| 6907.23.00 | -- Of a water absorption coefficient by weight exceeding 10% | m ² | 25% | - | S | |
| 6907.30.00 | -Mosaic cubes and the like, other than those of subheading 6907.40 | m ² | 25% | - | S | |
| 6907.40.00 | -Finishing ceramics | m ² | 25% | - | S | |
| | | | | | | Not in the HS 2022 |
| [69.08] | | | | | | |
| 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 | kg | 15% | - | S | |
| 6909.12.00 | -- Articles having a hardness equivalent to 9 or more on the Mohs scale | kg | 15% | - | S | |
| 6909.19.00 | -- Other | kg | 15% | - | S | |
| 6909.90.00 | - Other | kg | 15% | - | S | |
| 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 | kg | 25% | - | S | |
| 6910.90.00 | - Other | kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 69.11 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. | | | | | |
| 6911.10.00 | - Tableware and kitchenware | kg | 25% | - | S | |
| 6911.90.00 | - Other | kg | 25% | - | S | |
| 69.12 | | | | | | |
| 6912.00.00 | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china. | kg | 25% | - | S | |
| 69.13 | Statuettes and other ornamental ceramic articles. | | | | | |
| 6913.10.00 | - Of porcelain or china | kg | 25% | - | S | |
| 6913.90.00 | - Other | kg | 25% | - | S | |
| 69.14 | Other ceramic articles | | | | | |
| 6914.10.00 | - Of porcelain or china | kg | 25% | - | S | |
| 6914.90.00 | - Other | kg | 25% | - | S | |

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 heading 85.47;
 - (d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
 - (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
 - (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (g) Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
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 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 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 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 7013.21, 7013.31 and 7013.91, the expression “lead crystal” means only glass having minimum lead monoxide (PbO) content by weight of 24%.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 70.01 | | | | | | |
| 7001.00.00 | Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass. | kg | 15% | - | S | |
| 70.02 | Glass in balls (other than microspheres of heading 7018), rods, or tubes, unworked. | | | | | |
| 7002.10.00 | - Balls | kg | 15% | - | S | |
| 7002.20.00 | - Rods | kg | 15% | - | S | |
| | - Tubes: | | | | | |
| 7002.31.00 | -- Of fused quartz or other fused silica | kg | 15% | - | S | |
| 7002.32.00 | -- Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 00C to 3000C. | kg | 15% | - | S | |
| 7002.39.00 | -- Other | kg | 15% | - | S | |
| 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. | m ² | 15% | - | S | |
| 7003.19.00 | -- Other | m ² | 15% | - | S | |
| 7003.20.00 | - Wired sheets | m ² | 15% | - | S | |
| 7003.30.00 | - Profiles | m ² | 15% | - | S | |
| 70.04 | Drawn glass and blown glass, in sheets, whether or not having an absorbent, or 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. | m ² | 15% | - | S | |

| | | | | | | |
|--------------|---|----------------|-----|---|---|--|
| 7004.90.00 | - Other glass | m ² | 15% | - | S | |
| 70.05 | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | | | | | |
| 7005.10.00 | - Non-wired glass, having an absorbent, reflecting or non reflecting layer | m ² | 5% | - | S | |
| | - Other non-wired glass: | | | | | |
| 7005.21.00 | -- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground | m ² | 15% | - | S | |
| 7005.29.00 | -- Other | m ² | 15% | - | S | |
| 7005.30.00 | - Wired glass | m ² | 15% | - | S | |
| 70.06 | | | | | | |
| 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. | m ² | 15% | - | S | |
| 70.07 | Safety glass, consisting of toughened (tempered) or laminated glass. | | | | | |
| | - Toughened (tempered) safety glass: | | | | | |
| 7007.11.00 | -- Of size and shape suitable for incorporation in vehicles, aircraft spacecraft or vessels. | No. | 15% | - | S | |
| 7007.19.00 | -- Other | kg | 15% | - | S | |
| | - Laminated safety glass: | | | | | |
| 7007.21.00 | -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessel. | No. | 15% | - | S | |
| 7007.29.00 | -- Other | kg | 15% | - | S | |
| 70.08 | | | | | | |
| 7008.00.00 | Multiple-walled insulating units of glass. | m ² | 5% | - | S | |
| 70.09 | Glass mirrors, whether or not framed, including rear-view mirrors. | | | | | |
| 7009.10.00 | - Rear-view mirrors for vehicles | No. | 15% | - | S | |
| | - Other: | | | | | |
| 7009.91.00 | -- Unframed | No. | 15% | - | S | |
| 7009.92.00 | -- Framed | No. | 15% | - | S | |

| | | | | | | |
|----------------|---|-----|-----|---|---|--|
| 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 | kg | 5% | - | S | |
| 7010.20.00 | - Stoppers, lids and other closures | kg | 15% | - | S | |
| 7010.90.00 | - Other | kg | 15% | - | S | |
| 70.11 | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like. | | | | | |
| 7011.10.00 | - For electric lighting | No. | 15% | - | S | |
| 7011.20.00 | - For cathode-ray tubes | No. | 15% | - | S | |
| 7011.90.00 | - Other | No. | 15% | - | S | |
| [70.12] | | | | | | |
| 70.13 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18). | | | | | |
| 7013.10.00 | - Of glass-ceramics | kg | 25% | - | S | |
| | - Stemware drinking glasses, other than of glass ceramics: | | | | | |
| 7013.22.00 | - - Of lead crystal | kg | 25% | - | S | |
| 7013.28.00 | - - Other | kg | 25% | - | S | |
| | - Other drinking glasses, other than of glass ceramics: | | | | | |
| 7013.33.00 | - - Of lead crystal | kg | 25% | - | S | |
| 7013.37.00 | - - Other | kg | 25% | - | S | |
| | - Glass of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass- ceramics: | | | | | |
| 7013.41.00 | - - Of lead crystal | kg | 25% | - | S | |
| 7013.42.00 | - - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 00C to 3000C | kg | 25% | - | S | |
| 7013.49.00 | - - Other | kg | 25% | - | S | |
| | - Other glassware: | | | | | |
| 7013.91.00 | - - Of lead crystal | kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 7013.99.00 | - - Other | kg | 25% | - | S | |
| 70.14 | | | | | | |
| 7014.00.00 | Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked. | - | 15% | - | S | |
| 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 glass. | | | | | |
| 7015.10.00 | - Glasses for corrective spectacles | - | 15% | - | S | |
| 7015.90.00 | - Other | - | 15% | - | S | |
| 70.16 | Paving blocks, slabs, bricks, squared, 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. | | | | | |
| 7016.10.00 | - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or, similar decorative purposes | - | 15% | - | S | |
| 7016.90.00 | - Other | - | 15% | - | S | |
| 70.17 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. | | | | | |
| 7017.10.00 | - Of fused quartz or other fused silica | - | 5% | - | S | |
| 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 | - | 5% | - | S | |
| 7017.90.00 | - Other | - | 5% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 70.18 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1mm in diameter. | | | | | |
| 7018.10.00 | - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | kg | 5% | - | S | |
| 7018.20.00 | -Glass microspheres not exceeding 1mm in diameter | - | 15% | - | S | |
| 7018.90.00 | - Other | - | 15% | - | S | |
| 70.19 | Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics). | | | | | |
| | - Slivers, rovings, yarn and chopped strands and mats thereof : | | | | | |
| 7019.11.00 | -- Chopped strands, of a length of not more than 50mm | kg | 5% | - | S | |
| 7019.12.00 | -- Rovings | kg | 5% | - | S | |
| 7019.13.00 | -- Other yarn, slivers | kg | 5% | - | S | |
| 7019.14.00 | -- Mechanically bonded mats | kg | 15% | - | S | |
| 7019.15.00 | -- Chemically bonded mats | kg | 15% | - | S | |
| 7019.19.00 | -- Other | kg | 15% | - | S | |
| | - Mechanically bonded fabrics: | | | | | |
| 7019.61.00 | -- Closed woven fabrics of rovings | kg | 15% | - | S | |
| 7019.62.00 | -- Other closed fabrics of rovings | kg | 15% | - | S | |
| 7019.63.00 | -- Closed woven fabrics, plain weave, of yarns, not coated or laminated | kg | 15% | - | S | |
| 7019.64.00 | -- Closed woven fabrics, plain weave, of yarns, coated or laminated | kg | 15% | - | S | |
| 7019.65.00 | -- Open woven fabrics of a width not exceeding 30 cm | kg | 15% | - | S | |
| 7019.66.00 | -- Open woven fabrics of a width exceeding 30 cm | kg | 15% | - | S | |
| 7019.69.00 | -- Other | kg | 15% | - | S | |
| | - Chemically bonded fabrics: | | | | | |
| 7019.71.00 | -- Veils (thin sheets) | kg | 15% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 7019.72.00 | -- Other closed fabrics | kg | 15% | - | S | |
| 7019.73.00 | -- Other open fabrics | kg | 15% | - | S | |
| 7019.80.00 | - Glass wool and articles of glass wool | kg | 15% | - | S | |
| 7019.90.00 | - Other | kg | 15% | - | S | |
| 70.20 | Other articles of glass | | | | | |
| 7020.00.10 | ---Specially designed for agricultural purposes | - | 15% | - | S | |
| 7020.00.90 | ---Other | - | 15% | - | S | |

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 metals, 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 with 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 and other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (Heading 38.15);
 - (e) Articles of Heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
 - (f) Articles of Heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of Heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi- precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious 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 reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (Heading 85.22).
 - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;

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

- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

- (p) Original sculptures or statuary (Heading 97.03), collectors' pieces (Heading 9705) 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 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 only as alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
 6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
 7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
 8. Subject to Note 1 (a) to Section VI, goods answering to a description in Heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
 9. For the purposes of Heading 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, 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 purpose of heading 7114, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toiletware, 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 the sieve having a mesh aperture of 0.5mm.
2. Notwithstanding the provisions of Chapter Note 4(B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|--------------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| | 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 | - | 25% | - | S | |
| | - Cultured pearls: | | | | | |
| 7101.21.00 | -- Unworked | - | 25% | - | S | |
| 7101.22.00 | -- Worked | - | 25% | - | S | |
| 71.02 | Diamonds, whether or not worked, but not mounted or set. | | | | | |
| 7102.10.00 | - Unsorted | kg | 15% | - | S | |
| | - Industrial: | | | | | |
| 7102.21.00 | -- Unworked or simply sawn, cleaved or bruted | kg | 15% | - | S | |
| 7102.29.00 | -- Other | kg | 15% | - | S | |
| | - Non-industrial: | | | | | |
| 7102.31.00 | -- Unworked or simply sawn, cleaved or bruted | - | 25% | - | S | |
| 7102.39.00 | -- Other | - | 25% | - | S | |
| 71.03 | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport. | | | | | |
| 7103.10.00 | - Unworked or simply sawn or roughly shaped | - | 25% | - | S | |
| | - Otherwise worked: | | | | | |
| 7103.91.00 | -- Rubies, sapphires and emeralds | - | 25% | - | S | |
| 7103.99.00 | -- Other | - | 25% | - | S | |
| 71.04 | Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport. | | | | | |
| 7104.10.00 | - Piezo-electric quartz | - | 15% | - | S | |

| | | | | | | |
|--------------|--|---|-----|---|----|--|
| | - Other, unworked or simply sawn or roughly shaped | | | | | |
| 7104.21.00 | -- Diamonds | - | 25% | - | S | |
| 7104.29.00 | -- Other | - | 25% | - | S | |
| | - Other | | | | | |
| 7104.91.00 | -- Diamonds | - | 25% | - | S | |
| 7104.99.00 | -- Other | - | 25% | - | S | |
| 71.05 | Dust and powder of natural or synthetic precious or semi-precious stones. | | | | | |
| 7105.10.00 | - Of diamonds | - | 25% | - | S | |
| 7105.90.00 | - Other | - | 25% | - | S | |
| | 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 | g | 15% | - | S | |
| | - Other: | | | | | |
| 7106.91.00 | -- Unwrought | g | 15% | - | S | |
| 7106.92.00 | -- Semi-manufactured | g | 15% | - | S | |
| 71.07 | Base metals clad with silver, not further worked than semi-manufactured. | | | | | |
| 7107.00.10 | --- Bars, Rods, sections, Tubes and wire | g | 15% | - | S | |
| 7107.00.20 | --- Sheets, plates and strips | g | 15% | - | S | |
| 7107.00.30 | --- Other | g | 15% | - | S | |
| 71.08 | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form. | | | | | |
| | - Non-monetary: | | | | | |
| 7108.11.00 | -- Powder | g | 15% | - | S | |
| 7108.12.00 | -- Other unwrought forms | g | 15% | - | S | |
| | -- Other semi-manufactured forms | | | | | |
| 7108.13.10 | ---bullion semi manufactured forms | g | 15% | - | S | |
| 7108.13.90 | ---other sei manufactured forms | g | 15% | - | S | |
| 7108.20.00 | - Monetary | g | 15% | - | S* | |
| 71.09 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | | | | | |
| 7109.00.10 | --- Bars, Rods, sections, Tubes and wire | g | 15% | - | S | |

*Eligible for Vat Zero rating

| | | | | | | |
|--------------|--|---|-----|---|---|--|
| 7109.00.20 | --- Sheets, plates and strips | g | 15% | - | S | |
| 7109.00.30 | --- Other | g | 15% | - | S | |
| 71.10 | Platinum, unwrought or in semi-manufactured forms, or in powder form. | | | | | |
| | - Platinum: | | | | | |
| 7110.11.00 | -- Unwrought or in powder form | g | 15% | - | S | |
| 7110.19.00 | -- Other | g | 15% | - | S | |
| | - Palladium: | | | | | |
| 7110.21.00 | -- Unwrought or in powder form | g | 15% | - | S | |
| 7110.29.00 | -- Other | g | 15% | - | S | |
| | - Rhodium: | | | | | |
| 7110.31.00 | - Unwrought or in powder form | g | 15% | - | S | |
| 7110.39.00 | -- Other | g | 15% | - | S | |
| | - Iridium, osmium and ruthenium: | | | | | |
| 7110.41.00 | -- Unwrought or in powder form | g | 15% | - | S | |
| 7110.49.00 | -- Other | g | 15% | - | S | |
| 71.11 | | | | | | |
| 7111.00.00 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | g | 15% | - | S | |
| 71.12 | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49. | | | | | |
| 7112.30.00 | - Ash containing precious metal or precious metal compounds | g | 15% | - | S | |
| | - Other | | | | | |
| 7112.91.00 | -- Of gold, including metal clad with gold but excluding sweepings containing other precious metals | g | 15% | - | S | |
| 7112.92.00 | -- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | g | 15% | - | S | |
| | -- Other | | | | | |
| 7112.99.10 | ---Anodic slimes | g | 15% | - | S | |
| 7112.99.90 | ---other | g | 15% | - | S | |
| | 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 | - | 25% | - | S | |
| 7113.19.00 | -- Of other precious metal, whether or not plated or clad with precious metal | - | 25% | - | S | |
| 7113.20.00 | - Of base metal clad with precious metal | - | 25% | - | S | |
| 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 | - | 25% | - | S | |
| 7114.19.00 | -- Of other precious metal, whether or not plated or clad with precious metal | - | 25% | - | S | |
| 7114.20.00 | - Of base metal clad with precious metal | - | 25% | - | S | |
| 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 or platinum | - | 25% | - | S | |
| 7115.90.00 | - Other | - | 25% | - | S | |
| 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 | - | 25% | - | S | |
| 7116.20.00 | - Of precious or semi-precious stones (natural, synthetic, or reconstructed) | - | 25% | - | S | |
| 71.17 | Imitation jewellery. | | | | | |
| | - Of base metal, whether or not plated with precious metal: | | | | | |
| 7117.11.00 | -- Cuff-links and studs | - | 25% | - | S | |
| 7117.19.00 | -- Other | - | 25% | - | S | |
| 7117.90.00 | - Other | - | 25% | - | S | |
| 71.18 | Coin. | | | | | |
| 7118.10.00 | - Coin (Other than gold Coin), not being legal tender | - | 15% | - | S | |
| 7118.90.00 | - Other | - | free | - | S | |

*Gold in gold bullion form when supplied to a Bank is VAT Exempt.

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 (heading 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 and 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
- (h) (vehicles, ships and boats, aircraft);
- (i) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (Heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression “parts of general use” means:

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (Heading 91.14); and
- (c) Articles of headings 83.01, 83.02, 83.08, 83.10, and frames and mirrors, of base metal, of Heading 83.06.

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

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

3. Throughout the Nomenclature, the expression “base metals” means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium,

zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and 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 General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

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

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

(a) Waste and scrap

- (i) All metal waste and scrap;
- (ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

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

- 9.- For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them :

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section

along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex 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 of Chapter 74 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. This provision applies *mutatis mutandis* to the products of Chapter 81.

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

(e) Tubes and pipes

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

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 usually malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

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

(f) **Other alloy steel**

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

- 0.3% or more of aluminium

- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

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

(h) Granules

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

(ij) *Semi-finished products*

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections. These products are not presented in coils.

(k) Flat-rolled products

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

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of width which exceeds 150mm 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, lozengers) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

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

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

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides

being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

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

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

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire Chapter 72 does not include products of Heading 73.01 or 73.02.

(o) Wire

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

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15mm 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, separately or together:

- more than 0.2% of chromium
- more than 0.3% or 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 elements in 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 subheading 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|--------------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| | 1. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM | | | | | |
| 72.01 | Pigiron and spiegeleisen in pigs, blocks, or other primary forms. | | | | | |
| 7201.10.00 | - Non-alloy pig iron containing by weight 0.5% or less of phosphorus | kg | Free | - | S | |
| 7201.20.00 | - Non-alloy pig iron containing by weight more than 0.5% of phosphorus | kg | Free | - | S | |
| 7201.50.00 | - Alloy pigron, spiegeleisen | kg | Free | - | S | |
| 72.02 | Ferro-alloys. | | | | | |
| | - Ferro-manganese: | | | | | |
| 7202.11.00 | -- Containing by weight more than 2% of carbon | kg | Free | - | S | |
| 7202.19.00 | -- Other | kg | Free | - | S | |
| | - Ferro-silicon: | | | | | |
| 7202.21.00 | -- Containing by weight more than 55% of silicon | kg | Free | - | S | |
| 7202.29.00 | -- Other | kg | Free | - | S | |
| 7202.30.00 | -- Ferro-silico-manganese | kg | Free | - | S | |
| | - Ferro-chromium: | | | | | |
| 7202.41.00 | -- Containing by weight more than 4% of carbon | kg | Free | - | S | |
| 7202.49.00 | - - Other | kg | Free | - | S | |
| 7202.50.00 | - Ferro-silico-chromium | kg | Free | - | S | |
| 7202.60.00 | - Ferro-nickel | kg | Free | - | S | |
| 7202.70.00 | - Ferro-molybdenum | kg | Free | - | S | |
| 7202.80.00 | - Ferro-tungsten and ferro-silico- tungsten | kg | Free | - | S | |
| | - Other: | | | | | |
| 7202.91.00 | -- Ferro-titanium and ferro-silico- titanium | kg | Free | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 7202.92.00 | -- Ferro-Vanadium | kg | Free | - | S | |
| 7202.93.00 | -- Ferro-niobium, | kg | Free | - | S | |
| 7202.99.00 | -- Other | kg | Free | - | S | |
| 72.03 | Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having 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. | kg | Free | - | S | |
| 7203.90.00 | - Other | kg | Free | - | S | |
| 72.04 | Ferrous waste and scrap; remelting scrap ingots of iron or steel. | | | | | |
| 7204.10.00 | - Waste and scrap of cast iron | kg | Free | - | S | |
| | - Waste and scrap of alloy steel: | | | | | |
| 7204.21.00 | -- Of stainless steel | kg | Free | - | S | |
| 7204.29.00 | -- Other | kg | Free | - | S | |
| 7204.30.00 | - Waste and scrap of tinned iron or steel | kg | Free | - | S | |
| | - Other waste and scrap: | | | | | |
| 7204.41.00 | -- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles. | kg | Free | - | S | |
| 7204.49.00 | -- Other | kg | Free | - | S | |
| 7204.50.00 | - Remelting scrap ingots | kg | Free | - | S | |
| 72.05 | Granules and powders, of pig iron, spiegeleisen, iron or steel. | | | | | |
| 7205.10.00 | - Granules | kg | Free | - | S | |
| | - Powders: | | | | | |
| 7205.21.00 | -- Of alloy steel | kg | Free | - | S | |
| 7205.29.00 | -- Other | kg | Free | - | S | |
| | 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 | kg | Free | - | S | |
| 7206.90.00 | - Other | kg | Free | - | S | |
| 72.07 | Semi-finished products of iron or non-alloy steel. | | | | | |
| | - Containing by weight less than 0.25% of carbons: | | | | | |
| 7207.11.00 | -- Of rectangular (including square) cross-section, the width measuring less than twice thickness. | kg | Free | - | S | |
| 7207.12.00 | -- Other, of rectangular (other than square) cross-section. | kg | Free | - | S | |
| 7207.19.00 | -- Other | kg | Free | - | S | |
| 7207.20.00 | - Containing by weight 0.25% or more of carbon | kg | Free | - | S | |
| 72.08 | Flat-rolled products of iron or non-alloy steel, of 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 | kg | Free | - | S | |
| | - Other, in coils, not further worked than hot-rolled, pickled: | | | | | |
| 7208.25.00 | -- Of a thickness of 4.75 mm or more | kg | Free | - | S | |
| 7208.26.00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | kg | Free | - | S | |
| 7208.27.00 | -- Of a thickness of less than 3 mm | kg | Free | - | S | |
| | - Other, in coils, not further worked than hot-rolled: | | | | | |
| 7208.36.00 | -- Of a thickness exceeding 10 mm | kg | Free | - | S | |
| 7208.37.00 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | kg | Free | - | S | |
| 7208.38.00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | kg | Free | - | S | |
| 7208.39.00 | -- Of a thickness of less than 3 mm | kg | Free | - | S | |
| 7208.40.00 | - Not in coils, not further worked than hot-rolled, with patterns in relief | kg | Free | - | S | |
| | - Other, not in coils, not further worked than not-rolled: | | | | | |

| | | | | | | |
|--------------|---|-------|------|---|---|--|
| 7208.51.00 | -- Of a thickness exceeding 10 mm | kg | Free | - | S | |
| 7208.52.00 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | kg | Free | - | S | |
| 7208.53.00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | kg | Free | - | S | |
| 7208.54.00 | -- Of a thickness of less than 3 mm | kg | Free | - | S | |
| 7208.90.00 | - Other | kg | Free | - | S | |
| 72.09 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. | | | | | |
| | - In coils, not further worked than cold-rolled (cold-reduced): | | | | | |
| 7209.15.00 | -- Of a thickness of 3 mm or more | tonne | 15% | - | S | |
| 7209.16.00 | -- Of a thickness exceeding 1 mm but less than 3 mm | tonne | 15% | - | S | |
| 7209.17.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | tonne | 15% | - | S | |
| 7209.18.00 | -- Of a thickness of less than 0.5 mm | tonne | 15% | - | S | |
| | - Not in coils, not further worked than cold-rolled (cold-reduced): | | | | | |
| 7209.25.00 | - - Of a thickness of 3 mm or more | tonne | 15% | - | S | |
| 7209.26.00 | -- Of a thickness exceeding 1 mm but less than 3 mm | tonne | 15% | - | S | |
| 7209.27.00 | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm | tonne | 15% | - | S | |
| 7209.28.00 | -- Of a thickness of less than 0.5 mm | tonne | 15% | - | S | |
| 7209.90.00 | - Other | tonne | 15% | - | S | |
| 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 | tonne | 30% | - | S | |
| 7210.12.00 | -- Of a thickness of less than 0.5 mm | tonne | 30% | - | S | |
| 7210.20.00 | - Plated or coated with lead, including terne-plate | tonne | 30% | - | S | |

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|--------------|--|-------|------|---|---|--|
| 7210.30.00 | - Electrolytically plated or coated with zinc | tonne | 30% | - | S | |
| | - Otherwise plated or coated with zinc: | | | | | |
| 7210.41.00 | -- Corrugated | tonne | 30% | - | S | |
| 7210.49.00 | -- Other | tonne | 30% | - | S | |
| 7210.50.00 | - Plated or coated with chromium oxides or with chromium and chromium oxides | tonne | 30% | - | S | |
| | - Plated or coated with aluminium: | | | | | |
| 7210.61.00 | -- Plated or coated with aluminium-zinc alloys | tonne | 30% | - | S | |
| 7210.69.00 | -- Other | tonne | 30% | - | S | |
| 7210.70.00 | - Painted, varnished or coated with plastics | tonne | 30% | - | S | |
| 7210.90.00 | - Other | tonne | 30% | - | S | |
| 72.11 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. | | | | | |
| | - Not further worked than hot-rolled: | | | | | |
| 7211.13.00 | -- Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4 mm, not in coils and without patterns in relief | tonne | Free | - | S | |
| 7211.14.00 | -- Other, of a thickness of 4.75mm or more | tonne | Free | - | S | |
| 7211.19.00 | -- Other | tonne | Free | - | S | |
| | - Not further worked than cold-rolled (cold-reduced): | | | | | |
| 7211.23.00 | -- Containing by weight less than 0.25% of carbon | tonne | Free | - | S | |
| 7211.29.00 | -- Other | tonne | Free | - | S | |
| 7211.90.00 | - Other | tonne | Free | - | S | |
| 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 | tonne | Free | - | S | |
| 7212.20.00 | - Electrolytically plated or coated with zinc | tonne | 15% | - | S | |

| | | | | | | |
|--------------|--|-------|------|---|---|--|
| 7212.30.00 | - Otherwise plated or coated with zinc | tonne | 15% | - | S | |
| 7212.40.00 | - Painted, varnished or coated with plastics | tonne | Free | - | S | |
| 7212.50.00 | - Otherwise plated or coated | tonne | Free | - | S | |
| 7212.60.00 | - Clad | tonne | Free | - | S | |
| 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. | tonne | 25% | - | S | |
| 7213.20.00 | - Other, of free-cutting steel | tonne | 25% | - | S | |
| | - Other: | | - | | | |
| 7213.91.00 | -- Of circular cross- measuring less than 14 mm in diameter | tonne | 25% | - | S | |
| 7213.99.00 | -- Other | tonne | 25% | - | S | |
| 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 | tonne | 15% | - | S | |
| | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling | | | | | |
| 7214.20.10 | -- Twisted after rolling | tonne | 15% | - | S | |
| 7214.20.90 | -- Other | tonne | 15% | - | S | |
| 7214.30.00 | - Other, of free-cutting steel | tonne | 15% | - | S | |
| | - Other: | | | | | |
| 7214.91.00 | -- Of rectangular (other than square) cross-section | tonne | Free | - | S | |
| 7214.99.00 | -- Other | tonne | Free | - | S | |
| 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 | tonne | Free | - | S | |
| 7215.50.00 | - Other, not further worked than cold-formed or cold-finished | tonne | Free | - | S | |

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|--------------|---|-------|------|---|---|--|
| 7215.90.00 | - Other | tonne | Free | - | S | |
| 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 | tonne | Free | - | S | |
| | - L or T sections, not further drawn or extruded, of a height of less than 80 mm: | | | | | |
| 7216.21.00 | -- L sections | tonne | Free | - | S | |
| 7216.22.00 | -- T sections | tonne | Free | - | S | |
| | - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80mm or more: | | | | | |
| 7216.31.00 | -- U sections | tonne | Free | - | S | |
| 7216.32.00 | -- I sections | tonne | Free | - | S | |
| 7216.33.00 | -- H sections | tonne | Free | - | S | |
| 7216.40.00 | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more | tonne | Free | - | S | |
| 7216.50.00 | - Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded | tonne | Free | - | S | |
| | - Angles, shapes and sections, not further worked than cold-formed or cold-finished: | | | | | |
| 7216.61.00 | -- Obtained from flat-rolled products | tonne | Free | - | S | |
| 7216.69.00 | -- Other | tonne | Free | - | S | |
| | - Other: | | | | | |
| 7216.91.00 | -- Cold-formed or cold-finished from flat-rolled products | tonne | Free | - | S | |
| 7216.99.00 | -- Other | tonne | Free | - | S | |
| 72.17 | Wire of iron or non-alloy steel. | | | | | |
| 7217.10.00 | - Not plated or coated, whether or not polished | tonne | 5% | - | S | |
| 7217.20.00 | - Plated or coated with zinc | tonne | Free | - | S | |
| 7217.30.00 | - Plated or coated with Other base metals | tonne | Free | - | S | |

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|--------------|---|-------|------|---|---|--|
| 7217.90.00 | - Other | tonne | 5% | - | S | |
| | 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 | tonne | Free | - | S | |
| | - Other: | | | | | |
| 7218.91.00 | -- Of rectangular (other than square) cross-section | tonne | Free | - | S | |
| 7218.99.00 | -- Other | tonne | Free | - | S | |
| 72.19 | Flat- rolled products of stainless steel, of a width of 600 mm or more. | | | | | |
| | - Not further worked than hot-rolled: | | | | | |
| 7219.11.00 | -- Of a thickness exceeding 10mm | tonne | Free | - | S | |
| 7219.12.00 | -- Of a thickness of 4.75mm or more but not exceeding 10mm | tonne | Free | - | S | |
| 7219.13.00 | -- Of a thickness of 3mm or more but less than 4.75mm | tonne | Free | - | S | |
| 7219.14.00 | -- Of a thickness of less than 3mm | tonne | Free | - | S | |
| | - Not further worked than hot rolled, not in coils: | | | | | |
| 7219.21.00 | -- Of a thickness exceeding 10mm | tonne | Free | - | S | |
| 7219.22.00 | -- Of a thickness of 4.75mm or more but not exceeding 10mm | tonne | Free | - | S | |
| 7219.23.00 | -- Of a thickness of 3mm or more but less than 4.75mm | tonne | Free | - | S | |
| 7219.24.00 | -- Of a thickness of less than 3mm | tonne | Free | - | S | |
| | - Not further worked than cold-rolled (cold-reduced): | | | | | |
| 7219.31.00 | -- Of a thickness of 4.75mm or more | tonne | Free | - | S | |
| 7219.32.00 | -- Of a thickness of 3mm or more but less than 4.75mm | tonne | Free | - | S | |
| 7219.33.00 | -- Of a thickness exceeding 1mm but less than 3mm | tonne | Free | - | S | |
| 7219.34.00 | -- Of a thickness of 0.5mm or more but not exceeding 1mm | tonne | Free | - | S | |
| 7219.35.00 | -- Of a thickness of less than 0.5mm | tonne | Free | - | S | |
| 7219.90.00 | - Other | tonne | Free | - | S | |

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|--------------|--|-------|------|---|---|--|
| 72.20 | Flat-rolled products of stainless steel, of a width of less than 600mm. | | | | | |
| | - Not further worked than hot-rolled: | | | | | |
| 7220.11.00 | - - Of a thickness of 4.75mm or more | tonne | Free | - | S | |
| 7220.12.00 | - - Of a thickness of less than 4.75mm | tonne | Free | - | S | |
| 7220.20.00 | - Not further worked than cold-rolled (cold- reduced) | tonne | Free | - | S | |
| 7220.90.00 | - Other | tonne | Free | - | S | |
| 72.21 | | | | | | |
| 7221.00.00 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | tonne | Free | - | S | |
| 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 | tonne | Free | - | S | |
| 7222.19.00 | - - Other | tonne | Free | - | S | |
| 7222.20.00 | - Bars and rods, not further worked than cold-formed or cold finished | tonne | Free | - | S | |
| 7222.30.00 | - Other bars and rods | tonne | Free | - | S | |
| 7222.40.00 | - Angles, shapes and sections | tonne | Free | - | S | |
| 72.23 | | | | | | |
| 7223.00.00 | Wire of stainless steel. | tonne | Free | - | S | |
| | IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL | | | | | |
| 72.24 | Other alloy steel ingots or other primary forms; semi-finished products of other alloy steel. | | | | | |
| 7224.10.00 | - Ingots and other primary forms | tonne | Free | - | S | |

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|--------------|---|-------|------|---|---|--|
| 7224.90.00 | - Other | tonne | Free | - | S | |
| 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 | kg | Free | - | S | |
| 7225.19.00 | -- Other | kg | Free | - | S | |
| 7225.30.00 | - Other, not further Worked than hot-Rolled, in coils | kg | Free | - | S | |
| 7225.40.00 | - Other, not further worked than hot-rolled, not in coils | kg | Free | - | S | |
| 7225.50.00 | - Other, not further worked than cold-rolled (cold-reduced) | kg | Free | - | S | |
| | - Other: | | | | | |
| 7225.91.00 | -- Electrolytically plated or coated with zinc | kg | Free | - | S | |
| 7225.92.00 | -- Otherwise zinc plated or coated with | kg | Free | - | S | |
| 7225.99.00 | -- Other | kg | Free | - | S | |
| 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 | tonne | Free | - | S | |
| 7226.19.00 | -- Other | tonne | Free | - | S | |
| 7226.20.00 | - Of high speed steel | tonne | Free | - | S | |
| | - Other: | | | | | |
| 7226.91.00 | -- Not further worked than hot-rolled | tonne | Free | - | S | |
| 7226.92.00 | -- Not further worked than cold-rolled (cold-reduced) | tonne | Free | - | S | |
| 7226.99.00 | -- Other | tonne | Free | - | S | |
| 72.27 | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. | | | | | |
| 7227.10.00 | - Of high speed steel | tonne | Free | - | S | |
| 7227.20.00 | - Of silico-manganese steel | tonne | Free | - | S | |
| 7227.90.00 | - Other | tonne | Free | - | S | |

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|--------------|--|-------|------|---|---|--|
| 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 | tonne | Free | - | S | |
| 7228.20.00 | - Bars and rods, of silica-manganese steel | tonne | Free | - | S | |
| 7228.30.00 | - Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded | tonne | Free | - | S | |
| 7228.40.00 | - Other bars and rods, not further worked than forged | tonne | Free | - | S | |
| 7228.50.00 | - Other bars and rods, not further worked than cold-formed or cold-finished | tonne | Free | - | S | |
| 7228.60.00 | - Other bars and rods | tonne | Free | - | S | |
| 7228.70.00 | - Angles, shapes and sections | tonne | Free | - | S | |
| 7228.80.00 | - Hollow drill bars and rods | tonne | Free | - | S | |
| 72.29 | Wire of other alloy steel. | | | | | |
| 7229.20.00 | - Of silico-manganese steel | tonne | Free | - | S | |
| 7229.90.00 | - Other | tonne | Free | - | S | |

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 16mm.

| HS Code | Description of Goods | Stat. Unit of Qty | Cust. Duty Rate | Excise Duty Rate | VAT Rate | Remarks |
|--------------|--|-------------------------|-----------------------|------------------------|-------------|---------|
| 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 | tonne | 15% | - | S | |
| 7301.20.00 | - Angles, shapes and sections | tonne | 15% | - | S | |
| 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 | tonne | free | - | S | |
| 7302.30.00 | - Switch blades, crossing frogs, point rods and other crossing pieces | tonne | free | - | S | |
| 7302.40.00 | - Fish-plates and sole plates | tonne | free | - | S | |
| 7302.90.00 | - Other | tonne | free | - | S | |
| 73.03 | Tubes, pipes and hollow profiles, of cast iron. | | | | | |
| 7303.00.10 | - - - Down piping and guttering | kg | 25% | - | S | |
| 7303.00.90 | - - - Other | kg | 25% | - | S | |
| 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 | kg | 15% | - | S | |
| 7304.19.00 | - - Other | kg | 15% | - | S | |
| | - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: | | | | | |
| 7304.22.00 | - - Drill pipe of stainless steel | kg | 15% | - | S | |
| 7304.23.00 | - - Other drill pipe | kg | 15% | - | S | |
| 7304.24.00 | - - Other, of stainless steel | kg | 15% | - | S | |
| 7304.29.00 | - - Other | kg | 15% | - | S | |
| | - Other, of circular cross-section, of iron or non-alloy steel: | | | | | |
| 7304.31.00 | -- Cold-drawn or cold-rolled (cold-reduced) | kg | 15% | - | S | |
| 7304.39.00 | -- Other | kg | 15% | - | S | |
| | - Other, of circular cross-section, of stainless steel: | | | | | |
| 7304.41.00 | -- Cold-drawn or cold-rolled (cold-reduced) | kg | 15% | - | S | |
| 7304.49.00 | -- Other | kg | 15% | - | S | |
| | - Other, of circular cross-section, of other alloy steel: | | | | | |
| 7304.51.00 | -- Cold-drawn or cold-rolled (cold reduced) | kg | 15% | - | S | |
| 7304.59.00 | - - Other | kg | 15% | - | S | |
| 7304.90.00 | - Other | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 7305.12.00 | - - Other, longitudinally welded | kg | 15% | - | S | |
| 7305.19.00 | - - Other | kg | 15% | - | S | |
| 7305.20.00 | - Casing of a kind used in the drilling for oil or gas | kg | 15% | - | S | |
| | - Other, welded: | | | | | |
| 7305.31.00 | - - Longitudinally welded | kg | 15% | - | S | |
| 7305.39.00 | - - Other | kg | 15% | - | S | |
| 7305.90.00 | - Other | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 7306.19.00 | -- Other | kg | 15% | - | S | |
| | - Casing and tubing of a kind used in the drilling for oil or gas: | | | | | |
| 7306.21.00 | -- Welded, of stainless steel | kg | 15% | - | S | |
| 7306.29.00 | -- Other | kg | 15% | - | S | |
| 7306.30.00 | - Other, welded, of circular cross-section, of iron or non-alloy steel | kg | 15% | - | S | |
| 7306.40.00 | - Other, welded, of circular cross-section, of stainless steel | kg | 15% | - | S | |
| 7306.50.00 | - Other, welded, of circular cross-section, of other alloy steel | kg | 15% | - | S | |
| | - Other, welded, of non-circular cross section: | | | | | |
| 7306.61.00 | -- Of square or rectangular cross-section | kg | 15% | - | S | |
| 7306.69.00 | -- Of other non-circular cross-section | kg | 15% | - | S | |
| 7306.90.00 | - Other | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 7307.19.00 | -- Other | kg | 15% | - | S | |
| | - Other, of stainless steel: | | | | | |
| 7307.21.00 | -- Flanges | kg | 15% | - | S | |
| 7307.22.00 | -- Threaded elbows, bends and sleeves | kg | 15% | - | S | |
| 7307.23.00 | -- Butt welding fittings | kg | 15% | - | S | |
| 7307.29.00 | -- Other | kg | 15% | - | S | |
| | - Other: | | | | | |
| 7307.91.00 | -- Flanges | kg | 15% | - | S | |
| 7307.92.00 | -- Threaded elbows, bends and sleeves | kg | 15% | - | S | |
| 7307.93.00 | -- Butt welding fittings | kg | 15% | - | S | |
| 7307.99.00 | -- Other | kg | 15% | - | S | |

| | | | | | | |
|--------------|--|-------|-----|---|----|----------------------|
| 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 | tonne | 15% | - | S | |
| 7308.20.00 | - Towers and lattice masts | tonne | 15% | - | S | |
| 7308.30.00 | - Doors, windows and their frames and thresholds for doors | kg | 15% | - | S | |
| 7308.40.00 | - Equipment for scaffolding, shuttering propping or pitpropping | tonne | 15% | - | S | |
| | - Other: | | | | | |
| 7308.90.10 | --- Gates of a kind used for agricultural or railway fencing | tonne | 15% | - | S | |
| 7308.90.20 | --- Minclead frames and super-structures | tonne | 15% | - | S | |
| 7308.90.30 | --- Shaft guide rails | tonne | 15% | - | S | |
| 7308.90.40 | --- Smoke stacks | tonne | 15% | - | S | |
| 7308.90.50 | --- Spiral and gravity chutes | tonne | 15% | - | S | |
| | ---Other | | | | | |
| 7308.90.91 | ---- Panels for buildings and Cold room installation | kg | 15% | | S | (Act No. 25 of 2023) |
| 7308.90.99 | ---- Other | kg | 15% | | S | (Act No. 25 of 2023) |
| 73.09 | | | | | | |
| 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. | No. | 15% | - | S | |
| 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. | | | | | |
| | - Of a capacity of 50 litres or more: | | | | | |
| 7310.10.10 | --- Milk cans and churns | kg | 5% | - | S* | |

| | | | | | | |
|--------------|--|-----|------|---|----|----------------|
| 7310.10.90 | --- Other | kg | 15% | - | S | |
| | - Of a capacity of less than 50 litres: | | | | | |
| | -- Cans which are to be closed by soldering or crimping: | | | | | |
| 7310.21.10 | --- Milk cans and churns | kg | 5% | - | S* | |
| 7310.21.90 | --- Other | kg | 15% | - | S | |
| | - - Other: | | | | | |
| 7310.29.10 | --- Milk cans and churns | kg | 5% | - | S* | |
| 7310.29.90 | --- Other | kg | 15% | - | S | |
| 73.11 | | | | | | |
| 7311.00.00 | Containers for compressed or liquefied gas, of iron or steel | No. | free | - | S | Act 25 of 2022 |
| 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 | No. | 15% | - | S | |
| 7312.90.00 | - Other | kg | 15% | - | S | |
| 73.13 | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel. | | | | | |
| 7313.00.10 | --- Imported for use in a farming or other agricultural enterprise | kg | 15% | - | S | |
| 7313.00.90 | --- Other | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 7314.14.00 | -- Other woven cloth, of stainless steel | kg | 15% | - | S | |
| 7314.19.00 | - - Other | kg | 15% | - | S | |
| 7314.20.00 | - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross- sectional dimension of 3 mm or more and having a mesh size of 100cm ² or more | kg | 25% | - | S | |
| | - Other grill, netting and fencing, welded at the intersection: | | | | | |
| 7314.31.00 | - - Plated or coated with zinc | kg | 15% | - | S | |
| 7314.39.00 | - - Other | kg | 15% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| | - Other cloth, grill, netting and fencing: | | | | | |
| 7314.41.00 | - - Plated or coated with zinc | kg | 15% | - | S | |
| 7314.42.00 | - - Coated with plastics | kg | 15% | - | S | |
| 7314.49.00 | - - Other | kg | 15% | - | S | |
| 7314.50.00 | - Expanded metal | kg | 15% | - | S | |
| 73.15 | Chain and parts thereof, of iron or steel. | | | | | |
| | - Articulated link chain and parts thereof: | | | | | |
| 7315.11.00 | - - Roller chain | kg | 15% | - | S | |
| 7315.12.00 | - - Other chain | kg | 15% | - | S | |
| 7315.19.00 | - - Parts | kg | 15% | - | S | |
| 7315.20.00 | - Skid chain | kg | 15% | - | S | |
| | - Other chain: | | | | | |
| 7315.81.00 | - - Stud-link | kg | 15% | - | S | |
| 7315.82.00 | - - Other, welded link | kg | 15% | - | S | |
| 7315.89.00 | - - Other | kg | 15% | - | S | |
| 7315.90.00 | - Other parts | kg | 15% | - | S | |
| 73.16 | | | | | | |
| 7316.00.00 | Anchors, grapnels and parts thereof, of iron or steel. | kg | 15% | - | S | |
| 73.17 | 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 | - - - Drawing pins | kg | 15% | - | S | |
| 7317.00.20 | - - - Wire nails | kg | 15% | - | S | |
| 7317.00.30 | - - - Hook nails and ring nails | kg | 15% | - | S | |
| 7317.00.90 | - - - Other | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 7318.12.00 | - - Other wood screws | kg | 15% | - | S | |
| 7318.13.00 | - - Screw hooks and screw rings | kg | 15% | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 7318.14.00 | - - Self-tapping screws | kg | 15% | - | S | |
| 7318.15.00 | -- Other screws and bolts, whether or not with their nuts or washers | kg | 15% | - | S | |
| 7318.16.00 | - - Nuts | kg | 15% | - | S | |
| 7318.19.00 | - - Other | kg | 15% | - | S | |
| | - Non-threaded articles: | | | | | |
| 7318.21.00 | - - Spring washers and other lock washers | kg | 15% | - | S | |
| 7318.22.00 | - - Other washers | kg | 15% | - | S | |
| 7318.23.00 | - - Rivets | kg | 15% | - | S | |
| 7318.24.00 | - - Cotters and cotter-pins | kg | 15% | - | S | |
| 7318.29.00 | - - Other | kg | 15% | - | S | |
| 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 | kg | Free | - | S | |
| 7319.90.00 | - Other | kg | Free | - | S | |
| 73.20 | Springs and leaves for springs, of iron or steel. | | | | | |
| 7320.10.00 | - Leaf-springs and leaves therefor | kg | 15% | - | S | |
| 7320.20.00 | - Helical springs | kg | 15% | - | S | |
| 7320.90.00 | - Other | kg | 15% | - | S | |
| 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 | kg | free | - | S | |
| 7321.12.00 | - - For liquid fuel | kg | free | - | S | |
| 7321.19.00 | - - Other, including appliances for solid fuel | kg | free | - | S | |
| | - Other appliances: | | | | | |
| 7321.81.00 | -- For gas fuel or for both gas and other fuels | kg | free | - | S | |
| 7321.82.00 | - -For liquid fuel | kg | free | - | S | |

| | | | | | | |
|--------------|---|-------|------|---|---|--|
| 7321.89.00 | -- Other, including appliances for solid fuel | kg | free | - | S | |
| 7321.90.00 | - Parts | kg | 25% | - | S | |
| 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 | tonne | 15% | - | S | |
| 7322.19.00 | - - Other | tonne | 15% | - | S | |
| 7322.90.00 | - Other | tonne | 15% | - | S | |
| 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 | No. | 25% | - | S | |
| | - Other: | | | | | |
| 7323.91.00 | - - Of cast iron, not enamelled | No. | 25% | - | S | |
| 7323.92.00 | - - Of cast iron, enamelled | No. | 25% | - | S | |
| 7323.93.00 | - - Of stainless steel | kg | 25% | - | S | |
| 7323.94.00 | -- Of iron (other than cast iron) or steel, enamelled | kg | 25% | - | S | |
| 7323.99.00 | - - Other | kg | 25% | - | S | |
| 73.24 | Sanitary ware and parts thereof, of iron or steel. | | | | | |
| 7324.10.00 | - Sinks and wash basins, of stainless steel | No. | 25% | - | S | |
| | - Baths: | | | | | |
| 7324.21.00 | -- Of cast iron, whether or not enamelled | No. | 25% | - | S | |
| 7324.29.00 | - - Other | No. | 25% | - | S | |
| 7324.90.00 | - Other, including parts | No. | 25% | - | S | |
| 73.25 | Other cast articles of iron or steel. | | | | | |
| | - Of non-malleable cast iron: | | | | | |
| 7325.10.10 | --- For agricultural or scientific purposes; tradesmen's tools | kg | 15% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 7325.10.90 | - - - Other | kg | 25% | - | S | |
| | - Other: | | | | | |
| 7325.91.00 | -- Grinding balls and similar articles for mills | kg | 25% | - | S | |
| | - - Other: | | | | | |
| 7325.99.10 | --- For agricultural or scientific purposes; tradesmen's tools | kg | 25% | - | S | |
| 7325.99.90 | - - - Other | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| | - - Other: | | | | | |
| 7326.19.10 | --- For agricultural or scientific purposes; tradesmen's tools | kg | 15% | - | S | |
| 7326.19.90 | - - - Other | kg | 25% | - | S | |
| | - Articles of iron or steel wire: | | | | | |
| 7326.20.10 | --- For agricultural or scientific purposes; tradesmen's tools | kg | 15% | - | S | |
| 7326.20.90 | - - - Other | kg | 25% | - | S | |
| | - Other: | | | | | |
| 7326.90.10 | --- For agricultural or scientific purposes; tradesmen's tools | kg | 15% | - | S | |
| | - - - Other | | | | | |
| 7326.90.91 | ---- Can ends for use in manufacture | kg | 15% | - | S | |
| 7326.90.99 | ---- Other | kg | 25% | - | S | |

Chapter 74

Copper and articles thereof

Notes

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

(a) Refined copper

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

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

TABLE - Other elements

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

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

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight 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 phosphides (phosphor copper) containing more than 15% by weight of phosphorus falls in Heading 28.53.

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 the 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

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 7401 | Copper mattes; cement copper (precipitated copper). | | | | | |
| 7401.00.10 | --- Copper matte | tonne | 15% | - | S | |
| 7401.00.20 | --- cement copper (precipitated copper) | tonne | 15% | - | S | |
| 74.02 | Unrefined copper; copper anodes for electrolytic refining. | | | | | |
| | ---unrefined copper | | | | | |
| 7402.00.11 | ---- Copper blister | tonne | 15% | - | S | |
| 7402.00.19 | ---- Other | tonne | 15% | - | S | |
| 7402.00.20 | ---copper anodes for electrolytic refining | tonne | 15% | - | S | |
| 74.03 | Refined copper and copper alloys, unwrought. | | | | | |
| | - Refined copper: | | | | | |
| | -- Cathodes and sections of cathodes | | | | | |
| 7403.11.10 | --- Electro-refined cathodes (High purity) | tonne | 15% | - | S | |
| 7403.11.20 | --- Electro-refined cathodes (low purity) | tonne | 15% | - | S | |
| 7403.11.30 | --- Electro-won cathodes (High Purity) | tonne | 15% | - | S | |
| 7403.11.40 | --- Electro-won cathodes (Low Purity) | tonne | 15% | - | S | |
| | ---Other | | | | | |
| 7403.11.91. | ---- Copper bearing products of electro – refining process | tonne | 15% | - | S | |
| 7403.11.92 | ---- Copper bearing products of electro – Winning process | tonne | 15% | - | S | |
| 7403.12.00 | -- Wire-bars | tonne | 15% | - | S | |
| 7403.13.00 | -- Billets | tonne | 15% | - | S | |
| 7403.19.00 | -- Other | tonne | 15% | - | S | |
| | - Copper alloys: | | | | | |
| 7403.21.00 | -- Copper-zinc base alloys (brass) | kg | 15% | - | S | |
| 7403.22.00 | -- Copper-tin base alloys (bronze) | tonne | 15% | - | S | |
| | --other copper alloys(other than master alloys of 7405) | | | | | |

| | | | | | | |
|--------------|--|-------|-----|---|---|--|
| 7403.29.10 | ---copper-cobalt alloy | tonne | 15% | - | S | |
| 7403.29.90 | ---other copper alloys | tonne | 15% | - | S | |
| 74.04 | | | | | | |
| 7404.00.00 | Copper waste and scrap. | tonne | 15% | - | S | |
| 74.05 | | | | | | |
| 7405.00.00 | Master alloys of copper. | kg | 15% | - | S | |
| 74.06 | Copper powders and flakes. | | | | | |
| 7406.10.00 | - Powders of non-lamellar structure | kg | 15% | - | S | |
| 7406.20.00 | - Powders of lamellar structures; flakes | kg | 15% | - | S | |
| 7407 | Copper bars, rods and profiles. | | | | | |
| 7407.10.00 | - Of refined copper | kg | 15% | - | S | |
| | - Of copper alloys: | | | | | |
| 7407.21.00 | -- Of copper-zinc base alloys (brass) | kg | 15% | - | S | |
| 7407.29.00 | -- - Other | kg | 15% | - | S | |
| 74.08 | Copper wire. | | | | | |
| | - Of refined copper: | | | | | |
| 7408.11.00 | -- Of which the maximum cross-sectional dimension exceeds 6mm | kg | 15% | - | S | |
| 7408.19.00 | -- - Other | kg | 15% | - | S | |
| | - Of copper alloys: | | | | | |
| 7408.21.00 | -- Of copper zinc base alloys (brass) | kg | 15% | - | S | |
| 7408.22.00 | -- Of copper-nickel base alloys (cupro-nickel) or copper nickel-zinc base alloys (nickel silver) | kg | 15% | - | S | |
| 7408.29.00 | -- - Other | kg | 15% | - | S | |
| 74.09 | Copper plates, sheets and strip, of a thickness exceeding 0.15mm. | | | | | |
| | - Of refined copper: | | | | | |
| 7409.11.00 | -- - In coils | tonne | 15% | - | S | |
| 7409.19.00 | -- - Other | tonne | 15% | - | S | |
| | - Of copper-zinc base alloys (brass): | | | | | |
| 7409.21.00 | -- - In coils | tonne | 15% | - | S | |
| 7409.29.00 | -- - Other | tonne | 15% | - | S | |
| | - Of copper-tin base alloys (bronze): | | | | | |

| | | | | | | |
|----------------|--|-------|-----|---|---|--|
| 7409.31.00 | -- In coils | tonne | 15% | - | S | |
| 7409.39.00 | -- Other | tonne | 15% | - | S | |
| 7409.40.00 | - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver) | tonne | 15% | - | S | |
| 7409.90.00 | - Of other copper alloys | tonne | 15% | - | S | |
| 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 0.15mm. | | | | | |
| | - Not backed: | | | | | |
| 7410.11.00 | -- Of refined copper | tonne | 15% | - | S | |
| 7410.12.00 | -- Of copper alloys | tonne | 15% | - | S | |
| | - Backed: | | | | | |
| 7410.21.00 | -- Of refined copper | tonne | 15% | - | S | |
| 7410.22.00 | -- Of copper alloys | tonne | 15% | - | S | |
| 74.11 | Copper tubes and pipes. | | | | | |
| 7411.10.00 | - Of refined copper | kg | 15% | - | S | |
| | - Of copper alloys: | | | | | |
| 7411.21.00 | -- Of copper-zinc base alloys (brass) | kg | 15% | - | S | |
| 7411.22.00 | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver) | kg | 15% | - | S | |
| 7411.29.00 | -- Other | kg | 15% | - | S | |
| 74.12 | Copper tube or pipe fittings (forexample, couplings, elbows, sleeves). | | | | | |
| 7412.10.00 | - Of refined copper | kg | 25% | - | S | |
| 7412.20.00 | - Of copper alloys | kg | 25% | - | S | |
| 74.13 | | | | | | |
| 7413.00.00 | Stranded wire, cables, plaited bands and the like, of copper, notelectrically insulated. | kg | 25% | - | S | |
| [74.14] | | | | | | |

| | | | | | | |
|----------------|--|----|-----|---|---|--|
| 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 | kg | 15% | - | S | |
| | - Other articles, not threaded: | | | | | |
| 7415.21.00 | -- Washers (including spring washers) | kg | 15% | - | S | |
| 7415.29.00 | -- - Other | kg | 15% | - | S | |
| | - Other threaded articles: | | | | | |
| 7415.33.00 | -- - Screws; bolts and nuts | kg | 15% | - | S | |
| 7415.39.00 | -- - Other | kg | 15% | - | S | |
| [74.16] | | | | | | |
| [74.17] | | | | | | |
| 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 | kg | 25% | - | S | |
| 7418.20.00 | - Sanitary ware and parts thereof | kg | 25% | - | S | |
| 74.19 | Other articles of copper. | | | | | |
| 7419.20.00 | - Cast, moulded, stamped or forged, but not further worked | kg | 25% | - | S | |
| 7419.80.00 | - Other: | kg | 25% | - | S | |

Chapter 75

Nickel and articles thereof

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 to 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 provision of Note 9 (c) to Section XV, for the purposes of subheading 7508.10, the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty</i> | <i>Cust. Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|----------------------------------|--------------------------------|---------------------------------|---------------------|----------------|
| 75.01 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. | | | | | |
| 7501.10.00 | - Nickel mattes | kg | 5% | - | S | |
| 7501.20.00 | - Nickel oxide sinters and other intermediate products Of nickel metallurgy. | kg | 5% | - | S | |
| 75.02 | Unwrought nickel | | | | | |
| 7502.10.00 | - Nickel, not alloyed | kg | 5% | - | S | |
| 7502.20.00 | - Nickel alloys | kg | 5% | - | S | |
| 75.03 | | | | | | |
| 7503.00.00 | Nickel waste and scrap. | kg | 5% | - | S | |
| 75.04 | | | | | | |
| 7504.00.00 | Nickel powders and flakes | kg | 5% | - | S | |
| 75.05 | Nickel bars, rods, profiles and wire | | | | | |
| | - Bars, rods and profiles: | | | | | |
| 7505.11.00 | -- Of nickel, not alloyed | kg | 15% | - | S | |
| 7505.12.00 | -- Of nickel alloys | kg | 15% | - | S | |
| | - Wire: | | | | | |
| 7505.21.00 | -- Of nickel, not alloyed | kg | 15% | - | S | |
| 7505.22.00 | -- Of nickel alloys | kg | 15% | - | S | |
| 75.06 | Nickel plates, sheets, strip and foil. | | | | | |
| 7506.10.00 | - Of nickel, not alloyed | kg | 15% | - | S | |
| 7506.20.00 | - Of nickel alloys | kg | 15% | - | S | |
| 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 | kg | 25% | - | S | |
| 7507.12.00 | -- Of nickel alloys | kg | 25% | - | S | |
| 7507.20.00 | - Tube or pipe fittings | kg | 25% | - | S | |
| 75.08 | Other articles of nickel | | | | | |

| | | | | | | |
|------------|--|----|-----|---|---|--|
| 7508.10.00 | - Cloth, grill and netting, of nickel wire | kg | 15% | - | S | |
| 7508.90.00 | - Other | kg | 15% | - | S | |

Chapter 76

Aluminium and articles thereof

Subheading Notes

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

(a) **Aluminium, not alloyed**

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

TABLE - Other elements

| Element | Limiting content % by weight |
|--|------------------------------|
| Fe + Si (iron + 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 Note 9 (c) to Section XV, for the purposes of subheading 7616.91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross sectional dimension exceeds 6mm

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|-----------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 76.01 | Unwrought aluminium. | | | | | |
| 7601.10.00 | - Aluminium, not alloyed | kg | 5% | - | S | |
| 7601.20.00 | - Aluminium alloys | kg | 5% | - | S | |
| 76.02 | | | | | | |
| 7602.00.00 | Aluminium waste and scrap. | kg | 5% | - | S | |
| 76.03 | Aluminium powders and flakes. | | | | | |
| 7603.10.00 | - Powders of non-lamellar structure | kg | 5% | - | S | |
| 7603.20.00 | - Powders of lamellar structure; flakes | kg | 5% | - | S | |
| 76.04 | Aluminium bars, rods and profiles. | | | | | |
| | - Of aluminium, not alloyed | | | | | |

| | | | | | | |
|--------------|---|----|------|---|---|--------------|
| 7604.10.00 | - Of aluminium alloys: | kg | 5% | - | S | |
| 7604.21.00 | - - Hollow profiles | kg | 5% | - | S | |
| 7604.29.00 | - - Other | kg | free | - | S | |
| 76.05 | Aluminium wire. | | | | | |
| | - Of aluminium, not alloyed: | | | | | |
| 7605.11.00 | - - Of which the maximum cross-sectional dimensions exceeds 7mm | kg | free | - | S | |
| 7605.19.00 | - - Other | kg | 25% | - | S | As in system |
| | - Of aluminium alloys: | | | | | |
| 7605.21.00 | - - Of which the maximum cross-sectional dimensions exceeds 7mm | kg | 15% | - | S | |
| 7605.29.00 | - - Other | kg | 15% | - | S | |
| 76.06 | Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm. | | | | | |
| | - Rectangular (including square): | | | | | |
| 7606.11.00 | - - Of aluminium, not alloyed | kg | 15% | - | S | |
| 7606.12.00 | - - Of aluminium alloys | kg | 15% | - | S | |
| | - Other: | | | | | |
| 7606.91.00 | - - Of aluminium, not alloyed | kg | 15% | - | S | |
| 7606.92.00 | - - Of aluminium alloys | kg | 5% | - | S | |
| 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 | kg | 5% | - | S | |
| 7607.19.00 | - - Other | kg | 15% | - | S | |
| 7607.20.00 | - Backed | kg | 15% | - | S | |
| 76.08 | Aluminium tubes and pipes. | | | | | |
| | - Of aluminium, not alloyed: | | | | | |
| 7608.10.10 | - - - Irrigation pipes | kg | 5% | - | S | |
| 7608.10.90 | - - - Other | kg | 25% | - | S | |
| | - Of aluminium alloys: | | | | | |
| 7608.20.10 | - - - Irrigation pipes | kg | 5% | - | S | |
| 7608.20.90 | - - - Other | kg | 25% | - | S | |
| 76.09 | | | | | | |
| 7609.00.00 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). | kg | 15% | - | S | |

| | | | | | | |
|--------------|---|-----|------|---|---|----------------|
| 76.10 | Aluminium structures (excluding prefabricated buildings of Heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. | | | | | |
| 7610.10.00 | - Doors, windows and their frames and thresholds for doors | kg | 15% | - | S | |
| | - Other: | | | | | |
| 7610.90.10 | - - - Props and similar equipment, for use in scaffolding, coffering, shuttering or pit-propping | kg | 15% | - | S | |
| 7610.90.20 | - - - Pylons and masts for supporting electric power lines | kg | 15% | - | S | |
| 7610.90.90 | - - - Other | kg | 15% | - | S | |
| 76.11 | | | | | | |
| 7611.00.00 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | No. | 15% | - | S | |
| 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 litres, whether or not lined or heat -insulated, but not fitted with mechanical of thermal equipment. | | | | | |
| 7612.10.00 | - Collapsible tubular containers | kg | 25% | - | S | |
| | - Other: | | | | | |
| 7612.90.10 | - - - Milk cans | kg | 5% | - | S | |
| 7612.90.90 | - - - Other | kg | 15% | - | S | |
| 76.13 | | | | | | |
| 7613.00.00 | Aluminium containers for compressed or liquified gas. | kg | free | - | S | Act 25 of 2022 |
| 76.14 | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated. | | | | | |
| 7614.10.00 | - With steel core | kg | 25% | - | S | |
| 7614.90.00 | - Other | kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 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 | kg | 25% | - | S | |
| | - Sanitary ware and parts thereof: | | | | | |
| 7615.20.10 | - - - Flush cisterns | kg | 25% | - | S | |
| 7615.20.90 | - - - Other | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| | - Other: | | | | | |
| 7616.91.00 | - - Cloth, grill, netting and fencing, of aluminium wire | kg | 25% | - | S | |
| 7616.99.00 | - - Other | kg | 25% | - | S | |

Chapter 77

(Reserved for possible future use in the Harmonised System)

Chapter 78

Lead and articles thereof

Subheading Note

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

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

TABLE - Other elements

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

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-----------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 78.01 | Unwrought lead. | | | | | |
| 7801.10.00 | - Refined lead | kg | 5% | - | S | |
| | - Other: | | | | | |
| 7801.91.00 | - - Containing by weight antimony as the principal other element | kg | 5% | - | S | |
| 7801.99.00 | - - Other | kg | 5% | - | S | |
| 78.02 | | | | | | |
| 7802.00.00 | Lead waste and scrap. | kg | 5% | - | S | |
| [78.03] | | | | | | |
| 78.04 | Lead plates, sheets, strip and foil; lead powders and flakes. | | | | | |
| | - Plates, sheets, strip and foil: | | | | | |
| 7804.11.00 | - - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm | kg | 15% | - | S | |
| 7804.19.00 | - - Other | kg | 15% | - | S | |
| 7804.20.00 | - Powders and flakes | kg | 15% | - | S | |
| [78.05] | | | | | | |
| 78.06 | Other articles of lead. | | | | | |
| 7806.00.10 | - - - Containers (for example, pliable tubes) for the conveyance or packing of goods | kg | 15% | - | S | |
| 7806.00.20 | - - - Packing, lagging, caulking and the like | kg | 15% | - | S | |
| 7806.00.30 | - - - Other articles for agricultural, mining or manufacturing purposes (excluding vats and tanks) | kg | 15% | - | S | |
| 7806.00.40 | - - - Kneels for yachts or other boats | No. | 25% | - | S | |
| 7806.00.90 | - - - Other | - | 15% | - | S | |

Chapter 79

Zinc and articles thereof

Subheading Note

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

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 79.01 | Unwrought zinc. | | | | | |
| | - Zinc, not alloyed: | | | | | |
| 7901.11.00 | - - Containing by weight 99.99% or more of zinc | kg | 5% | - | S | |
| 7901.12.00 | - - Containing by weight less than 99.99% of zinc | kg | 5% | - | S | |
| 7901.20.00 | - Zinc alloys | kg | 5% | - | S | |
| 79.02 | | | | | | |
| 7902.00.00 | Zinc waste and scrap. | kg | 5% | - | S | |
| 79.03 | Zinc dust, powders and flakes. | | | | | |
| 7903.10.00 | - Zinc dust | kg | 5% | - | S | |
| 7903.90.00 | - Other | kg | 5% | - | S | |
| 79.04 | | | | | | |

| | | | | | | |
|----------------|---|----|-----|---|---|--|
| 7904.00.00 | Zinc bars, rods, profiles and wire. | kg | 15% | - | S | |
| 79.05 | | | | | | |
| 7905.00.00 | Zinc plates, sheets, strip and foil. | kg | 15% | - | S | |
| [79.06] | | | | | | |
| 79.07 | | | | | | |
| 7907.00.00 | Other articles of zinc. | kg | 15% | - | S | |

Chapter 80

Tin and articles thereof

Subheading Note.

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

(a) **Tin, not alloyed**

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

TABLE – Other elements

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

(b) **Tin alloys**

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

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

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 80.01 | Unwrought tin. | | | | | |
| 8001.10.00 | - Tin, not alloyed | kg | free | - | S | |
| 8001.20.00 | - Tin alloys | kg | 5% | - | S | |
| 80.02 | | | | | | |
| 8002.00.00 | Tin waste and scrap. | kg | 5% | - | S | |
| 80.03 | Tin bars, rods, profiles and wire. | | | | | |
| 8003.00.10 | --- Solder | kg | 15% | - | S | |
| 8003.00.90 | --- Other | kg | 15% | - | S | |
| [80.04] | | | | | | |
| [80.05] | | | | | | |
| [80.06] | | | | | | |
| 80.07 | Other articles of tin. | | | | | |
| 8007.00.10 | --- For agricultural, mining or | | | | | |
| | manufacturing purposes | kg | 15% | - | S | |
| 8007.00.90 | --- Other | kg | 15% | - | S | |

Chapter 81

Other base metals; cermets; articles thereof

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 81.01 | Tungsten (wolfram) and articles thereof, including waste and scrap. | | | | | |
| 8101.10.00 | - Powders | kg | 5% | - | S | |
| | - Other: | | | | | |
| 8101.94.00 | -- Unwrought tungsten, including bars and rods obtained simply by sintering | kg | 5% | - | S | |
| 8101.96.00 | -- Wire | kg | 5% | - | S | |
| 8101.97.00 | -- Waste and scrap | kg | 5% | - | S | |
| 8101.99.00 | -- Other | kg | 5% | - | S | |
| 81.02 | Molybdenum and articles thereof, including waste and scrap. | | | | | |
| 8102.10.00 | - Powders | kg | 5% | - | S | |
| | - Other: | | | | | |
| 8102.94.00 | -- Unwrought molybdenum, including bars and rods obtained simply by sintering | kg | 5% | - | S | |
| 8102.95.00 | -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | kg | 5% | - | S | |
| 8102.96.00 | -- Wire | kg | 5% | - | S | |
| 8102.97.00 | -- Waste and scrap | kg | 5% | - | S | |
| 8102.99.00 | -- Other | kg | 5% | - | S | |
| 81.03 | Tantalum and articles thereof, including waste and scrap. | | | | | |
| 8103.20.00 | - Unwrought tantalum, including bars and rods obtained simply by sintering; powders | kg | 5% | - | S | |
| 8103.30.00 | -Waste and scrap | kg | 5% | - | S | |
| | - Other | | | | | |
| 8103.91.00 | -- Crucibles | kg | 5% | - | S | |

| | | | | | | |
|----------------|--|-------|----|---|---|--|
| 8103.99.00 | -- Other | kg | 5% | - | S | |
| 81.04 | Magnesium and articles thereof, including waste and scrap. | | | | | |
| | - Unwrought magnesium: | | | | | |
| 8104.11.00 | -- Containing at least 99.8% by weight of magnesium | kg | 5% | - | S | |
| 8104.19.00 | -- Other | kg | 5% | - | S | |
| 8104.20.00 | - Waste and scrap | kg | 5% | - | S | |
| 8104.30.00 | - Rasplings, turnings and granules, graded according to size; powders | kg | 5% | - | S | |
| 8104.90.00 | - Other | kg | 5% | - | S | |
| 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 | tonne | 5% | - | S | |
| 8105.30.00 | -Waste and scrap | kg | 5% | - | S | |
| 8105.90.00 | - Other | kg | 5% | - | S | |
| 81.06 | Bismuth and articles thereof, including waste and scrap. | | | | | |
| | - Containing more than 99.99 % of bismuth, by weight | | | | | |
| 8106.10.10 | ---Waste and scrap of Bismuth | kg | 5% | - | S | |
| 8106.10.90 | --- Other | kg | 5% | - | S | |
| | - Other | | | | | |
| 8106.90.10 | ---Waste and scrap of Bismuth | kg | 5% | - | S | |
| 8106.90.90 | --- Other | kg | 5% | - | S | |
| [81.07] | | | | | | |
| 81.08 | Titanium and articles thereof, including waste and scrap. | | | | | |
| 8108.20.00 | - Unwrought titanium; powders | kg | 5% | - | S | |
| 8108.30.00 | - Waste and scrap | kg | 5% | - | S | |
| 8108.90.00 | - Other | kg | 5% | - | S | |
| 81.09 | Zirconium and articles thereof, including waste and scrap. | | | | | |
| | - Unwrought zirconium; powders | | | | | |

| | | | | | | |
|--------------|---|----|----|---|---|--|
| 8109.21.00 | -- Containing less than 1 part hafnium to 500 parts zirconium by weight | kg | 5% | - | S | |
| 8109.29.00 | -- Other | kg | 5% | - | S | |
| | - Waste and scrap | | | | | |
| 8109.31.00 | -- Containing less than 1 part hafnium to 500 parts zirconium by weight | kg | 5% | - | S | |
| 8109.39.00 | -- Other | kg | 5% | - | S | |
| | - Other | | | | | |
| 8109.91.00 | -- Containing less than 1 part hafnium to 500 parts zirconium by weight | kg | 5% | - | S | |
| 8109.99.00 | -- Other | kg | 5% | - | S | |
| 81.10 | Antimony and articles thereof, including waste and scrap. | | | | | |
| 8110.10.00 | -Unwrought antimony; powders | kg | 5% | - | S | |
| 8110.20.00 | -Waste and scrap | kg | 5% | - | S | |
| 8110.90.00 | -Other | kg | 5% | - | S | |
| 81.11 | | | | | | |
| 8111.00.00 | Manganese and articles thereof, including waste and scrap. | kg | 5% | - | S | |
| 81.12 | Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap. | | | | | |
| | - Beryllium: | | | | | |
| 8112.12.00 | -- Unwrought; powders | kg | 5% | - | S | |
| 8112.13.00 | -- Waste and scrap | kg | 5% | - | S | |
| 8112.19.00 | -- Other | kg | 5% | - | S | |
| | - Chromium: | | | | | |
| 8112.21.00 | -- Unwrought; powders | kg | 5% | - | S | |
| 8112.22.00 | -- Waste and scrap | kg | 5% | - | S | |
| 8112.29.00 | -- Other | kg | 5% | - | S | |
| | - Hafnium: | | | | | |
| 8112.31.00 | -- Unwrought; waste and scrap; powders | kg | 5% | - | S | |
| 8112.39.00 | -- Other | kg | 5% | - | S | |
| | - Rhenium: | | | | | |
| 8112.41.00 | -- Unwrought; waste and scrap; powders | kg | 5% | - | S | |
| 8112.49.00 | -- Other | kg | 5% | - | S | |

| | | | | | | |
|--------------|---|----|----|---|---|--|
| | - Thallium: | | | | | |
| 8112.51.00 | -- Unwrought: powders | kg | 5% | - | S | |
| 8112.52.00 | -- Waste and scrap | kg | 5% | - | S | |
| 8112.59.00 | -- Other | kg | 5% | - | S | |
| | - Cadmium : | | | | | |
| 8112.61.00 | -- Waste and scrap | kg | 5% | - | S | |
| 8112.69.00 | -- Other | kg | 5% | - | S | |
| | - Other: | | | | | |
| 8112.92.00 | -- waste and scrap; powder | kg | 5% | - | S | |
| 8112.99.00 | -- Other | kg | 5% | - | S | |
| 81.13 | | | | | | |
| 8113.00.00 | Cermets and articles thereof, including waste and scrap. | kg | 5% | - | S | |

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;
 - (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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|-----------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 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 | No. | 15% | - | S | |
| 8201.30.00 | - Mattocks, picks, hoes and rakes | No. | 15% | - | S | |
| 8201.40.00 | - Axes, bill hooks and similar hewing tools | No. | 15% | - | S | |
| 8201.50.00 | - Secateurs and similar one-handed pruners and shears (including poultry shears) | No. | 5% | - | S | |
| 8201.60.00 | - Hedge shears, two-handed pruning shears and similar two-handed shears | No. | 15% | - | S | |
| 8201.90.00 | - Other hand tools of a kind used in agriculture, horticulture or forestry | No. | 15% | - | S | |
| 82.02 | Handsaws; blades for saws of all kinds (including slitting, slotting or toothless saw blades). | | | | | |
| 8202.10.00 | - Hand saws | kg | 15% | - | S | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 8202.20.00 | - Band saw blades | kg | 15% | - | S | |
| | - Circular saw blades (including slitting or slotting saw blades): | | | | | |
| 8202.31.00 | -- With working part of steel | kg | 15% | - | S | |
| 8202.39.00 | -- Other, including parts | kg | 15% | - | S | |
| 8202.40.00 | - Chain saw blades | kg | 15% | - | S | |
| | - Other saw blades: | | | | | |
| 8202.91.00 | -- Straight saw blades, for working metal | kg | 15% | - | S | |
| 8202.99.00 | -- Other | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 8203.20.00 | - Pliers (including cutting pliers), pincers, tweezers and similar tools | kg | 15% | - | S | |
| 8203.30.00 | - Metal cutting shears and similar tools | kg | 15% | - | S | |
| 8203.40.00 | - Pipe-cutters, bold croppers, perforating punches and similar tools | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 8204.12.00 | -- Adjustable | kg | 15% | - | S | |
| 8204.20.00 | - Interchangeable spanner sockets, with or without handles | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 8205.20.00 | - Hammers and sledge hammers | kg | 15% | - | S | |
| 8205.30.00 | - Planes, chisels, gouges and similar cutting tools for working wood | kg | 15% | - | S | |
| 8205.40.00 | - Screwdrivers | kg | 15% | - | S | |
| | - Other hand tools (including glaziers' diamonds): | | | | | |
| 8205.51.00 | - - Household tools | kg | 15% | - | S | |
| 8205.59.00 | - - Other | kg | 15% | - | S | |
| 8205.60.00 | - Blow lamps | kg | 15% | - | S | |
| 8205.70.00 | - Vices, clamps and the like | kg | 15% | - | S | |
| 8205.90.00 | - Other, including sets of articles of two or more subheadings of this heading | kg | 15% | - | S | |
| 82.06 | | | | | | |
| 8206.00.00 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 8207.19.00 | - - Other, including parts | kg | 15% | - | S | |
| 8207.20.00 | - Dies for drawing or extruding metal | kg | 15% | - | S | |
| 8207.30.00 | -Tools for pressing, stamping or punching | kg | 15% | - | S | |
| 8207.40.00 | - Tools for tapping or threading | kg | 15% | - | S | |
| 8207.50.00 | -Tools for drilling, other than for rock drilling | kg | 15% | - | S | |
| 8207.60.00 | - Tools for boring or broaching | kg | 15% | - | S | |
| 8207.70.00 | - Tools for milling | kg | 15% | - | S | |
| 8207.80.00 | - Tools for turning | kg | 15% | - | S | |
| 8207.90.00 | - Other interchangeable tools | kg | 15% | - | S | |
| 82.08 | Knives and cutting blades, for machines or for mechanical appliances. | | | | | |
| 8208.10.00 | - For metal working | kg | 15% | - | S | |

| | | | | | | |
|--------------|---|---------|------|---|---|--|
| 8208.20.00 | - For wood working | kg | 15% | - | S | |
| 8208.30.00 | - For kitchen appliances or for machines used by the food industry | kg | 15% | - | S | |
| 8208.40.00 | - For agricultural, horticultural or forestry machines | kg | 5% | - | S | |
| 8208.90.00 | - Other | kg | 15% | - | S | |
| 82.09 | | | | | | |
| 8209.00.00 | Plates, sticks, tips and the like for tools, unmounted of cermets. | kg | 15% | - | S | |
| 82.10 | | | | | | |
| 8210.00.00 | Hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink. | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| | - Other: | | | | | |
| 8211.91.00 | -- Table knives having fixed blades | kg | 25% | - | S | |
| 8211.92.00 | -- Other knives having fixed blades | kg | 25% | - | S | |
| 8211.93.00 | -- Knives having other than fixed blades | kg | free | - | S | |
| 8211.94.00 | -- Blades | kg | 25% | - | S | |
| 8211.95.00 | -- Handles of base metal | kg | 25% | - | S | |
| 82.12 | Razors and razor blades (including razor blade blanks in strips). | | | | | |
| 8212.10.00 | - Razors | per 100 | 15% | - | S | |
| 8212.20.00 | - Safety razor blades, including razor blade blanks in strips | kg | 15% | - | S | |
| 8212.90.00 | - Other parts | kg | 15% | - | S | |
| 82.13 | Scissors, tailors' shears and similar shears, and blades therefor. | | | | | |
| 8213.00.10 | --- For agricultural or professional use | No. | 15% | - | S | |
| 8213.00.90 | --- Other | No. | 15% | - | S | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 82.14 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers, and mincing knives, papknives); manicure or pedicure sets and instruments (including nail files). | | | | | |
| 8214.10.00 | - Paper knives, letter openers, erasing knives, pencil sharpeners, and blades therefor | kg | 25% | - | S | |
| | - Manicure or pedicure sets and instruments (including nail files): | | | | | |
| 8214.20.10 | - - - Professional types | kg | 25% | - | S | |
| 8214.20.90 | - - - Other | kg | 25% | - | S | |
| | - Other: | | | | | |
| 8214.90.10 | - - - Other agricultural or professional articles of cutlery (for example secateurs, butchers cleavers, hairclippers) | - | 5% | - | S | |
| 8214.90.90 | - - - Other | - | 25% | - | S | |
| 82.15 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. | | | | | |
| 8215.10.00 | - Sets of assorted articles containing at least one article plated with precious metal | kg | 25% | - | S | |
| 8215.20.00 | - Other sets of assorted articles | kg | 25% | - | S | |
| | - Other: | | | | | |
| 8215.91.00 | - - Plated with precious metal | kg | 25% | - | S | |
| 8215.99.00 | - - Other | kg | 25% | - | S | |

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 article. 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 purpose of Heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75mm, or those having a diameter (including, where appropriate, tyres) exceeding 75mm provided that the width of the wheel or tyre fitted thereto is less than 30mm.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-----------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 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 | kg | 25% | - | S | |
| 8301.20.00 | - Locks of a kind used for motor vehicles | kg | 25% | - | S | |
| 8301.30.00 | - Locks of a kind used for furniture | kg | 25% | - | S | |
| 8301.40.00 | - Other locks | kg | 25% | - | S | |
| 8301.50.00 | - Clasps and frames with clasps, incorporating locks | kg | 25% | - | S | |
| 8301.60.00 | - Parts | kg | 25% | - | S | |
| 8301.70.00 | - Keys presented separately | kg | 25% | - | S | |
| 83.02 | Base metals 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 | kg | 25% | - | S | |
| 8302.20.00 | - Castors | kg | 25% | - | S | |
| 8302.30.00 | - Other mountings, fittings and similar articles suitable for motor vehicles | kg | 25% | - | S | |
| | -Other mountings, fittings and similar articles: | | | | | |
| 8302.41.00 | - - Suitable for buildings | kg | 25% | - | S | |
| 8302.42.00 | - - Other, suitable for furniture | kg | 25% | - | S | |
| 8302.49.00 | - - Other | kg | 25% | - | S | |
| 8302.50.00 | - Hat-racks, hat-pegs, brackets and similar fixtures | kg | 25% | - | S | |
| 8302.60.00 | - Automatic door closers | kg | 25% | - | S | |
| 83.03 | | | | | | |

| | | | | | | |
|--------------|---|----|-----|---|---|--|
| 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. | kg | 25% | - | S | |
| 83.04 | | | | | | |
| 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. | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 8305.20.00 | - Staples in strips | kg | 25% | - | S | |
| 8305.90.00 | - Other, including parts | kg | 25% | - | S | |
| 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 | - | 25% | - | S | |
| | - Statuettes and other ornaments: | | | | | |
| 8306.21.00 | -- Plated with precious metal | - | 25% | - | S | |
| 8306.29.00 | -- Other | - | 25% | - | S | |
| 8306.30.00 | - Photograph, picture or similar frames, mirrors | - | 25% | - | S | |
| 83.07 | Flexible tubing of base metal, with or without fittings. | | | | | |
| 8307.10.00 | - Of iron or steel | kg | 25% | - | S | |
| 8307.90.00 | - Of other base metal | kg | 25% | - | S | |

| | | | | | | |
|--------------|--|---------|------|---|---|--|
| 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 clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal. | | | | | |
| 8308.10.00 | - Hooks, eyes and eyelets | kg | 5% | - | S | |
| 8308.20.00 | - Tubular or bifurcated rivets | kg | free | - | S | |
| 8308.90.00 | - Other, including parts | kg | 15% | - | S | |
| 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 | per 100 | 25% | - | S | |
| 8309.90.00 | - Other | per 100 | 25% | - | S | |
| 83.10 | | | | | | |
| 83.10.00.00 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of Heading 94.05. | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 8311.20.00 | - Cored wire of base metal, for electric arc-welding brazing or welding by flame | kg | 25% | - | S | |
| 8311.30.00 | - Coated rods and cored wire, of base metal, for soldering, | kg | 25% | - | S | |

| | | | | | | |
|------------|---------|----|-----|---|---|--|
| 8311.90.00 | - Other | kg | 25% | - | S | |
|------------|---------|----|-----|---|---|--|

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 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); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised 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 and belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastic (Chapter 39);
 - (g) Drill pipe (Heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches and other articles of Chapter 91;
 - (o) Interchangeable tools of Heading 82.07 brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45, or 59 or heading 68.04 or 69.09)
 - (p) Articles of Chapter 95; or
 - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of Heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules.
 - (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than Headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;

- (c) All other parts are to be classified in Heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in Heading 84.87 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
 4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
 5. For the purpose of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85. Such units presented separately are also to be classified in Heading 84.71. Heading 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function. Such machines are classified in the headings appropriate to their respective functions or, failing that, in residual headings.
- 6.- (A) Throughout the Nomenclature, the expression "electrical and electronic waste and scrap" means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that :
- (i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and
 - (ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.
- (B) Mixed consignments of "electrical and electronic waste and scrap" and other waste and scrap are to be classified in heading 85.49.
- (C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

Chapter 84

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

Notes

1. This Chapter does not cover:
 - (a) Millstone, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (Heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (Heading 70.19 or 70.20);
 - (d) Articles of Heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 8508 (HS 2007)
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
 - (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 11 to this Chapter, a machine or

appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

(A) Heading 84.19 does not, however, cover:

- (i) Germination plant, incubators or brooders (heading 84.36);
- (ii) Grain dampening machines (heading 84.37);
- (iii) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51);
or
- (v) Machinery, plant or laboratory equipment designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

(B) Heading 84.22 does not cover :

- (i) Sewing machines for closing bags or similar containers (heading 84.52); or
- (ii) Office machinery of heading 84.72.

(C) Heading 84.24 does not cover :

- (i) Ink-jet printing machines (heading 84.43); or
- (ii) Water-jet cutting machines (heading 84.56).

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- For the purposes of heading 84.62, a “slitting line” for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A “cut-to-length line” for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

6.- (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of :

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

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

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being 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 6 (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.

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

Other steel balls are to be classified in heading 73.26.

8.- A machine which is used for more than one purpose is, for the 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.

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

10.- For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11.- (A) Notes 12 (a) and 12 (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 "machine centers" 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 machining programmes.
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 6 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
3. For the 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, and check type). Subheading 8481.20 takes precedence over all other Subheadings of heading 84.81.
4. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-------------------------------|---|-----------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 84.01 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation. | | | | | |
| 8401.10.00 | - Nuclear reactors | kg | 5% | - | S | |
| 8401.20.00 | - Machinery and apparatus for isotopic separation, and parts thereof | kg | 5% | - | S | |
| 8401.30.00 | - Fuel elements (cartridges), non-irradiated | kg | 5% | - | S | |
| 8401.40.00 | - Parts of nuclear reactors | kg | 5% | - | S | |
| 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 t per hour | tonne | 10% | - | S | |
| 8402.12.00 | -- Watertube boilers with a steam production not exceeding 45 t per hour | tonne | 10% | - | S | |
| 8402.19.00 | -- Other vapour generating boilers, including hybrid boilers | tonne | 10% | - | S | |
| 8402.20.00 | - Super-heated water boilers | tonne | 10% | - | S | |
| 8402.90.00 | - Parts | tonne | 5% | - | S | |
| 84.03 | Central heating boilers other than those of Heading 84.02. | | | | | |
| 8403.10.00 | - Boilers | tonne | 15% | - | S | |
| 8403.90.00 | - Parts | tonne | 15% | - | S | |
| 84.04 | Auxiliary plant for use with boilers of Heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units. | | | | | |
| 8404.10.00 | - Auxiliary plant for use with boilers of Heading 84.02 or 84.03 | tonne | 10% | - | S | |
| 8404.20.00 | - Condensers for steam or other vapour power units | kg | 10% | - | S | |
| 8404.90.00 | - Parts | tonne | 5% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

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|--------------|---|-----|------|---|---|--|
| 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 | kg | 10% | - | S | |
| 8405.90.00 | - Parts | kg | 5% | - | S | |
| 84.06 | Steam turbines and other vapour turbines. | | | | | |
| 8406.10.00 | - Turbines for marine propulsion | kg | 10% | - | S | |
| | - Other turbines: | | | | | |
| 8406.81.00 | -- Of an output exceeding 40mw | kg | 10% | - | S | |
| 8406.82.00 | -- Of an output not exceeding 40mw | kg | 10% | - | S | |
| 8406.90.00 | - Parts | kg | 5% | - | S | |
| 84.07 | Spark-ignition reciprocating or rotary internal combustion piston engines. | | | | | |
| 8407.10.00 | - Aircraft engines | No. | free | - | S | |
| | - Marine propulsion engines: | | | | | |
| 8407.21.00 | -- Outboard motors | No. | free | - | S | |
| 8407.29.00 | -- Other | kg | free | - | S | |
| | - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: | | | | | |
| 8407.31.00 | -- Of a cylinder capacity not exceeding 50cc | No. | free | - | S | |
| 8407.32.00 | -- Of a cylinder capacity exceeding 50cc but not exceeding 250cc | No. | free | - | S | |
| 8407.33.00 | -- Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc | No. | free | - | S | |
| 8407.34.00 | -- Of a cylinder capacity exceeding 1,000cc | No. | free | - | S | |
| 8407.90.00 | - Other engines | No. | free | - | S | |
| 84.08 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines). | | | | | |
| 8408.10.00 | - Marine propulsion engines | No. | free | - | S | |
| | - Engines of a kind used for the propulsion of vehicles of Chapter 87: | | | | | |
| 8408.20.10 | --- Agricultural tractor engines | No. | free | - | S | |
| 8408.20.90 | --- Other | No. | free | - | S | |
| 8408.90.00 | - Other engines | No. | free | - | S | |

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| 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 | kg | 15% | - | S | |
| | - Other: | | | | | |
| 8409.91.00 | -- Suitable for use solely or principally with spark-ignition internal combustion piston engines | kg | 15% | - | S | |
| | -- Other: | | | | | |
| 8409.99.10 | --- For agricultural tractor engines | kg | 15% | - | S | |
| 8409.99.90 | --- Other | kg | 15% | - | S | |
| 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 | No. | 10% | - | S | |
| 8410.12.00 | -- Of a power exceeding 1,000 kW but not exceeding 10,000 kW | No. | 10% | - | S | |
| 8410.13.00 | -- Of a power exceeding 10,000 kW | No. | 10% | - | S | |
| 8410.90.00 | - Parts, including regulators | No. | free | - | S | |
| 84.11 | Turbo-jets, turbo-propellers and other gas turbines. | | | | | |
| | - Turbo-jets: | | | | | |
| 8411.11.00 | -- Of a thrust not exceeding 25 kN | - | 5% | - | S | |
| 8411.12.00 | -- Of a thrust exceeding 25 kN | - | 5% | - | S | |
| | - Turbo-propellers: | | | | | |
| 8411.21.00 | -- Of a power not exceeding 1,100 kW | - | 5% | - | S | |
| 8411.22.00 | -- Of a power exceeding 1,100 kW | - | 5% | - | S | |
| | - Other gas turbines: | | | | | |
| 8411.81.00 | -- Of a power not exceeding 5,000 kW | - | 5% | - | S | |
| 8411.82.00 | -- Of a power exceeding 5,000 kW | - | 5% | - | S | |
| | - Parts: | | | | | |
| 8411.91.00 | -- Of turbo-jets or turbo- propellers | - | 5% | - | S | |
| 8411.99.00 | -- Other | kg | 5% | - | S | As per tariff book |
| 84.12 | Other engines and motors. | | | | | |
| 8412.10.00 | - Reaction engines other than turbo-jets | - | free | - | S | |
| | - Hydraulic power engines and motors: | | | | | |
| 8412.21.00 | -- Linear acting (cylinders) | - | 10% | - | S | |
| 8412.29.00 | -- Other | kg | 10% | - | S | |

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| | - Pneumatic power engines and motors: | | | | | |
| 8412.31.00 | -- Linear acting (cylinders) | - | 10% | - | S | |
| | | | | | | |
| 8412.39.00 | -- Other | - | 10% | - | S | |
| | - Other | | | | | |
| 8412.80.10 | ---Wind Engines(windmills) | kg | free | - | S* | |
| 8412.80.90 | ---Other | - | 15% | - | S | |
| 8412.90.00 | - Parts | | 15% | - | S | |
| 84.13 | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. | | | | | |
| | - Pumps fitted or designed to be fitted with a measuring device: | | | | | |
| 8413.11.00 | -- Pumps for dispensing fuel or lubricants, of the types used in filling stations or in garages | kg | free | - | S | |
| | -- Other: | | | | | |
| 8413.19.10 | - - - Domestic paraffin pumps | kg | free | - | S | |
| 8413.19.90 | - - - Other | kg | 10% | - | S | |
| 8413.20.00 | - Hand pumps, other than those of subheading 8413.11 or 8413.19 | kg | free | - | S* | |
| 8413.30.00 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines | kg | 10% | - | S | |
| 8413.40.00 | - Concrete pumps | kg | 10% | - | S | |
| 8413.50.00 | - Other reciprocating positive displacement pumps | kg | 10% | - | S* | |
| 8413.60.00 | - Other rotary positive displacement pumps | kg | 10% | - | S* | |
| 8413.70.00 | - Other centrifugal pumps | kg | 10% | - | S* | |
| | - Other pumps; liquid elevators: | | | | | |
| 8413.81.00 | -- Pumps | kg | 10% | - | S* | |
| 8413.82.00 | -- Liquid elevators | kg | 10% | - | S | |
| | - Parts: | | | | | |
| 8413.91.00 | -- Of pumps | kg | 15% | - | S | |
| 8413.92.00 | -- Of liquid elevators | kg | 15% | - | S | |
| 84.14 | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters. | | | | | |
| 8414.10.00 | - Vacuum pumps | kg | 15% | - | S | |

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| 8414.20.00 | - Hand- or foot-operated air pumps | kg | 15% | - | S | |
| 8414.30.00 | - Compressors of a kind used in refrigerating equipment | kg | 15% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |
| | | | | | | |
| 8414.40.00 | - Air compressors mounted on a wheeled chassis for towing | kg | 15% | - | S | |
| | Fans: | | | | | |
| 8414.51.00 | - - Table, floor, wall, window, ceiling or roof fans, with a self- contained electric motor of an output not exceeding 125W | kg | 15% | - | S | |
| 8414.59.00 | - - Other | - | 15% | - | S | |
| 8414.60.00 | - Hoods having a maximum horizontal side not exceeding 120cm | - | 15% | - | S | |
| 8414.70.00 | -Gas-tight biological safety cabinets | - | 15% | - | S | |
| 8414.80.00 | - Other | - | 15% | - | S | |
| 8414.90.00 | - Parts | - | 15% | - | S | |
| 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” | kg | 25% | - | S | |
| 8415.20.00 | - Of a kind used for persons, in motor vehicles | kg | 25% | - | S | |
| | - Other: | | | | | |
| 8415.81.00 | - - Incorporating a refrigerating unit and a valve for reversal of the cooling/ heat cycle (reversible heat pumps) | kg | 25% | - | S | |
| 8415.82.00 | - - Other, incorporating a refrigerating unit | kg | 25% | - | S | |
| 8415.83.00 | - - Not incorporating a refrigerating unit | kg | 25% | - | S | |
| 8415.90.00 | - Parts | kg | 25% | - | S | |
| 84.16 | Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | | | | | |
| 8416.10.00 | - Furnace burners for liquid fuel | kg | 10% | - | S | |
| 8416.20.00 | - Other furnace burners, including combination burners | kg | 10% | - | S | |
| 8416.30.00 | - Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | kg | 10% | - | S | |

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| 8416.90.00 | - Parts | kg | free | - | S | |
| *Eligible for Vat Zero rating | | | | | | |
| | | | | | | |
| 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 | kg | 10% | - | S | |
| 8417.20.00 | - Bakery ovens, including biscuit ovens | kg | free | - | S | |
| 8417.80.00 | - Other | kg | 10% | - | S | |
| 8417.90.00 | - Parts | kg | free | - | S | |
| 84.18 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. | | | | | |
| 8418.10.00 | - Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof | kg | 25% | - | S | |
| | - Refrigerators, household type: | | | | | |
| 8418.21.00 | -- Compression-type | No. | 25% | - | S | |
| 8418.29.00 | -- Other | No. | 25% | - | S | |
| 8418.30.00 | - Freezers of the chest type, not exceeding 800 litres capacity | No. | 25% | - | S | |
| 8418.40.00 | - Freezers of the upright type, not exceeding 900 litres capacity | No. | 25% | - | S | |
| 8418.50.00 | - Other furniture, (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment | No. | 25% | - | S | |
| | - Other refrigerating or freezing equipment; heat pumps: | | | | | |
| 8418.61.00 | -- Heat pumps other than air conditioning machines of heading 84.15. | No. | 25% | | S | |
| | -- Other: | | | | | |
| 8418.69.10 | --- Refrigerating or freezing equipment for cold rooms | No. | free | - | S | |
| 8418.69.90 | --- Other | kg | 25% | - | S | |
| | - Parts: | | | | | |
| 8418.91.00 | -- Furniture designed to receive refrigerating or freezing equipment | kg | 25% | - | S | |
| 8418.99.00 | -- Other | kg | 25% | - | S | |

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| 84.19 | Machinery, plant or laboratory equipment, whether or not electrically heated, (excluding furnaces, ovens and other equipment of heading 85.14) for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. | | | | | |
| | - Instantaneous or storage water heaters, non-electric: | | | | | |
| 8419.11.00 | -- Instantaneous gas water heaters | kg | Free | - | S | |
| 8419.12.00 | -- Solar water heaters | kg | Free | - | S* | |
| 8419.19.00 | -- Other | kg | 15% | - | S | |
| 8419.20.00 | - Medical, surgical or laboratory sterilisers | kg | free | - | S | |
| | - Dryers: | | | | | |
| 8419.33.00 | -- Lyophilisation apparatus, freeze drying units and spray dryers | kg | 5% | - | S | |
| 8419.34.00 | -- Other, for agricultural products | kg | free | - | S | |
| 8419.35.00 | -- Other, for wood, paper pulp, paper or paperboard | kg | free | - | S | |
| 8419.39.00 | -- Other | kg | 5% | - | S | |
| 8419.40.00 | - Distilling or rectifying plant | kg | 10% | - | S | |
| 8419.50.00 | - Heat exchange units | kg | 10% | - | S | |
| 8419.60.00 | - Machinery for liquefying air or other gases | kg | 10% | - | S | |
| | - Other machinery, plant and equipment: | | | | | |
| 8419.81.00 | -- For making hot drinks or for cooking or heating food | kg | 5% | - | S | |
| 8419.89.00 | -- Other | kg | 10% | - | S | |
| 8419.90.00 | - Parts | kg | 5% | - | S | |
| 84.20 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor. | | | | | |
| 8420.10.00 | - Calendering or other rolling machines | kg | Free | - | S | |
| | - Parts: | | | | | |
| 8420.91.00 | -- Cylinders | kg | 10% | - | S | |
| 8420.99.00 | -- Other | kg | Free | - | S | |
| *Eligible for Vat Zero rating | | | | | | |
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| 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 | No. | 15% | - | S | |
| 8421.12.00 | -- Clothes-dryers | No. | 25% | - | S | |
| 8421.19.00 | -- Other | kg | 15% | - | S | |
| | - Filtering or purifying machinery and apparatus for liquids: | | | | | |
| 8421.21.00 | -- For filtering or purifying water | kg | 15% | - | S | |
| 8421.22.00 | -- For filtering or purifying beverages other than water | kg | 15% | - | S | |
| 8421.23.00 | -- Oil or petrol-filters for internal combustion engines | kg | 15% | - | S | |
| 8421.29.00 | -- Other | kg | 15% | - | S | |
| | - Filtering or purifying machinery and apparatus for gases: | | | | | |
| 8421.31.00 | -- Intake air filters for internal combustion engine | kg | 15% | - | S | |
| 8421.32.00 | -- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines | kg | 15% | - | S | |
| 8421.39.00 | -- Other | kg | 15% | - | S | |
| | - Parts: | | | | | |
| 8421.91.00 | -- Of centrifuges, including centrifugal dryers | kg | 15% | - | S | |
| 8421.99.00 | -- Other | kg | 15% | - | S | |
| 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 | No. | 25% | - | S | |
| 8422.19.00 | -- Other | No. | 15% | - | S | |
| 8422.20.00 | - Machinery for cleaning or drying bottles or other containers | No. | 15% | - | S | |

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|--------------|--|-----|------|---|---|--|
| 8422.30.00 | - Machinery for filling, closing, sealing, or labelling bottles, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages | No. | free | - | S | |
| 8422.40.00 | - Other packing or wrapping machinery (including heat shrink wrapping machinery) | No. | 5% | - | S | |
| 8422.90.00 | - Parts | No. | 5% | - | S | |
| 84.23 | Weighing machinery (excluding | | | | | |
| | balances of a sensitivity of 5cg 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 | No. | 15% | - | S | |
| 8423.20.00 | - Scales for continuous weighing of goods on conveyors | No. | 15% | - | S | |
| 8423.30.00 | - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | No. | 15% | - | S | |
| | - Other weighing machinery: | | | | | |
| 8423.81.00 | - - Having a maximum weighing capacity not exceeding 30kg | No. | 15% | - | S | |
| 8423.82.00 | - - Having a maximum weighing not exceeding 5,000kg | No. | 15% | - | S | |
| 8423.89.00 | - - Other | No. | 15% | - | S | |
| 8423.90.00 | - Weighing machine weights of all kinds; parts of weighing machinery | kg | 15% | - | S | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 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 | kg | 10% | - | S* | |
| 8424.20.00 | - Spray guns and similar appliances | kg | 10% | - | S* | |
| 8424.30.00 | - Steam or sand blasting machines and similar jet projecting machines | kg | 10% | - | S | |
| | -Agricultural or horticultural sprayers: | | | | | |
| 8424.41.00 | --portable sprayers | kg | free | - | S* | |
| 8424.49.00 | --Other | kg | free | - | S* | |
| | -Other appliances: | | | | | |
| 8424.82.00 | --Agricultural or horticultural | kg | free | - | S* | |
| 8424.89.00 | - - Other | kg | 10% | - | S* | |
| 8424.90.00 | - Parts | kg | 15% | - | S | |
| 84.25 | Pulley tackle and hoists, other than skip hoists; winches and capstans; jacks. | | | | | |
| | - Pulley tackle and hoists, other kind used for raising vehicles: | | | | | |
| 8425.11.00 | - - Powered by electric motor | kg | 10% | - | S | |
| 8425.19.00 | - - Other | kg | 10% | - | S | |
| | - Winches; capstans: | | | | | |
| 8425.31.00 | - - Powered by electric motor | kg | 10% | - | S | |
| 8425.39.00 | - - Other | kg | 10% | - | S | |
| | - Jacks; hoists of a kind used for raising vehicles: | | | | | |
| 8425.41.00 | - - Built-in jacking systems of a type used in garages | kg | 10% | - | S | |
| 8425.42.00 | - - Other jacks and hoists, hydraulic | kg | 10% | - | S | |
| 8425.49.00 | - - Other | kg | 10% | - | S | |
| 84.26 | Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. | | | | | |

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| | - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: | | | | | |
| 8426.11.00 | - - Overhead travelling cranes on fixed support | kg | 10% | - | S | |
| 8426.12.00 | - - Mobile lifting frames on tyres and straddle carriers | kg | 10% | - | S | |
| 8426.19.00 | - - Other | kg | 10% | - | S | |
| 8426.20.00 | - Tower cranes | kg | 10% | - | S | |
| 8426.30.00 | - Portal or pedestal jib cranes | kg | 10% | - | S | |
| | - Other machinery, self-propelled: | | | | | |
| 8426.41.00 | - - On tyres | kg | 10% | - | S | |
| 8426.49.00 | - - Other | kg | 10% | - | S | |
| | - Other machinery: | | | | | |
| 8426.91.00 | - - Designed for mounting on road vehicles | kg | 10% | - | S | |
| 8426.99.00 | - - Other | kg | 10% | - | S | |
| 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 | No. | 10% | - | S | |
| 8427.20.00 | - Other self-propelled trucks | No. | 10% | - | S | |
| 8427.90.00 | - Other trucks | No. | 10% | - | S | |
| 84.28 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). | | | | | |
| 8428.10.00 | - Lifts and skip hoists | kg | 15% | - | S | |
| 8428.20.00 | - Pneumatic elevators and conveyors | kg | 15% | - | S | |
| | - Other continuous-action elevators and conveyors, for goods or materials: | | | | | |
| 8428.31.00 | - - Specially designed for underground use | kg | 15% | - | S | |
| 8428.32.00 | - - Other, bucket type | kg | 15% | - | S | |
| 8428.33.00 | - - Other, belt type | kg | 15% | - | S | |
| 8428.39.00 | - - Other | kg | 15% | - | S | |
| 8428.40.00 | - Escalators and moving walkways | kg | 15% | - | S | |
| 8428.60.00 | - Teleferics, chair-lifts, ski-draglines; traction mechanisms | kg | 15% | - | S | |
| 8428.70.00 | - Industrial robots | kg | 15% | - | S | |
| 8428.90.00 | - Other machinery | kg | 15% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

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| 84.29 | Self-propelled bulldozers, angledozers, graders, levellers, scrappers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. | | | | | |
| | - Bulldozers and angledozers: | | | | | |
| 8429.11.00 | - - Track laying | No. | 10% | - | S | |
| 8429.19.00 | - - Other | No. | 10% | - | S | |
| 8429.20.00 | - Graders and levellers | No. | 10% | - | S | |
| 8429.30.00 | - Scrapers | No. | 10% | - | S | |
| 8429.40.00 | - Tamping machines and road rollers | No. | 10% | - | S | |
| | - Mechanical shovels, excavators and shovel loaders: | | | | | |
| 8429.51.00 | - - Front-end shovel loaders | No. | 10% | - | S | |
| 8429.52.00 | - - Machinery with a 360° revolving superstructure | No. | 10% | - | S | |
| 8429.59.00 | - - Other | No. | 10% | - | S | |
| 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 | No. | 10% | - | S | |
| 8430.20.00 | - Snow ploughs and snow-blowers | No. | 0% | - | S | |
| | - Coal or rock cutters and tunnelling machinery: | | | | | |
| 8430.31.00 | - - Self-propelled | No. | 10% | - | S | |
| 8430.39.00 | - - Other | No. | 10% | - | S | |
| | - Other boring or sinking machinery: | | | | | |
| 8430.41.00 | - - Self-propelled | No. | 10% | - | S | |
| 8430.49.00 | - - Other | No. | 10% | - | S | |
| 8430.50.00 | - Other machinery, self-propelled | No. | 10% | - | S | |
| | - Other machinery, not self-propelled: | | | | | |
| 8430.61.00 | - - Tamping or compacting machinery | No. | 10% | - | S | |
| 8430.69.00 | - - Other | No. | 10% | - | S | |
| 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 | kg | 15% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

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| 8431.20.00 | - Of machinery of heading 84.27 | kg | 15% | - | S | |
| | - Of machinery of heading 84.28: | | | | | |
| 8431.31.00 | - - Of lifts, skip hoists or escalators | kg | 15% | - | S | |
| 8431.39.00 | - - Other | kg | 15% | - | S | |
| | - Of machinery of heading 84.26, 84.29 or 84.30: | | | | | |
| 8431.41.00 | - - Buckets, shovels, grabs and grips | kg | 15% | - | S | |
| 8431.42.00 | - - Bulldozer or angledozer blades | kg | 15% | - | S | |
| 8431.43.00 | - - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49 | kg | 15% | - | S | |
| 8431.49.00 | - - Other | kg | 15% | - | S | |
| 84.32 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. | | | | | |
| 8432.10.00 | - Ploughs | No. | free | - | S* | |
| | - Harrows, scarifiers, cultivators, weeders and hoes: | | | | | |
| 8432.21.00 | - - Disc harrows | No. | free | - | S* | |
| 8432.29.00 | - - Other | No. | free | - | S* | |
| | - Seeders, planters and transplanters: | | | | | |
| 8432.31.00 | -- No-till direct seeders, planters and other transplanters | No. | free | - | S* | |
| 8432.39.00 | -- Other | No. | free | - | S* | |
| | - Manure spreaders and fertiliser distributors: | | | | | |
| 8432.41.00 | --Manure spreaders | No | free | - | S* | |
| 8432.42.00 | --Fertiliser distributors | No | free | - | S | |
| 8432.80.00 | - Other machinery | kg | free | - | S | |
| 8432.90.00 | - Parts | kg | free | - | S | |
| *Eligible for Vat Zero rating | | | | | | |
| 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 | kg | 15% | - | S | |

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| 8433.19.00 | - - Other | kg | 15% | - | S | |
| 8433.20.00 | - Other mowers, including cutter bars for tractor mounting | kg | free | - | S | |
| 8433.30.00 | - Other haymaking machinery | kg | free | - | S | |
| *Eligible for Vat Zero rating | | | | | | |
| 8433.40.00 | - Straw or fodder balers, including pick-up balers | kg | free | - | S | |
| | - Other harvesting machinery; threshing machinery: | | | | | |
| 8433.51.00 | - - Combine harvester-threshers | No. | free | - | S* | |
| 8433.52.00 | - - Other threshing machinery | No. | free | - | S | |
| 8433.53.00 | - - Root or tuber harvesting machines | No. | free | - | S | |
| 8433.59.00 | - - Other | No. | free | - | S | |
| 8433.60.00 | - Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce | No. | free | - | S | |
| 8433.90.00 | - Parts | kg | free | - | S | |
| 84.34 | Milking machines and dairy machinery. | | | | | |
| 8434.10.00 | - Milking machines | kg | free | - | S* | |
| 8434.20.00 | - Dairy machinery | kg | free | - | S* | |
| 8434.90.00 | - Parts | kg | free | - | S | |
| 84.35 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. | | | | | |
| 8435.10.00 | - Machinery | Quintal | free | - | S | |
| 8435.90.00 | - Parts | Quintal | free | - | S | |
| 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 | kg | free | - | S* | |
| | - Poultry-keeping machinery; poultry incubators and brooders: | | | | | |
| 8436.21.00 | - - Poultry incubators and brooders: | No. | free | - | S | |
| 8436.29.00 | - - Other | kg | free | - | S | |
| 8436.80.00 | - Other machinery | kg | free | - | S | |
| | - Parts: | | | | | |

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| 8436.91.00 | - - Of poultry-keeping machinery or poultry incubators and brooders | kg | free | - | S | |
| 8436.99.00 | - - Other | kg | free | - | S | |
| 84.37 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery. | | | | | |
| 8437.10.00 | - Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | No. | free | - | S | |
| 8437.80.00 | - Other machinery | kg | free | - | S | |
| 8437.90.00 | - Parts | kg | free | - | S | |
| 84.38 | Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils. | | | | | |
| 8438.10.00 | - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | kg | free | - | S | |
| 8438.20.00 | - Machinery for the manufacture of confectionery, cocoa or chocolate | kg | free | - | S | |
| 8438.30.00 | - Machinery for sugar manufacture | kg | free | - | S | |
| 8438.40.00 | - Brewery machinery | kg | free | - | S | |
| 8438.50.00 | - Machinery for the preparation of meat or poultry | kg | free | - | S | |
| 8438.60.00 | - Machinery for the preparation of fruits, nuts or vegetables | kg | free | - | S | |
| 8438.80.00 | - Other machinery | kg | free | - | S | |
| 8438.90.00 | - Parts | kg | free | - | S | |
| 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 | kg | free | - | S | |
| 8439.20.00 | - Machinery for making paper or paperboard | kg | free | - | S | |
| 8439.30.00 | - Machinery for finishing paper or paperboard | kg | free | - | S | |
| | - Parts: | | | | | |
| 8439.91.00 | - - Of machinery for making pulp of fibrous cellulosic material | kg | free | - | S | |

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| 8439.99.00 | - - Other | kg | free | - | S | |
| 84.40 | Book-binding machinery, including book-sewing machines. | | | | | |
| 8440.10.00 | - Machinery | kg | free | - | S | |
| 8440.90.00 | - Parts | kg | free | - | S | |
| 84.41 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. | | | | | |
| 8441.10.00 | - Cutting machines | kg | free | - | S | |
| 8441.20.00 | - Machines for making bags, sacks or envelopes | kg | free | - | S | |
| 8441.30.00 | - Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | kg | free | - | S | |
| 8441.40.00 | - Machines for moulding articles in paper pulp, paper or paperboard | kg | free | - | S | |
| 8441.80.00 | - Other machinery | kg | free | - | S | |
| 8441.90.00 | - Parts | kg | free | | S | |
| 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 lithographic stones, prepared for printing purposes (for example, planed, grained or polished). | | | | | |
| 8442.30.00 | - Machinery, apparatus and equipment | kg | free | - | S | |
| 8442.40.00 | - Parts of the foregoing machinery, apparatus or equipment | kg | free | - | S | |
| 8442.50.00 | - Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | kg | free | - | S | |
| 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 8442 : | | | | | |

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| 8443.11.00 | -- Offset printing machinery, reel-fed | kg | free | - | S | |
| 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 36cm in the unfolded state) | kg | free | - | S | |
| 8443.13.00 | - - Other offset printing machinery | kg | free | - | S | |
| 8443.14.00 | - -Letterpress printing machinery, reel-fed, excluding flexographic printing | kg | free | - | S | |
| 8443.15.00 | - -Letterpress printing machinery, other than reel-fed, excluding flexographic printing | kg | free | - | S | |
| 8443.16.00 | - - Flexographic printing machinery | kg | free | - | S | |
| 8443.17.00 | - - Gravure printing machinery | kg | free | - | S | |
| 8443.19.00 | - - Other | kg | free | - | S | |
| | - 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 | kg | free | - | S | |
| 8443.32.00 | -- Other, capable of connecting to an automatic data processing machine or to a network | kg | free | - | S | |
| 8443.39.00 | - - Other | kg | free | - | S | |
| | - 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 | kg | free | - | S | |
| 8443.99.00 | - - Other | kg | free | - | S | |
| 84.44 | | | | | | |
| 8444.00.00 | Machines for extruding, drawing, texturing or cutting man-made textile materials. | kg | free | - | S | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-----------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 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 | kg | free | - | S | |
| 8445.12.00 | -- Combing machines | kg | free | - | S | |
| 8445.13.00 | -- Drawing or roving machines | kg | free | - | S | |
| 8445.19.00 | -- Other | kg | free | - | S | |
| 8445.20.00 | - Textile spinning machines | kg | free | - | S | |
| 8445.30.00 | - Textile doubling or twisting machines | kg | free | - | S | |
| 8445.40.00 | - Textile winding (including weft-winding) or reeling machines | kg | free | - | S | |
| 8445.90.00 | - Other | kg | free | - | S | |
| 84.46 | Weaving machines (looms). | | | | | |
| 8446.10.00 | - For weaving fabrics of a width not exceeding 30cm | kg | free | - | S | |
| | - For weaving fabrics of a width exceeding 30cm, shuttle type : | | | | | |
| 8446.21.00 | -- Power looms | kg | free | - | S | |
| 8446.29.00 | -- Other | kg | free | - | S | |
| 8446.30.00 | - For weaving fabrics of a width exceeding 30cm, shuttleless type | kg | free | - | S | |
| 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 165mm | kg | free | - | S | |
| 8447.12.00 | -- With cylinder diameter exceeding 165mm | kg | free | - | S | |
| 8447.20.00 | - Flat knitting machines; stitch-bonding machines | kg | free | - | S | |
| 8447.90.00 | - Other | kg | free | - | S | |

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| 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, punching or assembling machines for use therewith | kg | free | - | S | |
| 8448.19.00 | -- Other | kg | free | - | S | |
| 8448.20.00 | - Parts and accessories of machines of heading 84.44 or their auxiliary machinery | kg | free | - | S | |
| | - Parts and accessories of machines of heading 84.45 or their auxiliary machinery: | | | | | |
| 8448.31.00 | -- Card clothing | kg | free | - | S | |
| 8448.32.00 | -- Of machines for preparing textile fibres, other than card clothing | kg | free | - | S | |
| 8448.33.00 | -- Spindles, spindle flyers, spinning rings and ring travellers | kg | free | - | S | |
| 8448.39.00 | -- Other | kg | free | - | S | |
| | - Parts and accessories of weaving machines (looms) or of their auxiliary machinery: | | | | | |
| 8448.42.00 | -- Reeds for looms, healds and heald-frames | kg | free | - | S | |
| 8448.49.00 | -- Other | kg | free | - | S | |
| | - 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 | kg | free | - | S | |
| 8448.59.00 | -- Other | kg | free | - | S | |
| 84.49 | Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats. | | | | | |
| 8449.00.10 | --- Hand spinning wheels, not being industrial machinery | No. | free | - | S | |
| 8449.00.90 | --- Other | kg | free | - | S | |

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| 84.50 | Household or laundry-type washing machines, including machines which both wash and dry. | | | | | |
| | - Machines, each of a dry linen capacity not exceeding 10kg: | | | | | |
| 8450.11.00 | - - Fully-automatic machines | No. | 25% | - | S | |
| 8450.12.00 | - - Other machines, with built-in centrifugal drier | No. | 25% | - | S | |
| 8450.19.00 | - - Other | No. | 25% | - | S | |
| 8450.20.00 | - Machines, each of a dry linen capacity exceeding 10kg | No. | 25% | - | S | |
| 8450.90.00 | - Parts | kg | 25% | - | S | |
| 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 | No. | free | - | S | |
| | - Drying machines: | | | | | |
| 8451.21.00 | - - Each of a dry linen capacity not exceeding 10kg | No. | free | - | S | |
| 8451.29.00 | - - Other | No. | free | - | S | |
| 8451.30.00 | - Ironing machines and presses (including fusing presses) | No. | free | - | S | |
| 8451.40.00 | - Washing, bleaching or dyeing machines | No. | free | - | S | |
| 8451.50.00 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | No. | free | - | S | |
| 8451.80.00 | - Other machinery | No. | free | - | S | |
| 8451.90.00 | - Parts | kg. | 15% | - | S | |
| 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 | kg | 5% | - | S | |
| | - Other sewing machines: | | | | | |
| 8452.21.00 | - - Automatic units | kg | free | - | S | |
| 8452.29.00 | - - Other | kg | free | - | S | |

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| 8452.30.00 | - Sewing machine needles | kg | free | - | S | |
| 8452.90.00 | - Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines | kg | free | - | S | |
| 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 | kg | free | - | S | |
| 8453.20.00 | - Machinery for making or repairing footwear | kg | free | - | S | |
| 8453.80.00 | - Other machinery | kg | free | - | S | |
| 8453.90.00 | - Parts | kg | free | - | S | |
| 84.54 | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries. | | | | | |
| 8454.10.00 | - Converters | kg | 10% | - | S | |
| 8454.20.00 | - Ingot moulds and ladles | kg | free | - | S | |
| 8454.30.00 | - Casting machines | kg | 10% | - | S | |
| 8454.90.00 | - Parts | kg | free | - | S | |
| 84.55 | Metal-rolling mills and rolls therefor. | | | | | |
| 8455.10.00 | - Tube mills | kg | 10% | - | S | |
| | -Other rolling mills: | | | | | |
| 8455.21.00 | -- Hot or combination hot and cold | kg | 10% | - | S | |
| 8455.22.00 | -- Cold | kg | 10% | - | S | |
| 8455.30.00 | - Rolls for rolling mills | kg | free | - | S | |
| 8455.90.00 | - Other parts | kg | free | - | S | |
| 84.56 | Machine-tools for working any material, by removing of material by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electro 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 | kg | free | - | S | |
| 8456.12.00 | -- Operated by other light of photon beam processes | kg | free | - | S | |
| 8456.20.00 | - Operated by ultrasonic processes | kg | free | - | S | |
| 8456.30.00 | - Operated by electro-discharge processes | kg | free | - | S | |
| 8456.40.00 | - Operated by plasma arc processes | kg | free | - | S | |
| 8456.50.00 | - Water-jet cutting machines | kg | free | - | S | |

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| *Eligible for Vat Zero rating | | | | | | |
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| 8456.90.00 | - Other | kg | free | - | S | |
| 84.57 | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal. | | | | | |
| 8457.10.00 | - Machining centres | kg | free | - | S | |
| 8457.20.00 | - Unit construction machines (single station) | kg | free | - | S | |
| 8457.30.00 | - Multi-station transfer machines | kg | free | - | S | |
| 84.58 | Lathes (including turning centres) for removing metal. | | | | | |
| | - Horizontally lathes: | | | | | |
| 8458.11.00 | -- Numerically controlled | kg | free | - | S | |
| 8458.19.00 | -- Other | kg | free | - | S | |
| | - Other lathes: | | | | | |
| 8458.91.00 | -- Numerically controlled | kg | free | - | S | |
| 8458.99.00 | -- Other | kg | free | - | S | |
| 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 | kg | free | - | S | |
| | - Other drilling machines: | | | | | |
| 8459.21.00 | -- Numerically controlled | kg | free | - | S | |
| 8459.29.00 | -- Other | kg | free | - | S | |
| | - Other boring-milling machines: | | | | | |
| 8459.31.00 | -- Numerically controlled | kg | free | - | S | |
| 8459.39.00 | -- Other | kg | free | - | S | |
| | - Other boring machines: | | | | | |
| 8459.41.00 | -- Numerically controlled | kg | free | - | S | |
| 8459.49.00 | --Other | kg | free | - | S | |
| | - Milling machines, knee-type: | | | | | |
| 8459.51.00 | -- Numerically controlled | kg | free | - | S | |
| 8459.59.00 | -- Other | kg | free | - | S | |
| | - Other milling machines: | | | | | |
| 8459.61.00 | -- Numerically controlled | kg | free | - | S | |
| 8459.69.00 | -- Other | kg | free | - | S | |
| 8459.70.00 | - Other threading or tapping machines | kg | free | - | S | |

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| 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-surface grinding machines: | | | | | |
| 8460.12.00 | -- Numerically controlled | kg | free | - | S | |
| 8460.19.00 | -- Other | kg | free | - | S | |
| | - Other grinding machines: | | | | | |
| 8460.22.00 | -- Centreless grinding machines numerically controlled | kg | free | - | S | |
| 8460.23.00 | -- Other cylindrical grinding machines,numerically controlled | kg | free | - | S | |
| 8460.24.00 | -- Other, numerically controlled | kg | free | - | S | |
| 8460.29.00 | -- Other | kg | free | - | S | |
| | - Sharpening (tool or cutter grinding) machines: | | | | | |
| 8460.31.00 | -- Numerically controlled | kg | free | - | S | |
| 8460.39.00 | -- Other | kg | free | - | S | |
| 8460.40.00 | - Honing or lapping machines | kg | free | - | S | |
| 8460.90.00 | - Other | kg | free | - | S | |
| 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 | kg | free | - | S | |
| 8461.30.00 | - Broaching machines | kg | free | - | S | |
| 8461.40.00 | - Gear cutting, gear grinding or gear finishing machines | kg | free | - | S | |
| 8461.50.00 | - Sawing or cutting-off machines | kg | free | - | S | |
| 8461.90.00 | - Other | kg | free | - | S | |
| 84.62 | Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excludingdraw-benches); presses for working metal or metal carbides, not specified above. | | | | | |

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| | - Hot forming machines for forging, die forging (including presses) and hot hammers: | | | | | |
| 8462.11.00 | -- Closed die forging machines | kg | free | - | S | |
| 8462.19.00 | -- Other | kg | free | - | S | |
| | - Bending, folding, straightening or flattening machines (including press brakes) for flat products : | | | | | |
| 8462.22.00 | -- Profile forming machines | kg | free | - | S | |
| 8462.23.00 | -- Numerically controlled press brakes | kg | free | - | S | |
| 8462.24.00 | -- Numerically controlled panel benders | kg | free | - | S | |
| 8462.25.00 | -- Numerically controlled roll forming machines | kg | free | - | S | |
| 8462.26.00 | -- Other numerically controlled bending, folding, straightening or flattening machines | kg | free | - | S | |
| 8462.29.00 | -- Other | kg | free | - | S | |
| | - Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines : | | | | | |
| 8462.32.00 | -- Slitting lines and cut-to-length lines | kg | free | - | S | |
| 8462.33.00 | -- Numerically controlled shearing machines | kg | free | - | S | |
| 8462.39.00 | -- Other | | | | | |
| | - Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines: | | | | | |
| 8462.42.00 | -- Numerically controlled | kg | free | - | S | |
| 8462.49.00 | --Other | kg | free | - | S | |
| | - Machines for working tube, pipe, hollow section and bar (excluding presses) : | | | | | |
| 8462.51.00 | -- Numerically controlled | kg | free | - | S | |
| 8462.59.00 | -- Other | kg | free | - | S | |
| | - Cold metal working presses : | | | | | |
| 8462.61.00 | -- Hydraulic presses | kg | free | - | S | |
| 8462.62.00 | -- Mechanical presses | kg | free | - | S | |
| 8462.63.00 | -- Servo-presses | kg | free | - | S | |
| 8462.69.00 | -- Other | kg | free | - | S | |
| 8462.90.00 | - Other | kg | free | - | S | |
| 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 | kg | free | - | S | |

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| 8463.20.00 | - Thread rolling machines | kg | free | - | S | |
| 8463.30.00 | - Machines for working wire | kg | free | - | S | |
| 8463.90.00 | - Other | kg | free | - | S | |
| 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 | kg | free | - | S | |
| 8464.20.00 | - Grinding or polishing machines | kg | free | - | S | |
| 8464.90.00 | - Other | kg | free | - | S | |
| 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 | kg | Free | - | S | |
| 8465.20.00 | -Machining Centres | kg | free | - | S | |
| | - Other: | | | | | |
| 8465.91.00 | -- Sawing machines | kg | Free | - | S | |
| 8465.92.00 | -- Planing, milling or moulding (by cutting) machines | kg | Free | - | S | |
| 8465.93.00 | -- Grinding, sanding or polishing machines | kg | Free | - | S | |
| 8465.94.00 | -- Bending or assembling machines | kg | Free | - | S | |
| 8465.95.00 | -- Drilling or morticing machines | kg | Free | - | S | |
| 8465.96.00 | -- Splitting, slicing or paring machines | kg | Free | - | S | |
| 8465.99.00 | -- Other | kg | Free | - | S | |
| 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, diving 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 | kg | 5% | - | S | |
| 8466.20.00 | - Work holders | kg | 5% | - | S | |
| 8466.30.00 | - Dividing heads and other special attachments for machines | kg | 5% | - | S | |
| | - Other: | | | | | |
| 8466.91.00 | -- For machines of heading 84.64 | kg | 5% | - | S | |
| 8466.92.00 | -- For machines of heading 84.65 | kg | 5% | - | S | |

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| 8466.93.00 | -- For machines of heading 84.56 to 84.61 | kg | 5% | - | S | |
| 8466.94.00 | -- For machines of heading 84.62 or 84.63 | kg | 5% | - | S | |
| 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) | kg | free | - | S | |
| 8467.19.00 | -- Other | kg | free | - | S | |
| | - With self-contained electric motor: | | | | | |
| 8467.21.00 | -- Drills of all kinds | kg | 10% | - | S | |
| 8467.22.00 | -- Saws | kg | 10% | - | S | |
| 8467.29.00 | -- Other | kg | 10% | - | S | |
| 8467.81.00 | -- Chain saws | kg | 10% | - | S | |
| 8467.89.00 | -- Other | kg | free | - | S | |
| | - Parts: | | | | | |
| 8467.91.00 | -- Of chain saws | kg | 5% | - | S | |
| 8467.92.00 | -- Of pneumatic tools | kg | 5% | - | S | |
| 8467.99.00 | -- Other | kg | 5% | - | S | |
| 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 | kg | free | - | S | |
| 8468.20.00 | - Other gas-operated machinery and apparatus | kg | free | - | S | |
| 8468.80.00 | - Other machinery and apparatus | kg | free | - | S | |
| 8468.90.00 | - Parts | kg | 5% | - | S | |
| [84.69] | | | | | | |
| 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 | No. | 15% | - | S | |

| *Eligible for Vat Zero rating | | | | | | |
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| | - Other electronic calculating machines: | | | | | |
| 8470.21.00 | - - Incorporating a printing device | No. | 15% | - | S | |
| 8470.29.00 | - - Other | No. | 15% | - | S | |
| 8470.30.00 | - Other calculating machines | No. | 15% | - | S | |
| 8470.50.00 | - Cash registers | No. | free | - | S | |
| 8470.90.00 | - Other | No. | 15% | - | S | |
| 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 10kg, consisting of at least a central processing unit, a keyboard and a display | No. | free | - | S | |
| | - 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 | No. | free | - | S | |
| 8471.49.00 | - - Other, presented in the form of systems | No. | free | - | S | |
| | - 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 | | | - | | |
| 8471.50.10 | - - - Network File Servers | No. | free | - | S | |
| 8471.50.90 | - - - Other | No. | free | - | S | |
| 8471.60.00 | - Input or output units, whether or not containing storage units in the same housing | No. | free | - | S | |
| 8471.70.00 | - Storage units | No. | free | - | S | |
| 8471.80.00 | - Other units of automatic data | | | - | | |
| | processing machines | No. | free | - | S | |
| 8471.90.00 | - Other | No. | free | - | S | |

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| 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 | No. | 15% | - | S | |
| 8472.30.00 | - Machines for sorting or folding mail or for inserting mail in mail envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps | No. | 15% | - | S | |
| 8472.90.00 | - Other | No. | 15% | - | S | |
| 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 the heading 84.70: | | | | | |
| 8473.21.00 | - - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | kg | 15% | - | S | |
| 8473.29.00 | - - Other | kg | 15% | - | S | |
| 8473.30.00 | - Parts and accessories of the machines of heading 84.71 | kg | Free | - | S | |
| | - Parts and accessories of the machines of heading 84.72 | | | | | |
| 8473.40.10 | - - - Braille | kg | 15% | - | S | |
| 8473.40.90 | - - - Other | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 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 | kg | 10% | - | S | |
| 8474.20.00 | - Crushing or grinding machines | kg | 10% | - | S | |
| | - Mixing or kneading machines: | | | | | |

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| 8474.31.00 | -- Concrete or mortar mixers | kg | 10% | - | S | |
| 8474.32.00 | -- Machines for mixing mineral substances with bitumen | kg | free | - | S | |
| 8474.39.00 | -- Other | kg | 10% | - | S | |
| 8474.80.00 | - Other machinery | kg | 10% | - | S | |
| 8474.90.00 | - Parts | kg | free | - | S | |
| | | | | | | |
| 84.75 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware. | | | | | |
| 8475.10.00 | - Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | kg | free | - | S | |
| | - Machines for manufacturing or hot working glass or glassware: | | | | | |
| 8475.21.00 | -- Machines for making optical fibres and preforms thereof | kg | free | - | S | |
| 8475.29.00 | -- Other | kg | free | - | S | |
| 8475.90.00 | - Parts | kg | free | - | S | |
| | | | | | | |
| 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 | No. | free | - | S | |
| 8476.29.00 | -- Other | No. | free | - | S | |
| | -- Other machines: | | | | | |
| 8476.81.00 | -- Incorporating heating or refrigerating devices | No. | free | - | S | |
| 8476.89.00 | -- Other | No. | free | - | S | |
| 8476.90.00 | - Parts | kg | 15% | - | S | |
| | | | | | | |
| 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 | kg | free | - | S | |
| 8477.20.00 | - Extruders | kg | free | - | S | |
| 8477.30.00 | - Blow moulding machines | No. | free | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

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| 8477.40.00 | - Vacuum moulding machines and other thermoforming machines | No. | free | - | S | |
| | - Other machinery for moulding or otherwise forming: | | | | | |
| 8477.51.00 | -- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | kg | free | - | S | |
| 8477.59.00 | -- Other | kg | free | - | S | |
| 8477.80.00 | - Other machinery | kg | free | - | S | |
| 8477.90.00 | - Parts | kg | free | - | S | |
| 84.78 | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter. | | | | | |
| 8478.10.00 | - Machinery | No. | free | - | S | |
| 8478.90.00 | - Parts | kg | free | - | S | |
| 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 | kg | free | - | S | |
| 8479.20.00 | - Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils | kg | free | - | S | |
| 8479.30.00 | - Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork | kg | free | - | S | |
| 8479.40.00 | - Rope or cable-making machines | kg | free | - | S | |
| 8479.50.00 | - Industrial robots, not elsewhere specified or included | kg | free | - | S | |
| 8479.60.00 | - Evaporative air coolers | kg | free | - | S | |
| | - Passenger boarding bridges: | | | | | |
| 8479.71.00 | -- Of a kind used in airports | kg | free | - | S | |
| 8479.79.00 | -- Other | kg | free | - | S | |
| | - Other machines and mechanical appliances: | | | | | |
| 8479.81.00 | -- For treating metal, including electric wire coil-winders | kg | free | - | S | |
| 8479.82.00 | -- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | kg | 10% | - | Z | |
| 8479.83.00 | -- Cold isostatic presses | kg | free | - | S | |
| 8479.89.00 | -- Other | kg | 10% | - | Z | |
| 8479.90.00 | - Parts | kg | 5% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

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| 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 | kg | free | - | S | |
| 8480.20.00 | - Mould bases | kg | free | - | S | |
| 8480.30.00 | - Moulding patterns | kg | free | - | S | |
| | - Moulds for metal or metal carbides: | | | | | |
| 8480.41.00 | -- Injection or compression types | kg | free | - | S | |
| 8480.49.00 | -- Other | kg | free | - | S | |
| 8480.50.00 | - Moulds for glass | kg | free | - | S | |
| 8480.60.00 | - Moulds for mineral materials | kg | free | - | S | |
| | - Moulds for rubber or plastics: | | | | | |
| 8480.71.00 | -- Injection or compression types | kg | free | - | S | |
| 8480.79.00 | -- Other | kg | free | - | S | |
| 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 | kg | 15% | - | S | |
| 8481.20.00 | - Valves for oleohydraulic or pneumatic transmissions | kg | 15% | - | S | |
| 8481.30.00 | - Check (nonreturn) valves. | kg | 15% | - | S | |
| 8481.40.00 | - Safety or relief valves | kg | 15% | - | S | |
| 8481.80.00 | - Other appliances | kg | 15% | - | S | |
| 8481.90.00 | - Parts | kg | 15% | - | S | |
| 84.82 | Ball or roller bearings. | | | | | |
| 8482.10.00 | - Ball bearings | kg | 15% | - | S | |
| 8482.20.00 | - Tapered roller bearings, including cone and tapered roller assemblies | kg | 15% | - | S | |
| 8482.30.00 | - Spherical roller bearing | kg | 15% | - | S | |
| 8482.40.00 | - Needle roller bearings, including cage and needle roller assemblies | kg | 15% | - | S | |
| 8482.50.00 | - Other cylindrical roller bearings, including cage and roller assemblies | kg | 15% | - | S | |
| 8482.80.00 | - Other, including combined ball/roller bearings | kg | 15% | - | S | |
| | - Parts: | | | | | |
| 8482.91.00 | -- Balls, needles and rollers | kg | 15% | - | S | |
| 8482.99.00 | -- Other | kg | 15% | - | S | |

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| 84.83 | Transmission shafts (including camshafts and crankshafts) 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 camshafts and crankshafts) and cranks | kg | 15% | - | S | S |
| 8483.20.00 | - Bearing housings, incorporating ball or roller bearings | kg | 15% | - | S | S |
| 8483.30.00 | - Bearing housings, not incorporating ball or roller bearings, plain shaft bearings | kg | 15% | - | S | S |
| 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 | kg | 15% | - | S | S |
| 8483.50.00 | - Flywheels and pulleys, including pulley blocks | kg | 15% | - | S | S |
| 8483.60.00 | - Clutches and shaft couplings (including universal joints) | kg | 15% | - | S | S |
| 8483.90.00 | - Toothed wheels, chain sprockets and other transmission elements presented separately; parts | kg | 15% | - | S | S |
| 84.84 | Gaskets and similar joints of metal sheeting combined with other material or two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals. | | | | | |
| 8484.10.00 | - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal | kg | 15% | - | S | |
| 8484.20.00 | - Mechanical seals | kg | 15% | - | S | |
| 8484.90.00 | - Other | kg | 15% | - | S | |
| 84.85 | Machines for additive manufacturing. | | | | | |
| 8485.10.00 | - By metal deposit | kg | free | - | S | |
| 8485.20.00 | - By plastics or rubber deposit | kg | free | - | S | |
| 8485.30.00 | - By plaster, cement, ceramics or glass deposit | kg | free | - | S | |
| 8485.80.00 | - Other | kg | free | - | S | |
| 8485.90.00 | - Parts | kg | 5% | - | S | |

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|--------------|--|----|------|---|---|--|
| 84.86 | Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories. | | | | | |
| 8486.10.00 | - Machines and apparatus for the manufacture of boules or wafers. | kg | free | - | S | |
| 8486.20.00 | - Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits. | kg | free | - | S | |
| 8486.30.00 | - Machines and apparatus for the manufacture of flat panel displays | kg | free | - | S | |
| 8486.40.00 | - Machines and apparatus specified in Note 11 (C) to this Chapter | kg | free | - | S | |
| 8486.90.00 | - Parts and accessories | kg | 5% | - | S | |
| 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 | kg | 15% | - | S | |
| 8487.90.00 | - Other | kg | 15% | - | S | |

Chapter 85

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

Notes

1. This Chapter does not cover:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11;
 - (c) Machines and apparatus of heading 84.86;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
 - (e) Electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04
3. For the purposes of heading 85.07, the expression “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.
4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight.
 - (b) Other machines provided the weight of such machines does not exceed 20kg.The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22) household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).
- 5.- For the purposes of heading 85.17, the term “smartphones” means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.
- 6.- For the purposes of heading 85.23 :
 - (a) “Solid-state non-volatile storage devices” (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, “FLASH E2 PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
- 7.- For the purposes of heading 85.24, “flat panel display modules” refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form.

Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules

which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

- 8.- For the purposes of heading 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression “printed circuits” does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 9.- For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables”

means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

- 10.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

- 11.-For the purposes of heading 85.39, the expression “light-emitting diode (LED) light sources” covers :

- (a) “Light-emitting diode (LED) modules” which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

- (b) “Light-emitting diode (LED) lamps” which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

- 12.-For the purposes of headings 85.41 and 85.42 :

- (a) (i) “Semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

“Semiconductor-based transducers” are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean:

- (1) “Semiconductor-based” means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.

- (2) “Physical or chemical phenomena” relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (3) “Semiconductor-based sensor” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.
- (4) “Semiconductor-based actuator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.
- (5) “Semiconductor-based resonator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (6) “Semiconductor-based oscillator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.
- (ii) “Light-emitting diodes (LED)” are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;
- (b) “Electronic integrated circuits” are :
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
 - (iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition :

- 1. “Components” may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
- 2. “Silicon based” means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
- 3. (a) “Silicon-based sensors” consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. “Physical or chemical phenomena” relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

- (b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
- (c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

Subheading Note

- 1.- Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :
 - writing speed exceeding 0.5 mm per microsecond;
 - time resolution 50 nanoseconds or less;
 - frame rate exceeding 225,000 frames per second.
- 2.- In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy(silicon) (5×10^6 RAD (silicon)), without operational degradation.
- 3.- Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).
- 4.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
- 5.- For the purposes of subheadings 8549.11 to 8549.19, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting- up, wear or other reasons, nor capable of being recharged.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------|
| 85.01 | Electric motors and generators (excluding generating sets). | | | | | |
| 8501.10.00 | - Motors of an output not exceeding 37.5W | No. | 10% | - | S | |
| 8501.20.00 | - Universal AC/DC motors of an output exceeding 37.5W | No. | 10% | - | S | |
| | - Other DC motors; DC generators, other than photovoltaic generators: | | | | | |
| 8501.31.00 | -- Of an output not exceeding 750W | No. | 10% | - | S | |
| 8501.32.00 | -- Of an output exceeding 750W but not exceeding 75kW | No. | 10% | - | S | |
| 8501.33.00 | -- Of an output exceeding 75kW but not exceeding 375kW | No. | 10% | - | S | |
| 8501.34.00 | -- Of an output exceeding 375kW | No. | 10% | - | S | |
| 8501.40.00 | - Other AC motors, single-phase | No. | 10% | | S | |
| | - Other AC motors, multi-phase: | | | | | |
| 8501.51.00 | -- Of an output not exceeding 750W | No. | 10% | - | S | |
| 8501.52.00 | -- Of an output exceeding 750W but not exceeding 75kW | No. | 10% | - | S | |
| 8501.53.00 | -- Of an output exceeding 75kW | No. | 10% | - | S | |
| | -AC generators (alternators), other than photovoltaic generators: | | | | | |
| 8501.61.00 | -- Of an output not exceeding 75kVA | No. | 10% | - | S | |
| 8501.62.00 | -- Of an output exceeding 75kVA but not exceeding 375kVA | No. | 10% | - | S | |
| 8501.63.00 | -- Of an output exceeding 375kVA but not exceeding 750kVA | No. | 10% | - | S | |
| 8501.64.00 | -- Of an output exceeding 750kVA | No. | 10% | - | S | |
| | - Photovoltaic DC generators : | | | | | |
| 8501.71.00 | -- Of an output not exceeding 50 W | No. | 10% | - | S | |
| 8501.72.00 | -- Of an output exceeding 50 W | No. | 10% | - | S | |
| 8501.80.00 | -Photovoltaic AC generators | No. | 10% | - | S | |
| 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 75kVA | No. | free | - | S | |
| 8502.12.00 | -- Of an output exceeding 75kVA but not exceeding 375kVA | No. | free | - | S | |
| 8502.13.00 | -- Of an output exceeding 375kVA | No. | free | - | S | |
| 8502.20.00 | - Generating sets with spark- ignition internal combustion piston engines | kg | free | - | S | |
| | - Other generating sets: | | | | | |

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| *Eligible for Vat Zero rating | | | | | | |
| 8502.31.00 | -- Wind-powered | No. | free | - | S | |
| 8502.39.00 | -- Other | No. | 10% | - | S | |
| 8502.40.00 | - Electric rotary converters | No. | 10% | - | S* | |
| 85.03 | | | | | | |
| 8503.00.00 | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.03 | No. | 5% | - | S | |
| 85.04 | Electrical transformers, static converters (for example, rectifiers) and inductors. | | | | | |
| 8504.10.00 | - Ballasts for discharge lamps of tubes | No. | 10% | - | S | |
| | - Liquid dielectric transformers: | | | | | |
| 8504.21.00 | -- Having a power handling capacity not exceeding 650kVA | No. | 10% | - | S | |
| 8504.22.00 | -- Having a power handling capacity exceeding 650kVA but not exceeding 10,000kVA | No. | 10% | - | S | |
| 8504.23.00 | -- Having a power handling capacity exceeding 10,000kVA | No. | 10% | - | S | |
| | - Other transformers: | | | | | |
| 8504.31.00 | -- Having a power handling capacity not exceeding 1kVA | No. | 10% | - | S | |
| 8504.32.00 | -- Having a power handling capacity exceeding 1kVA but not exceeding 16kVA | No. | 10% | - | S | |
| 8504.33.00 | -- Having a power handling capacity exceeding 16kVA but not exceeding 500kVA | No. | 10% | - | S | |
| 8504.34.00 | -- Having a power handling capacity exceeding 500kVA | No. | 10% | - | S | |
| 8504.40.00 | - Static converters | No. | free | - | S | |
| 8504.50.00 | - Other inductors | No. | 10% | - | S | |
| 8504.90.00 | - Parts | kg | 5% | - | S | |
| 85.05 | Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. | | | | | |
| | - Permanent magnets and articles intended to become permanent magnets after magnetisation: | | | | | |
| 8505.11.00 | -- Of metal | kg | free | - | S | |
| 8505.19.00 | -- Other | kg | free | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

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| 8505.20.00 | - Electro-magnetic couplings, clutches and brakes | kg | 10% | - | S | |
| 8505.90.00 | - Other, including parts | kg | 5% | - | S | |
| 85.06 | Primary cells and primary batteries. | | | | | |
| 8506.10.00 | - Manganese dioxide | No. | 15% | - | S | |
| 8506.30.00 | - Mercuric oxide | No. | 15% | - | S | |
| 8506.40.00 | - Silver oxide | No. | 15% | - | S | |
| 8506.50.00 | - Lithium | No. | 15% | - | S | |
| 8506.60.00 | - Air-zinc | No. | 15% | - | S | |
| 8506.80.00 | - Other primary cells and primary batteries | No. | 15% | - | S | |
| 8506.90.00 | - Parts | kg | 15% | - | S | |
| 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 | No. | free | - | S* | |
| 8507.20.00 | - Other lead-acid accumulators | No. | free | - | S* | |
| 8507.30.00 | - Nickel-cadmium | No. | free | - | S* | |
| 8507.50.00 | - Nickel-metal hydride | No. | 10% | - | S | |
| 8507.60.00 | - Lithium-ion | No. | 10% | - | S* | |
| 8507.80.00 | - Other | No. | free | - | S* | |
| 8507.90.00 | - Parts | kg | 5% | - | S | |
| 85.08 | Vacuum cleaners | | | | | |
| | -With self-contained electric motor: | | | | | |
| 8508.11.00 | -- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l | No. | 25% | - | S | |
| 8508.19.00 | -- Other | No. | 25% | - | S | |
| 8508.60.00 | -- Other vacuum cleaners | No. | 25% | - | S | |
| 8508.70.00 | -- Parts | No. | 25% | - | S | |
| 85.09 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508. | | | | | |
| 8509.40.00 | - Food grinders and mixers; fruit or vegetable juice extractors | No. | 25% | - | S | |
| 8509.80.00 | - Other appliances | No. | 25% | - | S | |
| 8509.90.00 | - Parts | kg | 25% | - | S | |
| 85.10 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor. | | | | | |
| 8510.10.00 | - Shavers | kg | 15% | - | S | |
| | - Hair clippers: | | | | | |

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| *Eligible for Vat Zero rating | | | | | | |
| 8510.20.10 | --- Agricultural clippers (for example, for sheep, cattle, horses) | kg | free | - | S | |
| 8510.20.90 | --- Other | kg | 15% | - | S | |
| 8510.30.00 | - Hair-removing appliances | kg | 15% | - | S | |
| 8510.90.00 | - Parts | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 8511.20.00 | - Ignition; magneto-dynamos; magnetic flywheels | kg | 15% | - | S | |
| 8511.30.00 | - Distributors; ignition coils | kg | 15% | - | S | |
| 8511.40.00 | - Starter motors and dual purpose starter-generators | kg | 15% | - | S | |
| 8511.50.00 | - Other generators | kg | 15% | - | S | |
| 8511.80.00 | - Other equipment | kg | 15% | - | S | |
| 8511.90.00 | - Parts | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 8512.20.00 | - Other lighting or visual signalling equipment | kg | 15% | - | S | |
| 8512.30.00 | - Sound signalling equipment | kg | 15% | - | S | |
| 8512.40.00 | - Windscreen wipers, defrosters and demisters | kg | 15% | - | S | |
| 8512.90.00 | - Parts | kg | 15% | - | S | |
| 85.13 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than by lighting equipment of heading 85.12. | | | | | |
| 8513.10.00 | - Lamps | No. | 15% | - | S | |
| 8513.90.00 | - Parts | No. | 15% | - | S | |

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| 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. | | | | | |
| | - Resistance heated furnaces and ovens | | | | | |
| 8514.11.00 | -- Hot isostatic presses | kg | 10% | - | S | |
| 8514.19.00 | --Other | kg | 10% | - | S | |
| 8514.20.00 | - Furnaces and ovens functioning by induction or dielectric loss | kg | 10% | - | S | |
| | - Other furnaces and ovens: | | | | | |
| 8514.31.00 | -- Electron beam furnaces | kg | 10% | - | S | |
| 8514.32.00 | --Plasma and vacuum arc furnaces | kg | 10% | - | S | |
| 8514.39.00 | --Other | kg | 10% | - | S | |
| 8514.40.00 | - Other equipment for the heat treatment of materials by induction or dielectric loss | kg | 10% | - | S | |
| 8514.90.00 | - Parts | kg | 5% | - | S | |
| 85.15 | Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electro 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 | kg | 10% | - | S | |
| 8515.19.00 | -- Other | kg | 10% | - | S | |
| | -Machines and apparatus for resistance welding of metal: | | | | | |
| 8515.21.00 | -- Fully or partly automatic | kg | 10% | - | S | |
| 8515.29.00 | -- Other | kg | 10% | - | S | |
| | - Machines and apparatus for arc (including plasma arc) welding of metals: | | | | | |
| 8515.31.00 | -- Fully or partly automatic | kg | 10% | - | S | |
| 8515.39.00 | -- Other | kg | 10% | - | S | |
| 8515.80.00 | - Other machines and apparatus | kg | 10% | - | S | |
| 8515.90.00 | - Parts | kg | 5% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

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| 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 | No. | 40% | - | S | |
| | - Electric space heating apparatus and electric soil heating apparatus: | | | | | |
| 8516.21.00 | -- Storage heating radiators | No. | 25% | - | S | |
| 8516.29.00 | -- Other | No. | 25% | - | S | |
| | - Electro-thermic hair-dressing or hand-drying apparatus: | | | | | |
| 8516.31.00 | -- Hair dryers | No. | 25% | - | S | |
| 8516.32.00 | -- Other hair-dressing apparatus | No. | 25% | - | S | |
| 8516.33.00 | -- Hand-drying apparatus | No. | 25% | - | S | |
| 8516.40.00 | - Electric smoothing irons | No. | 25% | - | S | |
| 8516.50.00 | - Microwave ovens | No. | 25% | - | S | |
| 8516.60.00 | - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters | No. | 40% | - | S | |
| | - Other electro-thermic appliances: | | | | | |
| 8516.71.00 | -- Coffee or tea makers | No. | 25% | - | S | |
| 8516.72.00 | -- Toasters | No. | 25% | - | S | |
| 8516.79.00 | -- Other | No. | 25% | - | S | |
| 8516.80.00 | - Electric heating resistors | No. | 25% | - | S | |
| 8516.90.00 | - Parts | kg | 25% | - | S | |

*25% or KR20per unit whichever is the greater

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------|-----------------------|-------------------------|-----------------|----------------|
| 85.17 | Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. | | | | | |
| | - Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks : | | | | | |
| 8517.11.00 | - - Line telephone sets with cordless handsets | kg | free | - | S | |
| 8517.13.00 | -- Smartphones | kg | free | - | S | |
| 8517.14.00 | -- Other telephones for cellular networks or for other wireless networks | kg | free | - | S | |
| 8517.18.00 | - - Other | kg | free | - | S | |
| | - Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless networks (such as local or wide area network): | | | | | |
| 8517.61.00 | - - Base stations | kg | free | - | S | |
| 8517.62.00 | - - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | kg | free | - | S | |
| 8517.69.00 | - - Other | kg | free | - | S | |
| | - Parts | | | | | |
| 8517.71.00 | -- Aerials and aerial reflectors of all kinds; parts suitable for use therewith | kg | 15% | - | S | |

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|----------------|--|-----|------|---|---|--|
| 8517.79.00 | -- Other | kg | 15% | - | S | |
| 85.18 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers, electric sound amplifier sets. | | | | | |
| 8518.10.00 | - Microphones and stands therefor | kg | free | - | S | |
| | - Loudspeakers, whether or not mounted in their enclosures: | | | | | |
| 8518.21.00 | - - Single loudspeakers, mounted in their enclosures | No. | 25% | - | S | |
| 8518.22.00 | - - Multiple loudspeakers, mounted in the same enclosure | No. | 25% | - | S | |
| 8518.29.00 | -- Other | kg | 25% | - | S | |
| 8518.30.00 | - Headphones and ear phones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers | No. | 25% | - | S | |
| 8518.40.00 | - Audio-frequency electric amplifiers | No. | 25% | - | S | |
| 8518.50.00 | - Electric sound amplifier sets | No. | free | - | S | |
| 8518.90.00 | - Parts | kg | 25% | - | S | |
| 85.19 | Sound recording or reproducing apparatus. | | | | | |
| 8519.20.00 | - Apparatus operated by coins, bank notes, bank cards, tokens or by other means of payments | No. | 25% | - | S | |
| 8519.30.00 | - Turntables (record-decks) | No. | 25% | - | S | |
| | - Other apparatus: | | | | | |
| 8519.81.00 | -- Using magnetic, optical or semiconductor media | No. | 25% | - | S | |
| 8519.89.00 | -- Other | No. | 25% | - | S | |
| [85.20] | | | | | | |
| 85.21 | Video recording or reproducing apparatus, whether or not | | | | | |

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| | incorporating a video turner | | | | | |
| 8521.10.00 | - Magnetic tape-type | No. | free | - | S | |
| 8521.90.00 | - Other | No. | free | - | S | |
| | | | | | | |
| 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 | - | 25% | - | S | |
| 8522.90.00 | - Other | - | 25% | - | S | |
| | | | | | | |
| 85.23 | Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37. | | | | | |
| | - Magnetic media: | | | | | |
| 8523.21.00 | -- Cards incorporating a magnetic stripe | - | 25% | - | S | |
| 8523.29.00 | -- Other | - | 25% | - | S | |
| | - Optical media: | | | | | |
| 8523.41.00 | -- Unrecorded | No. | 25% | - | S | |
| 8523.49.00 | -- Other | No. | 25% | - | S | |
| | - Semiconductor media: | | | | | |
| 8523.51.00 | -- Solid-state non-volatile storage devices | No. | 25% | - | S | |
| 8523.52.00 | -- "Smart cards" | No. | free | - | S | |
| 8523.59.00 | -- Other | No. | 25% | - | S | |
| 8523.80.00 | - Other | No. | 25% | - | S | |
| 85.24 | Flat panel display modules, whether or not incorporating touch-sensitive screens. | | | | | |
| | - Without drivers or control circuits: | | | | | |
| 8524.11.00 | -- Of liquid crystals | kg | 15% | - | S | |
| 8524.12.00 | -- Of organic light-emitting diodes (OLED) | kg | 15% | - | S | |
| 8524.19.00 | -- Other | kg | 15% | - | S | |

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| | - Other: | | | | | |
| 8524.91.00 | -- Of liquid crystals | kg | 15% | - | S | |
| 8524.92.00 | -- Of organic light-emitting diodes (OLED) | kg | 15% | - | S | |
| 8524.99.00 | -- Other | kg | 15% | - | S | |
| 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 | No. | 15% | - | S | |
| 8525.60.00 | - Transmission apparatus incorporating reception apparatus | No. | 5% | - | S | |
| | - Television cameras, digital cameras and video camera recorders: | | | | | |
| | -- High-speed goods as specified in Subheading Note 1 to this Chapter | | | | | |
| 8525.81.10 | ---Television cameras | No. | 25% | - | S | |
| 8525.81.90 | ---Other | No. | 25% | - | S | |
| | -- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter | | | | | |
| 8525.82.10 | ---Television cameras | No. | 25% | - | S | |
| 8525.82.90 | ---Other | No. | 25% | - | S | |
| | -- Other, night vision goods as specified in Subheading Note 3 to this Chapter | | | | | |
| 8525.83.10 | ---Television cameras | No. | 25% | - | S | |
| 8525.83.90 | ---Other | No. | 25% | - | S | |
| | -- Other | | | | | |
| 8525.89.10 | ---Television cameras | No. | 25% | - | S | |
| 8525.89.90 | ---Other | No. | 25% | - | S | |
| 85.26 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus. | | | | | |
| 8526.10.00 | - Radar apparatus | kg | 15% | - | S | |
| | - Other: | | | | | |

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| 8526.91.00 | - - Radio navigational aid apparatus | kg | 15% | - | S | |
| 8526.92.00 | - - Radio remote control apparatus | kg | 15% | - | S | |
| 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 | No. | 25% | - | S | |
| 8527.13.00 | - - Other apparatus combined with sound recording or reproducing apparatus | No. | 25% | - | S | |
| 8527.19.00 | - - Other | No. | 25% | - | S | |
| | - 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 | No. | 25% | - | S | |
| 8527.29.00 | - - Other | No. | 25% | - | S | |
| | - Other: | | | | | |
| 8527.91.00 | - - Combined with sound recording or reproducing apparatus | No. | 25% | - | S | |
| 8527.92.00 | - - Not combined with sound recording or reproducing apparatus but combined with a clock | No. | 25% | - | S | |
| 8527.99.00 | - - Other | kg | 25% | - | S | |
| 85.28 | Monitors and projectors, not incorporating television reception-apparatus; reception apparatus for television, weather or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. | | | | | |
| | - Cathode -ray tube monitors: | | | | | |

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| 8528.42.00 | -- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 | No. | 25% | - | S | |
| 8528.49.00 | -- Other | No. | 25% | - | S | |
| | - Other monitors: | | | | | |
| 8528.52.00 | -- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 | No. | 25% | - | S | |
| 8528.59.00 | -- Other | No. | 25% | - | S | |
| | - Projectors | | | | | |
| 8528.62.00 | - - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 | No. | 25% | - | S | |
| 8528.69.00 | -- Other | No. | 25% | - | S | |
| | - Reception apparatus for television, weather 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 | No. | 25% | - | S | |
| 8528.72.00 | -- Other, colour | No. | 25% | - | S | |
| 8528.73.00 | -- Other, monochrome | No. | 25% | - | S | |
| 85.29 | Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. | | | | | |
| 8529.10.00 | - Aerials and aerial reflectors of all kinds; parts suitable for use therewith | kg | 25% | - | S | |
| 8529.90.00 | - Other | kg | 25% | - | S | |
| 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 | kg | 10% | - | S | |
| 8530.80.00 | - Other equipment | kg | 10% | - | S | |
| 8530.90.00 | - Parts | kg | 5% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

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| 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 | kg | 10% | - | S | |
| 8531.20.00 | - Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED) | kg | 10% | - | S | |
| 8531.80.00 | - Other apparatus | kg | 10% | - | S | |
| 8531.90.00 | - Parts | kg | 15% | - | S | |
| 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) | kg | 10% | - | S | |
| | - Other fixed capacitors: | | | | | |
| 8532.21.00 | - - Tantalum | kg | 10% | - | S | |
| 8532.22.00 | - - Aluminium electrolytic | kg | 10% | - | S | |
| 8532.23.00 | - - Ceramic dielectric, single layer | kg | 10% | - | S | |
| 8532.24.00 | - - Ceramic dielectric, multilayer | kg | 10% | - | S | |
| 8532.25.00 | - - Dielectric of paper or plastics | kg | free | - | S | |
| 2532.29.00 | - - Other | kg | free | - | S | |
| 8532.30.00 | - Variable or adjustable (pre-set) capacitors | kg | free | - | S | |
| 8532.90.00 | - Parts | kg | 15% | - | S | |
| 85.33 | Electrical resistors (including rheostats and potentiometers), other than heating resistors. | | | | | |
| 8533.10.00 | - Fixed carbon resistors, composition or film types | kg | 15% | - | S | |
| | - Other fixed resistors: | | | | | |
| 8533.21.00 | - - For a power handling capacity not exceeding 20 W | kg | 15% | - | S | |
| 8533.29.00 | - - Other | kg | 15% | - | S | |
| | - Wire wound variable resistors, including rheostats and potentiometers: | | | | | |

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| *Eligible for Vat Zero rating | | | | | | |
| 8533.31.00 | - - For a power handling capacity not exceeding 20 W | kg | 15% | - | S | |
| 8533.39.00 | - - Other | kg | 15% | - | S | |
| 8533.40.00 | - Other variable resistors, including rheostats and potentiometers | kg | 15% | - | S | |
| 8533.90.00 | - Parts | kg | 15% | - | S | |
| 85.34 | | | | | | |
| 8534.00.00 | Printed circuits. | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| | - Automatic circuit breakers: | | | | | |
| 8535.21.00 | - - For a voltage of less than 72.5 kV | kg | 15% | - | S | |
| 8535.29.00 | - - Other | kg | 15% | - | S | |
| 8535.30.00 | - Isolating switches and make-and-break switches | kg | 15% | - | S | |
| 8535.40.00 | - Lightning arresters, voltage limiters and surge suppressors | kg | 15% | - | S | |
| 8535.90.00 | - Other | kg | 15% | - | S | |
| 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 1,000V; connectors for optical fibres, optical fibre bundles or cables. | | | | | |
| 8536.10.00 | - Fuses | kg | 15% | - | S | |
| 8536.20.00 | - Automatic circuit breakers | kg | 15% | - | S | |

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| 8536.30.00 | - Other apparatus for protecting electrical circuits | kg | 15% | - | S | |
| | - Relays: | | | | | |
| 8536.41.00 | - - For a voltage not exceeding 60V | kg | 15% | - | S | |
| 8536.49.00 | - - Other | kg | 15% | - | S | |
| 8536.50.00 | - Other switches | kg | 15% | - | S | |
| | - Lamp-holders, plugs and sockets: | | | | | |
| 8536.61.00 | - - Lamp-holders | kg | 15% | - | S | |
| 8536.69.00 | - - Other | kg | 15% | - | S | |
| 8536.70.00 | - Connectors for optical fibres, optical fibre bundles or cables | kg | 15% | - | S* | |
| 8536.90.00 | - Other apparatus | kg | 15% | - | S | |
| 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 1,000V | kg | 25% | - | S | (Act No. 25 of 2023) |
| 8537.20.00 | - For a voltage exceeding 1,000V | kg | 15% | - | S | |
| 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 | kg | 15% | - | S | |
| 8538.90.00 | - Other | kg | 15% | - | S | |
| 85.39 | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources | | | | | |

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| *Eligible for Vat Zero rating | | | | | | |
| 8539.10.00 | - Sealed beam lamp units | No. | 15% | - | S | |
| | - Other filament lamps, excluding ultra-violet or infra-red lamps: | | | | | |
| 8539.21.00 | -- Tungsten halogen | No. | 15% | - | S | |
| 8539.22.00 | -- Other, of a power not exceeding 200W and for a voltage exceeding 100V | No. | 15% | - | S | |
| 8539.29.00 | -- Other | No. | 15% | - | S | |
| | - Discharge lamps, other than ultra-violet lamps: | | | | | |
| 8539.31.00 | - - Fluorescent, hot cathode | No. | 15% | - | S* | |
| 8539.32.00 | - - Mercury or sodium vapour lamps; metal halide lamps | No. | 15% | - | S | |
| 8539.39.00 | -- Other | No. | 15% | - | S | |
| | -Ultra-violet or infra-red lamps; arc-lamps: | | | | | |
| 8539.41.00 | -- Arc-lamps | No. | 15% | - | S | |
| 8539.49.00 | -- Other | No. | 15% | - | S | |
| | - Light-emitting diode (LED) light sources: | | | | | |
| 8539.51.00 | -- Light-emitting diode (LED) modules | No. | 15% | - | S* | |
| 8539.52.00 | -- Light-emitting diode (LED) lamps | No. | 15% | - | S* | |
| 8539.90.00 | - Parts | kg | 15% | - | S | |
| 85.40 | Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes). | | | | | |
| | - Cathode-ray television picture tubes, including video monitor cathode-ray tubes: | | | | | |
| 8540.11.00 | -- Colour | kg | 15% | - | S | |
| 8540.12.00 | -- Monochrome | kg | 15% | - | S | |
| 8540.20.00 | - Television camera tubes, image converters and intensifiers; other photo-cathode tubes | kg | 15% | - | S | |
| 8540.40.00 | - Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a | kg | 15% | - | S | |

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| | phosphor dot screen pitch smaller than 0.4mm | | | | | |
| 8540.60.00 | - Other cathode-ray tubes | kg | 15% | - | S | |
| | - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: | | | | | |
| 8540.71.00 | - - Magnetrons | kg | 15% | - | S | |
| 8540.79.00 | - - Other | kg | 15% | - | S | |
| | - Other valves and tubes: | | | | | |
| 8540.81.00 | - - Receiver or amplifier valves and tubes | kg | 15% | - | S | |
| 8540.89.00 | - - Other | kg | 15% | - | S | |
| | - Parts: | | | | | |
| 8540.91.00 | - - Of cathode-ray tubes | kg | 15% | - | S | |
| 8540.99.00 | - - Other | kg | 15% | - | S | |
| 85.41 | Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals. | | | | | |
| 8541.10.00 | - Diodes, other than photosensitive or light-emitting diodes (LED) | kg | 15% | - | S | |
| | - Transistors, other than photosensitive transistors: | | | | | |
| 8541.21.00 | - - With a dissipation rate of less than 1W | kg | 15% | - | S | |
| 8541.29.00 | - - Other | kg | 15% | - | S | |
| 8541.30.00 | - Thyristors, diacs and triacs, other than photosensitive devices | kg | 15% | - | S | |
| | - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or | | | | | |

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| | made up into panels; light-emitting diodes (LED) | | | | | |
| 8541.41.00 | -- Light-emitting diodes (LED) | kg | 10% | - | S* | |
| 8541.42.00 | -- Photovoltaic cells not assembled in modules or made up into panels | kg | 10% | - | S* | |
| 8541.43.00 | -- Photovoltaic cells assembled in modules or made up into panels | kg | 10% | - | S* | |
| 8541.49.00 | -- Other | kg | 10% | - | S* | |
| | - Other semiconductor devices | | | | | |
| 8541.51.00 | -- Semiconductor-based transducers | kg | 10% | - | S | |
| 8541.59.00 | -- Other | kg | 15% | - | S | |
| 8541.60.00 | - Mounted piezo-electric crystals | kg | 15% | - | S | |
| 8541.90.00 | - Parts | kg | 15% | - | S | |
| 85.42 | Electronic integrated circuits. | | | | | |
| | - Electronic integrated circuits: | | | | | |
| 8542.31.00 | -- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits. | kg | 15% | - | S | |
| 8542.32.00 | -- Memories | kg | 15% | - | S | |
| 8542.33.00 | - - Amplifiers | kg | 15% | - | S | |
| 8542.39.00 | - - Other | kg | 15% | - | S | |
| 8542.90.00 | - Parts | kg | 15% | - | S | |
| 85.43 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. | | | | | |
| 8543.10.00 | - Particle accelerators | kg | 10% | - | S | |
| 8543.20.00 | - Signal generators | kg | 10% | - | S | |
| 8543.30.00 | - Machines and apparatus for electro-plating, electrolysis or electrophoresis | kg | 10% | - | S | |
| 8543.40.00 | - Electronic cigarettes and similar personal electric vaporising devices | kg | 10% | 145% | S | Act 25 of 2022 |
| *Eligible for Vat Zero rating | | | | | | |

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| *Eligible for Vat Zero rating | | | | | | |
| 8543.70.00 | - Other machines and apparatus | kg | 10% | - | S | |
| 8543.90.00 | - Parts | kg | 15% | - | S | |
| 85.44 | Insulated (including enamelled or anodised) wire, cable, (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up on individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors. | | | | | |
| | - Winding wire: | | | | | |
| 8544.11.00 | - - Of copper | kg | 25% | - | S | |
| 8544.19.00 | - - Other | kg | 25% | - | S | |
| 8544.20.00 | - Co-axial cable and other co-axial electric conductors | kg | 25% | - | S | |
| 8544.30.00 | - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | kg | 25% | - | S | |
| | - Other electric conductors, for a voltage not exceeding 1000V: | | | | | |
| 8544.42.00 | - - Fitted with connectors | kg | 5% | - | S | |
| 8544.49.00 | - - Other | kg | 25% | - | S | |
| 8544.60.00 | - Other electrical conductors, for voltage exceeding 1000V | kg | 25% | - | S | |
| 8544.70.00 | - Optical fibre cables | kg | 25% | - | S* | |
| 85.45 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes. | | | | | |
| | - Electrodes: | | | | | |
| 8545.11.00 | - - Of a kind used for furnaces | kg | 10% | - | S | |
| 8545.19.00 | - - Other | kg | 15% | - | S | |
| 8545.20.00 | - Brushes | kg | 15% | - | S | |
| 8545.90.00 | - Other | kg | 15% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

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| 85.46 | Electrical insulators of any material | | | | | |
| 8546.10.00 | - Of glass | kg | 15% | - | S | |
| 8546.20.00 | - Of ceramic | kg | 15% | - | S | |
| 8546.90.00 | - Other | kg | 15% | - | S | |
| 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 a base metal lined with insulating material. | | | | | |
| 8547.10.00 | - Insulating fittings of ceramics | kg | 15% | - | S | |
| 8547.20.00 | - Insulating fittings of plastics | kg | 15% | - | S | |
| 8547.90.00 | - Other | kg | 15% | - | S | |
| 85.48 | | | | | | |
| 8548.00.00 | Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter. | kg | 15% | - | S | |
| 85.49 | Electrical and electronic waste and scrap. | | | | | |
| | - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators: | | | | | |
| 8549.11.00 | -- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators | kg | 15% | - | S | |
| 8549.12.00 | -- Other, containing lead, cadmium or mercury | kg | 15% | - | S | |
| 8549.13.00 | -- Sorted by chemical type and not containing lead, cadmium or mercury | kg | 15% | - | S | |
| 8549.14.00 | -- Unsorted and not containing lead, cadmium or mercury | kg | 15% | - | S | |

| | | | | | | |
|------------|--|----|-----|---|---|--|
| 8549.19.00 | -- Other | kg | 15% | - | S | |
| | - Of a kind used principally for the recovery of precious metal: | | | | | |
| 8549.21.00 | -- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | kg | 15% | - | S | |
| 8549.29.00 | -- Other | kg | 15% | - | S | |
| | - Other electrical and electronic assemblies and printed circuit boards: | | | | | |
| 8549.31.00 | -- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | kg | 15% | - | S | |
| 8549.39.00 | -- Other | kg | 15% | - | S | |
| | - Other: | | | | | |
| 8549.91.00 | -- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | kg | 15% | - | S | |
| 8549.99.00 | -- Other | kg | 15% | - | S | |

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 83.83;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this section; articles of heading 84.81 or 84.82, or provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Luminaires and lighting fittings and parts thereof 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 principle 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 system 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, wheels 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 they are fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------------|
| 86.01 | Rail locomotives powered from an external source of electricity or by electric accumulators. | | | | | |
| | - Powered from an external source of electricity: | | | | | |
| 8601.10.10 | - - - Specially constructed for use underground in mines | No. | free | - | S | (Act No. 25 of 2023) |
| 8601.10.90 | - - - Other | No. | free | - | S | (Act No. 25 of 2023) |
| | - Powered by electric accumulators: | | | | | |
| 8601.20.10 | - - - Specially constructed for use underground in mines | No. | free | - | S | (Act No. 25 of 2023) |
| 8601.20.90 | - - - Other | No. | free | - | S | (Act No. 25 of 2023) |
| 86.02 | Other rail locomotives; locomotive tenders. | | | | | |
| 8602.10.00 | - Diesel-electric locomotives | No. | free | - | S | (Act No. 25 of 2023) |
| 8602.90.00 | - Other | No. | free | - | S | (Act No. 25 of 2023) |
| 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 | No. | free | - | S | |
| 8603.90.00 | - Other | No. | free | - | S | |
| 86.04 | | | | | | |
| 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). | No. | free | - | S | |
| 86.05 | | | | | | |
| 8605.00.00 | Railway or tramway passengers 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). | No. | 5% | - | S | |
| 86.06 | Railway or tramway goods vans and wagons, not self-propelled. | | | | | |
| 8606.10.00 | - Tank wagons and the like | No. | free | - | S | (Act No. 25 of 2023) |

| | | | | | | |
|-------------------------------|--|-------|------|---|---|----------------------|
| 8606.30.00 | - Self-discharging vans and wagons, other than those of subheading 8606.10 | No. | free | - | S | (Act No. 25 of 2023) |
| | - Other: | | | | | |
| 8606.91.00 | -- Covered and closed | No. | free | - | S | (Act No. 25 of 2023) |
| 8606.92.00 | -- Open, with non-removable sides of a height exceeding 60cm | No | free | - | S | (Act No. 25 of 2023) |
| 8606.99.00 | -- Other | No | free | - | S | (Act No. 25 of 2023) |
| 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 | kg | free | - | S | (Act No. 25 of 2023) |
| 8607.12.00 | -- Other bogies and bissel-bogies | kg | free | - | S | (Act No. 25 of 2023) |
| 8607.19.00 | -- Other, including parts | kg | free | - | S | |
| | - Brakes and parts thereof: | | | | | |
| 8607.21.00 | -- Air brakes and parts thereof | kg | free | - | S | |
| 8607.29.00 | -- Other | kg | free | - | S | |
| 8607.30.00 | - Hooks and other coupling devices, buffers, and parts thereof | kg | free | - | S | |
| | - Other: | | | | | |
| 8607.91.00 | -- Of locomotives | kg | free | - | S | |
| 8607.99.00 | -- Other | kg | free | - | S | |
| 86.08 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing. | | | | | |
| 8608.00.10 | --- Track fixtures and fittings | tonne | free | - | S | (Act No. 25 of 2023) |
| 8608.00.90 | --- Other | tonne | free | - | S | (Act No. 25 of 2023) |
| 86.09 | | | | | | |
| 8609.00.00 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport. | No | 5% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

Chapter 87

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

Notes

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Subheading Note

- 1.- Subheading 8708.22 covers:

- (a) front windcreens (windshields), rear windows and other windows, framed; and
- (b) front windcreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------|
| 87.01 | Tractors (other than tractors of heading 87.09). | | | | | |
| 8701.10.00 | - Single axle tractors | | | | | |
| | - Road tractors for semi-trailers | | | | | |
| 8701.21.00 | -- With only compression-ignition internal combustion piston engine (diesel or semi-diesel) | No. | free | - | S | |
| 8701.22.00 | -- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion | No | free | - | S | |
| 8701.23.00 | -- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion | No | free | - | S | |
| 8701.24.00 | -- With only electric motor for propulsion | No | free | - | S | |
| 8701.29.00 | -- Other | No | free | - | S | |
| 8701.30.00 | - Track-laying tractors | No. | free | - | S | |
| | - Other, of an engine power: | | | | | |
| | -- Not exceeding 18kW | | | | | |
| 8701.91.10 | --- For use in agriculture or horticulture | No. | free | - | S* | |
| 8701.91.90 | --- Other | No. | free | - | S | |
| | -- Exceeding 18kW but not exceeding 37kW | | | | | |
| 8701.92.10 | --- For use in agriculture or horticulture | No. | free | - | S* | |
| 8701.92.90 | --- Other | No. | free | - | S | |
| | -- Exceeding 37kW but not exceeding 75kW | | | | | |
| 8701.93.10 | --- For use in agriculture or horticulture | No. | free | - | S* | |
| 8701.93.90 | --- Other | No. | free | - | S | |
| | -- Exceeding 75kW but not exceeding 130kW | | | | | |
| 8701.94.10 | --- For use in agriculture or horticulture | No. | free | - | S* | |
| 8701.94.90 | --- Other | No. | free | - | S | |
| | -- Exceeding 130kW | | | | | |
| 8701.95.10 | --- For use in agriculture or horticulture | No. | free | - | S* | |
| 8701.95.90 | --- Other | No. | free | - | S | |
| 87.02 | Motor vehicles for the transport of ten or more persons, including the driver | | | | | |
| | - With only compression-ignition internal combustion piston engine (diesel or semi-diesel) | | | | | |

| S*Eligible for Vat Zero rating | | | | | | |
|--------------------------------|--|-----|------|-----|---|----------------------|
| 8702.10.10 | --- Of a sitting capacity of ten but not exceeding fourteen persons including the driver | No. | * | 25% | S | |
| 8702.10.90 | --- Other | No. | ** | | S | |
| | - With only compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion | | | | | |
| 8702.20.10 | --- Of a sitting capacity of ten but not exceeding fourteen persons including the driver | No. | * | 25% | S | |
| 8702.20.90 | --- Other | No. | ** | | S | |
| | - With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion | | | | | |
| 8702.30.10 | --- Of a sitting capacity of ten but not exceeding fourteen persons including the driver | No. | * | 25% | S | |
| 8702.30.90 | --- Other | No. | ** | | S | |
| | - With only electric motor for propulsion | | | | | |
| 8702.40.10 | --- Of a sitting capacity of ten but not exceeding fourteen persons including the driver | No. | * | 25% | S | |
| 8702.40.90 | --- Other | No. | free | | S | (Act No. 25 of 2023) |
| | - Other | | | | | |
| 8702.90.10 | - - - Of a sitting capacity of ten but not exceeding fourteen persons including the driver | No. | * | 25% | S | |
| 8702.90.90 | - - - Other | No. | ** | | S | |

**15% or K2000 per vehicle whichever is the greater.

* 25% or K 2000 per vehicle whichever is the greater.

***30% or KR6,000 per vehicle, whichever is the greater. Act No. 18 of 2016.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|-----------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 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 | No. | * | 20% | S | |
| | - Other vehicles, with only spark-ignition internal combustion piston engine: | | | | | |
| | - - Of a cylinder capacity not exceeding 1,000cc: | | | | | |
| 8703.21.10 | - - - Ambulances | No. | free | - | E | |
| 8703.21.20 | - - - Prison vans | No. | 15% | - | S | |
| 8703.21.30 | - - - Hearses | No. | 15% | - | E | |
| 8703.21.90 | - - - Other | No. | *** | 20% | S | |
| | - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc: | | | | | |
| 8703.22.10 | - - - Ambulances | No. | free | - | E | |
| 8703.22.20 | - - - Prison vans | No. | 15% | - | S | |
| 8703.22.30 | - - - Hearses | No. | 15% | - | E | |
| 8703.22.90 | - - - Other | No. | *** | 20% | S | |
| | - Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc: | | | | | |
| 8703.23.10 | - - - Ambulances | No. | free | - | E | |
| 8703.23.20 | - - - Prison vans | No. | 15% | - | S | |
| 8703.23.30 | - - - Hearses | No. | 15% | - | E | |
| 8703.23.90 | - - - Other | No. | *** | 30% | S | |
| | - Of a cylinder capacity exceeding 3,000cc: | | | | | |
| 8703.24.10 | - - - Ambulances | No. | free | - | E | |
| 8703.24.20 | - - - Prison vans | No. | 15% | - | S | |
| 8703.24.30 | - - - Hearses | No. | 15% | - | E | |
| 8703.24.90 | - - - Other | No. | *** | 30% | S | |
| | - Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel); | | | | | |
| | - - Of a cylinder capacity not exceeding 1500cc: | | | | | |
| 8703.31.10 | - - - Ambulances | No. | free | - | E | |

| | | | | | | |
|------------|--|-----|------|-----|---|--|
| 8703.31.20 | --- Prison vans | No. | 15% | - | S | |
| 8703.31.30 | --- Hearses | No. | 15% | - | E | |
| 8703.31.90 | --- Other | No. | *** | 20% | S | |
| | - - Of a cylinder capacity exceeding 1500cc but not exceeding 2500cc: | | | | | |
| 8703.32.10 | --- Ambulances | No. | free | - | E | |
| 8703.32.20 | --- Prison vans | No. | 15% | - | S | |
| 8703.32.30 | --- Hearses | No. | 15% | - | E | |
| 8703.32.90 | --- Other | No. | *** | 30% | S | |
| | - - Of a cylinder capacity exceeding 2500cc: | | | | | |
| 8703.33.10 | --- Ambulances | No. | free | - | E | |
| 8703.33.20 | --- Prison vans | No. | 15% | - | S | |
| 8703.33.30 | --- Hearses | No. | 15% | - | E | |
| 8703.33.90 | --- Other | No. | *** | 30% | S | |
| | - Other vehicles with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power | | | | | |
| 8703.40.10 | --- Ambulances | No. | free | - | E | |
| 8703.40.20 | --- Prison vans | No. | 15% | - | S | |
| 8703.40.30 | --- Hearses | No. | 15% | - | E | |
| 8703.40.90 | --- Other | No. | *** | 30% | S | |
| | - Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power | | | | | |
| 8703.50.10 | --- Ambulances | No. | free | - | E | |
| 8703.50.20 | --- Prison vans | No. | 15% | - | S | |
| 8703.50.30 | --- Hearses | No. | 15% | - | E | |
| 8703.50.90 | --- Other | No. | *** | 30% | S | |
| | - Other vehicles, with both spark-ignition combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power | | | | | |
| 8703.60.10 | --- Ambulances | No. | free | - | E | |
| 8703.60.20 | --- Prison vans | No. | 15% | - | S | |
| 8703.60.30 | --- Hearses | No. | 15% | - | E | |

| | | | | | | |
|--------------|---|-----|------|-----|---|----------------------|
| 8703.60.90 | --- Other | No. | *** | 30% | S | |
| | - Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power | | | | | |
| 8703.70.10 | --- Ambulances | No. | free | - | E | |
| 8703.70.20 | --- Prison vans | No. | 15% | - | S | |
| 8703.70.30 | --- Hearses | No. | 15% | - | E | |
| 8703.70.90 | --- Other | No. | *** | 30% | S | |
| | - Other vehicles with only electric motor for propulsion | | | | | |
| 8703.80.10 | --- Ambulances | No. | free | - | E | |
| 8703.80.20 | --- Prison vans | No. | free | - | S | (Act No. 25 of 2023) |
| 8703.80.30 | --- Hearses | No. | free | - | E | (Act No. 25 of 2023) |
| 8703.80.90 | --- Other | No. | free | - | S | (Act No. 25 of 2023) |
| | - Other: | | | | | |
| 8703.90.10 | --- Ambulances | No. | free | - | E | |
| 8703.90.20 | --- Prison vans | No. | 15% | - | S | |
| 8703.90.30 | --- Hearses | No. | 15% | - | E | |
| 8703.90.90 | --- Other | No. | *** | 30% | S | |
| 87.04 | Motor vehicles for the transport of goods. | | | | | |
| 8704.10.00 | - Dumpers designed for off-highway use | No. | 15% | - | S | |
| | - Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | | | |
| 8704.21.00 | -- g.v.w. not exceeding 5 tonnes: | No. | *** | 10% | S | |
| 8704.22.00 | --g.v.w exceeding 5 tonnes but not exceeding 20 tonnes | No. | ** | 10% | S | |
| 8704.23.00 | -- g.v.w exceeding 20 tonnes | No. | 15% | - | S | |
| | -other, with only spark ignition internal combustion piston engine: | | | | | |
| 8704.31.00 | --g.v.w not exceeding 5 tonnes: | No. | *** | 10% | S | |
| 8704.32.00 | --g.v.w exceeding 5 tonnes | No. | ** | 10% | S | |
| | -Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion : | | | | | |
| 8704.41.00 | -- g.v.w. not exceeding 5 tonnes | No. | 30% | 10% | S | |
| 8704.42.00 | -- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes | No. | 15% | 10% | S | |

| | | | | | | |
|------------|--|-----|------|-----|---|--------------------|
| 8704.43.00 | -- g.v.w. exceeding 20 tonnes | No. | 15% | 10% | S | |
| | - Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion: | | | | | |
| 8704.51.00 | -- g.v.w. not exceeding 5 tonnes | No. | 30% | 10% | S | |
| 8704.52.00 | -- g.v.w. exceeding 5 tonnes | No. | 15% | 10% | S | |
| | - Other with only electric motor for propulsion | | | | | |
| 8704.60.10 | ---g.v.w not exceeding 5 tonnes | No. | 15% | - | S | Act 25 of 2022 |
| 8704.60.90 | ---Other | No. | free | - | S | Act No. 25 of 2023 |
| | -other: | | | | | |
| 8704.90.10 | --g.v.w not exceeding 5 tonnes | No. | *** | - | S | |
| 8704.90.90 | ---other | No. | ** | - | S | |

**15% or K2000 per vehicle whichever is the greater.

* 25% or K 2000 per vehicle whichever is the greater.

***30% or KR6,000 per vehicle, whichever is the greater. Act No. 18 of 2016.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|-----------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 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 | No. | 10% | - | S | |
| 8705.20.00 | - Mobile drilling derricks | No. | 10% | - | S | |
| 8705.30.00 | - Fire fighting vehicles | No. | free | - | S | |
| 8705.40.00 | - Concrete-mixer lorries | No. | 10% | - | S | |
| 8705.90.00 | - Other | No. | 10% | - | S | |
| 87.06 | | | | | | |
| 8706.00.00 | Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05. | No. | 15% | - | S | |
| 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 | No. | 15% | - | S | |
| 8707.90.00 | - Other | No. | 15% | - | S | |
| 87.08 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. | | | | | |
| 8708.10.00 | - Bumpers and parts thereof | kg | 15% | - | S | |
| | - Other parts and accessories of bodies (including cabs): | | | | | |
| 8708.21.00 | -- Safety seat belts | kg | 15% | - | S | |
| 8708.22.00 | -- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter | No. | 15% | - | S | |
| 8708.29.00 | -- Other | kg | 15% | - | S | |
| 8708.30.00 | - Brakes and servo-brakes; and parts thereof | kg | 15% | - | S | |
| 8708.40.00 | - Gear boxes and parts thereof | kg | 15% | - | S | |
| 8708.50.00 | - Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof | kg | 15% | - | S | |
| 8708.70.00 | - Road wheels and parts and accessories thereof | kg | 15% | - | S | |
| 8708.80.00 | - Suspension systems and parts thereof (including shock-absorbers) | kg | 15% | - | S | |
| | - Other parts and accessories: | | | | | |
| 8708.91.00 | -- Radiators and parts thereof | kg | 15% | - | S | |

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|-------------------------------|--|-----|-----|---|---|----------------|
| *Eligible for Vat Zero rating | | | | | | |
| 8708.92.00 | - - Silencers (mufflers) and exhaust pipes; parts thereof | kg | 15% | - | S | |
| 8708.93.00 | - - Clutches and parts thereof | kg | 15% | - | S | |
| 8708.94.00 | - - Steering wheels, steering columns and steering boxes; parts thereof | kg | 15% | - | S | |
| 8708.95.00 | - - Safety airbags with inflator system; parts thereof | kg | 15% | - | S | |
| 8708.99.00 | - - Other | kg | 15% | - | S | |
| 87.09 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the types 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 | No | 15% | - | S | |
| 8709.19.00 | - - Other | No | 15% | - | S | |
| 8709.90.00 | - Parts | kg | 15% | - | S | |
| 87.10 | | | | | | |
| 8710.00.00 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles. | No. | 15% | - | S | |
| 87.11 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. | | | | | |
| 8711.10.00 | - With internal combustion piston engine of a cylinder capacity not exceeding 50cc | No. | 25% | - | S | |
| 8711.20.00 | - With internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc | No. | 25% | - | S | |
| 8711.30.00 | - With internal combustion piston engine or a cylinder capacity exceeding 250cc but not exceeding 500cc | No. | 25% | - | S | |
| 8711.40.00 | - With internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc | No. | 25% | - | S | |
| 8711.50.00 | -With internal combustion piston engine of a cylinder capacity exceeding 800cc | No. | 25% | - | S | |
| 8711.60.00 | - With electric motor for propulsion | No. | 15% | - | S | Act 25 of 2022 |
| 8711.90.00 | - Other | No. | 25% | - | S | |

*Eligible for Vat Zero rating

| | | | | | | |
|-----------------------------------|--|-----|------|---|---|----------------|
| 87.12 | | | | | | |
| 8712.00.00 | Bicycles and other cycles (including delivery tricycles) not motorised. | No. | 15% | - | S | Act 25 of 2022 |
| 87.13 | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled. | | | | | |
| 8713.10.00 | - Not mechanically propelled | No. | free | - | E | |
| 8713.90.00 | - Other | No. | free | - | E | |
| 87.14 | Parts and accessories of vehicles of heading Nos 87.11 to 87.13. | | | | | |
| 8714.10.00 | - Of motorcycles (including mopeds) | kg | 15% | - | S | |
| 8714.20.00 | - Of carriages for disabled persons | kg | free | - | E | |
| | - Other: | | | | | |
| 8714.91.00 | - - Frames and forks, and parts thereof | kg | 15% | - | S | |
| 8714.92.00 | - - Wheel rims and spokes | kg | 5% | - | S | |
| 8714.93.00 | - - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket- wheels | kg | 5% | - | S | |
| 8714.94.00 | - - Brakes, including coaster braking hubs and hub brakes, and parts thereof | Kg | 5% | - | S | |
| 8714.95.00 | - - Saddles | Kg | 5% | - | S | |
| 8714.96.00 | - - Pedals and crank-gear, and parts thereof | kg | 5% | - | S | |
| 8714.99.00 | - - Other | Kg | 5% | - | S | |
| 87.15 | | | | | | |
| 8715.00.00 | Baby carriages and parts thereof. | kg | 15% | - | S | |
| 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 | No. | 15% | - | S | |
| 8716.20.00 | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | No. | 15% | - | S | |
| | - Other trailers and semi-trailers for the transport of goods: | | | | | |
| 8716.31.00 | - - Tanker trailers and tanker semi-trailers | No. | 15% | - | S | |
| 8716.39.00 | - - Other | No. | 15% | - | S | |
| 8716.40.00 | - Other trailers and semi-trailers | No. | 15% | - | S | |
| 8716.80.00 | - Other vehicles | No. | 15% | - | S | |
| 8716.90.00 | - Parts | No. | 15% | - | S | |
| S* - Eligible for Vat Zero rating | | | | | | |

**15% or K2000 per vehicle whichever is the greater.

* 25% or K 2000 per vehicle whichever is the greater.

***30% or KR6,000 per vehicle, whichever is the greater. Act No. 18 of 2016

Chapter 88

Aircraft, spacecraft, and parts thereof

Note.

1.- For the purposes of this Chapter, the expression “unmanned aircraft” means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression “unmanned aircraft”, however, does not cover flying toys, designed solely for amusement purposes (heading 95.03)

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.
2. For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression “maximum take-off weight” means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-------------------------------|--|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------|
| 88.01 | | | | | | |
| 8801.00.00 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft. | No. | free | - | S | |
| 88.02 | Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites and suborbital and spacecraft launch vehicles. | | | | | |
| | - Helicopters | | | | | |
| | - - Of an unladen weight not exceeding 2,000kg: | | | | | |
| 8802.11.10 | - - - For use by scheduled commercial airlines | No. | free | - | S* | |
| 8802.11.90 | - - - Other | No. | free | - | S | |
| | - - Of an unladen weight exceeding 2,000kg: | | | | | |
| 8802.12.10 | - - - For use by scheduled commercial airlines | No. | free | - | S* | |
| 8802.12.90 | - - - Other | No. | free | - | S | |
| 8802.20.00 | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000kg: | kg | free | - | S | |
| *Eligible for Vat Zero rating | | | | | | |
| 8802.30.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 2000kg but not exceeding 15,000kg | kg | free | - | S | |

| | | | | | | |
|----------------|---|----|------|---|---|--|
| 8802.40.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000kg | kg | free | - | S | |
| 8802.60.00 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | kg | free | - | S | |
| [88.03] | | | | | | |
| 88.04 | | | | | | |
| 8804.00.00 | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto. | kg | 5% | - | S | |
| 88.05 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles. | | | | | |
| 8805.10.00 | - Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof | kg | 5% | - | S | |
| | - Ground flying trainers and parts thereof: | | | | | |
| 8805.21.00 | - - Air Combat simulators and parts thereof | kg | 5% | - | S | |
| 8805.29.00 | - - Other | kg | 5% | - | S | |
| 88.06 | Unmanned aircraft | | | | | |
| 8806.10.00 | -Designed for the carriage of passengers | kg | free | - | S | |
| | - Other, for remote-controlled flight only: | | | | | |
| 8806.21.00 | -- With maximum take-off weight not more than 250 g | kg | free | - | S | |
| 8806.22.00 | -- With maximum take-off weight more than 250 g but not more than 7 kg | kg | free | - | S | |
| 8806.23.00 | -- With maximum take-off weight more than 7 kg but not more than 25 kg | kg | free | - | S | |
| 8806.24.00 | -- With maximum take-off weight more than 25 kg but not more than 150 kg | kg | free | - | S | |
| 8806.29.00 | -- Other | kg | free | - | S | |
| | - Other: | | | | | |
| 8806.91.00 | -- With maximum take-off weight not more than 250 g | kg | free | - | S | |
| 8806.92.00 | -- With maximum take-off weight more than 250 g but not more than 7 kg | kg | free | - | S | |
| 8806.93.00 | -- With maximum take-off weight more than 7 kg but not more than 25 kg | kg | free | - | S | |
| 8806.94.00 | -- With maximum take-off weight more than 25 kg but not more than 150 kg | kg | free | - | S | |
| 8806.99.00 | -- Other | kg | free | - | S | |
| 88.07 | Parts of goods of heading 88.01, 88.02 or 88.06. | | | | | |

| | | | | | | |
|------------|---|----|------|---|---|--|
| 8807.10.00 | - Propellers and rotors and parts thereof | kg | 5% | - | S | |
| 8807.20.00 | -Under-carriages and parts thereof | kg | free | - | S | |
| 8807.30.00 | - Other parts of aeroplanes, helicopters or unmanned aircraft | kg | free | - | S | |
| 8807.90.00 | - Other | kg | 5% | - | S | |

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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|---------------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 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 | No. | free | - | S | |
| 8901.20.00 | - Tankers | No. | free | - | S | |
| 8901.30.00 | - Refrigerated vessels, other than those of subheading 8901.2 | No. | free | - | S | |
| 8901.90.00 | - Other vessels for the transport of goods and other vessels for the transport of both persons and goods | No. | free | - | S | |
| 89.02 | | | | | | |
| 8902.00.00 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products. | No. | free | - | S | |
| 89.03 | Yachts and other vessels for pleasure or sports; rowing boats and canoes. | | | | | |
| | - Inflatable (including rigid hull inflatable) boats : | | | | | |
| 8903.11.00 | -- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg | No. | free | - | S | |
| 8903.12.00 | -- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg | No. | free | - | S | |

| | | | | | | |
|--------------|---|-----|------|---|---|--|
| 8903.19.00 | -- Other | No. | free | - | S | |
| | - Sailboats, other than inflatable, with or without auxiliary motor : | | | | | |
| 8903.21.00 | -- Of a length not exceeding 7.5 m | No. | free | - | S | |
| 8903.22.00 | -- Of a length exceeding 7.5 m but not exceeding 24 m | No. | free | - | S | |
| 8903.23.00 | -- Of a length exceeding 24 m | No. | free | - | S | |
| | - Motorboats, other than inflatable, not including outboard motorboats : | | | | | |
| 8903.31.00 | -- Of a length not exceeding 7.5 m | No. | free | - | S | |
| 8903.32.00 | -- Of a length exceeding 7.5 m but not exceeding 24 m | No. | free | - | S | |
| 8903.33.00 | -- Of a length exceeding 24 m | No. | free | - | S | |
| | - Other : | | | | | |
| 8903.93.00 | -- Of a length not exceeding 7.5 m | No. | free | - | S | |
| 8903.99.00 | -- Other | No. | free | - | S | |
| 89.04 | | | | | | |
| 8904.00.00 | Tugs and pusher craft. | No. | free | - | S | |
| 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 | No. | free | - | S | |
| 8905.20.00 | - Floating or submersible drilling or production platforms | No. | free | - | S | |
| 8905.90.00 | - Other | No. | free | - | S | |
| | | | | | | |
| 89.06 | Other vessels including warships and lifeboats other than rowing boats | | | | | |
| 8906.10.00 | - Warships | No. | 5% | - | S | |
| 8906.90.00 | - Other | No. | free | - | S | |
| 89.07 | Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). | | | | | |
| 8907.10.00 | - Inflatable rafts | No. | free | - | S | |
| 8907.90.00 | - Other | No. | free | - | S | |
| 89.08 | | | | | | |
| 8908.00.00 | Vessels and other floating structures for breaking up. | No. | free | - | S | |

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, support 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 in optical elements (heading 83.06 or Chapter 71);
 - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;
 - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting 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 sensitised 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;
 - (ij) Searchlights or spotlights of heading "94.05";
 - (k) Articles of Chapter 95;
 - (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
 - (m) Capacity measures, which are to be classified according to their constituent material; or

- (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules;
 - (a) Parts or 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 or accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including 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 provision of Note 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, periscopes telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
 5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
 6. For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for:
 - Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
 7. Heading 90.32 applies only to:
 - (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-------------------------------|---|-----------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 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 | kg | free | - | S | |
| 9001.20.00 | - Sheets and plates of polarising material | - | 15% | - | S | |
| 9001.30.00 | - Contact lenses | - | 15% | - | S | |
| 9001.40.00 | - Spectacle lenses of glass | - | free | - | S | |
| 9001.50.00 | - Spectacle lenses of other materials | - | 15% | - | S | |
| 9001.90.00 | - Other | - | 15% | - | S | |
| 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% | - | S | |
| 9002.19.00 | - - Other | - | 15% | - | S | |
| 9002.20.00 | - Fitters | - | 15% | - | S | |
| 9002.90.00 | - Other | - | 15% | - | S | |
| 90.03 | Frames and mountings for spectacles, goggles or the like, and parts thereof. | | | | | |
| | - Frames and mountings: | | | | | |
| | - - Of plastics | | | | | |
| 9003.11.10 | - - - For spectacles | - | 15% | - | S* | |
| 9003.11.90 | - - - Other | - | 15% | - | S | |
| | - - Of other materials | | | | | |
| 9003.19.10 | - - - For spectacles | - | 15% | - | S* | |
| 9003.19.90 | - - - Other | - | 15% | - | S | |
| | - Parts | | | | | |
| 9003.90.10 | - - - For spectacles | - | 15% | - | S* | |
| 9003.90.90 | - - - Other | - | 15% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

| | | | | | | |
|-------------------------------|--|-----|------|---|----|--|
| 90.04 | Spectacles, goggles and the like, corrective, protective or other. | | | | | |
| 9004.10.00 | - Sunglasses | - | 15% | - | S | |
| 9004.90.00 | - Other | - | free | - | S* | |
| 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% | - | S | |
| 9005.80.00 | - Other instruments | - | 15% | - | S | |
| 9005.90.00 | - Parts and accessories (including mountings) | - | 15% | - | S | |
| 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 formedical or surgical exmination of internal organs; comparison cameras for forensic or criminological purposes | No. | free | - | S | |
| 9006.40.00 | - Instant print cameras | No. | 25% | - | S | |
| | - Other cameras: | | | | | |
| 9006.53.00 | - - For roll film of a width of 35mm | kg | 25% | - | S | |
| 9006.59.00 | - - Other | kg | 25% | - | S | |
| | - Photographic flashlight apparatus and flashbulbs: | | | | | |
| 9006.61.00 | - - Discharge lamp ("electronic") flashlight apparatus | kg | 25% | - | S | |
| 9006.69.00 | - - Other | kg | 25% | - | S | |
| | - Parts and accessories: | | | | | |
| 9006.91.00 | - - For cameras | kg | 25% | - | S | |
| 9006.99.00 | - - Other | kg | 25% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------|
| 9007.10.00 | - Cameras | No. | 25% | - | S | |
| 9007.20.00 | - Projectors | No. | 25% | - | S | |
| | - Parts and accessories: | | | | | |
| 9007.91.00 | - - For cameras | kg | 25% | - | S | |
| 9007.92.00 | - - For projectors | kg | 25% | - | S | |
| 90.08 | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers. | | | | | |
| 9008.50.00 | - Projectors, enlargers and reducers | No | 25% | - | S | |
| 9008.90.00 | - Parts and accessories | kg | 25% | - | S | |
| [90.09] | | | | | | |
| 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 | No. | 15% | - | S | |
| 9010.50.00 | - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes | No | 15% | - | S | |
| 9010.60.00 | - Projection screens | No. | 25% | - | S | |
| 9010.90.00 | - Parts and accessories | kg. | 15% | - | S | |
| 90.11 | Compound optical microscopes, including those for photomicrography, cinemicrophotography or microprojection. | | | | | |
| 9011.10.00 | - Stereoscopic microscopes | - | free | - | S | |
| 9011.20.00 | - Other microscopes, for photomicrography, cinemicrophotography or microprojection | - | free | - | S | |
| 9011.80.00 | - Other microscopes | - | free | - | S | |
| 9011.90.00 | - Parts and accessories | kg | free | - | S | |
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| 90.12 | Microscopes other than optical microscopes; diffraction apparatus. | | | | | |
| 9012.10.00 | - Microscopes other than optical microscopes; diffraction apparatus | - | free | - | S | |
| 9012.90.00 | - Parts and accessories | kg | free | - | S | |
| 90.13 | Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter. | | | | | |
| 9013.10.00 | - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | - | 15% | - | S | |
| 9013.20.00 | - Laser, other than laser diodes | - | 15% | - | S | |
| 9013.80.00 | - Other devices, appliance and instruments | - | 15% | - | S | |
| 9013.90.00 | - Parts and accessories | kg | 15% | - | S | |
| 90.14 | Direction finding compasses; other navigational instruments and appliances. | | | | | |
| 9014.10.00 | - Direction finding compasses | - | free | - | S | |
| 9014.20.00 | - Instruments and appliances for aeronautical or space navigation (other than compasses) | - | free | - | S | |
| 9014.80.00 | - Other instruments and appliances | - | free | - | S | |
| 9014.90.00 | - Parts and accessories | kg | free | - | S | |
| 90.15 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders. | | | | | |
| 9015.10.00 | - Rangefinders | - | free | - | S | |
| 9015.20.00 | - Theodolites and tachymeters (tacheometers) | - | free | - | S | |
| 9015.30.00 | - Levels | - | free | - | S | |
| 9015.40.00 | - Photogrammetrical surveying instruments and appliances | - | free | - | S | |
| 9015.80.00 | - Other instruments and appliances | kg | free | - | S | |
| 9015.90.00 | - Parts and accessories | - | free | - | S | |
| 90.16 | | | | | | |
| 9016.00.00 | Balances of a sensitivity of 5cg or better, with or without their weights. | kg | 15% | - | S | |

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------|
| 90.17 | Drawing, marking-out or mathematical calculating instruments, (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter. | | | | | |
| 9017.10.00 | - Drawing tables and machines, whether or not automatic | - | 15% | - | S | |
| 9017.20.00 | - Other drawing, marking-out or mathematical calculating instruments | - | 15% | - | S | |
| 9017.30.00 | - Micrometers, callipers and gauges | - | 15% | - | S | |
| 9017.80.00 | - Other instruments | - | 15% | - | S | |
| 9017.90.00 | - Parts and accessories | - | 15% | - | S | |
| 90.18 | Instruments and appliances used inmedical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. | | | | | |
| | - Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) : | | | | | |
| 9018.11.00 | --Electro-cardiographs | - | free | - | S* | |
| 9018.12.00 | -- Ultrasonic scanning apparatus | - | free | - | S* | |
| 9018.13.00 | - - Magnetic resonance imaging apparatus | - | free | - | S* | |
| 9018.14.00 | -- Scintigraphic apparatus | - | free | - | S* | |
| 9018.19.00 | -- Other | - | free | - | S* | |
| 9018.20.00 | - Ultra-violet or infra-red ray apparatus | - | free | - | S* | |
| | - Syringes, needles, catheters, cannulae and the like : | | | | | |
| 9018.31.00 | -- Syringes, with or without needles | - | free | - | S* | |
| 9018.32.00 | - - Tubular metal needles and needles for sutures | - | free | - | S* | |
| 9018.39.00 | -- Other | - | free | - | S* | |
| | - Other instruments and appliances, used in dental science: | | | | | |
| 9018.41.00 | -- Dental drill engines, whether or not combined on a single base with other dental equipment | - | free | - | S* | |
| 9018.49.00 | -- Other | - | free | - | S* | |

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| *Eligible for Vat Zero rating | | | | | | |
| 9018.50.00 | - Other ophthalmic instruments and appliances | - | 5% | - | S* | |
| 9018.90.00 | - Other instruments and appliances | - | 5% | - | S* | |
| 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 | - | 5% | - | S | |
| 9019.20.00 | - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | - | 5% | - | S* | |
| 90.20 | | | | | | |
| 9020.00.00 | Other breathing appliances and gasmasks, excluding protective masks having neither mechanical parts nor replaceable filters. | - | free | - | S | |
| 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. | | | | | |
| | - Artificial joints and other orthopaedic or fracture appliances : | | | | | |
| 9021.10.00 | - - Orthopaedic or fracture appliances | - | free | - | E | |
| | - Artificial teeth and dental fittings: | | | | | |
| 9021.21.00 | - - Artificial teeth | - | free | - | E | |
| 9021.29.00 | - - Other | - | free | - | E | |
| | - Other artificial parts of the body: | | | | | |
| 9021.31.00 | - - Artificial joints | - | free | - | E | |
| 9021.39.00 | - - Other | - | free | - | E | |
| 9021.40.00 | - Hearing aids, excluding parts and accessories | - | free | - | E | |
| 9021.50.00 | - Pacemakers for stimulating heart muscles, excluding parts and accessories | - | free | - | E | |
| 9021.90.00 | - Other | - | free | - | E | |

*Eligible for Vat Zero rating

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-------------------------------|--|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------|
| 90.22 | Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like. | | | | | |
| | - Apparatus based on the use of Xrays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus : | | | | | |
| 9022.12.00 | -- Computed tomography apparatus | kg | free | - | S* | |
| 9022.13.00 | -- Other, for dental uses | kg | free | - | S* | |
| 9022.14.00 | - - Other, for medical, surgical or veterinary uses | kg | free | - | S* | |
| 9022.19.00 | -- For other uses | kg | 15% | - | S* | |
| | - Apparatus based on the use of alpha, beta, gamma or other ionising 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 | kg | Free | - | S* | |
| 9022.29.00 | -- For other uses | kg | free | - | S* | |
| 9022.30.00 | - X-ray tubes | kg | free | - | S* | |
| 9022.90.00 | - Other, including parts and accessories | kg | free | - | S* | |
| 90.23 | | | | | | |
| 9023.00.00 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. | - | 15% | - | S | |
| 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 | - | free | - | S | |
| 9024.80.00 | - Other machines and appliances | - | free | - | S | |
| 9024.90.00 | - Parts and accessories | - | 15% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |

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| 90.25 | 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. | | | | | |
| | - Thermometers and pyrometers, not combined with other instruments : | | | | | |
| | - - Liquid-filled, for direct reading: | | | | | |
| 9025.11.10 | - - - Household or general purpose instruments | - | 15% | - | S | |
| 9025.11.90 | - - - Other | - | 15% | - | S | |
| | - - Other: | | | | | |
| 9025.19.10 | - - - Household or general purpose instruments | - | 15% | - | S | |
| 9025.19.90 | - - - Other | - | 15% | - | S | |
| | - Other instruments: | | | | | |
| 9025.80.10 | - - - Household or general purpose instruments | - | 15% | - | S | |
| 9025.80.90 | - - - Other | - | 15% | - | S | |
| 9025.90.00 | - Parts and accessories | kg | 15% | - | S | |
| 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% | - | S | |
| 9026.20.00 | - For measuring or checking pressure | - | 15% | - | S | |
| 9026.80.00 | - Other instruments or apparatus | - | 15% | - | S | |
| 9026.90.00 | - Parts and accessories | kg | 15% | - | S | |
| 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% | - | S | |
| 9027.20.00 | - Chromatographs and electrophoresis instruments | - | 15% | - | S | |

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|--------------|--|-----|------|---|---|--|
| 9027.30.00 | - Spectrometers, spectrophotometers and spectographs using optical radiations (UV, visible, IR) | - | free | - | S | |
| 9027.50.00 | - Other instruments and apparatus using optical radiations (UV, visible, IR) | - | free | - | S | |
| | - Other instruments and apparatus | | | | | |
| 9027.81.00 | -- Mass spectrometers | No. | 15% | - | S | |
| 9027.89.00 | -- Other | No. | 15% | - | S | |
| 9027.90.00 | - Microtomes; parts and accessories | kg | 15% | - | S | |
| 90.28 | Gas, liquid or electricity supply or production meters, including calibrating meters thereof. | | | | | |
| 9028.10.00 | - Gas meters | No. | 15% | - | S | |
| 9028.20.00 | - Liquid meters | No. | 15% | - | S | |
| 9028.30.00 | - Electricity meters | No. | 15% | - | S | |
| 9028.90.00 | - Parts and accessories | kg | 15% | - | S | |
| 90.29 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than articles of heading 90.14 or 90.15; stroboscopes. | | | | | |
| 9029.10.00 | - - Revolution counters, production counters, taximeters, mileometers, pedometers and the like | kg | 15% | - | S | |
| 9029.20.00 | - Speed indicators and tachometers; stroboscopes | kg | 15% | - | S | |
| 9029.90.00 | - Parts and accessories | kg | 15% | - | S | |
| 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 ionising radiation. | | | | | |
| 9030.10.00 | - Instruments and apparatus for measuring or detecting ionising radiations | - | free | - | S | |
| 9030.20.00 | - Oscilloscopes and oscillographs | - | 15% | - | S | |
| | - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) : | | | | | |
| 9030.31.00 | - - Multimeters without a recording device | - | 15% | - | S | |
| 9030.32.00 | - - Multimeters with a recording device | - | 15% | - | S | |
| 9030.33.00 | -- Other, without a recording device | - | 15% | - | S | |

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| *Eligible for Vat Zero rating | | | | | | |
| 9030.39.00 | -- Other, with a recording device | - | 15% | - | S | |
| 9030.40.00 | - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | - | 15% | - | S | |
| | - Other instruments and apparatus: | | | | | |
| 9030.82.00 | -- For measuring or checking semiconductor wafers or devices (including integrated circuits) | - | 15% | - | S | |
| 9030.84.00 | -- Other, with a recording device | - | 15% | - | S | |
| 9030.89.00 | -- Other | - | 15% | - | S | |
| 9030.90.00 | - Parts and accessories | - | 15% | - | S | |
| 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% | - | S | |
| 9031.20.00 | - Test benches | - | 15% | - | S | |
| | - Other optical instruments and appliances : | | | | | |
| 9031.41.00 | -- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits) | - | free | - | S | |
| 9031.49.00 | -- Other | - | 15% | - | S* | |
| 9031.80.00 | - Other instruments, appliances and machines | - | 15% | - | S | |
| 9031.90.00 | - Parts and accessories | kg | 15% | - | S | |
| 90.32 | Automatic regulating or controlling instruments and apparatus. | | | | | |
| 9032.10.00 | - Thermostats | - | 15% | - | S | |
| 9032.20.00 | - Manostats | - | 15% | - | S | |
| | - Other instruments and apparatus: | | | | | |
| 9032.81.00 | -- Hydraulic or pneumatic | - | 15% | - | S | |
| 9032.89.00 | -- Other | - | 15% | - | S | |
| 9032.90.00 | - Parts and accessories | kg | 15% | - | S | |
| 90.33 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | | | | | |
| 9033.00.10 | - - - For scientific apparatus | - | free | - | S | |

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| 9033.00.20 | - - - For medical or surgical apparatus | - | free | - | E | |
| 9033.00.90 | - - - Other | - | 15% | - | S | |

Chapter 91

Clocks and watches and parts thereof

Notes

1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82), or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12mm in thickness and 50mm 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------|
| 91.01 | Wrist-watches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal. | | | | | |
| | - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility : | | | | | |
| | -- With mechanical display only: | | | | | |
| 9101.11.10 | --- Braille | No. | free | - | E | |
| 9101.11.90 | --- Other | No. | 25% | - | S | |
| | -- Other: | | | | | |
| 9101.19.10 | --- Braille | No. | free | - | E | |
| 9101.19.90 | --- Other | No. | 25% | - | S | |
| | - Other wrist-watches, whether or not incorporating a stop-watch facility : | | | | | |
| | -- With automatic winding: | | | | | |
| 9101.21.10 | --- Braille | No. | free | - | E | |
| 9101.21.90 | --- Other | No. | 25% | - | S | |
| | -- Other: | | | | | |
| 9101.29.10 | --- Braille | No. | free | - | E | |
| 9101.29.90 | --- Other | No. | 25% | - | S | |
| | - Other: | | | | | |
| | -- Electrically operated: | | | | | |
| 9101.91.10 | --- Braille | No. | free | - | E | |
| 9101.91.90 | --- Other | No. | 25% | - | S | |
| | -- Other: | | | | | |
| 9101.99.10 | --- Braille | No. | free | - | E | |
| 9101.99.90 | --- Other | No. | 25% | - | S | |
| 91.02 | Wrist-watches, pocket-watches and other watches, including stopwatches, other than those of heading 91.01. | | | | | |
| | - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility : | | | | | |
| | -- With mechanical display only : | | | | | |
| 9102.11.10 | --- Braille | No. | free | - | E | |
| 9102.11.90 | --- Other | No. | 25% | - | S | |
| 9102.12.00 | -- With opto-electronic display only | No. | 25% | - | S | |
| | -- Other: | | | | | |

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| 9102.19.10 | --- Braille | No. | free | - | E | |
| 9102.19.90 | --- Other | No. | 25% | - | S | |
| | - Other wrist-watches, whether or not incorporating a stop-watch facility : | | | | | |
| | -- With automatic winding : | | | | | |
| 9102.21.10 | --- Braille | No. | free | - | E | |
| 9102.21.90 | --- Other | No. | 25% | - | S | |
| | -- Other: | | | | | |
| | --- Braille | | | | | |
| 9102.29.10 | --- Other | No. | free | - | E | |
| 9102.29.90 | - Other: | No. | 25% | - | S | |
| | -- Electrically operated : | | | | | |
| 9102.91.10 | --- Braille | No. | free | - | E | |
| 9102.91.90 | --- Other | No. | 25% | - | S | |
| | -- Other : | | | | | |
| 9102.99.10 | --- Braille | No. | free | - | E | |
| 9102.99.90 | --- Other | No. | 25% | - | S | |
| 91.03 | Clocks with watch movements, excluding clocks of heading No. 91.04 | | | | | |
| | - Electrically operated: | | | | | |
| 9103.10.10 | - - - Braille | No. | free | - | E | |
| 9103.10.90 | - - - Other | No. | 25% | - | S | |
| | - Other: | | | | | |
| 9103.90.10 | - - - Braille | No. | free | - | E | |
| 9103.90.90 | - - - Other | No. | 25% | - | S | |
| 91.04 | | | | | | |
| 9104.00.00 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. | No. | 25% | - | S | |
| 91.05 | Other clocks. | | | | | |
| | - Alarm clocks: | | | | | |
| | -- Electrically operated: | | | | | |
| 9105.11.10 | - - - Braille | No. | free | - | E | |
| 9105.11.90 | - - - Other | No. | 25% | - | S | |
| | -- Other: | | | | | |
| 9105.19.10 | - - - Braille | No. | free | - | E | |
| 9105.19.90 | - - - Other | No. | 25% | - | S | |
| | - Wall clocks: | | | | | |
| | -- Electrically operated: | | | | | |

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| 9105.21.10 | --- Braille | No. | free | - | E | |
| 9105.21.90 | --- Other | No. | 25% | - | S | |
| | -- Other: | | | | | |
| 9105.29.10 | --- Braille | No. | free | - | E | |
| 9105.29.90 | --- Other | No. | 25% | - | S | |
| | - Other: | | | | | |
| | -- Electrically operated: | | | | | |
| 9105.91.10 | --- Braille | No. | free | - | E | |
| 9105.91.90 | --- Other | No. | 25% | - | S | |
| | -- Other: | | | | | |
| 9105.99.10 | --- Braille | No. | free | - | E | |
| 9105.99.90 | --- Other | No. | 25% | - | S | |
| 91.06 | Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movements or with synchronous motor (for example, time-registers, time-recorders). | | | | | |
| | - Time registers; time-recorders: | | | | | |
| 9106.10.10 | - - - Specially designed for use with scientific machinery or professional appliances | No. | 5% | - | S | |
| 9106.10.90 | --- Other | No. | 25% | - | S | |
| | - Other: | | | | | |
| 9106.90.10 | - - - Specially designed for use with scientific machinery or professional appliances | No. | 5% | - | S | |
| 9106.90.90 | --- Other | No. | 25% | - | S | |
| 91.07 | | | | | | |
| 9107.00.00 | Time switches with clock or watch movement or with synchronous motor. | kg | 5% | - | S | |
| | synchronous motor. | | | | | |
| 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 | kg | 25% | - | S | |
| 9108.12.00 | -- With opto-electronic display only | kg | 25% | - | S | |
| 9108.19.00 | -- Other | kg | 25% | - | S | |
| 9108.20.00 | - With automatic winding | kg | 25% | - | S | |
| 9108.90.00 | - Other | kg | 25% | - | S | |

| | | | | | | |
|--------------|--|----|------|---|---|--|
| 91.09 | Clock movements, complete and assembled. | | | | | |
| 9109.10.00 | - Electrically operated | kg | 25% | - | S | |
| 9109.90.00 | - Other | kg | 25% | - | S | |
| 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) | kg | 25% | - | S | |
| 9110.12.00 | -- Incomplete movements, assembled | kg | 25% | - | S | |
| 9110.19.00 | -- Rough movements | kg | 25% | - | S | |
| 9110.90.00 | - Other | kg | 25% | - | S | |
| 91.11 | Watch cases and parts thereof. | | | | | |
| 9111.10.00 | - Cases of precious metal or of metal clad with precious metal | kg | 25% | - | S | |
| 9111.20.00 | - Cases of base metal, whether or not gold-or silver-plated | kg | 25% | - | S | |
| 9111.80.00 | - Other cases | kg | 25% | - | S | |
| 9111.90.00 | - Parts | kg | 25% | - | S | |
| 91.12 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof. | | | | | |
| 9112.20.00 | - Cases | kg | 25% | - | S | |
| 9112.90.00 | - Parts | kg | 25% | - | S | |
| 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 | - | 25% | - | S | |
| 9113.20.00 | - Of base metal, whether or not gold-or silver -plated | - | 25% | - | S | |
| 9113.90.00 | - Other | - | 25% | - | S | |
| 91.14 | Other clock or watch parts | | | | | |
| | - Dials: | | | | | |
| 9114.30.10 | - - - Braille | kg | free | - | E | |
| 9114.30.90 | - - - Other | kg | 25% | - | S | |
| 9114.40.00 | - Plates and bridges | kg | 25% | - | S | |
| 9114.90.00 | - Other | kg | 25% | - | S | |

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 the 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------|
| 92.01 | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments. | | | | | |
| 9201.10.00 | - Upright pianos | No. | free | - | S | |
| 9201.20.00 | - Grand pianos | No. | free | - | S | |
| 9201.90.00 | - Other | No. | free | - | S | |
| 92.02 | Other stringed musical instruments (for example, guitars, violins, harps). | | | | | |
| 9202.10.00 | - Played with a bow | No. | free | - | S | |
| 9202.90.00 | - Other | No. | free | - | S | |
| [92.03] | | | | | | |
| [92.04] | | | | | | |
| 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 | No. | free | - | S | |
| 9205.90.00 | - Other | No. | free | - | S | |
| 92.06 | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas). | | | | | |
| 9206.00.10 | - - - Carillon of bells for public buildings and other tower or turret bells | No. | free | - | S | |
| 9206.00.90 | - - - Other | No. | free | - | S | |
| 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 | No. | free | - | S | |
| 9207.90.00 | - Other | No. | free | - | S | |
| 92.08 | Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments. | | | | | |
| 9208.10.00 | - Musical boxes | No. | free | - | S | |
| 9208.90.00 | - Other | No. | free | - | S | |

| | | | | | | |
|--------------|---|-----|------|---|---|--|
| 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 instruments strings | No. | free | - | S | |
| | - Other: | | | | | |
| 9209.91.00 | - - Parts and accessories for pianos | No. | free | - | S | |
| 9209.92.00 | - - Parts and accessories for the musical instruments of heading 92.02 | kg | free | - | S | |
| 9209.94.00 | - - Parts and accessories for the musical instruments of heading 92.07 | kg | free | - | S | |
| 9209.99.00 | - - Other | No. | free | - | S | |

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
 - (c) goods of plastics (Chapter 39);
 - (d) Armoured fighting vehicles (heading 87.10);
 - (e) 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);
 - (f) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (g) 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------|
| 93.01 | Military weapons, other than revolvers, pistols and the arms of heading 93.07. | | | | | |
| 9301.10.00 | - Artillery weapons (for example guns, howitzers, mortars) | No. | 25% | - | S | As in system |
| 9301.20.00 | - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors. | No. | 15% | - | S | |
| 9301.90.00 | - Other | No. | 15% | - | S | |
| 93.02 | | | | | | |
| 9302.00.00 | Revolvers and pistols, other than those of heading 93.03 or 93.04. | No. | 25% | - | S | |
| 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, captivebolt humane killers, line-throwing guns). | | | | | |
| 9303.10.00 | - Muzzle-loading firearms | No. | 15% | - | S | |
| 9303.20.00 | - Other sporting, hunting or targetshooting shotguns, including combination shotgun-rifles | No. | 15% | - | S | |
| 9303.30.00 | - Other sporting, hunting or target shooting rifles | No. | 15% | - | S | |
| | - Other: | | | | | |
| 9303.90.10 | - - - Captive-bolt humane killers | No. | 15% | - | S | |
| 9303.90.20 | - - - Very pistols | No. | 15% | - | S | |
| 9303.90.90 | - - - Other | No. | 15% | - | S | |
| 93.04 | | | | | | |
| 9304.00.00 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07. | No. | 15% | - | S | |
| 93.05 | Parts and accessories of articles of headings 93.01 to 93.04. | | | | | |
| 9305.10.00 | - Of revolvers or pistols | No. | 15% | - | S | |
| 9305.20.00 | - Of shotguns or rifles of heading 93.03 | kg | 25% | - | S | As in system |
| | - Other: | | | | | |
| 9305.91.00 | - - Of military weapons of heading 93.01 | kg | 15% | - | S | |
| 9305.99.00 | - - Other | kg | 15% | - | S | |

| | | | | | | |
|--------------|---|-----|-----|---|---|--|
| 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 | kg | 25% | - | S | |
| 9306.29.00 | - - Other | kg | 25% | - | S | |
| 9306.30.00 | - Other cartridges and parts thereof | kg | 25% | - | S | |
| 9306.90.00 | - Other | kg | 25% | - | S | |
| 93.07 | | | | | | |
| 9307.00.00 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. | No. | 15% | - | S | |

Section XX MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

Notes

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Luminaires and lighting fittings, of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases);
 - (l) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or
 - (m) furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or
 - (n) decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or
 - (o) Monopods, bipods, tripods and similar articles (heading 96.20).
2. The articles (other than parts) referred to in heading 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

 - (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
 - (b) Seats and beds.
3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
- 4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------|
| 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 | kg | 25% | - | S | |
| 9401.20.00 | - Seats of a kind used for motor vehicles | kg | 25% | - | S | |
| | - Swivel seats with variable height adjustment | | | | | |
| 9401.31.00 | -- Of wood | kg | 25% | - | S | |
| 9401.39.00 | -- Other | kg | 25% | - | S | |
| | - Seats other than garden seats or camping equipment, convertible into beds : | | | | | |
| 9401.41.00 | -- Of wood | kg | 25% | - | S | |
| 9401.49.00 | -- Other | kg | 25% | - | S | |
| | - Seats of cane, osier, bamboo or similar materials: | | | | | |
| 9401.52.00 | -- Of bamboo | kg | 25% | - | S | |
| 9405.53.00 | -- Of rattan | kg | 25% | - | S | |
| 9401.59.00 | -- Other | kg | 25% | - | S | |
| | - Other seats, with wooden frames: | | | | | |
| 9401.61.00 | -- Upholstered | kg | 40% | - | S | |
| 9401.69.00 | -- Other | kg | 40% | - | S | |
| | - Other seats, with metal frames: | | | | | |
| 9401.71.00 | -- Upholstered | kg | 25% | - | S | |
| 9401.79.00 | -- Other | kg | 25% | - | S | |
| 9401.80.00 | - Other seats | kg | 25% | - | S | |
| | - Parts | | | | | |
| 9401.91.00 | -- Of wood | kg | 25% | - | S | |
| 9401.99.00 | -- Other | kg | 25% | - | S | |
| 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 | kg | free | - | S* | |
| 9402.90.00 | - Other | kg | free | - | E | |
| 94.03 | Other furniture and parts thereof. | | | | | |
| 9403.10.00 | - Metal furniture of a kind used in offices | Kg | 25% | - | S | |
| 9403.20.00 | - Other metal furniture | kg | 25% | - | S | |
| 9403.30.00 | - Wooden furniture of a kind used in offices | kg | 40% | - | S | |
| 9403.40.00 | - Wooden furniture of a kind used in the kitchen | kg | 40% | - | S | |
| 9403.50.00 | - Wooden furniture of a kind used in the bedroom | kg | 40% | - | S | |
| 9403.60.00 | - Other wooden furniture | kg | 40% | - | S | |
| 9403.70.00 | - Furniture of plastics | kg | 25% | - | S | |
| | - Furniture of other materials, including cane, osier, bamboo or similar materials: | | | | | |
| 9403.82.00 | -- Of bamboo | kg | 25% | - | S | |
| 9403.83.00 | -- Of rattan | kg | 25% | - | S | |
| 9403.89.00 | -- Other | kg | 25% | - | S | |
| | - Parts | | | | | |
| 9403.91.00 | -- Of wood | kg | 25% | - | S | |
| 9403.99.00 | -- Other | kg | 25% | - | S | |
| 94.04 | Mattress supports; articles of bedding and similar furnishings (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 | kg | 25% | - | S | |
| | - Mattresses: | | | | | |
| 9404.21.00 | - - Of cellular rubber or plastics, whether or not covered | kg | 25% | - | S | |
| 9404.29.00 | - - Of other materials | kg | 25% | - | S | |
| 9404.30.00 | - Sleeping bags | kg | 25% | - | S | |
| 9404.40.00 | - Quilts, bedspreads, eiderdowns and duvets (comforters) | kg | 25% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |
| 9404.90.00 | - Other | kg | 25% | - | S | |

| | | | | | | |
|-------------------------------|--|----|-----|---|----|--|
| 94.05 | Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. | | | | | |
| | - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares: | | | | | |
| 9405.11.00 | -- Designed for use solely with light-emitting diode (LED) light sources | kg | 25% | - | S | |
| 9405.19.00 | -- Other | kg | 25% | - | S | |
| | - Electric table, desk, bedside or floor-standing luminaires : | | | | | |
| 9405.21.00 | -- Designed for use solely with light-emitting diode (LED) light sources | kg | 25% | - | S | |
| 9405.29.00 | -- Other | kg | 25% | - | S | |
| | - Lighting sets of a kind used for Christmas trees: | | | | | |
| 9405.31.00 | -- Designed for use solely with light-emitting diode (LED) light sources | kg | 25% | - | S | |
| 9405.39.00 | -- Other | kg | 25% | - | S | |
| | - Other electric luminaires and lighting fittings : | | | | | |
| 9405.41.00 | -- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources | kg | 25% | - | S* | |
| 9405.42.00 | -- Other, designed for use solely with light-emitting diode (LED) light sources | kg | 25% | - | S* | |
| 9405.49.00 | -- Other | kg | 25% | - | S* | |
| 9405.50.00 | - Non-electrical lamps and lighting fittings | kg | 25% | - | | |
| | - Illuminated signs, illuminated name-plates and the like : | | | | | |
| 9405.61.00 | -- Designed for use solely with light-emitting diode (LED) light sources | kg | 25% | - | S | |
| 9405.69.00 | -- Other | kg | 25% | - | S | |
| | - Parts: | | | | | |
| 9405.91.00 | -- Of glass | kg | 25% | - | S | |
| 9405.92.00 | -- Of plastics | kg | 25% | - | S | |
| 9405.99.00 | -- Other | kg | 25% | - | S | |
| *Eligible for Vat Zero rating | | | | | | |
| 94.06 | Prefabricated buildings. | | | | | |
| | - Of wood | | | | | |

| | | | | | | |
|------------|-----------------------------------|----|------|---|---|--|
| 9406.10.10 | --- Green houses | - | free | - | S | |
| 9406.10.90 | ---Other | - | 25% | - | S | |
| 9406.20.00 | -Modular building units, of steel | kg | 25% | - | S | |
| | -Other | | | | | |
| 9406.90.10 | --- Green houses | - | free | - | S | |
| 9406.90.90 | --- Other | - | 25% | - | S | |

*Medical, surgical, or dental furniture and parts thereof are Vat Exempt.

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, monofilaments, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached), of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);
 - (p) Unmanned aircraft (heading 88.06);
 - (q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (r) Spectacles, goggles and the like, for sports or outdoor games (heading 90.04);
 - (s) Decoy calls and whistles (heading 92.08);
 - (t) Arms or other articles of Chapter 93;
 - (u) Electric garlands of all kinds (heading 94.05);
 - (v) Monopods, bipods, tripods and similar articles (heading 96.20);
 - (w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or metal clad with precious metals 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 can not be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “ pet toys” (classification in their own appropriate heading).
- 6.- For the purposes of heading 95.08 :
 - (a) The expression “amusement park rides” means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment.

Such rides may be combined within an amusement park, theme park, water park or fairground.

These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
 - (b) The expression “water park amusements” means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
 - (c) The expression “fairground amusements” means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

Subheading Note

1. Subheading 9504.50 covers:
 - (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
 - (b) Video game machines having 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)

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------|
| [95.01] | | | | | | |
| [95.02] | | | | | | |
| 95.03 | | | | | | |
| 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. | - | 25% | - | S | |
| 95.04 | Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment. | | | | | |
| 9504.20.00 | - Articles and accessories for billiards of all kinds | - | 25% | - | S | |
| 9504.30.00 | - Other games, operated by coins, banknotes, bank cards, tokens or by other means of payments, other than bowling alley equipment | - | 25% | - | S | |
| 9504.40.00 | - Playing cards | - | 25% | - | S | |
| 9504.50.00 | - Video game consoles and machines, other than those of subheading 9504.30 | - | 25% | - | S | |
| 9504.90.00 | - Other | - | 25% | - | S | |
| 95.05 | Festive, carnival of other entertainment articles, including conjuring tricks and novelty jokes. | | | | | |
| 9505.10.00 | - Articles for Christmas festivities | - | 25% | - | S | |
| 9505.90.00 | - Other | - | 25% | - | S | |
| 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% | - | S | |
| 9506.12.00 | -- Ski-fastenings (ski-bindings) | - | 15% | - | S | |
| 9506.19.00 | -- Other | - | 15% | - | S | |
| | - Water-skis, surf-boards, sailboards | | | | | |
| | and other water-sports equipments: | | | | | |

| | | | | | | |
|--------------|--|----|-----|---|---|--|
| 9506.21.00 | -- Sailboards | - | 15% | - | S | |
| 9506.29.00 | -- Other | - | 15% | - | S | |
| | - Golf club and other golf equipment: | | | | | |
| 9506.31.00 | -- Clubs, complete | - | 15% | - | S | |
| 9506.32.00 | -- Balls | - | 15% | - | S | |
| 9506.39.00 | -- Other | - | 15% | - | S | |
| 9506.40.00 | - Articles and equipment for table-tennis | - | 15% | - | S | |
| | - Tennis, badminton or similar rackets, whether or not strung: | | | | | |
| 9506.51.00 | -- Lawn-tennis rackets, whether or not strung | - | 15% | - | S | |
| 9506.59.00 | -- Other | - | 15% | - | S | |
| | - Balls, other than golf balls and table-tennis balls: | | | | | |
| 9506.61.00 | -- Lawn-tennis balls | - | 15% | - | S | |
| 9506.62.00 | -- Inflatable | - | 15% | - | S | |
| 9506.69.00 | -- Other | - | 15% | - | S | |
| 9506.70.00 | - Ice skates and roller skates, including skating boots with skates attached | - | 15% | - | S | |
| | - Other: | | | | | |
| 9506.91.00 | - - - Articles and equipment for general physical exercise, gymnastics or athletics | - | 15% | - | S | |
| 9506.99.00 | -- Other | - | 15% | - | S | |
| 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 | - | 25% | - | S | |
| 9507.20.00 | - Fish-hooks, whether or not snelled | - | 25% | - | S | |
| 9507.30.00 | - Fishing reels | - | 25% | - | S | |
| 9507.90.00 | - Other | - | 25% | - | S | |
| 95.08 | Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres. | | | | | |
| 9508.10.00 | - Travelling circuses and travelling menageries | kg | 25% | - | S | |
| | - Amusement park rides and water park amusements: | | | | | |
| 9508.21.00 | -- Roller coasters | kg | 25% | - | S | |
| 9508.22.00 | -- Carousels, swings and roundabouts | kg | 25% | - | S | |

| | | | | | | |
|------------|--|----|-----|---|---|--|
| 9508.23.00 | -- Dodge'em cars | kg | 25% | - | S | |
| 9508.24.00 | -- Motion simulators and moving theatres | kg | 25% | - | S | |
| 9508.25.00 | -- Water rides | kg | 25% | - | S | |
| 9508.26.00 | -- Water park amusements | kg | 25% | - | S | |
| 9508.29.00 | -- Other | kg | 25% | - | S | |
| 9508.30.00 | - Fairground amusements | kg | 25% | - | S | |
| 9508.40.00 | - Travelling theatres | kg | 25% | - | S | |

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 the use in dentistry or for medical, surgical or veterinary purposes (heading 90.18);
 - (g) Articles of Chapter 91 (for example, clock or watchcases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (i) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' piece 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 cultural 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|---|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------|
| 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 | kg | 25% | - | S | |
| 9601.90.00 | - Other | kg | 25% | - | S | |
| 96.02 | Worked vegetable or mineral carving material and articles of these materials, moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked or, unhardened gelatine (except gelatin of heading 35.03) and articles of unhardened gelatin. | | | | | |
| 9602.00.10 | - - - Honeycombs, of artificial wax | - | 15% | - | S | |
| 9602.00.90 | - - - Other | - | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| | - 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 | per 10 | 25% | - | S | |
| 9603.29.00 | - - Other | kg | 25% | - | S | |
| | - Artists' brushes, writing brushes and similar brushes for the application of cosmetics | | | | | |
| 9603.30.10 | - - - Artists' brushes and writing brushes | kg | free | - | S | |
| 9603.30.20 | - - - Brushes for the application of cosmetics | kg | 25% | - | S | |

| | | | | | | |
|--------------|---|-----|-----------|---|---|--|
| 9603.40.00 | - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | kg | 25% | - | S | |
| 9603.50.00 | - Other brushes constituting parts of machines, appliances or vehicles | kg | 25% | - | S | |
| 9603.90.00 | - Other | kg | 25% | - | S | |
| 96.04 | | | | | | |
| 9604.00.00 | Hand sieves and hand riddles. | No. | 25% | - | S | |
| 96.05 | | | | | | |
| 9605.00.00 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | - | 25% | - | S | |
| 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 | - | 25% | - | S | |
| | - Buttons: | | | | | |
| 9606.21.00 | - - Of plastics, not covered with textile material | - | 25% | - | S | |
| 9606.22.00 | - - Of base metal, not covered with textile material | - | 25% | - | S | |
| 9606.29.00 | - - Other | - | 25% | - | S | |
| 9606.30.00 | - Button moulds and other parts of buttons; button blanks | - | 25% | - | S | |
| 96.07 | Slide fasteners and parts thereof. | | | | | |
| | - Slide fasteners: | | | | | |
| 9607.11.00 | - - Fitted with chain scoops of base metal | - | 25% | - | S | |
| 9607.19.00 | - - Other | - | 25% | - | S | |
| 9607.20.00 | - Parts | - | 25% | - | S | |
| 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 | No. | 15 25% | - | S | |
| 9608.20.00 | - Felt tipped and other porous -tipped pens and markers | - | 15% | - | S | |
| 9608.30.00 | - Fountain pens, stylograph pens and other pens | - | 15% | - | S | |
| 9608.40.00 | - Propelling or sliding pencils | No. | 15% | | S | |

| | | | | | | |
|--------------|---|----|------|---|---|--|
| 9608.50.00 | - Sets of articles from two or more of the foregoing subheadings | - | 15% | - | S | |
| 9608.60.00 | - Refill for ball point pens, comprising the ball point and ink-reservoir | - | 15% | - | S | |
| | - Other: | | | | | |
| 9608.91.00 | - - Pen nibs and nib points | - | 5% | - | S | |
| 9608.99.00 | - - Other | - | 15% | - | S | |
| 96.09 | Pencils (other than pencils of heading 96.08), crayons, pencils leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks. | | | | | |
| 9609.10.00 | - Pencils and crayons, with leads encased in a sheath | - | 15% | | S | |
| 9609.20.00 | - Pencil leads, black or coloured | - | 15% | - | S | |
| | - Other | | | | | |
| 9609.90.10 | - - - Drawing and writing chalk | - | 25% | - | S | |
| 9609.90.20 | - - - Pastel | - | free | - | S | |
| 9609.90.30 | - - - Drawing charcoals | - | free | - | S | |
| 9609.90.90 | - - - Other | - | 15% | - | S | |
| 96.10 | | | | | | |
| 9610.00.00 | Slates and boards, with writing or drawing surfaces, whether or not framed. | - | 15% | - | S | |
| 96.11 | | | | | | |
| 96.11.00.00 | 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. | kg | 25% | - | S | |
| 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 | kg | 25% | - | S | |
| 9612.20.00 | - Ink-pads | kg | 25% | - | S | |
| 96.13 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. | | | | | |
| 9613.10.00 | - Pockets lighters, gas fuelled, non-refillable | - | 25% | - | S | |
| 9613.20.00 | - Pocket lighters, gas fuelled, refillable | - | 25% | - | S | |
| 9613.80.00 | - Other lighters | - | 25% | - | S | |

| | | | | | | |
|--------------|---|-----|-----|---|---|--------------------|
| 9613.90.00 | - Parts | kg | 25% | - | S | |
| 96.14 | | | | | | |
| 9614.00.00 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. | kg | 25% | - | S | |
| 96.15 | Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof. | | | | | |
| | - Combs, hair-slides and the like: | | | | | |
| 9615.11.00 | -- Of hard rubber or plastics | - | 25% | - | S | |
| 9615.19.00 | -- Other | - | 25% | - | S | |
| 9615.90.00 | - Other | - | 25% | - | S | |
| 96.16 | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for application of cosmetics or toilet preparations. | | | | | |
| 9616.10.00 | - Scent sprays and similar toilet sprays, and mounts and heads therefor | - | 25% | - | S | |
| 9616.20.00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | - | 25% | - | S | |
| 96.17 | | | | | | |
| 9617.00.00 | Vacuum flasks and other vacuum vessels, complete; parts thereof, other than glass inners. | No. | 25% | - | S | |
| 96.18 | | | | | | |
| 9618.00.00 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing. | - | 25% | - | S | |
| 96.19 | Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material. | | | | | |
| 9619.00.10 | --- Sanitary towels (Pads) and tampons | kg | 5% | - | S | |
| 9619.00.20 | --- Napkins and napkin liners for babies | kg | 15% | - | S | |
| | --- Other | | | | | |
| 9619.00.91 | ---- Baby diapers | kg | 15% | | S | |
| 9619.00.99 | ---- Other | kg | 15% | | S | Act No. 25 of 2023 |
| 96.20 | | | | | | |
| 9620.00.00 | Monopods, bipods, tripods and similar articles | kg | 15% | - | S | |

Section XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97
Works of art, collectors' pieces and antiques

Notes

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03);
- 2.- Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
3. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
4. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
5. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this chapter and not in any other Chapter of the Nomenclature.
(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
6. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and 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.

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|----------------|--|-----------------------------------|-------------------------------|---------------------------------|-----------------|----------------|
| 97.01 | Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other hand-painting or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques. | | | | | |
| | - Of an age exceeding 100 years : | | | | | |
| 9701.21.00 | -- Paintings, drawings and pastels | kg | free | - | S | |
| 9701.22.00 | -- Mosaics | kg | free | - | S | |
| 9701.29.00 | -- Other | kg | free | - | S | |
| | - Other | | | | | |
| 9701.91.00 | -- Paintings, drawings and pastels | kg | free | - | S | |
| 9701.92.00 | -- Mosaics | kg | free | - | S | |
| 9701.99.00 | -- Other | kg | free | - | S | |
| 97.02 | Original engravings, prints and lithographs. | | | | | |
| 9702.10.00 | - Of an age exceeding 100 years | kg | free | - | S | |
| 9702.90.00 | - Other | kg | free | - | S | |
| 97.03 | Original sculptures and statuary, in any material | | | | | |
| 9703.10.00 | - Of an age exceeding 100 years | kg | free | - | S | |
| 9703.90.00 | - Other | kg | free | - | S | |
| 97.04 | | | | | | |
| 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% | - | S | |
| 97.05 | Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest. | | | | | |
| 9705.10.00 | - Collections and collectors' pieces of archaeological, ethnographic or historical interest | kg | free | - | S | |
| | -Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest : | | | | | |
| 9705.21.00 | -- Human specimens and parts thereof | kg | free | - | S | |

| | | | | | | |
|--------------|--|----------------|------|---|---|--|
| 9705.22.00 | -- Extinct or endangered species and parts thereof | kg | free | - | S | |
| 9705.29.00 | -- Other | kg | free | - | S | |
| | - Collections and collectors' pieces of numismatic interest: | | | | | |
| 9705.31.00 | - Of an age exceeding 100 years | kg | free | - | S | |
| 9705.39.00 | - Other | kg | free | - | S | |
| 97.06 | Antiques of an age exceeding one hundred years. | | | | | |
| | - Of an age exceeding 250 years; | | | | | |
| 9706.10.10 | - - - Antique carpets | m ² | free | - | S | |
| 9706.10.90 | - - - Other | kg | free | - | S | |
| | - Other; | | | | | |
| 9706.90.10 | - - - Antique carpets | m ² | free | - | S | |
| 9706.90.90 | - - - Other | kg | free | - | S | |

Chapter 98

Reserved for future use

Section XXII

ADDITIONAL ZAMBIAN SPECIAL TRANSACTIONS TARIFF

Chapter 99

Goods for special uses; goods subject to certain conditions or limitations

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Cust Duty Rate</i> | <i>Excise Duty Rate</i> | <i>VAT Rate</i> | <i>Remarks</i> |
|-------------------------------|--|-----------------------------------|-------------------------------|---------------------------------|---------------------|----------------|
| 99.02 | | | | | | |
| 9902.00.00 | Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) imported by a traveller for his own use or for the use of his family, in his accompanied baggage or on his person, provided that the goods may, at the discretion of the traveller, be entered under their appropriate headings in this tariff and provided that all dutiable goods shall then be so entered. | - | 25% | - | S | |
| 99.03 | | | | | | |
| 9903.00.00 | Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) imported in a single consignment and provided that the goods may, at the discretion of the importer, be entered under their appropriate headings in this tariff and provided that all dutiable goods shall then be so entered. This heading does not apply to any goods imported by the same person in multiple consignments, irrespective of the source of supply, within any period of ninety days. | - | 25% | - | S | |
| 99.04 | | | | | | |
| *Eligible for Vat Zero rating | | | | | | |

| | | | | | | |
|------------|--|---|-----|---|---|--|
| 9904.00.00 | Goods (excluding motor vehicles), being merchandise for sale or industrial or commercial use, the total value of which does not exceed the equivalent of five hundred United States dollars; provided that the goods may, at the discretion of the importer, be entered under their appropriate headings, in which case all the goods shall then be so entered. | - | 25% | - | S | |
|------------|--|---|-----|---|---|--|

SECOND SCHEDULE
(Section 76)
EXCISE TARIFF

| <i>Heading</i> | <i>Description of Goods</i> | <i>Harmonised Commodity Description and Coding System</i> | <i>Stat. Unit of Qty</i> | <i>Duty Rate</i> | <i>Remarks</i> |
|----------------|--|---|--------------------------|------------------|---------------------------|
| 1. | (1) Frozen orange juice | 2009.11.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |
| | (2) Unfrozen orange juice | 2009.12.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |
| | (3) Other orange juice | 2009.19.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |
| | (4) Grapefruit (including pomelo) juice: of a Brix value not exceeding 20 | 2009.21.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |
| | (5) Grapefruit (including pomelo) juice | 2009.29.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |
| | (6) Juice of any other single citrus fruit: of a Brix value not exceeding 20 | 2009.31.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2023</i> |
| | (7) Other juice of any other single citrus juice | 2009.39.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |
| | (8) Pineapple Juice: of a Brix value not exceeding 20 | 2009.41.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |
| | (9) Other pineapple Juice: | 2009.49.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |
| | (10) Tomato Juice | 2009.50.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |
| | (11) Grape Must (including grape must: of a Brix value not exceeding 20 | 2009.61.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |
| | (12) Other grape juice | 2009.69.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |
| | (13) Apple juice: of a Brix value not exceeding 20 | 2009.71.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |
| | (14) Other apple Juice | 2009.79.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |
| | (15) Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice | 2009.81.00 | Litre | K1.00/ltr | <i>Act No. 24 of 2024</i> |

| | | | | | |
|----|---|------------|-------|---------------------|------------------------------------|
| | (16) Other juice of any other single fruit or vegetable | 2009.89.00 | Litre | K1.00/ltr | Act No. 24 of 2024 |
| | (17) Mixtures of juices | 2009.90.00 | litre | K1.00/ltr | Act No. 24 of 2024 |
| 2. | (1) Packed mineral waters not aerated | 2201.10.11 | Litre | K1.00/ltr | Act No. 24 of 2024 |
| | (2) Aerated waters | 2201.10.20 | litre | K1.00/ltr | Act No. 24 of 2024 |
| 3. | (1) Waters, including mineral waters, not aerated | 2202.10.10 | Litre | K0.30/ltr | Act 25 of 2023 |
| | (2) Aerated waters | 2202.10.20 | Litre | K1.00/ltr | Act No. 24 of 2024 |
| | (3) Non-alcoholic beer | 2202.91.00 | Litre | K1.00/ltr | Act No. 24 of 2024 |
| | (4) Other | 2202.99.00 | Litre | K1.00/ltr | Act No. 24 of 2024 |
| 4. | Beer made from malt: | | | | |
| | (a) Opaque beer | 2203.00.10 | litre | K 0.25/ltr | |
| | (b) Other, including ale, lager and stout | 2203.00.90 | litre | 60% | |
| 5. | (1) Wine of fresh grapes, including fortified wines, grape must other than that of Heading 20.09 | 22.04 | litre | 60% | |
| | (2) Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances | 22.05 | litre | 60% | |
| | Other fermented beverages | | | | |
| | (3) Ciders | 2206.00.10 | litre | 60% | |
| | (4) Other | 2206.00.90 | Litre | 60% | |
| 6. | (1) Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher. | 2207.10.00 | litre | 60% | |
| | (2) Methylated spirits (that is, spirits, which have been rendered unpoitable in a manner approved by the Commissioner) | 2207.20.10 | litre | 60% | Act 25 of 2022 |
| | (3) Other Ethyl alcohol and other spirits, denatured, of any strength: Other | 2207.20.90 | litre | 60% | Act No. 25 of 2023 |
| | (4) Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages | Ex. 22.08 | litre | 60% | |
| 7. | (1) Unmanufactured tobacco; tobacco refuse | 24.01 | Kg | 145% or K452 per Kg | Act 25 of 2022, Act No. 24 of 2024 |

| | | | | | |
|----|--|------------|-----------|---------------------|--------------------|
| | (2) Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | 24.02 | Mille | K452 per mille | Act No. 24 of 2024 |
| | (3) a) Water pipe tobacco specified in subheading Note 1 to this chapter. | 2403.11.00 | kg | 145% or K452 per kg | Act No. 24 of 2024 |
| | b) Cutrag | 2403.19.10 | Kg | 145% or K452 per kg | Act No. 24 of 2024 |
| | c) Other | 2403.19.90 | Kg | 145% or K452 per kg | Act No. 24 of 2024 |
| | d) Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences | 2403.91.00 | Kg | 145% or K452 per kg | Act No. 24 of 2024 |
| | e) Other | 2403.99.00 | Kg | 145% or K452 per kg | Act No. 24 of 2024 |
| | 4) Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body. | 24.04 | Kg | 145% | |
| 8. | (1) Portland cement | 25.23 | Tonne | K40/tonne | |
| 9. | (1) Coal; briquettes, ovoids and similar solid fuels manufactured from coal. | | | | |
| | (a) Anthracite | 2701.11.00 | Tonne | 5% | |
| | (b) Bituminous coal | 2701.12.00 | Tonne | 5% | |
| | (c) Other coal | 2701.19.00 | Tonne | 5% | |
| | (d) Briquettes, ovoids and similar solid fuels manufactured from coal | 2701.20.00 | Tonne | 5% | |
| | (2) Coke and semi-coke of coal, lignite or of peat, whether or not agglomerated; retort carbon. | 2704.00.00 | Tonne | 5% | Act No. 25 of 2023 |
| | (3) 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: | | | | |
| | (a) Petroleum spirit (motor spirit) | 2710.12.10 | Decalitre | K2.34/ltr | Act No. 24 of 2024 |
| | (b) White spirit | 2710.12.40 | Decalitre | 15% | Act No. 24 of 2024 |
| | (c) Kerosene Type | 2710.12.51 | Decalitre | K0.54/ltr | Act No. 24 of 2024 |

| | | | | | |
|-----|--|------------|-----------|-----------|--------------------|
| | (d) Other light oils | 2710.12.90 | Decalitre | 15% | Act No. 24 of 2024 |
| | (e) Automotive gas-oils (diesel) | 2710.19.10 | Decalitre | K0.75/ltr | Act No. 24 of 2024 |
| | (f) Other fuel oils | 2710.19.20 | Decalitre | K1.05/ltr | Act No. 24 of 2024 |
| | (g) Petroleum gases and other gaseous hydro-carbons | Ex. 27.11 | Kg | K0.54/ltr | Act No. 24 of 2024 |
| 10. | Electrical energy | 2716.00.00 | 100/KWH | 3% | |
| 11. | (1) Beauty or make-up preparations and preparations for the care of the skin (Other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations: | | | | |
| | (a) Lip make up preparations | 3304.10.00 | kg | 20% | |
| | (b) Eye make up preparations | 3304.20.00 | kg | 20% | |
| | (c) Manicure and Pedicure preparations | 3304.30.00 | kg | 20% | |
| | (d) Powder, whether or not compressed | 3304.91.00 | kg | 20% | |
| | (e) Other | 3304.99.00 | kg | 20% | |
| | (2) Preparations for use on the hair | 33.05 | kg | 20% | |
| | (3) Pre-shave, shaving or after-shave preparations, depilatories and other perfumery, cosmetic or toilet preparations, not else where specified or included; prepared room deodorants, whether not perfumed or having disinfectant properties. | 33.07 | Kg | 20% | |
| 12. | 1) Floor covering of plastics, wether or not self-adhesive, in roll or in th form of tiles; wall or ceiling covering of plastics, as defined in Note 9 to this Chapter | 39.18 | Kg | 15% | Act 25 of 2022 |
| | 2) Carrier bags for shopping with or without handles | 3923.21.91 | Kg | 30% | |
| | 3) Carrier bags for shopping with or without handles | 3923.29.91 | Kg | 30% | |
| | 4) Office or school supplies | 3926.10.00 | Kg | 15% | |
| | 5) Articles and clothing accessories, not elsewhere specified, for use in the textile industrial. | 3926.20.10 | Kg | 15% | |
| | 6) Other | 3926.20.90 | Kg | 15% | |
| | 7) Fittings for furniture, coachwork or the like | 3926.30.00 | Kg | 15% | |
| | 8) Statuettes and other ornamental articles | 3926.40.00 | Kg | 15% | |
| | 9) Other | 3926.90.99 | Kg | 15% | |
| 13. | Electronic cigarettes and similar personal electric vaporising devices | 8543.40.00 | Kg | 145% | Act 25 of 2022 |

| | | | | | |
|-----|---|------------|-------|-----------|--------------------|
| 14. | (1) Motor vehicles for the transport of ten but not more than fourteen persons including the driver | Ex.87.02 | No. | 25% | Act 25 of 2022 |
| | (2) Motor Cars and other motor vehicles principally designed for the transport of persons(Other than those of heading 87.02) including station wagon and racing cars. | 8703.10.00 | No. | 20% | |
| | | 8703.21.90 | | 20% | |
| | | 8703.22.90 | | 20% | |
| | | 8703.23.90 | | 30% | |
| | | 8703.24.90 | | 30% | |
| | | 8703.31.90 | | 20% | |
| | | 8703.32.90 | | 30% | |
| | | 8703.33.90 | | 30% | |
| | | 8703.40.90 | | 25% | Act No. 25 of 2023 |
| | | 8703.50.90 | | 25% | Act No. 25 of 2023 |
| | | 8703.60.90 | | 25% | Act No. 25 of 2023 |
| | | 8703.70.90 | | 25% | Act No. 25 of 2023 |
| | | 8703.90.90 | | 30% | |
| | (3) Motor Vehicles for Transport of goods | 8704.21.00 | No. | 10% | |
| | | 8704.22.00 | | 10% | |
| | | 8704.31.00 | | 10% | |
| | | 8704.32.00 | | 10% | |
| | | 8704.41.00 | | 10% | |
| | | 8704.42.00 | | 10% | |
| | | 8704.51.00 | | 10% | |
| | | 8704.52.00 | | 10% | |
| | | 8704.90.10 | | 10% | |
| | | 8704.90.90 | | 10% | |
| 15. | (1) Reconstituted or recombined milk of a fat content, by weight, not exceeding 1% | 0401.10.12 | Litre | K1.50/ltr | Act 25 of 2022 |
| | (2) Reconstituted or recombined milk of a fat content, by weight, exceeding 1% but not exceeding 6% | 0401.20.12 | Litre | K1.50/ltr | |
| | (3) Reconstituted or recombined milk of a fat content, by weight, exceeding 6% but not exceeding 10%. | 0401.40.12 | Litre | K1.50/ltr | |
| | (4) Reconstituted or recombined milk of a fat content, by weight, exceeding 10%. | 0401.50.12 | Litre | K1.50/ltr | |

THIRD SCHEDULE
(Section 72 & 76)

PART I: MOTOR VEHICLES OF 2 YEARS TO 5 YEARS

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Statistical Unit</i> | <i>Csutom's Duty</i> | <i>Excise Duty</i> |
|----------------|---|-------------------------|----------------------|--------------------|
| 87.02 | | | | |
| | - Bus with only compression-ignition internal combustion piston engine (diesel or semi-diesel) | | | |
| 8702.10.10 | ---of a sitting capacity of not exceeding 14 | No. | 20, 089.66 | 25, 112.08 |
| 8702.10.90 | ---of a sitting capacity above 14 but not exceeding 32 | No. | 43, 983.73 | - |
| 8702.10.90 | ---of a sitting capacity exceeding 33 but not exceeding 44 | No. | 97, 741.62 | - |
| 8702.10.90 | ---of a sitting capacity exceeding 44 | No. | 122, 177.02 | - |
| | | | | |
| | - Bus with other compression-ignition internal combustion piston engines | | | |
| | | | | |
| 8702.90.10 | ---of a sitting capacity of not exceeding 14 | No. | 20, 089.66 | 25, 112.08 |
| 8702.90.90 | ---of a sitting capacity above 14 but not exceeding 32 | No. | 43, 983.73 | - |
| 8702.90.90 | ---of a sitting capacity exceeding 33 but not exceeding 44 | No. | 97, 741.62 | - |
| 8702.90.90 | ---of a sitting capacity exceeding 44 | No. | 122, 177.02 | - |
| 87.03 | | | | |
| | - Other vehicles, with only spark-ignition internal combustion reciprocating piston engine: | | | |
| | | | | |
| | Sedans: | | | |
| 8703.21.90 | --- of engine capacity not exceeding 1000cc | No. | 14, 113.14 | 12, 231.38 |
| 8703.22.90 | --- of engine capacity of 1001cc but not exceeding 1500cc | No. | 18, 145.46 | 15, 726.07 |
| 8703.23.90 | --- of engine capacity of 1501 but not exceeding 2500cc | No. | 18, 695.48 | 24, 304.12 |
| 8703.23.90 | --- of engine capacity of 2501cc but not exceeding 3000cc | No. | 20, 395.06 | 26, 513.58 |
| 8703.24.90 | --- of engine capacity exceeding 3001cc. | No. | 25, 493.83 | 33, 141.98 |
| | | | | |
| | Hatchback: | | | |
| 8703.21.90 | ---of engine capacity not exceeding 1000cc | No. | 12, 096.97 | 10, 484.04 |
| 8703.22.90 | --- of engine capacity of 1001cc but not exceeding 1500cc | No. | 16, 129.30 | 13, 978.73 |

| | | | | |
|------------|--|-----|-----------|-----------|
| 8703.23.90 | ---of engine capacity of 1501 but not exceeding 2500cc | No. | 16,995.89 | 22,094.65 |
| 8703.23.90 | ---of engine capacity of 2501cc but not exceeding 3000cc | No. | 18,695.48 | 24,304.12 |
| 8703.24.90 | ---of engine capacity exceeding 3001cc | No. | 22,094.65 | 28,723.05 |
| | | | | |
| | Station Wagons: | | | |
| 8703.21.90 | ---Of engine capacity not exceeding 1000cc | No. | 14,133.4 | 12,231.38 |
| 8703.22.90 | ---Of engine capacity exceeding 1000cc but not exceeding 1500cc | No. | 18,144.44 | 15,725.18 |
| 8703.23.90 | ---Of engine Capacity exceeding 1500cc but not exceeding 2500cc | No. | 18,695.48 | 24,304.12 |
| 8703.23.90 | ---Of engine capacity exceeding 2500cc but not exceeding 3000cc | No. | 20,395.06 | 26,513.58 |
| 8703.24.90 | ---of engine capacity exceeding 3000cc | No | 25,493.83 | 33,141.98 |
| | | | | |
| | SUVs: | | | |
| 8703.21.90 | ---Of engine capacity not exceeding 1000cc | No. | 17,598.22 | 15,251.79 |
| 8703.22.90 | ---Of engine capacity exceeding 1000cc but not exceeding 1500cc | No. | 20,463.05 | 17,734.64 |
| 8703.23.90 | ---Of engine capacity exceeding 1500cc but not exceeding 2500cc | No. | 23,794.24 | 30,932.51 |
| 8703.23.90 | ---Of engine capacity exceeding 2500cc but not exceeding 3000cc | No. | 27,193.42 | 35,351.45 |
| 8703.24.90 | ---of engine capacity exceeding 3000cc | No | 32,292.19 | 41,979.84 |
| | | | | |
| | - Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel); | | | |
| | Sedans: | | | |
| 8703.31.90 | --- of engine capacity not exceeding 1000cc | No. | 14,113.14 | 12,231.38 |
| 8703.31.90 | --- of engine capacity of 1001cc but not exceeding 1500cc | No. | 18,145.46 | 15,726.07 |
| 8703.32.90 | --- of engine capacity of 1501 but not exceeding 2500cc | No. | 18,695.48 | 24,304.12 |
| 8703.33.90 | --- of engine capacity of 2501cc but not exceeding 3000cc | No. | 20,395.06 | 26,513.58 |
| 8703.33.90 | --- Of engine capacity exceeding 3001cc. | No. | 25,493.83 | 33,141.98 |
| | Hatchback: | | | |
| 8703.31.90 | ---of engine capacity not exceeding 1000cc | No. | 12,096.97 | 10,484.04 |
| 8703.31.90 | --- of engine capacity of 1001cc but not exceeding 1500cc | No. | 16,129.30 | 13,978.73 |
| 8703.32.90 | ---of engine capacity of 1501 but not exceeding 2500cc | No. | 16,995.89 | 22,094.65 |
| 8703.33.90 | ---of engine capacity of 2501cc but not exceeding 3000cc | No. | 18,695.48 | 24,304.12 |
| 8703.33.90 | ---of engine capacity exceeding 3001cc | No. | 23,794.24 | 30,932.51 |
| | | | | |
| | Station Wagons: | | | |

| | | | | |
|--------------|--|-----|-----------|-----------|
| 8703.31.90 | ---Of engine capacity not exceeding 1000cc | No. | 14,113.14 | 12,231.38 |
| 8703.31.90 | ---Of engine capacity exceeding 1000cc but not exceeding 1500cc | No. | 18,144.44 | 15,725.18 |
| 8703.32.90 | ---Of engine capacity exceeding 1500cc but not exceeding 2500cc | No. | 18,695.48 | 24,304.12 |
| 8703.33.90 | ---Of engine capacity exceeding 2500cc but not exceeding 3000cc | No. | 20,395.06 | 26,513.58 |
| 8703.33.90 | ---of engine capacity exceeding 3000cc | No | 25,493.83 | 33,141.98 |
| | | | | |
| | SUVs: | | | |
| 8703.31.90 | ---Of engine capacity not exceeding 1000cc | No. | 17,598.22 | 15,251.79 |
| 8703.31.90 | ---Of engine capacity exceeding 1000cc but not exceeding 1500cc | No. | 20,463.05 | 17,734.64 |
| 8703.32.90 | ---Of engine capacity exceeding 1500cc but not exceeding 2500cc | No. | 23,794.24 | 30,932.51 |
| 8703.33.90 | --- Of engine capacity exceeding 2500cc but not exceeding 3000cc | No. | 27,193.42 | 35,351.45 |
| 8703.33.90 | ---of engine capacity exceeding 3001cc | No | 32,292.19 | 41,979.84 |
| | | | | |
| 87.04 | | | | |
| | - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | |
| | Single cab: | | | |
| 8704.21.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 24,776.64 | 10,736.5 |
| 8704.21.00 | --of g.v.w exceeding 1.5 tonnes but not exceeding 3 tonnes | No. | 29,731.97 | 12,883.85 |
| 8704.21.00 | --Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes | No. | 34,687.30 | 15,031.16 |
| | | | | |
| | Double Cab: | | | |
| 8704.21.00 | --Of g.v.w not exceeding 3 tonnes | No. | 34,687.29 | 15,031.16 |
| 8704.21.00 | -- Double cab of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No | 15,031.16 | 16,534.28 |
| | | | | |
| | Panel vans: | | | |
| 8704.21.00 | --Of g.v.w not exceeding 1 tonne | No. | 15,088.98 | 6,538.55 |
| 8704.21.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 17,343.65 | 7,515.58 |
| 8704.21.00 | --of g.v.w exceeding 1.5 tonnes but not exceeding 3 tonnes | No. | 19,821.31 | 8,589.23 |
| 8704.21.00 | -- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 24,776.64 | 10,736.54 |
| | | | | |
| | Truck: | | | |
| 8704.21.00 | --g.v.w up to 2 tonnes | No. | 15,715.20 | 12,048.32 |
| 8704.21.00 | --g.v.w exceeding 2 tonnes but not exceeding 5 | No. | 17,461.33 | 13,387.02 |

| | | | | |
|------------|--|-----|-----------|-----------|
| 8704.22.00 | --g.v.w above 5 tonnes but not exceeding 10 tonnes | No. | 27,938.13 | 21,419.23 |
| 8704.22.00 | -- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes | No. | 34,922.66 | 26,774.04 |
| 8704.23.00 | --g.v.w exceeding 20 tonnes | No | 58,644.97 | - |
| | | | | |
| | - Other, with spark ignition internal combustion piston engine: | | | |
| | Single cab: | | | |
| 8704.31.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 24,776.64 | 10,736.54 |
| 8704.31.00 | --of g.v.w exceeding 1.5 tonnes but not exceeding 3 tonnes | No. | 29,731.97 | 12,883.85 |
| 8704.31.00 | --Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 34,687.30 | 15,031.16 |
| | | | | |
| | Double Cab: | | | |
| 8704.31.00 | --Of g.v.w not exceeding 3 tonnes | No. | 34,687.29 | 15,031.16 |
| 8704.31.00 | --Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 38,156.02 | 16,534.28 |
| | | | | |
| | Panel vans: | | | |
| 8704.31.00 | --Of g.v.w not exceeding 1 tonne | No. | 15,088.98 | 6,538.55 |
| 8704.31.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 17,343.65 | 7,515.58 |
| 8704.31.00 | --of g.v.w exceeding 1.5 tonnes but not exceeding 3 tonnes | No. | 19,821.31 | 8,589.23 |
| 8704.31.00 | -- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 24,776.64 | 10,736.54 |
| | | | | |
| | Truck: | | | |
| 8704.31.00 | --g.v.w up to 2 tonnes | No. | 15,715.20 | 12,048.32 |
| 8704.31.00 | --g.v.w above 2 tonnes but not exceeding 5 | No. | 17,461.33 | 13,387.02 |
| 8704.32.00 | --g.v.w above 5 tonnes but not exceeding 10 tonnes | No. | 27,938.13 | 21,419.23 |
| 8704.32.00 | --Of g.v.w exceeding 10 tonnes but not exceeding 20 tonnes | No. | 34,922.66 | 26,774.04 |
| 8704.32.00 | --Of g.v.w exceeding 20 tonnes | No | 58,644.97 | - |
| | - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | |
| | | | | |
| | Single cab: | | | |
| 8704.41.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 24,776.64 | 10,736.54 |
| | | | | |
| 8704.41.00 | --of g.v.w above 1.5 tonnes but not exceeding 3 tonnes | No. | 29,731.97 | 12,883.85 |

| | | | | |
|------------|---|-----|-----------|-----------|
| 8704.41.00 | --Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes | No. | 34,687.30 | 15,031.16 |
| | | | | |
| | Double cab: | | | |
| 8704.41.00 | --Of g.v.w not exceeding 3 tonnes | No. | 34,687.29 | 15,031.16 |
| 8704.41.00 | --Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 38,156.02 | 16,534.28 |
| | | | | |
| | Panel vans: | | | |
| 8704.41.00 | --Of g.v.w not exceeding 1 tonne | No. | 15,088.98 | 6,538.55 |
| 8704.41.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 17,343.65 | 7,515.58 |
| 8704.41.00 | --of g.v.w above 1.5 tonnes but not exceeding 3 | No. | 19,821.31 | 8,589.23 |
| 8704.41.00 | --of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 24,776.64 | 10,736.54 |
| | | | | |
| | Truck: | | | |
| 8704.41.00 | --g.v.w up to 2 tonnes | No. | 15,715.20 | 12,048.32 |
| 8704.41.00 | --g.v.w above 2 tonnes but not exceeding 5 | No. | 17,461.33 | 13,387.02 |
| 8704.42.00 | --g.v.w above 5 tonnes but not exceeding 10 tonnes | No. | 27,938.13 | 21,419.23 |
| 8704.42.00 | -- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes | No. | 34,922.66 | 26,774.04 |
| 8704.43.00 | -- exceeding 20 tonnes | No. | 58,644.97 | - |
| | | | | |
| | -Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion : | | | |
| | | | | |
| | Single cab: | | | |
| 8704.51.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 24,776.64 | 10,736.54 |
| 8704.51.00 | --of g.v.w above 1.5 tonnes but not exceeding 3 tonnes | No. | 29,731.97 | 12,883.85 |
| 8704.51.00 | --Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes | No. | 34,687.30 | 15,031.16 |
| | | | | |
| | Double cab: | | | |
| 8704.51.00 | --Of g.v.w not exceeding 3 tonnes | No. | 34,687.29 | 15,031.16 |
| 8704.51.00 | --Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 38,156.02 | 16,534.28 |
| | | | | |
| | Panel vans: | | | |
| 8704.51.00 | --Of g.v.w not exceeding 1 tonne | No. | 15,088.98 | 6,538.55 |
| 8704.51.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 17,343.65 | 7,515.58 |
| 8704.51.00 | --of g.v.w above 1.5 tonnes but not exceeding 3 | No. | 19,821.31 | 8,589.23 |
| 8704.51.00 | --of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 24,776.64 | 10,736.54 |

| | | | | |
|------------|--|-----|-----------|-----------|
| | | | | |
| | Truck: | | | |
| 8704.51.00 | --g.v.w up to 2 tonnes | No. | 15,715.20 | 12,048.32 |
| 8704.51.00 | --g.v.w above 2 tonnes but not exceeding 5 | No. | 17,461.33 | 13,387.02 |
| 8704.52.00 | --g.v.w above 5 tonnes but not exceeding 10 tonnes | No. | 27,938.13 | 21,419.23 |
| 8704.52.00 | -- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes | No. | 34,922.66 | 26,774.04 |
| 8704.52.00 | -- exceeding 20 tonnes | No. | 58,644.97 | - |

PART I: MOTOR VEHICLES OF 5 YEARS AND OLDER

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Statistical Unit</i> | <i>Customs Duty</i> | <i>Excise Duty</i> |
|----------------|---|-------------------------|---------------------|--------------------|
| 87.02 | | | | |
| | - Bus with only compression-ignition internal combustion piston engine (diesel or semi-diesel) | | | |
| 8702.10.10 | ---of a sitting capacity of not exceeding 14 | No. | 10,044.83 | 12,556.04 |
| 8702.10.90 | ---of a sitting capacity above 14 but not exceeding 32 | No. | 15,638.66 | - |
| 8702.10.90 | ---of a sitting capacity exceeding 33 but not exceeding 44 | No. | 21,991.86 | - |
| 8702.10.90 | ---of a sitting capacity exceeding 44 | No. | 48,870.81 | - |
| | | | | |
| | - Bus with other compression-ignition internal combustion piston engine. | | | |
| 8702.90.10 | ---of a sitting capacity of not exceeding 14 | No. | 10,044.83 | 12,556.04 |
| 8702.90.90 | ---of a sitting capacity above 14 but not exceeding 32 | No. | 15,638.66 | - |
| 8702.90.90 | ---of a sitting capacity exceeding 33 but not exceeding 44 | No. | 21,991.86 | - |
| 8702.90.90 | ---of a sitting capacity exceeding 44 | No. | 48,870.81 | - |
| | | | | |
| 87.03 | | | | |
| | - Other vehicles, with only spark-ignition internal combustion reciprocating piston engine: | | | |
| | Sedans: | | | |
| 8703.21.90 | --- of engine capacity not exceeding 1000cc | No. | 8,064.65 | 6,989.36 |
| 8703.22.90 | --- of engine capacity of 1000cc but not exceeding 1500cc | No. | 9,677.58 | 8,387.24 |
| 8703.23.90 | --- of engine capacity of 1500 but not exceeding 2500cc | No. | 9,517.70 | 12,373.01 |
| 8703.23.90 | --- of engine capacity of 2500cc but not exceeding 3000cc | No. | 11,897.12 | 15,466.26 |
| 8703.24.90 | --- of engine capacity exceeding 3000cc. | | 13,596.71 | 17,675.72 |
| | | | | |
| | Hatchback: | | | |

| | | | | |
|------------|--|-----|-----------|-----------|
| 8703.21.90 | ---of engine capacity not exceeding 1000cc | No. | 8,064.65 | 6,989.36 |
| 8703.22.90 | --- of engine capacity of 1001cc but not exceeding 1500cc | No. | 9,677.58 | 8,387.24 |
| 8703.23.90 | ---of engine capacity of 1501 but not exceeding 2500cc | No. | 9,517.70 | 12,373.01 |
| 8703.23.90 | ---of engine capacity of 2501cc but not exceeding 3000cc | No. | 11,897.12 | 15,466.26 |
| 8703.24.90 | ---of engine capacity exceeding 3001cc | No. | 13,596.71 | 17,675.72 |
| | | | | |
| | Station Wagons: | | | |
| 8703.21.90 | ---Of engine capacity not exceeding 1000cc | No. | 8,064.65 | 6,989.36 |
| 8703.22.90 | ---Of engine capacity exceeding 1000cc but not exceeding 1500cc | No. | 9,677.58 | 8,387.23 |
| 8703.23.90 | ---Of engine capacity exceeding 1500cc but not exceeding 2500cc | No. | 10,197.65 | 13,256.80 |
| 8703.23.90 | ---Of engine capacity exceeding 2500cc but not exceeding 3000cc | No. | 11,897.12 | 15,466.26 |
| 8703.24.90 | ---of engine capacity exceeding 3000cc | No | 13,596.71 | 17,675.72 |
| | | | | |
| | SUVs: | | | |
| 8703.21.90 | ---Of engine capacity not exceeding 1000cc | No. | 10,558.93 | 9,151.07 |
| 8703.22.90 | ---Of engine capacity exceeding 1000cc but not exceeding 1500cc | No. | 12,277.83 | 10,640.78 |
| 8703.23.90 | ---Of engine capacity exceeding 1500cc but not exceeding 2500cc | No. | 14,276.54 | 18,559.51 |
| 8703.23.90 | ---Of engine capacity exceeding 2500cc but not exceeding 3000cc | No. | 17,539.75 | 22,801.68 |
| 8703.24.90 | ---of engine capacity exceeding 3000cc | No | 20,395.06 | 26,513.58 |
| | | | | |
| | - Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel); | | | |
| | Sedans: | | | |
| 8703.31.90 | --- of engine capacity not exceeding 1000cc | No. | 8,064.65 | 6,989.36 |
| 8703.31.90 | --- of engine capacity of 1001cc but not exceeding 1500cc | No. | 9,677.58 | 8,387.24 |
| 8703.32.90 | --- of engine capacity of 1501 but not exceeding 2500cc | No. | 9,517.70 | 12,373.01 |
| 8703.33.90 | --- of engine capacity of 2501cc but not exceeding 3000cc | No. | 11,897.12 | 15,466.26 |
| 8703.33.90 | --- Of engine capacity exceeding 3001cc. | No. | 13,596.71 | 17,675.72 |
| | | | | |
| | Hatchback: | | | |
| 8703.31.90 | ---of engine capacity not exceeding 1000cc | No. | 8,064.65 | 6,989.36 |
| 8703.31.90 | --- of engine capacity of 1001cc but not exceeding 1500cc | No. | 9,677.58 | 8,387.24 |
| 8703.32.90 | ---of engine capacity of 1501 but not exceeding 2500cc | No. | 9,517.70 | 12,373.01 |
| 8703.33.90 | ---of engine capacity of 2501cc but not exceeding 3000cc | No. | 11,897.12 | 15,466.26 |

| | | | | |
|--------------|--|-----|-----------|-----------|
| 8703.33.90 | ---of engine capacity exceeding 3001cc | No. | 13,596.71 | 17,675.72 |
| | | | | |
| | Station Wagons: | | | |
| 8703.31.90 | ---Of engine capacity not exceeding 1000cc | No. | 8,064.65 | 6,989.36 |
| 8703.31.90 | ---Of engine capacity exceeding 1000cc but not exceeding 1500cc | No. | 9,677.58 | 8,387.24 |
| 8703.32.90 | ---Of engine capacity exceeding 1500cc but not exceeding 2500cc | No. | 10,197.65 | 13,256.80 |
| 8703.33.90 | ---Of engine capacity exceeding 2500cc but not exceeding 3000cc | No. | 11,897.12 | 15,466.26 |
| 8703.33.90 | ---of engine capacity exceeding 3000cc | No. | 13,596.71 | 17,675.72 |
| | | | | |
| | SUVs: | | | |
| 8703.31.90 | ---Of engine capacity not exceeding 1000cc | No. | 10,558.93 | 9,151.07 |
| 8703.31.90 | ---Of engine capacity exceeding 1000cc but not exceeding 1500cc | No. | 12,277.83 | 10,640.78 |
| 8703.32.90 | ---Of engine capacity exceeding 1500cc but not exceeding 2500cc | No. | 14,276.54 | 18,559.51 |
| 8703.33.90 | --- Of engine capacity exceeding 2500cc but not exceeding 3000cc | No. | 17,539.75 | 22,801.68 |
| 8703.33.90 | ---of engine capacity exceeding 3000cc | No. | 20,395.06 | 26,513.58 |
| | | | | |
| 87.04 | | | | |
| | - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | |
| | Single cab: | | | |
| 8704.21.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 9,910.66 | 4,294.62 |
| 8704.21.00 | --of g.v.w above 1.5 tonnes but not exceeding 3 tonnes | No. | 17,343.65 | 7,515.58 |
| 8704.21.00 | --Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes | No. | 19,821.31 | 8,589.23 |
| | | | | |
| | Double cab: | | | |
| 8704.21.00 | --Of g.v.w not exceeding 3 tonnes | No. | 27,254.30 | 11,810.20 |
| 8704.21.00 | --Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 29,979.73 | 12,991.22 |
| | | | | |
| | Panel vans: | | | |
| 8704.21.00 | --Of g.v.w not exceeding 1 tonne | No. | 8,622.27 | 3,736.32 |
| 8704.21.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 9,910.66 | 4,294.62 |
| 8704.21.00 | --of g.v.w above 1.5 tonnes but not exceeding 3 tonnes | No. | 17,343.65 | 7,515.58 |
| 8704.21.00 | --of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 19,821.31 | 8,589.23 |
| | | | | |
| | Truck: | | | |

| | | | | |
|------------|--|-----|-----------|-----------|
| 8704.21.00 | --g.v.w up to 2 tonnes | No. | 7,246.45 | 5,555.61 |
| 8704.21.00 | --g.v.w above 2 tonnes but not exceeding 5 | No. | 8,730.66 | 6,693.51 |
| 8704.22.00 | --g.v.w above 5 tonnes but not exceeding 10 tonnes | No. | 10,476.80 | 8,032.21 |
| 8704.22.00 | --Trucks g.v.w exceeding 10 tonnes but not exceeding 20 tonnes | No. | 13,270.61 | 10,174.14 |
| 8704.23.00 | --Trucks exceeding 20 tonnes | No | 21,991.86 | |
| | | | | |
| | - Other, with spark ignition internal combustion piston engine: | | | |
| | | | | |
| | Single cab: | | | |
| 8704.31.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 9,910.66 | 4,294.62 |
| 8704.31.00 | --of g.v.w above 1.5 tonnes but not exceeding 3 | No. | 17,343.65 | 7,515.58 |
| 8704.31.00 | --Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes | No. | 19,821.31 | 8,589.23 |
| | | | | |
| | Double Cab: | | | |
| 8704.31.00 | --Of g.v.w not exceeding 3 tonnes | No. | 27,254.30 | 11,810.20 |
| 8704.31.00 | --Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 29,979.73 | 12,991.22 |
| | | | | |
| | Panel vans: | | | |
| 8704.31.00 | --Of g.v.w not exceeding 1 | No. | 8,622.27 | 3,736.32 |
| 8704.31.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 9,910.66 | 4,294.62 |
| 8704.31.00 | --of g.v.w exceeding 1.5 tonnes but not exceeding 3 | No. | 17,343.65 | 7,515.58 |
| 8704.31.00 | --of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 19,821.31 | 8,589.23 |
| | | | | |
| | Truck: | | | |
| 8704.31.00 | --g.v.w up to 2 tonnes | No. | 7,246.45 | 5,555.61 |
| 8704.31.00 | --g.v.w exceeding 2 tonnes but not exceeding 5 | No. | 8,730.66 | 6,693.51 |
| 8704.32.00 | --g.v.w above 5 tonnes but not exceeding 10 tonnes | No. | 10,476.80 | 8,032.21 |
| 8704.32.00 | --Trucks g.v.w exceeding 10 tonnes but not exceeding 20 tonnes | No. | 13,270.61 | 10,174.14 |
| 8704.32.00 | --Trucks exceeding 20 tonnes | No | 21,991.86 | |
| | | | | |
| | - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | |
| | | | | |
| | Single cab: | | | |
| 8704.41.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 9,910.66 | 4,294.62 |

| | | | | |
|------------|---|-----|-----------|-----------|
| 8704.41.00 | --of g.v.w above 1.5 tonnes but not exceeding 3 tonnes | No. | 17,343.65 | 7,515.58 |
| 8704.41.00 | --Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes | No. | 19,821.31 | 8,589.23 |
| | | | | |
| | Double cab: | | | |
| 8704.41.00 | --Of g.v.w not exceeding 3 tonnes | No. | 27,254.30 | 11,810.20 |
| 8704.41.00 | --Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 29,979.73 | 12,991.22 |
| | | | | |
| | Panel vans: | | | |
| 8704.41.00 | --Of g.v.w not exceeding 1 tonne | No. | 8,622.27 | 3,736.32 |
| 8704.41.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 9,910.66 | 4,294.62 |
| 8704.41.00 | --of g.v.w above 1.5 tonnes but not exceeding 3 tonnes | No. | 17,343.65 | 7,515.58 |
| 8704.41.00 | --of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 19,821.31 | 8,589.23 |
| | | | | |
| | Truck: | | | |
| 8704.41.00 | --g.v.w up to 2 tonnes | No. | 7,246.45 | 5,555.61 |
| 8704.41.00 | --g.v.w above 2 tonnes but not exceeding 5 tonnes | No. | 8,730.66 | 6,693.51 |
| 8704.42.00 | --g.v.w above 5 tonnes but not exceeding 10 tonnes | No. | 10,476.80 | 8,032.21 |
| 8704.42.00 | -- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes | No. | 13,270.61 | 10,174.14 |
| 8704.43.00 | -- exceeding 20 tonnes | No. | 21,991.86 | |
| | | | | |
| | -Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion : | | | |
| | | | | |
| | Single cab: | | | |
| 8704.51.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 9,910.66 | 4,294.62 |
| 8704.51.00 | --of g.v.w above 1.5 tonnes but not exceeding 3 tonnes | No. | 17,343.65 | 7,515.58 |
| 8704.51.00 | --Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes | No. | 19,821.31 | 8,589.23 |
| | | | | |
| | Double cab: | | | |
| 8704.51.00 | --Of g.v.w not exceeding 3 tonnes | No. | 27,254.30 | 11,810.20 |
| 8704.51.00 | --Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 29,979.73 | 12,991.22 |
| | | | | |
| | Panel vans: | | | |
| 8704.51.00 | --Of g.v.w not exceeding 1 tonne | No. | 8,622.27 | 3,736.32 |
| 8704.51.00 | --of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes | No. | 9,910.66 | 4,294.62 |
| 8704.51.00 | --of g.v.w above 1.5 tonnes but not exceeding 3 tonnes | No. | 17,343.65 | 7,515.58 |

| | | | | |
|------------|--|-----|-----------|-----------|
| 8704.51.00 | --of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes | No. | 19,821.31 | 8,589.23 |
| | | | | |
| | Truck: | | | |
| 8704.51.00 | --g.v.w up to 2 tonnes | No. | 7,246.45 | 5,555.61 |
| 8704.51.00 | --g.v.w above 2 tonnes but not exceeding 5 | No. | 8,730.66 | 6,693.51 |
| 8704.52.00 | --g.v.w above 5 tonnes but not exceeding 10 tonnes | No. | 10,476.80 | 8,032.21 |
| 8704.52.00 | -- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes | No. | 13,270.61 | 10,174.14 |
| 8704.52.00 | -- exceeding 20 tonnes | No. | 21,991.86 | |

PART II: MOTOR CYCLES OF 2 YEARS TO 5 YEARS

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Statistical Unit</i> | <i>Customs Duty</i> | <i>Excise Duty</i> |
|----------------|--|-------------------------|---------------------|--------------------|
| 87.11 | | | | |
| | - Motorcycles (including mopeds) and cycles fitted with an auxilliary motor, with or without side cars; | | | |
| 8711.10.00 | - With internal combustion piston engine of a cylinder capacity not exceeding 50cc | No. | 500 | - |
| 8711.20.00 | -With internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc | No. | 625 | - |
| 8711.30.00 | - With internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc | No. | 750 | - |
| 8711.40.00 | - With internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc | No. | 875 | - |
| 8711.50.00 | - With internal combustion piston engine of a cylinder capacity exceeding 800cc | No. | 2,000.00 | - |
| 8711.90.00 | - Other | No. | 1,000.00 | - |

PART II: MOTOR CYCLES OF ABOVE 5 YEARS

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Statistical Unit</i> | <i>Customs Duty</i> | <i>Excise Duty</i> |
|----------------|--|-------------------------|---------------------|--------------------|
| 87.11 | | | | |
| | - Motorcycles (including mopeds) and cycles fitted with an auxilliary motor, with or without side cars; | | | |
| 8711.10.00 | - With internal combustion piston engine of a cylinder capacity not exceeding 50cc | No. | 375 | - |
| 8711.20.00 | -With internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc | No. | 500 | - |
| 8711.30.00 | - With internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc | No. | 625 | - |
| 8711.40.00 | - With internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc | No. | 750 | - |
| 8711.50.00 | - With internal combustion piston engine of a cylinder capacity exceeding 800cc | No. | 1,500.00 | - |
| 8711.90.00 | - Other | No. | 875 | - |

**FOURTH SCHEDULE
(Section 77)**

PART I

SURTAX TARIFF ON IMPORTED GOODS GENERALLY

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Surtax Rate</i> | <i>Remarks</i> |
|----------------|--|--------------------|----------------|
| 0101.29.00 | Live horses - other | 5% | |
| 0101.30.00 | Live asses | 5% | |
| 0101.90.00 | Other –mules and hinnies | 5% | |
| 0102.29.10 | Other live cattle - bulls | 5% | |
| 0102.29.20 | Other live cattle - cows and calves | 5% | |
| 0102.31.10 | Live buffalo - pure-bred breeding animals: bulls | 5% | |
| 0102.31.20 | Live buffalo - pure-bred breeding animals: cows and calves | 5% | |
| 0102.90.10 | Other live bovine animals -for slaughter | 5% | |
| 0102.90.90 | Other live bovine animals - other | 5% | |
| 0103.91.10 | Live swine weighing <50kg (Excl. Pure-Bred Breeding) For Slaughter | 5% | |
| 0103.91.90 | Live swine weighing <50kg (Excl. Pure-Bred Breeding) - Other | 5% | |
| 0103.92.10 | Live swine weighing >=50kg (Excl. Pure-Bred Breeding) | 5% | |
| 0103.92.90 | Live swine weighing >=50kg (Excl. Pure-Bred Breeding) - Other | 5% | |
| 0104.10.10 | Live sheep for slaughter | 5% | |
| 0104.10.21 | Live ewes and lambs | 5% | |
| 0104.10.22 | Live rams | 5% | |
| 0104.20.10 | Live goats for slaughter | 5% | |
| 0104.20.20 | Live goats other than for slaughter | 5% | |
| 0105.12.00 | Live Turkeys weighing =<185g | 5% | |
| 0105.13.00 | Live Ducks weighing =<185g | 5% | |
| 0105.14.00 | Live Geese weighing =<185g | 5% | |
| 0105.15.00 | Live Guinea Fowls weighing =<185g | 5% | |
| 0105.99.00 | Live Ducks, Geese, Turkeys And Guinea Fowls Weighing >185g | 5% | |
| 0201.10.00 | Fresh or chilled bovine carcasses and half-carcasses | 5% | |
| 0201.20.00 | Fresh or chilled other bovine cuts with bone in | 5% | |

| | | | |
|------------|--|-----|--------------------|
| 0201.30.00 | Fresh or chilled boneless meat | 10% | Act No. 25 of 2022 |
| 0202.10.00 | Frozen bovine carcasses and half carcasses | 5% | |
| 0202.20.00 | Frozen unboned bovine meat (excl. carcasses) | 5% | |
| 0202.30.00 | Frozen boneless bovine meat | 10% | Act No. 25 of 2022 |
| 0203.11.00 | Fresh or chilled swine carcasses and half carcasses | 5% | |
| 0203.12.00 | Fresh or chilled unboned hams, shoulders and cuts thereof of swine | 5% | |
| 0203.19.00 | Fresh or chilled swine meat, nes (unboned) | 5% | |
| 0203.21.00 | Frozen swine carcasses and half carcasses | 5% | |
| 0203.22.00 | Frozen unboned hams, shoulders and cuts thereof of swine | 5% | |
| 0203.29.00 | Frozen swine meat, nes | 5% | |
| 0204.10.00 | Fresh or chilled lamb carcasses and half carcasses | 5% | |
| 0204.21.00 | Fresh or chilled sheep carcasses and half carcasses (excl. Lamb) | 5% | |
| 0204.22.00 | Fresh or chilled other cuts with bone in | 5% | |
| 0204.23.00 | Fresh or chilled boneless meat of sheep | 10% | Act No. 25 of 2022 |
| 0204.30.00 | Frozen lamb carcasses and half carcasses | 5% | |
| 0204.41.00 | Frozen sheep carcasses and half carcasses (excl.lamb) | 5% | |
| 0204.42.00 | Frozen other cuts with bone in | 5% | |
| 0204.43.00 | Frozen boneless meat of sheep | 10% | Act No. 25 of 2022 |
| 0204.50.00 | Fresh, chilled or frozen goat meat | 5% | |
| 0205.00.00 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen | 5% | |
| 0206.10.00 | Fresh or chilled edible bovine offal | 5% | |
| 0206.21.00 | Frozen bovine tongues | 5% | |
| 0206.22.00 | Frozen bovine livers | 5% | |
| 0206.29.00 | Frozen edible bovine offal (excl. Tongues and livers) | 5% | |
| 0206.30.00 | Fresh or chilled edible swine offal | 5% | |
| 0206.41.00 | Frozen swine livers | 5% | |
| 0206.49.00 | Frozen edible swine offal (excl. Livers) | 5% | |
| 0206.80.10 | Fresh or chilled edible offal of sheep or goats | 5% | |
| 0206.80.90 | Fresh or chilled edible offal of horses,asses,mules... | 5% | |
| 0206.90.10 | Frozen edible offal of sheep or goats | 5% | |
| 0206.90.90 | Frozen edible offal of horses,asses,mules... | 5% | |

| | | | |
|------------|---|----|--|
| 0207.11.00 | Fresh or chilled whole chickens | 5% | |
| 0207.12.00 | Frozen whole chickens | 5% | |
| 0207.13.00 | Fresh or chilled cuts and offal of chickens | 5% | |
| 0207.14.00 | Frozen cuts and offal of chicken | 5% | |
| 0207.24.00 | Fresh or chilled whole turkeys | 5% | |
| 0207.25.00 | Frozen whole turkeys | 5% | |
| 0207.26.00 | Fresh or chilled cuts and offal of turkeys | 5% | |
| 0207.27.00 | Frozen cuts and offal of turkeys | 5% | |
| 0207.41.00 | Fresh or chilled whole ducks | 5% | |
| 0207.42.00 | Frozen whole ducks | 5% | |
| 0207.43.00 | Fresh or chilled fatty livers of ducks | 5% | |
| 0207.44.00 | Fresh or chilled cuts and offal (excl. Fatty livers), of ducks | 5% | |
| 0207.45.00 | Frozen cuts and offal, of ducks | 5% | |
| 0207.51.00 | Fresh or chilled whole geese | 5% | |
| 0207.52.00 | Frozen whole geese | 5% | |
| 0207.53.00 | Fresh or chilled fatty livers of geese | 5% | |
| 0207.54.00 | Fresh or chilled cuts and offal (excl. Fatty livers), of geese | 5% | |
| 0207.55.00 | Frozen cuts and offal, of geese | 5% | |
| 0207.60.00 | Meat and edible offal - fresh, chilled or frozen, of guinea fowls | 5% | |
| 0208.10.00 | Fresh, chilled or frozen meat and edible offal of rabbits or hares | 5% | |
| 0208.30.00 | Other meat & edible meat offals of primates | 5% | |
| 0208.90.00 | Other meat and edible meat offals | 5% | |
| 0209.10.00 | Pig fat, free of lean meat, not rendered/extracted, fresh/chilled/frozen/salted/smoked | 5% | |
| 0209.90.00 | Poultry fat, not rendered/extracted, fresh/chilled/frozen/salted/smoked | 5% | |
| 0210.11.00 | Bone in swine hams, shoulders and cuts thereof, salted, dried or smoked | 5% | |
| 0210.12.00 | Bellies and cuts thereof of swine, salted dried or smoked | 5% | |
| 0210.19.00 | Other meat of swine, salted, dried or smoked | 5% | |
| 0210.20.00 | Meat of bovine animals, salted, dried or smoked | 5% | |
| 0210.91.00 | Other including edible flours and meals of meat or meat offals of primates | 5% | |
| 0210.93.00 | Other including edible flours and meals of meat or meat offals of reptiles (including snakes and turtles) | 5% | |

| | | | |
|------------|--|----|--|
| 0210.99.00 | Other including edible flours and meals of meat or meat offals | 5% | |
| 0302.71.00 | Fresh or chilled tilapias (oreochromis spp.) | 5% | |
| 0303.23.00 | Frozen tilapias (oreochromis spp.) | 5% | |
| 0304.31.00 | Fresh or chilled fillets of tilapias (oreochromis spp.) | 5% | |
| 0304.51.00 | Fresh or chilled fish meat(excl.filletts) of tilapias, (oreochromis spp.), catfish | 5% | |
| 0304.61.00 | Frozen fillets of tilapias | 5% | |
| 0304.93.00 | Frozen tilapia, catfish, carp, eels, nile perch and snakeheads meat, excl. Fillets | 5% | |
| 0305.20.00 | Livers, roes and milt of fish, dried, smoked, salted or in brine | 5% | |
| 0305.31.00 | Tilapias, catfish, carp, eels, nile perch & snakeheads fillets, dried, salted or brine | 5% | |
| 0305.32.00 | Fish fillets, of families bregmacerotidae, etc dried, salted or in brine, but not smoked | 5% | |
| 0305.39.00 | Fish fillets, dried, salted or in brine, but not smoked, nes | 5% | |
| 0305.42.00 | Smoked herrings (incl. Fillets) | 5% | |
| 0305.43.00 | Smoked trout (incl. Fillets) | 5% | |
| 0305.44.00 | Smoked tilapias, catfish, carp, eels, nile perch and snakeheads (incl. Fillets) | 5% | |
| 0305.49.00 | Other smoked fish | 5% | |
| 0305.51.00 | Dried cod, not smoked | 5% | |
| 0305.52.00 | Dried cod, not smoked tilapias, catfish, carp, eels, nile perch and snakeheads | 5% | |
| 0305.53.00 | Dried cod, not smoked fish of the families bregmacerotidae, eulichthyidae,gadidae | 5% | |
| 0305.54.00 | Dried cod, not smoked herrings ,anchovies, sardines, sardinella brisling or sprats.... | 5% | |
| 0305.59.00 | Dried fish, not smoked nes | 5% | |
| 0305.61.00 | Herrings salted or in brine but not dried or smoked | 5% | |
| 0305.62.00 | Cod salted or in brine but not dried or smoked | 5% | |
| 0305.64.00 | Tilapias, catfish, carp, eels, nile perch,... Salted or in brine but not dried or smoked | 5% | |
| 0305.69.00 | Other fish salted or in brine but not dried or smoked, nes | 5% | |
| 0305.72.00 | Fish heads, tails and maws | 5% | |
| 0305.79.00 | Fish fins (excl. Shark fins) and other edible fish offal, nes | 5% | |
| 0401.10.11 | Milk, of a fat content, by weight, <1%, unreconstituted or unrecombined | 5% | |
| 0401.10.12 | Milk, of a fat content, by weight, <1%, reconstituted or recombined | 5% | |

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| 0401.10.20 | Cream, of a fat content, by weight, <1% | 5% | |
| 0401.20.11 | Milk, of a fat content, by weight, >1% but <=6%, unconstituted or unrecombined | 5% | |
| 0401.20.12 | Milk, of a fat content, by weight, >1% but <=6%, reconstituted or recombined | 5% | |
| 0401.20.20 | Cream, of a fat content, by weight, >1% but <=6% | 5% | |
| 0401.40.11 | Milk, of a fat content, by weight, >6% but <=10%, unconstituted or unrecombined | 5% | |
| 0401.40.12 | Milk, of a fat content, by weight, >6% but <=10%, reconstituted or recombined | 5% | |
| 0401.40.20 | Cream, of a fat content, by weight, >6% but <=10% | 5% | |
| 0401.50.11 | Milk, of a fat content, by weight, >10%, unconstituted or unrecombined | 5% | |
| 0401.50.12 | Milk, of a fat content, by weight, >10%, reconstituted or recombined | 5% | |
| 0401.50.20 | Cream, of a fat content, by weight, >10% | 5% | |
| 0402.10.90 | Milk and cream in solid forms of <=1.5% fat | 5% | |
| 0402.21.20 | Cream in powdered form of >1.5% fat, unsweetened | 5% | |
| 0402.21.90 | Other milk and cream in solid forms of >1.5% fat, unsweetened | 5% | |
| 0402.29.10 | Milk in solid forms of >1.5% fat, sweetened | 5% | |
| 0402.29.30 | Cream in powdered form of >1.5% fat, sweetened | 5% | |
| 0402.29.90 | Other milk and cream in solid forms of >1.5% fat, sweetened | 5% | |
| 0402.91.20 | Concentrated cream, unsweetened (excl. In solid form) | 5% | |
| 0402.91.90 | Other concentrated milk and cream, unsweetened (excl. In solid form) | 5% | |
| 0402.99.00 | Sweetened milk and cream (excl. In solid form) | 5% | |
| 0403.20.00 | Yogurt | 5% | |
| 0403.90.00 | Other | 5% | |
| 0404.90.00 | Products consisting of natural milk constituents, nes | 5% | |
| 0405.10.00 | Butter | 5% | |
| 0405.20.00 | Dairy spreads | 5% | |
| 0405.90.00 | Fats and oils derived from milk (excl. Butter and dairy spreads) | 5% | |
| 0406.10.00 | Fresh (unripened or uncured)cheese, including whey cheese and curd | 5% | |
| 0406.20.00 | Grated or powdered cheese | 5% | |
| 0406.30.00 | Processed cheese, not grated or powdered | 5% | |

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| 0406.40.00 | Blue-veined cheese and other cheese containing veins produced by <i>pencillium roqueforti</i> | 5% | |
| 0406.90.00 | Cheese, nes | 5% | |
| 0408.11.00 | Dried egg yolks | 5% | |
| 0408.19.00 | Egg yolks (excl. Dried) | 5% | |
| 0408.91.00 | Dried birds' eggs, not in shell | 5% | |
| 0408.99.00 | Birds' eggs, not in shell (excl. Dried) | 5% | |
| 0409.00.00 | Natural honey | 5% | |
| 0501.00.00 | Human hair and waste, unworked | 5% | |
| 0502.10.00 | Pigs', hogs', or boars' bristles or hair | 5% | |
| 0502.90.00 | Badger and other brush making hair | 5% | |
| 0504.00.10 | Hogs casings | 5% | |
| 0504.00.20 | Other sausage casings | 5% | |
| 0504.00.90 | Other guts, bladders and stomachs of animals(excl. Fish) | 5% | |
| 0505.10.00 | Raw feathers for stuffing; down | 5% | |
| 0505.90.00 | Skins and parts of birds (excl. Feathers for stuffing; down) | 5% | |
| 0506.10.00 | Ossein and bones treated with acid | 5% | |
| 0506.90.10 | Bones and horn-cores (excl. Ossein...) - bone meal | 5% | |
| 0506.90.90 | Bones and horn-cores (excl. Ossein...) - other | 5% | |
| 0507.10.00 | Ivory, its powder and waste, unworked | 5% | |
| 0507.90.00 | Tortoise-shell, whalebone and whalebone-hair, etc, unworked | 5% | |
| 0508.00.00 | Coral; shells of molluscs, crustaceans, unworked | 5% | |
| 0511.91.10 | Products of fish being fish waste | 5% | |
| 0511.91.90 | Other products of fish, etc; dead animals of chapter 3 | 5% | |
| 0511.99.10 | Animal products, nes; dead animals of chapter 1 being animal embryos | 5% | |
| 0511.99.90 | Other animal products, nes; dead animals of chapter 1 | 5% | |
| 0603.11.00 | Fresh cut roses and buds | 5% | |
| 0603.12.00 | Fresh cut carnations and buds | 5% | |
| 0603.13.00 | Fresh cut orchids and buds | 5% | |
| 0603.14.00 | Fresh cut chrysanthemums and buds | 5% | |
| 0603.15.00 | Fresh cut lilies and buds | 5% | |
| 0603.19.00 | Fresh cut flowers and flower buds -other | 5% | |

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| 0603.90.00 | Dried, dyed, bleached or otherwise prepared cut flowers and buds | 5% | |
| 0604.20.00 | Fresh parts of plants, without flowers or buds, and grasses, ... for ornamental purposes | 5% | |
| 0604.90.00 | Other parts of plants, without flowers or buds,...for ornamental purposes, not fresh | 5% | |
| 0701.90.00 | Other potatoes, fresh or chilled | 5% | |
| 0702.00.00 | Tomatoes fresh or chilled | 5% | |
| 0703.10.00 | Onions and shallots, fresh or chilled | 5% | |
| 0703.20.00 | Garlic, fresh or chilled | 5% | |
| 0703.90.00 | Leeks and other alliaceous vegetables, fresh or chilled, nes | 5% | |
| 0704.10.00 | Cauliflowers and headed broccoli, fresh or chilled | 5% | |
| 0704.20.00 | Brussels sprouts, fresh or chilled | 5% | |
| 0704.90.00 | White and red cabbages, kohlrabi, kale...etc, fresh or chilled | 5% | |
| 0705.11.00 | Cabbage lettuce, fresh or chilled | 5% | |
| 0705.19.00 | Lettuce, fresh or chilled, (excl. Cabbage lettuce) | 5% | |
| 0705.21.00 | Witloof chicory, fresh or chilled | 5% | |
| 0705.29.00 | Chicory, fresh or chilled, (excl. Witloof) | 5% | |
| 0706.10.00 | Carrots and turnips, fresh or chilled | 5% | |
| 0706.90.00 | Other, other than carrots and turnips, fresh or chilled | 5% | |
| 0707.00.00 | Cucumbers and gherkins, fresh or chilled | 5% | |
| 0708.10.00 | Peas, fresh or chilled | 5% | |
| 0708.20.00 | Beans, fresh or chilled | 5% | |
| 0708.90.00 | Other leguminous vegetables, fresh or chilled | 5% | |
| 0709.20.00 | Asparagus, fresh or chilled | 5% | |
| 0709.30.00 | Aubergines (egg plant), fresh or chilled | 5% | |
| 0709.40.00 | Celery, fresh or chilled | 5% | |
| 0709.51.00 | Mushrooms of the genus agaricus, fresh or chilled. | 5% | |
| 0709.52.00 | Mushrooms of the genus Boletus | 5% | |
| 0709.53.00 | Mushrooms of the genus Cantharellus | 5% | |
| 0709.54.00 | Shiitake (Lentinus edodes) | 5% | |
| 0709.55.00 | Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum) | 5% | |

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| 0709.56.00 | Truffles (Tuber spp.) | 5% | |
| 0709.59.00 | Other vegetables,fresh or chilled. | 5% | |
| 0709.60.00 | Fruits of genus capiscum or pimenta, fresh or chilled | 5% | |
| 0709.70.00 | Spinach, fresh or chilled | 5% | |
| 0709.91.00 | Globe artichokes, fresh or chilled | 5% | |
| 0709.92.00 | Olives, fresh or chilled | 5% | |
| 0709.93.00 | Pumpkins, squash and gourds, fresh or chilled | 5% | |
| 0709.99.00 | Other vegetables, fresh or chilled, nes | 5% | |
| 0710.10.00 | Potatoes, frozen | 5% | |
| 0710.21.00 | Shelled or unshelled peas, frozen | 5% | |
| 0710.22.00 | Shelled or unshelled beans, frozen | 5% | |
| 0710.29.00 | Other leguminous vegetables, shelled or unshelled, frozen (vigna spp., phaseolus spp)..beans | 5% | |
| 0710.30.00 | Spinach, frozen | 5% | |
| 0710.40.00 | Sweet corn, frozen | 5% | |
| 0710.80.00 | Other vegetables, frozen, nes | 5% | |
| 0710.90.00 | Mixtures of vegetables, frozen | 5% | |
| 0711.20.00 | Olives provisionally preserved, not for immediate consumption | 5% | |
| 0711.40.00 | Cucumbers and gherkins provisionally preserved | 5% | |
| 0711.51.00 | Preserved mushrooms of the genus agaricus | 5% | |
| 0711.59.00 | Other preserved mushrooms and truffles. | 5% | |
| 0711.90.00 | Other vegetables and mixture of vegetables provisionally preserved | 5% | |
| 0712.20.10 | Dried onion - in bulk | 5% | |
| 0712.20.90 | Other dried onions | 5% | |
| 0712.31.00 | Dried mushrooms of the genus agaricus. | 5% | |
| 0712.32.00 | Dried wood ears (auricularia spp.). | 5% | |
| 0712.33.00 | Dried jelly fungi (tremellar spp). | 5% | |
| 0712.39.00 | Other dried mushrooms, wood ears,jelly fungi & truffles. | 5% | |
| 0712.90.00 | Other vegetables; mixtures of vegetables | 5% | |
| 0713.10.90 | Dried peas, shelled...other | 5% | |
| 0713.20.90 | Dried chickpeas, shelled...other | 5% | |
| 0713.31.90 | Dried beans (vigna mungo), shelled...other | 5% | |

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| 0713.32.90 | Dried adzuki beans (small red),shelled... Other | 5% | |
| 0713.33.90 | Dried kidney beans, incl. White pea beans, shelled...other | 5% | |
| 0713.34.10 | Bambara beans, dried, shelled, of kind used for sowing | 5% | |
| 0713.34.90 | Bambara beans, dried, shelled, excl. The kind used for sowing | 5% | |
| 0713.35.10 | Cow peas, dried, shelled, whether or not skinned or split, of a kind used for sowing | 5% | |
| 0713.35.90 | Cow peas, dried, shelled, whether or not skinned or split, excl. A kind used for sowing | 5% | |
| 0713.39.90 | Other dried beans, shelled,nes | 5% | |
| 0713.40.90 | Dried lentils, shelled...other | 5% | |
| 0713.50.90 | Dried broad beans and horse beans, shelled... Other | 5% | |
| 0713.60.90 | Pigeon peas, dried, shelled, excl. The kind used for sowing | 5% | |
| 0713.90.90 | Dried leguminous vegetables, shelled, nes | 5% | |
| 0714.10.10 | Manioc(cassava), fresh or chilled | 5% | |
| 0714.10.90 | Other manioc(cassava) | 5% | |
| 0714.20.10 | Sweet potatoes, fresh or chilled | 5% | |
| 0714.20.90 | Other sweet potatoes | 5% | |
| 0714.30.00 | Yams, fresh or chilled, frozen or dried | 5% | |
| 0714.40.00 | Taro, fresh or chilled, frozen or dried | 5% | |
| 0714.50.00 | Yautia, fresh or chilled, frozen or dried | 5% | |
| 0714.90.10 | Roots and tubers with high starch content, fresh or chilled nes | 5% | |
| 0714.90.90 | Other roots and tubers with high starch content fresh or chilled | 5% | |
| 0801.31.10 | Cashew nuts, in shells...dried | 5% | |
| 0801.31.90 | Cashew nuts, in shells...other | 5% | |
| 0801.32.10 | Cashew nuts,shelled...dried | 5% | |
| 0801.32.90 | Cashew nuts, shelled...other | 5% | |
| 0803.10.10 | Plantains, fresh | | |
| 0803.10.20 | Plantains, dried | 5% | |
| 0803.90.10 | Bananas, fresh | 5% | |
| 0803.90.20 | Bananas, dried | 5% | |
| 0804.20.10 | Fresh figs | 5% | |
| 0804.20.20 | Dried figs | 5% | |

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| 0804.30.10 | Pineapples fresh | 5% | |
| 0804.30.20 | Pineapples dried | 5% | |
| 0804.40.10 | Fresh avocados | 5% | |
| 0804.40.20 | Dried avocados | 5% | |
| 0804.50.10 | Fresh guavas, mangoes and mangosteens | 5% | |
| 0804.50.20 | Dried guavas, mangoes and mangosteens | 5% | |
| 0805.10.10 | Fresh oranges | 5% | |
| 0805.10.20 | Dried oranges | 5% | |
| 0805.21.10 | Mandarins, (incl. Tangerines & satsumas) fresh | 5% | |
| 0805.21.20 | Mandarins, (incl. Tangerines & satsumas) dried | 5% | |
| 0805.22.10 | Fresh clementines | 5% | |
| 0805.22.20 | Dried clementines | 5% | |
| 0805.29.10 | Other fresh (excl. Mandarins & clementines) | 5% | |
| 0805.29.20 | Other dried (excl. Mandarins & clementines) | 5% | |
| 0805.40.10 | Fresh grapefruit including pamelos | 5% | |
| 0805.40.20 | Dried grapefruit including pamelos | 5% | |
| 0805.50.10 | Fresh lemons and limes | 5% | |
| 0805.50.20 | Dried lemons and limes | 5% | |
| 0805.90.10 | Other citrus fruit, fresh | 5% | |
| 0805.90.20 | Other citrus fruit dried | 5% | |
| 0807.11.00 | Fresh watermelons | 5% | |
| 0807.19.00 | Fresh melons, (excl. watermelons) | 5% | |
| 0807.20.00 | Pawpaws (papayas) | 5% | |
| 0808.10.00 | Fresh apples | 5% | |
| 0808.30.00 | Fresh pears | 5% | |
| 0808.40.00 | Fresh quinces | 5% | |
| 0809.10.00 | Fresh apricots | 5% | |
| 0809.21.00 | Sour cherries, fresh | 5% | |
| 0809.29.00 | Cherries, excl. Sour cherries, fresh | 5% | |
| 0809.30.00 | Peaches, including nectarines, fresh | 5% | |
| 0809.40.00 | Plums and sloes, fresh | 5% | |
| 0810.10.00 | Strawberries, fresh | 5% | |

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| 0810.20.00 | Raspberries, blackberries, mulberries and loganberries, fresh | 5% | |
| 0810.30.00 | Black, white or red currants and gooseberries, fresh | 5% | |
| 0810.40.00 | Cranberries, bilberries...etc, fresh | 5% | |
| 0810.50.00 | Kiwifruit, fresh | 5% | |
| 0810.60.00 | Fresh durians | 5% | |
| 0810.70.00 | Persimmons, fresh | 5% | |
| 0810.90.00 | Other fruit, fresh, nes | 5% | |
| 0814.00.10 | Peel of citrus fruit or melons... Fresh. | 5% | |
| 0814.00.90 | Peel of citrus fruit or melons, frozen, dried...etc. | 5% | |
| 0901.11.00 | Coffee, not roasted or decaffeinated | 5% | |
| 0901.12.10 | Decaffeinated coffee, not roasted - in bulk | 5% | |
| 0901.12.20 | Decaffeinated coffee, not roasted - not in bulk | 5% | |
| 0901.21.10 | Roasted coffee, not decaffeinated - in bulk | 5% | |
| 0901.21.20 | Roasted coffee, not decaffeinated - not in bulk | 5% | |
| 0901.22.10 | Roasted, decaffeinated coffee in bulk | 5% | |
| 0901.22.20 | Roasted, decaffeinated coffee not in bulk | 5% | |
| 0901.90.00 | Coffee husks and skins, coffee substitutes containing coffee | 5% | |
| 0902.10.00 | Green tea, whether or not flavoured, in immediate packings | 5% | |
| 0902.20.10 | Green tea, (not fermented) in packages of content >3kg< 5kg | 5% | |
| 0902.20.90 | Green tea, whether or not flavoured, nes - other | 5% | |
| 0902.30.00 | Black tea fermented/partly fermented, flavoured Or not, in packings Of <=3kg | 5% | |
| 0902.40.10 | Black tea fermented and partly fermented in packages of content >3kg<5kg | 5% | |
| 0902.40.90 | Other black tea (fermented) and partly fermented | 5% | |
| 0903.00.10 | Maté - in bulk | 5% | |
| 0903.00.20 | Maté - not in bulk | 5% | |
| 0904.11.00 | Dried pepper (excl. Crushed or ground) | 5% | |
| 0904.12.00 | Pepper, crushed or ground | 5% | |
| 0904.21.00 | Fruits of genus capsicum or pimenta, dried, neither crushed nor ground | 5% | |
| 0904.22.00 | Fruits of genus capsicum or pimenta, crushed or ground | 5% | |
| 1001.11.00 | Durum wheat, seed | 5% | |
| 1001.19.00 | Durum wheat, excl. seed | 5% | |

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| 1001.91.00 | Meslin, seed | 5% | |
| 1001.99.00 | Meslin, excl. seed | 5% | |
| 1003.10.00 | Barley, seed | 5% | |
| 1003.90.00 | Barley, excl. seed | 5% | |
| 1004.10.00 | Oats, seed | 5% | |
| 1004.90.00 | Oats, excl. seed | 5% | |
| 1005.10.10 | Popcorn seed | 5% | |
| 1005.10.90 | Other corn seed | 5% | |
| 1005.90.10 | Other popcorn | 5% | |
| 1005.90.90 | Other corn | 5% | |
| 1006.10.00 | Rice in the husk (paddy or rough) | 5% | |
| 1006.20.00 | Husked (brown) rice | 5% | |
| 1006.30.00 | Semi-milled or wholly milled rice | 5% | |
| 1006.40.00 | Broken rice | 5% | |
| 1007.10.00 | Grain sorghum, seed | 5% | |
| 1007.90.00 | Grain sorghum, excl. Seed | 5% | |
| 1008.20.00 | Millet | 5% | |
| 1008.29.00 | Millet, excl. Seed | 5% | |
| 1008.30.00 | Canary seed | 5% | |
| 1101.00.00 | Wheat or meslin flour | 5% | |
| 1102.20.00 | Maize (corn) flour | 5% | |
| 1102.90.00 | Other cereal flour, nes | 5% | |
| 1103.11.00 | Groats and meal of wheat | 5% | |
| 1103.13.00 | Groats and meal of maize (corn) | 5% | |
| 1103.19.00 | Groats and meal of other cereals, nes | 5% | |
| 1103.20.10 | Pellets of maize (corn) | 5% | |
| 1103.20.20 | Pellets of rice | 5% | |
| 1103.20.90 | Other pellets | 5% | |
| 1104.12.00 | Rolled or flaked oat grains | 5% | |
| 1104.19.10 | Rolled or flaked maize (corn) grain | | |
| 1104.19.20 | Rolled or flaked rice grain | 5% | |
| 1104.19.90 | Rolled or flaked grains of other cereals | 5% | |

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| 1104.22.00 | Other worked grains of oats, nes | 5% | |
| 1104.23.00 | Other worked grains of maize (corn), nes | 5% | |
| 1104.29.10 | Other worked grains of rice, nes | 5% | |
| 1104.29.90 | Other worked grains of other cereals, nes | 5% | |
| 1104.30.00 | Cereal germ, whole, rolled, flaked or ground | 5% | |
| 1105.10.00 | Potato flour, meal and powder. | 5% | |
| 1105.20.00 | Potato flakes, granules and pellets | 5% | |
| 1106.10.00 | Flour, meal and powder of dried leguminous vegetables of 0713 | 5% | |
| 1106.20.00 | Flour, meal and powder of sago or of roots or tubers of 0714 | 5% | |
| 1106.30.00 | Flour, meal and powder of products of chapter 8 | 5% | |
| 1107.10.10 | Malted barley not roasted | 5% | |
| 1107.10.20 | Malted oats or rye not roasted | 5% | |
| 1107.10.30 | Malted millet or sorghum not roasted | 5% | Act No. 25 of 2023 |
| 1107.10.90 | Other malt not roasted | 5% | |
| 1107.20.10 | Roasted malted barley | 5% | |
| 1107.20.20 | Roasted malted oats or rye | 5% | |
| 1107.20.30 | Roasted malted millet or sorghum | 5% | |
| 1107.20.90 | Other roasted malt | 5% | |
| 1108.11.00 | Wheat starch | 5% | |
| 1108.13.00 | Potato starch | 5% | |
| 1108.14.00 | Manioc (cassava) starch | 5% | |
| 1108.19.00 | Other starches, nes | 5% | |
| 1108.20.00 | Inulin | 5% | |
| 1109.00.00 | Wheat gluten | 5% | |
| 1201.10.00 | Soya beans, seed | 5% | |
| 1201.90.00 | Soya beans, whether or not broken, excl. Seed | 5% | |
| 1202.30.00 | Groundnuts, seed | 5% | |
| 1202.41.00 | Groundnuts, in shell | 5% | |
| 1202.42.00 | Groundnuts, shelled, whether or not broken | 5% | |
| 1203.00.00 | Copra | 5% | |
| 1204.00.00 | Linseed | 5% | |
| 1205.10.00 | Low erucic acid rape or colza seeds. | 5% | |

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| 1205.90.00 | Other rape or colza seeds excluding those with low erucic. | 5% | |
| 1206.00.00 | Sunflower seeds | 5% | |
| 1207.20.00 | Cotton seeds | 5% | |
| 1207.40.00 | Sesamum seeds | 5% | |
| 1208.10.00 | Soya bean flour and meal | 5% | |
| 1208.90.00 | Other flours and meal of oil seeds or oleaginous fruit, nes | 5% | |
| 1211.90.00 | Other plants or parts, of a kind used in perfumery, pharmacy...etc, nes | 5% | |
| 1212.91.00 | Sugar beet, fresh, dried, chilled or frozen | 5% | |
| 1212.93.00 | Sugar cane | 5% | |
| 1212.99.00 | Vegetable products used primarily for human consumption,fresh/dried, nes | 5% | |
| 1214.10.00 | Lucerne (alfalfa) meal and pellets | 5% | |
| 1214.90.00 | Other forage products, nes | 5% | |
| 1401.10.00 | Bamboos | 5% | |
| 1401.20.00 | Rattans | 5% | |
| 1401.90.00 | Vegetable materials for plaiting, (excl. Bamboos and rattans) | 5% | |
| 1404.20.00 | Cotton linters | 5% | |
| 1404.90.00 | Vegetable products, nes | 5% | |
| 1501.10.00 | Lard, other than that of heading 15.03 | 5% | |
| 1501.20.00 | Other pig fat, other than that of heading 02.09 | 5% | |
| 1501.90.00 | Poultry fat | 5% | |
| 1502.10.00 | Tallow | 5% | |
| 1502.90.00 | Fats of bovine animals, sheep, or goats, other than those of heading 15.03, excl. Tallow | 5% | |
| 1503.00.00 | Lard stearin, lardoil, oleostearin, oleo-oil and tallow oil | 5% | |
| 1505.00.00 | Wool grease and fatty substances derived therefrom(including lanolin). | 5% | |
| 1506.00.00 | Other animal fats and oils and their fractions | 5% | |
| 1507.90.00 | Soya-bean oil (excl. Crude) and fractions | 5% | |
| 1508.10.00 | Crude ground-nut oil | 5% | |
| 1508.90.00 | Ground-nut oil (excl. Crude) and fractions | 5% | |
| 1510.10.00 | Crude olive pomace oil | 5% | |
| 1510.90.00 | Other | 5% | |

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| 1511.90.90 | Other palm oil & its fractions, whether or not refined, but not chemically modified, nes | 5% | |
| 1512.11.00 | Crude sunflower-seed and safflower oil | 5% | |
| 1512.19.00 | Sunflower-seed and safflower oil (excl. Crude) and fractions thereof | 5% | |
| 1512.21.00 | Crude cotton-seed oil, whether or not gossypol has been removed | 5% | |
| 1512.29.00 | Cotton-seed oil (excl. Crude) & its fractions, refined/not, not chemically modified | 5% | |
| 1515.11.00 | Crude linseed oil | 5% | |
| 1515.19.00 | Linseed oil (excl. crude) & fractions, refined or not, not chemically modified | 5% | |
| 1515.21.00 | Crude maize (corn) oil | 5% | |
| 1515.29.00 | Maize (corn) oil (excl. crude) & fractions, refined/not, not chemically modified | 5% | |
| 1515.30.00 | Castor oil and its fractions | 5% | |
| 1515.50.00 | Sesame oil and fractions | 5% | |
| 1515.90.00 | Other mixed vegetable fats and fractions, nes | 5% | |
| 1516.10.00 | Animal fats and oils and fractions, hydrogenated, etc | 5% | |
| 1516.20.00 | Vegetable fats and oils and their fractions, hydrogenated, etc | 5% | |
| 1517.10.00 | Margarine (excl. Liquid) | 5% | |
| 1517.90.10 | Edible preparations of fats and oils nes for further processing into margarine | 5% | |
| 1517.90.20 | Preparations of fats and oils for use in the manufacture of bakers' wares. | 5% | |
| 1517.90.90 | Other edible preparations of fats and oils, nes (excl. heading 15.16) | 5% | |
| 1518.00.00 | Animal or vegetable fats and oils... Chemically modified, nes | 5% | |
| 1520.00.00 | Glycerol, crude, glycerol waters and glycerol lyes | 5% | |
| 1521.10.10 | Vegetable waxes (excl. Triglycerides) - in bulk | 5% | |
| 1521.10.90 | Vegetable waxes (excl. Triglycerides) - other | 5% | |
| 1521.90.10 | Beeswax, other insect waxes and spermaceti - in bulk | 5% | |
| 1521.90.90 | Beeswax, other insect waxes and spermaceti - other | 5% | |
| 1522.00.00 | Degras; residues of fatty substances or animal or vegetable waxes | 5% | |
| 1601.00.00 | Sausages and similar products; food preparations based on these products | 5% | |
| 1602.10.00 | Homogenized preparations of meat, meat offal or blood | 5% | |
| 1602.20.00 | Preparations of animal liver | 5% | |
| 1602.31.00 | Preparations of turkey meat | 5% | |

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| 1602.32.00 | Prepared/preserved meat, offal/blood of fowls of species gallus domesticus | 5% | |
| 1602.39.00 | Preparations of poultry (exc.turkey/of fowls of species gallus domesticus) | 5% | |
| 1602.41.00 | Preparations of swine, hams and cuts | 5% | |
| 1602.42.00 | Preparations of swine, shoulders and cuts | 5% | |
| 1602.49.00 | Preparations of swine meat, including mixtures, nes | 5% | |
| 1602.50.00 | Preparations of meat of bovine animals | 5% | |
| 1602.90.00 | Preparations of meat (incl.preparations of blood of any animal), nes | 5% | |
| 1605.10.00 | Crab, prepared or preserved | 5% | |
| 1605.21.00 | Shrimps and prawns, prepared or preserved, not in airtight container | 5% | |
| 1605.29.00 | Shrimps and prawns, prepared or preserved, in airtight container | 5% | |
| 1605.30.00 | Lobster, prepared or preserved | 5% | |
| 1605.40.00 | Crustaceans, nes, prepared or preserved | 5% | |
| 1605.51.00 | Oysters, prepared or preserved | 5% | |
| 1605.52.00 | Scallops, including queen scallops, prepared or preserved | 5% | |
| 1605.53.00 | Mussels, prepared or preserved | 5% | |
| 1605.54.00 | Cuttle fish and squid, prepared or preserved | 5% | |
| 1605.55.00 | Octopus, prepared or preserved | 5% | |
| 1605.56.00 | Clams, cockies and arkshells, prepared or preserved | 5% | |
| 1605.57.00 | Abalone, prepared or preserved | 5% | |
| 1605.58.00 | Snails, other than sea snails, prepared or preserved | 5% | |
| 1605.59.00 | Molluscs, prepared or preserved, nes | 5% | |
| 1605.61.00 | Sea cucumbers, prepared or preserved | 5% | |
| 1605.62.00 | Sea urchins, prepared or preserved | 5% | |
| 1605.63.00 | Jellyfish, prepared or preserved | 5% | |
| 1605.69.00 | Other aquatic invertebrates, prepared or preserved, nes | 5% | |
| 1701.12.00 | Raw beet sugar, in solid form | 5% | |
| 1701.13.00 | Raw cane sugar specified in subheading note 2 to this chapter | 5% | |
| 1701.14.00 | Other raw cane sugar | 5% | |
| 1701.91.00 | Cane or beet sugar, containing added flavouring or colouring | 5% | |
| 1701.99.00 | Cane or beet sugar, in solid form, nes | 5% | |

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| 1702.11.00 | Lactose and lactose syrup cont.by weight \geq 99% lactose calc. On dry matter | 5% | |
| 1702.19.00 | Lactose and lactose syrup cont.by weight <99% lactose calc. On dry matter | 5% | |
| 1702.20.00 | Maple sugar and maple syrup | 5% | |
| 1702.50.00 | Chemically pure fructose. | 5% | |
| 1702.60.00 | Other fructose and fructose syrup, containing >50% fructose, excluding invert sugar. | 5% | |
| 1702.90.10 | Dextrose powder anhydrous | 5% | |
| 1702.90.20 | Anhydrous lactose | 5% | |
| 1702.90.90 | Other | 5% | |
| 1703.10.00 | Cane molasses resulting from the extraction or refining of sugar | 5% | |
| 1703.90.00 | Other molasses resulting from the extraction or refining of sugar | 5% | |
| 1704.10.00 | Chewing gum whether or not sugar-coated | 5% | |
| 1704.90.00 | Sugar confectionery (incl. White chocolate), not containing cocoa, nes | 5% | |
| 1903.00.00 | Tapioca and substitutes prepared from starch in flakes, grains, etc | 5% | |
| 1904.10.00 | Prepared foods obtained by the swelling or roasting of cereals | 5% | |
| 1904.20.00 | Prepared foods obtained from unroasted cereal flakes/mixtures unroasted/roasted | 5% | |
| 1904.30.00 | Prepared foods from bulgur wheat. | 5% | |
| 1904.90.00 | Prepared cereals in grain form (excl. Maize) | 5% | |
| 1905.10.00 | Crispbread | 5% | |
| 1905.20.00 | Gingerbread and the like | 5% | |
| 1905.31.00 | Sweet biscuits. | 5% | |
| 1905.32.00 | Waffles and wafers. | 5% | |
| 1905.40.00 | Rusks, toasted bread and similar toasted products | 5% | |
| 1905.90.00 | Other bakers' ware, empty cachets of a kind suitable for pharmaceutical use, rice paper and similar products | 5% | |
| 2001.10.00 | Cucumbers and gherkins, preserved by vinegar or acetic acid | 5% | |
| 2001.90.00 | Other vegetables, fruits, etc, preserved by vinegar or acetic acid, nes | 5% | |
| 2002.10.00 | Tomatoes, whole or in pieces, preserved other than by vinegar, etc | 5% | |
| 2002.90.00 | Tomatoes, preserved otherwise than by vinegar or acetic acid, nes | 5% | |

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| 2003.10.00 | Mushrooms of the genus agaricus, preserved otherwise than by vinegar or acetic acid | 5% | |
| 2003.90.00 | Other mushrooms, preserved otherwise than by vinegar or acetic acid. | 5% | |
| 2004.10.00 | Potatoes, preserved not by vinegar/acetic acid, frozen (excl. prods. Of 2006) | 5% | |
| 2004.90.00 | Vegetables nes preserved not by vinegar etc, frozen (excl. prods of 2006) | 5% | |
| 2005.10.00 | Homogenized vegetable, preserved other than by vinegar, etc, not frozen | 5% | |
| 2005.20.00 | Potatoes, preserved other than by vinegar or acetic acid, not frozen | 5% | |
| 2005.40.00 | Peas, preserved other than by vinegar or acetic acid, not frozen | 5% | |
| 2005.51.00 | Shelled beans, preserved other than by vinegar, etc, not frozen | 5% | |
| 2005.59.00 | Beans, unshelled, preserved other than by vinegar, etc, not frozen | 5% | |
| 2005.60.00 | Asparagus, preserved other than by vinegar or acetic acid, not frozen | 5% | |
| 2005.80.00 | Sweetcorn, preserved other than by vinegar or acetic acid, not frozen | 5% | |
| 2005.91.00 | Other vegetables and mixtures of vegetables, bamboo shoots | 5% | |
| 2005.99.00 | Other vegetables and mixtures of vegetables, nes | 5% | |
| 2006.00.00 | Vegetables, fruit, nuts, fruitpeel & other parts of plants, preserved by sugar | 5% | |
| 2007.10.00 | Jams, fruit jellies, marmalades, etc, homogenized | 5% | |
| 2007.91.00 | Jams, fruit jellies, marmalades, etc, of citrus fruit | 5% | |
| 2007.99.00 | Other jams, fruit jellies, marmalades, etc, being cooked preparations | 5% | |
| 2008.11.00 | Ground-nuts, preserved | 5% | |
| 2008.19.00 | Nuts and seeds including mixtures, preserved | 5% | |
| 2008.20.00 | Pineapples, prepared or preserved (excl. Those of 20.06 and 20.07) | 5% | |
| 2008.30.00 | Citrus fruit, prepared or preserved (excl. Those of 20.06 and 20.07) | 5% | |
| 2008.80.00 | Strawberries, prepared or preserved (excl. Those of 20.06 and 20.07) | 5% | |
| 2008.99.00 | Other fruit, etc, prepared or preserved, nes | 5% | |
| 2009.11.00 | Frozen orange juice | 5% | |
| 2009.12.00 | Orange juice not frozen; of a brix value not exceeding 20 | 5% | |
| 2009.19.00 | Other orange juice | 5% | |
| 2009.21.00 | Grapefruit (including pomelo) juice of a brix value not exceeding 20 | 5% | |
| 2009.29.00 | Other grapefruit (including pomelo) juice | 5% | |
| 2009.31.00 | Juice of any other single citrus fruit of a brix value not exceeding 20 | 5% | |

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| 2009.39.00 | Other Single citrus fruit juice | 5% | |
| 2009.41.00 | Pineapple juice of a brix value not exceeding 20 | 5% | |
| 2009.49.00 | Other pineapple juice | 5% | |
| 2009.50.00 | Tomato juice | 5% | |
| 2009.61.00 | Grape juice (including grape must) of a brix value not exceeding 30 | 5% | |
| 2009.69.00 | Other grape juice | 5% | |
| 2009.71.00 | Apple juice of a brix value not exceeding 20 | 5% | |
| 2009.79.00 | Other apple juice | 5% | |
| 2009.81.00 | Cranberry juice | 5% | |
| 2009.89.00 | Other juice of any other single fruit or vegetable excl. Cranberry juice | 5% | |
| 2009.90.00 | Mixtures of juices. | 5% | |
| 2102.10.00 | Active yeasts | 5% | |
| 2102.20.00 | Inactive yeasts; other single-cell micro-organisms, dead | 5% | |
| 2102.30.00 | Prepared baking powders | 5% | |
| 2103.10.00 | Soya sauce | 5% | |
| 2103.20.00 | Tomato ketchup and other tomato sauces | 5% | |
| 2103.30.00 | Mustard flour and meal, prepared mustard | 5% | |
| 2103.90.00 | Other sauces and sauce preparations; mixed condiments and seasonings | 5% | |
| 2105.00.00 | Ice cream and other edible ice, whether or not containing cocoa | 5% | |
| 2201.10.11 | Packed mineral waters, not aerated | 5% | |
| 2201.10.19 | Other mineral waters, not aerated | 5% | |
| 2201.10.20 | Aerated mineral waters. | 5% | |
| 2202.10.10 | Mineral waters, aerated | 5% | |
| 2202.10.20 | Other mineral waters, aerated | 5% | |
| 2202.91.00 | Non-alcoholic beer | 5% | |
| 2202.99.00 | Other non-alcoholic beverages, nes | 5% | |
| 2203.00.10 | Opaque beer | 5% | |
| 2203.00.90 | Other beers, including ale, lager and stout made from malt | 5% | |
| 2207.10.00 | Undenatured ethyl alcohol, of alcoholic strength $\geq 80\%$ | 20% | |
| 2208.20.00 | Spirits obtained by distilling grape wine or grape marc | 5% | |
| 2208.30.00 | Whiskies | 5% | |

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| 2208.40.00 | Rum and other spirits obtained by distilling fermented sugarcane products | 5% | |
| 2208.50.00 | Gin and Geneva | 5% | |
| 2208.60.00 | Vodka | 5% | |
| 2208.70.00 | Liqueurs and cordials | 5% | |
| 2208.90.00 | Other spirituous beverages, nes | 5% | |
| 2301.10.90 | Flours, meals and pellets, of meat or meat offal; greaves - other | 5% | |
| 2301.20.90 | Flours, meals and pellets of fish, etc, unfit for human consumption(excl.fish meal) | 5% | |
| 2302.10.00 | Brans, sharps and other residues of maize | 5% | |
| 2302.30.00 | Brans, sharps and other residues of wheat | 5% | |
| 2302.40.00 | Brans, sharps and other residues of other cereals | 5% | |
| 2302.50.00 | Brans, sharps and other residues of leguminous plants | 5% | |
| 2303.10.00 | Residues from manufacture of starch and similar residues | 5% | |
| 2303.20.00 | Beet pulp, bagasse and other waste of sugar manufacture | 5% | |
| 2303.30.00 | Brewing or distilling dregs and waste | 5% | |
| 2304.00.00 | Oil-cake and other solid residues, of soya-bean | 5% | |
| 2305.00.00 | Oil-cake and other solid residues, of ground-nut | 5% | |
| 2306.10.00 | Oil-cake and other solid residues of cotton seeds | 5% | |
| 2306.20.00 | Oil-cake and other solid residues of linseed | 5% | |
| 2306.30.00 | Oil-cake and other solid residues of sunflower seeds | 5% | |
| 2306.41.00 | Rape or colza seeds of low erucic acid. | 5% | |
| 2306.49.00 | Rape or colza seeds excluding those with low erucic acid. | 5% | |
| 2306.50.00 | Oil-cake and other solid residues of coconut or copra | 5% | |
| 2306.60.00 | Oil-cake and other solid residues of palm nuts and kernels | 5% | |
| 2306.90.00 | Oil-cake and residues, of other vegetable fats and oils | 5% | |
| 2308.00.00 | Vegetable materials and vegetable waste, vegetable residues and by-products, whether | 5% | |
| 2309.10.00 | Dog or cat food, put up for retail sale | 5% | |
| 2309.90.10 | Dog or cat food, and other pet foods not put up for retail sale | 5% | |
| 2309.90.90 | Other preparations of a kind used in animal feeding, nes | 5% | |
| 2401.10.00 | Tobacco, not stemmed/stripped | 5% | |
| 2401.20.00 | Tobacco, partly or wholly stemmed/stripped | 5% | |

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| 2401.30.00 | Tobacco refuse | 5% | |
| 2402.10.00 | Cigars, cheroots and cigarillos containing tobacco | 5% | |
| 2402.20.00 | Cigarettes containing tobacco | 5% | |
| 2402.90.00 | Cigars, cigarillos, cigarettes, etc, not containing tobacco | 5% | |
| 2501.00.10 | Salt/pure sodium chloride, whether or not cont.anti-caking agents; seawater - in bulk | 5% | |
| 2501.00.90 | Salt/pure sodium chloride, whether or not cont.anti-caking agents; seawater - not in bulk | 5% | |
| 2505.10.00 | Silica sands and quartz sands | 5% | |
| 2505.90.00 | Natural sands, (excl. Metal-bearing sands of chapter 26), nes | 5% | |
| 2506.10.00 | Quartz | 5% | |
| 2506.20.00 | Quartzite | 5% | |
| 2509.00.00 | Chalk | 5% | |
| 2510.10.10 | Unground natural calcium phosphates, aluminium calcium phosphates, etc - in bulk | 5% | |
| 2510.10.20 | Unground natural calcium phosphates, aluminium calcium phosphates, etc - not in bulk | 5% | |
| 2510.20.10 | Ground natural calcium phosphates, aluminium calcium phosphates, etc - in bulk | 5% | |
| 2510.20.20 | Ground natural calcium phosphates, aluminium calcium phosphates, etc – not in bulk | 5% | |
| 2517.10.00 | Pebbles, gravel, shingle and flint | 5% | |
| 2517.20.00 | Macadam of slag, dross or similar industrial waste | 5% | |
| 2517.30.00 | Tarred macadam | 5% | |
| 2517.41.00 | Marble granules, chippings and powder | 5% | |
| 2517.49.00 | Granules, chippings and powder of stones (excl. Marble) | 5% | |
| 2518.10.00 | Dolomite not calcined or sintered. | 5% | |
| 2518.20.00 | Calcined or sintered dolomite | 5% | |
| 2519.10.00 | Natural magnesium carbonate (magnesite) | 5% | |
| 2521.00.00 | Limestone flux; limestone and other calcareous stone | 5% | |
| 2522.10.00 | Quicklime | 5% | |
| 2522.20.00 | Slaked lime | 5% | |
| 2522.30.00 | Hydraulic lime | 5% | |

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| 2523.10.00 | Cement clinkers | 5% | |
| 2523.21.00 | White portland cement | 5% | |
| 2523.29.00 | Other cement (excl. White) | 5% | |
| 2523.30.00 | Aluminous cement | 5% | |
| 2523.90.00 | Other hydraulic cements, etc | 5% | |
| 2524.10.00 | Crocidolite asbestos | 5% | |
| 2524.90.00 | Other asbestos | 5% | |
| 2601.11.00 | Non-agglomerated iron ores and concentrates other than roasted iron pyrites | 5% | |
| 2601.12.00 | Agglomerated iron ores and concentrates other than roasted iron pyrites | 5% | |
| 2601.20.00 | Roasted iron pyrites | 5% | |
| 2602.00.00 | Manganese ores/concentrates(inc.ferruginous), with manganese cont.of=>20% | 5% | |
| 2604.00.00 | Nickel ores and concentrates | 5% | |
| 2606.00.00 | Aluminium ores and concentrates | 5% | |
| 2607.00.00 | Lead ores and concentrates | 5% | |
| 2608.00.00 | Zinc ores and concentrates | 5% | |
| 2609.00.00 | Tin ores and concentrates | 5% | |
| 2610.00.00 | Chromium ores and concentrates | 5% | |
| 2612.10.00 | Uranium ores and concentrates | 5% | |
| 2612.20.00 | Thorium ores and concentrates | 5% | |
| 2616.10.00 | Silver ores and concentrates | 5% | |
| 2616.90.00 | Other precious metal ores and concentrates (excl. Silver) | 5% | |
| 2618.00.00 | Granulated slag (slag sand) from the manufacture of iron or steel | 5% | |
| 2619.00.00 | Slag, dross, etc, from the manufacture of iron or steel | 5% | |
| 2620.11.00 | Hard zinc spelter | 5% | |
| 2620.19.00 | Other slag, ash and residues containing mainly zinc (excl. Hard zinc spelter) | 5% | |
| 2620.21.00 | Leaded gasoline sludges and leaded anti-knock compound sludges | 5% | |
| 2620.29.00 | Other ash and residues containing mainly lead other than leaded gasoline sludges & leaded.... | 5% | |
| 2620.30.10 | Slag containing mainly copper | 5% | |
| 2620.30.20 | Tailing containing mainly copper | 5% | |

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| 2620.30.90 | Other - containing mainly copper | 5% | |
| 2620.40.00 | Slag ash and residues containing mainly aluminium | 5% | |
| 2620.60.00 | Slag ash and residues containing arsenic, mercury, thallium, their mixtures of a kind used for.. | 5% | |
| 2620.91.00 | Other slag ash and residues containing antimony, beryllium, cadmium, chromium or their mixtures. | 5% | |
| 2620.99.00 | Other slag ash and residues not containing antimony, beryllium, cadmium, chromium or their mixtures. | 5% | |
| 2621.10.00 | Ash and residues from the incineration of municipal waste. | 5% | |
| 2621.90.00 | Other slag and ash and seaweed(kelp) excluding that from municipal waste. | 5% | |
| 2701.11.00 | Anthracite | 5% | Act No. 25 of 2022 |
| 2701.12.00 | Bituminous coal | 5% | Act No. 25 of 2022 |
| 2701.19.00 | Other coal | 5% | Act No. 25 of 2022 |
| 2701.20.00 | Briquettes, ovoids and similar solid fuels manufactured from coal | 5% | Act No. 25 of 2022 |
| 3208.10.10 | Unpigmented varnishes and lacquers based on polyesters | 5% | |
| 3208.10.90 | Other paints... Based on polyesters, in a non-aqueous medium | 5% | |
| 3208.20.10 | Paints...based on acrylic/vinyl polymers, in a non-aqueous medium - varnishes & lacquers unpigmented | 5% | |
| 3208.20.90 | Other paints... Based on acrylic or vinyl polymers, in a non-aqueous medium | 5% | |
| 3208.90.10 | Other unpigmented varnishes and lacquers | 5% | |
| 3208.90.90 | Other paints and varnishes, in a non-aqueous medium | 5% | |
| 3209.10.10 | Unpigmented varnishes & lacquers based on acrylic or vinyl polymers in an aqueous medium | 5% | |
| 3209.10.90 | Other paints... Based on acrylic or vinyl polymers, in an aqueous medium | 5% | |
| 3209.90.10 | Other unpigmented varnishes and lacquers | 5% | |
| 3209.90.90 | Other paints and varnishes, in an aqueous medium, nes | 5% | |
| 3210.00.90 | Varnishes and lacquers unpigmented... | 5% | |
| 3210.00.10 | Other other paints and varnishes (incl. Enamels...) | 5% | |
| 3304.99.10 | Petroleum jelly | 5% | |
| 3305.10.00 | Shampoos | 5% | |
| 3305.20.00 | Preparations for permanent waving or straightening | 5% | |

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| 3305.30.00 | Hair lacquers | 5% | |
| 3305.90.00 | Other preparations for use on the hair, nes | 5% | |
| 3306.10.00 | Dentifrices | 5% | |
| 3306.20.00 | Yarn used to clean between teeth (dental floss), individual retail packages | 5% | |
| 3306.90.00 | Preparations for oral or dental hygiene (incl. Denture fixative), nes | 5% | |
| 3307.10.00 | Pre-shave, shaving or after-shave preparations | 5% | |
| 3307.20.00 | Personal deodorants and antiperspirants | 5% | |
| 3307.30.00 | Perfumed bath salts and other bath preparations | 5% | |
| 3307.41.00 | Agarbatti and other odiferous preparations which operate by burning | 5% | |
| 3307.49.00 | Other preparations for deodorizing rooms, nes | 5% | |
| 3307.90.00 | Other perfumery, cosmetic or toilet preparations, nes | 5% | |
| 3401.11.10 | Shaving soap | 5% | |
| 3401.11.20 | Medicated soap | 5% | |
| 3401.11.90 | Other soap and organic surface-active products in bars, etc, for toilet use | 5% | |
| 3401.19.10 | Medicated products | 5% | |
| 3401.19.90 | Other soap and organic surface-active products in bars, etc, nes | 5% | |
| 3401.20.10 | Medicated soap in other forms | 5% | |
| 3401.20.90 | Soap in other forms, nes - other | 5% | |
| 3401.30.00 | Organic surface-active products and preparations for washing the skin, in the form of l | 5% | |
| 3402.50.00 | Preparations put up for retail sale | 5% | |
| 3402.90.00 | Other 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. | 5% | |
| 3404.20.10 | Artificial waxes and prepared waxes of polyethylene glycol; in bulk | 5% | |
| 3405.10.00 | Polishes, creams and similar preparations for footwear or leather | 5% | |
| 3405.20.00 | Polishes, creams and similar preparations for maintenance of woodwork | 5% | |
| 3405.30.00 | Polishes and similar preparations for coachwork (excl. Metal polishes) | 5% | |
| 3405.40.00 | Scouring pastes and powders and other scouring preparations | 5% | |
| 3405.90.00 | Other polishes, creams and similar preparations, nes | 5% | |

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| 3406.00.00 | Candles, tapers and the like | 5% | |
| 3601.00.00 | Propellent powders | 5% | |
| 3602.00.90 | Other prepared explosives, (excl. Propellent powders) | 5% | |
| 3602.00.10 | Dynamite | 5% | |
| 3602.00.20 | Gelignite | 5% | |
| 3602.00.30 | Dynagel | 5% | |
| 3603.10.10 | Unassembled safety fuses | 5% | |
| 3603.10.90 | Other safety fuses | 5% | |
| 3603.20.10 | Unassembled detonating cords | 5% | |
| 3603.20.90 | Other detonating cords | 5% | |
| 3603.30.10 | Unassembled percussion caps | 5% | |
| 3603.30.90 | Other percussion caps | 5% | |
| 3603.40.10 | Unassembled detonating caps | 5% | |
| 3603.40.90 | Other detonating caps | 5% | |
| 3603.50.10 | Unassembled igniters | 5% | |
| 3603.50.90 | Other igniters | 5% | |
| 3603.60.10 | Unassembled electric detonators | 5% | |
| 3603.60.90 | Other electric detonators | 5% | |
| 3604.10.00 | Fireworks | 5% | |
| 3605.00.00 | Matches (excl. Pyrotechnic articles of 36.04) | 5% | |
| 3915.10.10 | Waste, parings and scrap, of polymers of ethylene | 5% | |
| 3915.10.90 | Waste, parings and scrap, of polymers of ethylene - other | 5% | |
| 3915.20.10 | Waste, parings and scrap, of polymers of styrene | 5% | |
| 3915.20.90 | Other -waste, parings and scrap, of polymers of styrene | 5% | |
| 3915.30.10 | Waste, parings and scrap, of polymers of vinyl chloride | 5% | |
| 3915.30.90 | Other-waste, parings and scrap, of polymers of vinyl chloride | 5% | |
| 3915.90.10 | Waste, parings and scrap, of other plastics, nes | 5% | |
| 3915.90.90 | Other-waste, parings and scrap, of other plastics, nes | 5% | |
| 3916.10.10 | Monofilament >1mm, Rods... And Profile Shapes, Of Polymers Of Ethylene | 5% | |
| 3916.10.20 | Monofilament> rods, sticks and profile shapes | 5% | |

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| 3916.10.90 | Other monofilament >1mm, Rods... And profile Shapes, Of Polymers Of Ethylene | 5% | |
| 3916.20.10 | Monofil,Of Which Any Cross-Section Dimenions Exceeds 1mm | 5% | |
| 3916.20.20 | Monofilament> rods, sticks and profile shapes whether or not surface worked | 5% | |
| 3916.20.90 | Other monofilament >1mm, Rods..., Etc, of polymers of vinyl chloride | 5% | |
| 3916.90.10 | Monofil, of which any cross-section dimension exceeds 1mm | 5% | |
| 3916.90.20 | Rods, sticks and profile shapes, whether or not surface worked but not worked of other plastics | 5% | |
| 3916.90.90 | Other Monofilament of other plastics | 5% | |
| 3917.21.10 | Garden hose of an internal diameter not exceeding 30.00mm | 5% | Act No. 25 of 2022 |
| 3917.21.20 | Rigid, of an internaldiameter not exceeding 203.00mm | 20% | Act No. 24 of 2024 |
| 3917.21.90 | Other, tubes, pipes and hoses, of polymers of ethylene | 20% | Act No. 24 of 2024 |
| 3917.22.10 | Garden hose of an internal diameter not exceeding 30.00mm | 5% | Act No. 25 of 2022 |
| 3917.22.20 | Rigid, of an internaldiameter not exceeding 203.00mm | 20% | Act No. 24 of 2024 |
| 3917.22.90 | Other tubes, pipes and hoses of polymers of propylene | 20% | Act No. 24 of 2024 |
| 3917.23.10 | Garden hose of an internal diameter not exceeding 30.00mm | 5% | Act No. 25 of 2022 |
| 3917.23.20 | Rigid, of an internal diameter not exceeding 30.00mm | 20% | Act No. 24 of 2024 |
| 3917.23.90 | Other tubes, pipes and hoses of polymers of vinyl chloride | 20% | Act No. 24 of 2024 |
| 3917.29.10 | Garden hose of an internal diameter not exceeding 30.00mm | 5% | Act No. 25 of 2022 |
| 3917.31.10 | Garden hose of an internal diameter not exceeding 30.00mm | 5% | Act No. 25 of 2022 |
| 3917.32.10 | Garden hose of an internal diameter not exceeding 30.00mm | 5% | Act No. 25 of 2022 |
| 3923.10.10 | Boxes, cases, crates and similar articles of plastics | 5% | |
| 3923.10.90 | Other-boxes, cases, crates and similar articles of plastics | 5% | |
| 3923.21.10 | Reels centres and cones of polymers of ethylene | 5% | |
| 3923.21.91 | Carrier bags for shopping with or without handles(incl.cones) of polymers of ethylene bags | 5% | |
| 3923.29.10 | Reels centres and cones of other plastics (excl. Ethylene) | 5% | |
| 3923.30.10 | Preformed profiles, being semi-finished articles of thermoplastic for use only...bottles | 5% | |

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| 3923.30.90 | Other-carboys, bottles, flasks and similar articles of plastics | 5% | |
| 3923.40.00 | Spools, cops, bobbins and similar supports of plastics | 5% | |
| 3923.50.90 | Other stoppers, lids, caps and other closures of plastics, excl bottle closures | 5% | |
| 3923.90.90 | Other articles for the packing of goods, of plastics | 5% | |
| 3924.10.10 | Tableware, kitchenware, household utensils and ornaments of plastic | 5% | |
| 3924.10.90 | Other-tableware and kitchenware of plastics | 5% | |
| 3924.90.00 | Other household and toilet articles of plastics | 5% | |
| 3925.10.00 | Reservoirs...and similar containers, capacity >300 l, of plastics | 5% | |
| 3925.20.00 | Doors, windows and their frames and thresholds for doors, of plastics | 5% | |
| 3925.30.00 | Shutters, blinds and similar articles and parts, of plastics | 5% | |
| 3925.90.00 | Other builders' ware of plastics | 5% | |
| 4101.20.00 | Whole hides and skins of a weight per skin not exceeding 8kg when simply dried, 10kg When dried salted or 16kg when fresh ... | 5% | |
| 4101.50.00 | Whole hides and skins of a weight exceeding 16kg | 5% | |
| 4101.90.00 | Other, including butts, bends and bellies | 5% | |
| 4102.10.00 | Raw skins of sheep or lambs, with wool on | 5% | |
| 4102.21.00 | Pickled skins of sheep or lambs, without wool, not tanned | 5% | |
| 4102.29.00 | Other skins of sheep or lambs, without wool, not pickled, not tanned | 5% | |
| 4103.20.00 | Hides and skins of reptiles, fresh or preserved, not tanned | 5% | |
| 4103.30.00 | Other raw hides and skins...of swine | 5% | |
| 4103.90.00 | Other raw hides and skins | 5% | |
| 4104.11.00 | In the wet state (including wet blue):--full grains, unsplit, grain splits | 5% | |
| 4104.19.00 | In the wet state (including wet blue):--other | 5% | |
| 4104.41.00 | In the dry state (crust):--full grains, unsplit, grain splits | 5% | |
| 4104.49.00 | In the dry state (crust):--other | 5% | |
| 4105.10.00 | Tanned or crust skins of sheep or lamb...in the wet state (including wet blue) | 5% | |
| 4105.30.00 | Tanned or crust skins of sheep or lamb...in the dry state (crust) | 5% | |
| 4106.21.00 | Hides and skins of goats or kids:--in the wet state (including wet blue) | 5% | |
| 4106.22.00 | Hides and skins of goats or kids:--in the dry state (crust) | 5% | |
| 4106.31.00 | Hides and skins of swine:--in the wet state (including wet blue) | 5% | |

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| 4106.32.00 | Hides and skins of swine:--in the dry state (crust) | 5% | |
| 4106.40.00 | Hides and skins of reptiles | 5% | |
| 4106.91.00 | Other, in the wet state (including wet blue) | 5% | |
| 4106.92.00 | Other, in the dry state (crust) | 5% | |
| 4107.11.00 | Whole hides and skins:--full grains, unsplit | 5% | |
| 4107.12.00 | Whole hides and skins:--grain splits | 5% | |
| 4107.19.00 | Other whole hides and skins:--other | 5% | |
| 4107.91.00 | Other, including sides:--full grains, unsplit | 5% | |
| 4107.92.00 | Other, including sides:--grain splits | 5% | |
| 4107.99.00 | Other, including sides:--other | 5% | |
| 4112.00.00 | Leather further prepared after tanning or crusting, including parchment-dressed leather | 5% | |
| 4113.10.00 | Leather further prepared after tanning or crusting...of goats or kids | 5% | |
| 4113.20.00 | Leather further prepared after tanning or crusting...of swine | 5% | |
| 4113.30.00 | Leather further prepared after tanning or crusting...of reptiles | 5% | |
| 4113.90.00 | Other leather further prepared after tanning or crusting... | 5% | |
| 4114.10.00 | Chamois (including combination chamois) leather; patent leather and patent laminated lea | 5% | |
| 4114.20.00 | Patent leather and patent laminated leather; metallised leather | 5% | |
| 4115.10.00 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, | 5% | |
| 4115.20.00 | Parings and other waste of leather, not suitable for the manufacture of leather articles | 5% | |
| 4202.11.00 | Trunks, suit-cases..., etc, with outer surface of leather or of composition leather | 5% | |
| 4202.12.00 | Trunks, suit-cases..., etc, with outer surface of plastic or textiles | 5% | |
| 4202.19.00 | Other trunks, suit-cases..., etc, | 5% | |
| 4202.21.00 | Handbags with outer surface of leather, or of composition leather | 5% | |
| 4202.22.00 | Handbags with outer surface sheeting of plastic or textile materials | 5% | |
| 4202.29.00 | Handbags from other materials | 5% | |
| 4202.31.00 | Articles normally carried in pocket or handbag, of leather, or of composition leather | 5% | |
| 4202.32.00 | Articles normally carried in pocket or handbag, of plastics or textiles | 5% | |

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| 4202.39.00 | Articles normally carried in pocket or handbag of other materials | 5% | |
| 4202.91.00 | Other cases and containers, with outer surface of leather or of composition leather | 5% | |
| 4202.92.00 | Cases and containers, nes, with outer surface of sheeting of plastic or textiles | 5% | |
| 4202.99.00 | Other cases and containers, with outer surface of other materials, nes | 5% | |
| 4203.10.00 | Articles of apparel of leather | 5% | |
| 4203.21.00 | Gloves, mittens and mitts for use in sports, of leather | 5% | |
| 4203.29.00 | Other gloves, mittens and mitts of leather | 5% | |
| 4203.30.00 | Belts and bandoliers of leather or composition leather | 5% | |
| 4203.40.00 | Other clothing accessories of leather or composition leather | 5% | |
| 4205.00.00 | Articles of leather or of composition leather, nes | 5% | |
| 4206.00.00 | Articles of gut(other than silkworm gut), of goldbeater's skin, of bladders or of tendon | 5% | |
| 4401.11.00 | Fuel wood, in logs in billets, in twigs, in faggots, or in similar forms-coniferous | 5% | |
| 4401.12.00 | Fuel wood, in logs in billets, in twigs, in faggots, or in similar forms-non-coniferous | 5% | |
| 4401.21.00 | Coniferous wood in chips or particles | 5% | |
| 4401.22.00 | Non-coniferous wood in chips or particles | 5% | |
| 4401.31.00 | Wood pellets | 5% | |
| 4401.32.00 | Wood briquette | 5% | |
| 4401.39.00 | Other sawdust and wood waste and scrap | 5% | |
| 4401.41.00 | Sawdust | 5% | |
| 4401.49.00 | Other | 5% | |
| 4402.10.00 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated, of bamboo | 5% | |
| 4402.20.00 | Other of shell or nut | 5% | |
| 4402.90.00 | Other wood charcoal (including shell or nut charcoal), whether or not agglomerated, other | 5% | |
| 4403.11.00 | Coniferous treated with paint, stains, creosote or other preservatives | 5% | |
| 4403.12.00 | Non-coniferous treated with paint, stains, creosote or other preservatives | 5% | |

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| 4403.21.00 | Other coniferous of pine, of which any across sectional dimension is $\geq 15\text{cm}$ | 5% | |
| 4403.22.00 | Other coniferous of pine, other | 5% | |
| 4403.23.00 | Of fir and spruce of which any across sectional dimension is $\geq 15\text{cm}$ | 5% | |
| 4403.24.00 | Other coniferous of fir and spruce, other | 5% | |
| 4403.25.00 | Other, of which any across sectional dimension is 15cm or more | 5% | |
| 4403.26.00 | Other treated with paint, stains, creosote or other preservatives | 5% | |
| 4403.41.00 | Other of tropical wood dark red meranti, light red meranti and meranti bakau | 5% | |
| 4403.42.00 | Teak | 5% | |
| 4403.49.00 | Other, of tropical wood | 5% | |
| 4403.91.00 | Other of Oak wood (quercus spp.) in the rough, (excl. Treated) | 5% | |
| 4403.92.00 | Beech wood (fagus spp.) in the rough, (excl. Treated) | 5% | |
| 4403.93.00 | Other Of Beech (Fagus Spp.), of which smallest cross sectional dimension is 15cm or more | 5% | |
| 4403.94.00 | Other of beech (fagus spp.), nes | 5% | |
| 4403.95.00 | Other Of Birch (Betula Spp.), of which the smallest cross sectional dimension is $\geq 15\text{cm}$ | 5% | |
| 4403.96.00 | Other of birch (betula spp.), nes | 5% | |
| 4403.97.00 | Other of poplar and aspen (populus spp.) | 5% | |
| 4403.98.00 | Other of eucalyptus (eucalyptus spp.) | 5% | |
| 4403.99.00 | Other wood in the rough..., (excl. Treated) | 5% | |
| 4404.10.00 | Coniferous hoopwood; split poles, etc; wooden sticks, etc; chipwood | 5% | |
| 4404.20.00 | Non-coniferous hoopwood; split poles, etc; wooden sticks, etc; chipwood | 5% | |
| 4405.00.00 | Wood wool; wood flour | 5% | |
| 4406.11.00 | Coniferous railway or tramway sleepers (cross-ties) of wood, not impregnated | 5% | |
| 4406.12.00 | Non coniferous railway or tramway sleepers (cross-ties) of wood, impregnated | 5% | |
| 4406.91.00 | Other coniferous railway or tramway sleepers (cross-ties) of wood | 5% | |
| 4406.92.00 | Other non-coniferous railway or tramway sleepers (cross-ties) of wood | 5% | |

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| 4407.11.00 | Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of pine | 5% | |
| 4407.12.00 | Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm Of fir and spruce | 5% | |
| 4407.13.00 | Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of s-p-f (spruce (picea spp.), pine (pinus spp.) And fir (abies spp.)) | 5% | |
| 4407.14.00 | Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of hem-fir (western hemlock (tsuga heterophylla) and fir (abies spp.)). | 5% | |
| 4407.19.00 | Other coniferous wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm Other | 5% | |
| 4407.21.00 | Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of mahogany | 5% | |
| 4407.22.00 | Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of virola, imbuia and balsa | 5% | |
| 4407.23.00 | Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm Teak | 5% | |
| 4407.25.00 | Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of dark red meranti, light red meranti and meranti bakau | 5% | |
| 4407.26.00 | Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of white lauan, white meranti, white seraya, yellow meranti and alan | 5% | |
| 4407.27.00 | Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of Sapelli | 5% | |
| 4407.28.00 | Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of Iroko | 5% | |

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| 4407.29.00 | Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of other tropical wood | 5% | |
| 4407.91.00 | Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of Oak | 5% | |
| 4407.92.00 | Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of Beech | 5% | |
| 4407.93.00 | Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of Maple | 5% | |
| 4407.94.00 | Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of Cherry | 5% | |
| 4407.95.00 | Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of Ash | 5% | |
| 4407.96.00 | Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of Birch | 5% | |
| 4407.97.00 | Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of poplar and aspen | 5% | |
| 4407.99.00 | Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm Nes | 5% | |
| 4408.10.00 | veneer sheets and sheets for plywood, Etc, =<6mm thick of coniferous | 5% | |
| 4408.31.00 | veneer sheets and sheets for plywood, Etc, =<6mm thick of Dark red meranti, light red meranti meranti bakau =<6mm thick | 5% | |
| 4408.39.00 | veneer sheets And Sheets For Plywood, Etc, =<6mm of other Tropical | 5% | |
| 4408.90.00 | Other veneer sheets and sheets for plywood, Etc, =<6mm Nes | 5% | |
| 4409.10.00 | Coniferous wood continuously shaped along any of its edges, ends of faces... | 5% | |
| 4409.21.00 | Non-coniferous wood continuously shaped along any of its edges,ends of faces.. of bamboo | 5% | |
| 4409.22.00 | Non-coniferous wood continuously shaped along any of its edges,ends of faces.. of tropical wood | 5% | |
| 4409.29.00 | Non-coniferous wood continuously shaped along any of its edges,ends of faces..., other | 5% | |
| 4410.11.00 | Particle board of wood | 5% | |
| 4410.12.00 | Oriented strand board of wood | 5% | |

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| 4410.19.00 | Other boards (excl. Particle and osb boards), of wood | 5% | |
| 4410.90.00 | Other boards of wood, nes | 5% | |
| 4411.12.00 | Medium density fibreboard (MDF) of a thickness not exceeding 5mm | 5% | |
| 4411.13.00 | Medium density fibreboard (MDF) of a thickness exceeding 5mm but not exceeding 9mm | 5% | |
| 4411.14.00 | Medium density fibreboard (MDF) of a thickness exceeding 9mm | 5% | |
| 4411.92.00 | Other fibreboard of a density exceeding 0.8g per cubic centimetre | 5% | |
| 4411.93.00 | Other fibreboard of a d > 0.5g per cubic cm but not exceeding 0.8g per cubic cm | 5% | |
| 4411.94.00 | Other fibreboard of a density not exceeding 0.5g per cubic centimetre | 5% | |
| 4412.10.00 | Plywood, veneered panels and similar laminated wood, of bamboo | 5% | |
| 4412.31.00 | Other plywood..of wood each ply <= 6mm thickness, with>=1 outer ply tropical wood | 5% | |
| 4412.33.00 | Other, with at least one outer ply of non-coniferous wood of the species alder... | 5% | |
| 4412.34.00 | Other plywood with >=1 ply of non coniferous wood not under subheading 4412.33.00 | 5% | |
| 4412.39.00 | Other plywood with both outer plies of coniferous wood | 5% | |
| 4412.41.00 | Laminated veneered lumber (lvl) with at least one outer ply of tropical wood | 5% | |
| 4412.42.00 | Other laminated veneered lumber (lvl) with at least one outer ply of non-coniferous wood | 5% | |
| 4412.49.00 | Other, with both outer plies of coniferous wood | 5% | |
| 4412.51.00 | Blockboard, laminboard and battenboard with at least one outer ply of tropical wood | 5% | |
| 4412.52.00 | Blockboard, laminboard and battenboard other, with at least one outer ply of non-coniferous wood | 5% | |
| 4412.59.00 | Blockboard, laminboard and battenboard other, with both outer plies of coniferous wood | 5% | |
| 4412.91.00 | Other plywood, veneered panels and similar laminated wood with at least one outer ply of tropical wood | 5% | |

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| 4412.92.00 | Other plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood | 5% | |
| 4412.99.00 | Other plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood | 5% | |
| 4413.00.00 | Densified wood, in blocks, plates, strips or profile shapes | 5% | |
| 4414.10.00 | Wooden frames for paintings, photographs, mirrors or similar objects of tropical wood | 5% | |
| 4414.90.00 | Other wooden frames for paintings, photographs, mirrors or similar objects | 5% | |
| 4415.10.00 | Cases, boxes, crates, drums and similar packings of wood; cable-drums | 5% | |
| 4415.20.00 | Pallets, box pallets and other load boards of wood; pallet collars of wood | 5% | |
| 4416.00.00 | Casks, barrels, vats, tubs, etc, and parts thereof, of wood | 5% | |
| 4417.00.00 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees of wood | 5% | |
| 4418.11.00 | Windows, French-windows and their frames of tropical wood | 5% | |
| 4418.19.00 | Other windows, French-windows and their frames, of wood | 5% | |
| 4418.21.00 | Doors and their frames and thresholds of tropical wood | 5% | |
| 4418.29.00 | Other doors and their frames and thresholds of wood | 5% | |
| 4418.30.00 | Posts and beams other than products of subheadings 4418.81 to 4418.89 | 5% | |
| 4418.40.00 | Shuttering for concrete constructional work, of wood | 5% | |
| 4418.50.00 | Shingles and shakes, of wood | 5% | |
| 4418.73.00 | Assembled flooring panels of bamboo or with at least the top layer (wear layer) of bamboo | 5% | |
| 4418.74.00 | Assembled flooring panels other, of mosaic floors | 5% | |
| 4418.75.00 | Assembled flooring panels other, multilayer | 5% | |
| 4418.79.00 | Other assembled flooring panels, nes | 5% | |
| 4418.81.00 | Glue-laminated timber (glulam) | 5% | |
| 4418.82.00 | Cross-Laminated Timber (CLT Or X-lam) | 5% | |
| 4418.83.00 | I beams | 5% | |
| 4418.89.00 | Other engineered structural timber products | 5% | |
| 4418.91.00 | Other builders joinery and carpentry ...of bamboo | 5% | |
| 4418.92.00 | Other builders joinery and carpentry ...of cellular wood panels | 5% | |

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| 4418.99.00 | Other builders joinery and carpentry ... | 5% | |
| 4419.11.00 | Bread boards, chopping boards and similar boards of bamboo | 5% | |
| 4419.12.00 | Chopsticks of bamboo | 5% | |
| 4419.19.00 | Other tableware and kitchen of bamboo | 5% | |
| 4419.20.00 | Tableware and kitchen of tropical wood | 5% | |
| 4419.90.00 | Other tableware and kitchen of wood | 5% | |
| 4420.11.00 | Statuettes and other ornaments of tropical wood | 5% | |
| 4420.19.00 | Other statuettes and other ornaments | 5% | |
| 4420.90.00 | Wood marquetry, inlaid wood; caskets... Of wood | 5% | |
| 4421.10.00 | Clothes hangers of wood | 5% | |
| 4421.91.00 | Other articles of bamboo | 5% | |
| 4421.99.00 | Other articles of wood | 5% | |
| 4601.21.00 | Mats, matting and screens of bamboo | 5% | |
| 4601.22.00 | Mats, matting and screens of Rattan | 5% | |
| 4601.29.00 | Other mats, matting and screens of vegetable materials. | 5% | |
| 4601.92.00 | Other plaits and similar products of plaiting materials, of bamboo | 5% | |
| 4601.93.00 | Other plaits and similar products of plaiting materials, of rattan | 5% | |
| 4601.94.00 | Other plaits and similar products of plaiting materials, of other vegetable materials | 5% | |
| 4601.99.00 | Other plaits and similar products of plaiting materials, (excl. of vegetable materials) | 5% | |
| 4602.11.00 | Basketwork, wickerwork and other articles..., of bamboo | 5% | |
| 4602.12.00 | Basketwork, wickerwork and other articles..., of rattan | 5% | |
| 4602.19.00 | Basketwork, wickerwork and other articles..., of other vegetable materials | 5% | |
| 4602.90.00 | Articles of plaiting materials (excl. Of vegetable material) | 5% | |
| 4803.00.00 | Toilet or facial tissue stock, towel or napkin stock and similar paper..., in rolls or sheets | 5% | |
| 4812.00.00 | Filter blocks, slabs and plates, of paper pulp | 5% | |
| 4813.10.00 | Cigarette paper in the form of booklets or tubes | 5% | |
| 4813.20.00 | Cigarette paper in rolls of a width =<5cm | 5% | |
| 4813.90.00 | Other cigarette paper whether or not cut to size | 5% | |
| 4817.10.00 | Envelopes of paper or paperboard | 5% | |

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| 4817.20.00 | Letter cards, plain postcards and correspondence cards of paper... | 5% | |
| 4817.30.00 | Boxes, pouches, wallets ...,of paper or paperboard containing paper stationery | 5% | |
| 4818.10.00 | Toilet paper | 5% | |
| 4818.20.00 | Handkerchiefs, cleansing or facial tissues and towels of paper pulp, paper, cellulose wadding or webs of cellulose fibres | 5% | |
| 4818.30.00 | Tablecloths and serviettes of paper pulp, paper, cellulose wadding or webs of cellulose fibres | 5% | |
| 4818.50.00 | Articles of apparel and clothing of paper pulp, paper, cellulose wadding or webs of cellulose fibres | 5% | |
| 4818.90.00 | Other household, sanitary or hospital articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres | 5% | |
| 4819.10.00 | Cartons, boxes and cases, of corrugated paper or paperboard | 5% | |
| 4819.20.00 | Folding cartons, boxes and cases, of non corrugated paper or paperboard | 5% | Act 24 of 2024 |
| 4819.30.00 | Sacks and bags, having a base of a width of ≥ 40 cm of paper, paperboard, cellulose wadding or webs of cellulose fibres | 5% | |
| 4819.40.00 | Other sacks and bags, including cones of paper, paperboard, nes | 5% | |
| 4819.50.10 | Other packing container, including record sleeves, of paper...,--- pictorial seed packets | 5% | |
| 4819.50.90 | Other packing containers, including record sleeves, of paper..., nes---other | 5% | |
| 4819.60.00 | Box files, letter trays, storage boxes, etc, of paper | 5% | |
| 4820.10.00 | Registers, account books, order and receipt books, of paper, paperboard | 5% | |
| 4820.20.00 | Exercise-books of paper or paperboard | 5% | |
| 4820.30.00 | Binders (other than book covers) folders & file covers of paper/paperboard | 5% | |
| 4820.40.00 | Manifold business forms and interleaved carbon sets | 5% | |
| 4820.50.00 | Albums for stamps or for collections of paper or paperboard | 5% | |
| 4820.90.00 | Blotting pads, book covers and other articles of stationery of paper... | 5% | |
| 4910.00.00 | Calendars of any kind, printed, including calendar blocks | 5% | |
| 4911.10.00 | Trade advertising material, commercial catalogues and the like, printed | 5% | |
| 4911.91.00 | Pictures, designs and photographs | 5% | |
| 4911.99.10 | Other printed matter, scratch cards for pre-paid telecom time. | 5% | |
| 4911.99.90 | Other printed matter, nes | 5% | |

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| 5201.00.00 | Cotton, not carded or combed | 5% | |
| 5203.00.00 | Cotton, carded or combed | 5% | |
| 5509.11.00 | Single yarn containing 85% or more by weight of staple fibres of nylon or other polyamides | 5% | |
| 5509.12.00 | Multiple (folded) cabled yarn containing 85% or more by weight of staple fibres of nylon or other polyamides | 5% | |
| 5509.21.00 | Single yarn containing 85% or more by weight of polyester staple fibre | 5% | |
| 5509.22.00 | Multiple (folded) cabled yarn containing 85% or more by weight of polyester staple fibre | 5% | |
| 5509.31.00 | Single yarn, containing 85% acrylic or modacrylic staple fibres | 5% | |
| 5509.32.00 | Multiple or cabled yarn, containing 85% acrylic or modacrylic staple fibres | 5% | |
| 6110.11.00 | Jerseys, pullovers, cardigans, waistcoats and similar articles knitted or crocheted of wool | 5% | |
| 6110.12.00 | Jerseys, pullovers, cardigans, waistcoats and similar articles knitted or crocheted of kashmir (cashmere) goats | 5% | |
| 6110.19.00 | Other jerseys, pullovers, cardigans, waistcoats and similar articles knitted or crocheted | 5% | |
| 6110.20.00 | Jerseys, pullovers, cardigans, waistcoats and similar articles knitted or crocheted of cotton | 5% | |
| 6110.30.00 | Jerseys, pullovers, cardigans, waistcoats and similar articles knitted or crocheted of man-made fibre | 5% | |
| 6110.90.00 | Jerseys, pullovers, cardigans, waistcoats and similar articles knitted or crocheted of other textile materials | 5% | |
| 6305.32.00 | Flexible intermediate bulk containers, of man-made textile materials | 20% | |
| 6305.33.00 | Sacks and bags, for packing goods, of polyethylene/polypropylene strip nes | 10% | |
| 6309.00.00 | Worn clothing and other worn articles | 5% | |
| 6401.10.00 | Waterproof footwear incorporating a protective metal toe-cap... | 5% | |
| 6401.92.00 | Other waterproof footwear covering the ankle but not the knee | 5% | |
| 6401.99.00 | Other Waterproof footwear | 5% | |
| 6402.12.00 | Ski-boots, cross-country ski footwear/snowboard boots, of rubber or plastics | 5% | |
| 6402.19.00 | Other sport footwear, nes, of rubber or plastics | 5% | |
| 6402.20.00 | Footwear with upper straps/thongs plugged into soles, of rubber or plastics | 5% | |

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| 6402.91.00 | Other footwear, nes, covering the ankle of rubber or plastics | 5% | |
| 6402.99.00 | Other footwear, nes, of rubber or plastics | 5% | |
| 6403.12.00 | Ski-boots, snowbrd boots, with rubber, plastics, leather soles,& leather upper | 5% | |
| 6403.19.00 | Other sports footwear, with rubber, plastics, leather...soles, leather uppers | 5% | |
| 6403.20.00 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 5% | |
| 6403.40.00 | Other footwear incorporating a protective metal toe-cap | 5% | |
| 6403.51.00 | Other footwear with leather soles and uppers, covering the ankle | 5% | |
| 6403.59.00 | Other footwear with outer soles of leather soles, nes | 5% | |
| 6403.91.00 | Other footwear covering the ankle | 5% | |
| 6403.99.00 | Other footwear with rubber... Soles, leather uppers, | 5% | |
| 6404.11.00 | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like with outer soles of rubber or plastic soles and uppers of textile materials | 5% | |
| 6404.19.00 | Other footwear with outer soles of rubber or plastic | 5% | |
| 6404.20.00 | Footwear with leather or composition leather soles and textile uppers | 5% | |
| 6405.10.00 | Footwear, nes, with leather or composition leather uppers | 5% | |
| 6405.20.00 | Footwear, nes, with textile uppers | 5% | |
| 6405.90.00 | Other footwear, nes | 5% | |
| 6406.10.00 | Uppers and parts thereof (excl. Stiffeners) | 5% | |
| 6703.00.10 | Human hair dressed, thinned, bleached or otherwise worked prepared for use in the making of wigs and the like | 5% | |
| 6703.00.90 | Other human hair | 5% | |
| 6704.11.00 | Complete wigs of synthetic textile materials | 5% | |
| 6704.19.00 | False beards, eyebrows and eyelashes, etc, of synthetic fibres | 5% | |
| 6704.20.00 | Wigs, false beards, eyebrows, etc and articles, nes, of human hair | 5% | |
| 6704.90.00 | Other Wigs, false beards, eyebrows, etc, of other materials | 5% | |
| 6801.00.00 | Setts, curbstones and flagstones, of natural stone (except slate) | 5% | |
| 6802.10.00 | Tiles, cubes...; artificially coloured granules chippings and powder | 5% | |
| 6802.21.00 | Marble, travertine, alabaster, simply cut or sawn, with flat or even surface | 5% | |
| 6802.23.00 | Granite, simply cut or sawn, with flat or even surface | 5% | |

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| 6802.29.00 | Other monumental/building stone, simply cut or sawn, with flat or even surface | 5% | |
| 6802.91.00 | Marble, travertine and alabaster, worked | 5% | |
| 6802.92.00 | Calcareous stone (excl. Marble, travertine and alabaster), worked | 5% | |
| 6802.93.00 | Worked granite | 5% | |
| 6802.99.00 | Other monumental/building stone, worked | 5% | |
| 6803.00.00 | Worked slate and articles of slate or of agglomerated slate | 5% | |
| 6804.10.00 | Millstones and grindstones for milling, grinding or pulping | 5% | |
| 6804.21.00 | Millstones... of agglomerated synthetic or natural diamond | 5% | |
| 6804.22.00 | Millstones... of other agglomerated abrasives or of ceramics | 5% | |
| 6804.23.00 | Millstones... of natural stone | 5% | |
| 6804.30.00 | Hand sharpening or polishing stones | 5% | |
| 6810.11.00 | Building blocks and bricks, of cement or artificial stone or concrete | 5% | |
| 6810.19.00 | Other flagstones and similar articles of cement, concrete or artificial stone | 5% | |
| 6810.91.00 | Prefabricated structural components for building, etc, of cement... | 5% | |
| 6810.99.00 | Articles of cement, concrete or artificial stone whether or not reinforced | 5% | |
| 6811.40.00 | Articles containing asbestos | 5% | |
| 6811.81.00 | Corrugated sheets not containing asbestos | 5% | |
| 6811.82.00 | Other sheets not containing asbestos | 5% | |
| 6811.89.00 | Other articles of cellulose fibre-cement or the like not containing asbestos | 5% | |
| 6904.90.10 | Ceramic support or filler tiles | 30% | Act No. 25 of 2023 |
| 6907.21.00 | Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 of a water absorption coefficient by weight not exceeding 0.5% | 30% | Act No. 25 of 2022; Act No. 25 of 2023 |
| 6907.22.00 | Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10% | 30% | Act No. 25 of 2022; Act No. 25 of 2023 |
| 6907.23.00 | Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 of a water absorption coefficient by weight exceeding 10% | 30% | Act No. 25 of 2022; Act No. 25 of 2023 |
| 6907.30.00 | Mosaic cubes and the like, other than those of subheading 6907.40 | 30% | Act No. 25 of 2022; Act No. 25 of 2023 |
| 6907.40.00 | Finishing ceramics | 30% | Act No. 25 of 2022; Act No. 25 of 2023 |

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| 7003.19.00 | Other Non-wired sheets cast glass and rolled glass | 5% | Act No. 25 of 2023 |
| 7003.30.00 | Profiles | 5% | Act No. 25 of 2023 |
| 7004.90.00 | Other glass | 5% | Act No. 25 of 2023 |
| 7005.10.00 | Non-wired glass, having an absorbent, reflecting or non-reflecting layer | 5% | Act No. 25 of 2023 |
| 7005.29.00 | Other | 5% | Act No. 25 of 2023 |
| 7101.10.00 | Natural pearls | 5% | |
| 7101.21.00 | Unworked cultured pearls | 5% | |
| 7101.22.00 | Worked cultured pearls | 5% | |
| 7103.10.00 | Precious (other than diamonds) or semi-precious stones, unworked or simply sawn or roughly shaped | 5% | |
| 7103.91.00 | Rubies, sapphires and emeralds, otherwise worked | 5% | |
| 7103.99.00 | Other precious or semi-precious stones, otherwise worked | 5% | |
| 7105.90.00 | Other dust and powder of natural or synthetic precious or semi-precious stones | 5% | |
| 7106.10.00 | Silver (incl. Silver plated with gold or platinum) in powder form | 5% | |
| 7106.91.00 | Unwrought Silver (incl. Silver plated with gold or platinum) | 5% | |
| 7106.92.00 | Semi-manufactured silver (incl. Silver plated with gold or platinum) | 5% | |
| 7107.00.10 | Bars, rods, sections, tubes and wire of base metals clad with silver, not further worked than semi-manufactured | 5% | |
| 7107.00.20 | Sheets, plates and strips of base metals clad with silver, not further worked than semi-manufactured | 5% | |
| 7107.00.30 | Other base metals clad with silver, not further worked then semi-manufactured | 5% | |
| 7108.11.00 | Non-monetary powder of gold (incl. gold plated with platinum) | 5% | |
| 7108.12.00 | Non-monetary unwrought gold (incl. gold plated with platinum) | 5% | |
| 7108.13.10 | Bullion in semi-manufactured forms | 5% | |
| 7108.13.90 | Gold in other semi manufactured forms | 5% | |
| 7109.00.10 | Bars, rods, section, tubes and wire of base metals or silver, clad with gold, not further worked than semi-manufactured | 5% | |
| 7109.00.20 | Sheets, plates & strips of base metals or silver, clad with gold, not further worked than semi-manufactured | 5% | |

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| 7109.00.30 | Other base metals or silver clad with gold, not further worked than semi-manufactured | 5% | |
| 7110.11.00 | Platinum unwrought or in powder form | 5% | |
| 7110.19.00 | Platinum in semi-manufactured forms | 5% | |
| 7110.21.00 | Palladium, unwrought or in powder form | 5% | |
| 7110.29.00 | Palladium in semi-manufactured forms | 5% | |
| 7110.31.00 | Rhodium, unwrought or in powder form | 5% | |
| 7110.39.00 | Rhodium in semi-manufactured forms | 5% | |
| 7110.41.00 | Iridium, osmium and ruthenium, unwrought or in powder form | 5% | |
| 7110.49.00 | Iridium, osmium and ruthenium, in semi-manufactured forms | 5% | |
| 7111.00.00 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured | 5% | |
| 7112.30.00 | Ash containing precious metal or precious metal compounds | 5% | |
| 7112.91.00 | Other waste and scrap of gold, including metal clad with gold but excluding sweepings containing other precious metals | 5% | |
| 7112.92.00 | Waste and scrap of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | 5% | |
| 7112.99.10 | Anodic slimes | 5% | |
| 7112.99.90 | Other waste and scrap of precious metal or precious metal compounds | 5% | |
| 7113.11.00 | Articles of jewellery and parts thereof of silver whether or not plated or clad with other precious metals | 5% | |
| 7113.19.00 | Articles of jewellery and parts thereof of other precious metals whether or not plated or clad with other precious metals | 5% | |
| 7113.20.00 | Articles of jewellery and parts thereof of base metal clad with precious metal | 5% | |
| 7114.11.00 | Articles of goldsmiths' or silversmiths' wares and parts thereof of silver, whether or plated or clad with other precious metal | 5% | |
| 7114.19.00 | Articles of goldsmiths' or silversmiths' wares and parts thereof of other precious metal whether or plated or clad with other precious metal | 5% | |
| 7114.20.00 | Articles of goldsmiths' or silversmiths' wares and parts thereof of base metal clad with precious metal | 5% | |
| 7115.10.00 | Catalysts in the form of wire cloth or grill, of platinum | 5% | |
| 7115.90.00 | Other articles of precious metal or of metal clad with precious metal | 5% | |

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| 7116.10.00 | Articles of natural or cultured pearls | 5% | |
| 7116.20.00 | Articles of precious or semi-precious stones | 5% | |
| 7117.11.00 | Cuff-links and studs of base metal whether or not plated with precious metal | 5% | |
| 7117.19.00 | Other imitation jewellery of base metal whether or not plated with precious metal | 5% | |
| 7117.90.00 | Other imitation jewellery | 5% | |
| 7201.10.00 | Non-alloy pig iron containing, $\leq 0.5\%$ phosphorus, in pigs, blocks or other primary forms | 5% | |
| 7201.20.00 | Non-alloy pig iron containing, $> 0.5\%$ phosphorus, in pigs, blocks or other primary forms | 5% | |
| 7201.50.00 | Alloy pig iron; spiegeleisen in pigs, blocks or other primary forms | 5% | |
| 7202.11.00 | Ferro-manganese, containing by weight $> 2\%$ carbon | 5% | |
| 7202.19.00 | Other ferro-manganese | 5% | |
| 7202.21.00 | Ferro-silicon, containing by weight $> 55\%$ silicon | 5% | |
| 7202.29.00 | Other ferro-silicon | 5% | |
| 7202.30.00 | Ferro-silico-manganese | 5% | |
| 7202.49.00 | Other ferro-chromium | 5% | |
| 7202.50.00 | Ferro-silico-chromium | 5% | |
| 7202.60.00 | Ferro-nickel | 5% | |
| 7202.70.00 | Ferro-molybdenum | 5% | |
| 7202.80.00 | Ferro-tungsten and ferro-silico-tungsten | 5% | |
| 7202.91.00 | Ferro-titanium and ferro-silico-titanium | 5% | |
| 7202.92.00 | Ferro-vanadium | 5% | |
| 7202.93.00 | Ferro-niobium | 5% | |
| 7202.99.00 | Other ferro-alloys, nes | 5% | |
| 7203.10.00 | Ferrous products obtained by direct reduction of iron ore | 5% | |
| 7203.90.00 | Other spongy ferrous products and iron having a minimum purity by weight of 99.94% pure iron, in lumps, pellets or similar forms | 5% | |
| 7204.10.00 | Waste and scrap of cast iron | 5% | |
| 7204.21.00 | Waste and scrap of stainless steel | 5% | |
| 7204.29.00 | Other waste and scrap of alloy steel | 5% | |
| 7204.30.00 | Waste and scrap of tinned iron or steel | 5% | |

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| 7204.41.00 | Turnings, shavings, chips, milling waste, sawdust, filing, trimmings and stamping, whether or not in bundles | 5% | |
| 7204.49.00 | Other waste and scrap, nes | 5% | |
| 7204.50.00 | Remelting scrap ingots | 5% | |
| 7205.10.00 | Granules of pig iron, spiegeleisen, iron or steel | 5% | |
| 7205.21.00 | Powders of alloy steel | 5% | |
| 7205.29.00 | Other powders of pig iron, spiegeleisen, iron or steel | 5% | |
| 7206.10.00 | Ingots of iron and non-alloy steel | 5% | |
| 7206.90.00 | Other iron and non-alloy steel, in primary forms | 5% | |
| 7207.11.00 | Semi-finished products of iron/steel, containing by weight <0.25% of carbon, of rectangular (incl. square) cross-section, the width measuring less than twice the thickness | 5% | |
| 7207.12.00 | Semi-finished products of iron/steel, containing by weight <0.25% of carbon, of rectangular (other than square) cross-section | 5% | |
| 7207.19.00 | Other semi-finished products of iron/steel, containing by weight <0.25% of carbon, nes | 5% | |
| 7207.20.00 | Semi-finished products of iron or non-alloy steel, containing by weight \geq 0.25% or more of carbon | 5% | |
| 7210.11.00 | Flat-rolled products of iron or steel, of a width \geq 600mm, \geq 0.5mm thickness, plated or coated with tin | 5% | |
| 7210.12.00 | Flat-rolled products of iron or steel, of a width \geq 600mm, < 0.5mm thickness, plated or coated with tin | 5% | |
| 7210.20.00 | Flat-rolled products iron or steel of a width \geq 600mm plated or coated with lead, incl. terne-plate | 5% | |
| 7210.30.00 | Flat-rolled products iron or steel, of a width \geq 600mm, electrolytically plated or coated with zinc | 5% | |
| 7210.41.00 | Flat-rolled products of iron or steel, of a width \geq 600mm, corrugated otherwise plated or coated with zinc | 5% | |
| 7210.49.00 | Other flat-rolled products of iron or steel, of a width \geq 600mm, otherwise plated or coated with zinc | 5% | |
| 7210.50.00 | Flat-rolled products of iron or steel, of a width \geq 600mm, plated or coated with chromium oxides or with chromium and chromium oxides | 5% | |
| 7210.61.00 | Flat-rolled products of iron or steel, of a width \geq 600mm plated or coated with aluminium-zinc alloys | 5% | |

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| 7210.69.00 | Other flat-rolled products of iron or steel, of a width ≥ 600 mm plated or coated with aluminium, nes | 5% | |
| 7210.70.00 | Flat-rolled products of iron or steel, of a width ≥ 600 mm painted, varnished, or coated with plastics | 5% | |
| 7210.90.00 | Other flat-rolled products of iron or steel, of a width ≥ 600 mm, clad, plated or coated | 5% | |
| 7211.13.00 | Flat hot-rolled iron or non-alloy steel, rolled on four faces or in a closed box pass, of a width > 150 mm and a thickness of ≥ 4 mm, not in coils and without patterns in relief | 5% | |
| 7211.14.00 | Flat-rolled products of iron or non-alloy steel of a width < 600 mm, not clad, plated or coated, not further worked than hot-rolled of a thickness of ≥ 4.75 mm | 30% | Act No. 24 of 2024 |
| 7211.19.00 | Other flat-rolled products of iron or non-alloy steel of a width < 600 mm, not clad, plated or coated, not further worked than hot-rolled, nes | 5% | |
| 7211.23.00 | Flat-rolled products of iron or non-alloy steel of a width < 600 mm, not clad, plated or coated, not further worked than cold-rolled (cold-reduced) containing by weight $< 0.25\%$ of carbon | 5% | |
| 7211.29.00 | Other flat-rolled products of iron or non-alloy steel of a width < 600 mm, not clad, plated or coated, not further worked than cold-rolled (cold-reduced) | 5% | |
| 7211.90.00 | Other flat-rolled products of iron or non-alloy steel of a width < 600 mm, not clad, plated or coated, nes | 5% | |
| 7212.10.00 | Flat-rolled products of iron or non-alloy steel of a width < 600 mm, plated or coated with tin | 5% | |
| 7212.20.00 | Flat-rolled products of iron or non-alloy steel of a width < 600 mm, electrolytically plated or coated with zinc | 5% | |
| 7212.30.00 | Flat-rolled products of iron or non-alloy steel of a width < 600 mm, otherwise plated or coated with zinc | 5% | |
| 7212.40.00 | Flat-rolled products of iron or non-alloy steel of a width < 600 mm, painted, varnished or coated with plastics | 5% | |
| 7212.50.00 | Flat-rolled products of iron or non-alloy steel of a width < 600 mm, otherwise plated or coated | 5% | |
| 7212.60.00 | Flat-rolled products of iron or non-alloy steel of a width < 600 mm, clad | 5% | |
| 7213.20.00 | Bars and rods, hot-rolled, in irregularly wound coils, of free-cutting steel | 5% | |
| 7213.91.00 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or steel of circular cross-section measuring < 14 mm in diameter | 5% | |

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| 7213.99.00 | Other bars and rods, hot-rolled, in irregularly wound coils, of iron or steel, nes | 5% | |
| 7214.10.00 | Other bars and rods of iron or non-alloy steel, not further worked than forged | 5% | |
| 7214.20.10 | Other bars and rods of iron or non-alloy steel, twisted after rolling process | 5% | |
| 7214.20.90 | Other bars and rods of iron or non-alloy steel, containing indentations, ribs, groves or other deformations produced during the rolling process | 30% | Act No. 24 of 2024 |
| 7214.30.00 | Other bars and rods of free-cutting steel | 5% | |
| 7214.91.00 | Bars and rods of iron or non-alloy steel of rectangular (other than square) cross-section | 5% | |
| 7214.99.00 | Other bars and rods of iron or non-alloy steel, hot-rolled, hot-drawn or hot extruded, nes | 5% | |
| 7215.10.00 | Bars and rods of iron or non-alloy steel, of free-cutting steel, not further worked than cold-formed or cold finished | 5% | |
| 7215.50.00 | Bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold finished | 5% | |
| 7215.90.00 | Other bars and rods of iron or non-alloy steel | 5% | |
| 7216.21.00 | L sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height <80mm | 5% | |
| 7216.22.00 | T sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height <80mm | 5% | |
| 7216.31.00 | U sections, not further worked than hot-rolled, hot- drawn or extruded of a height of 80mm or more: | 30% | Act No. 24 of 2024 |
| 7216.40.00 | L or T sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height >=80mm | 30% | Act No. 24 of 2024 |
| 7216.50.00 | Other angles, shapes and sections of iron and non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded. | 5% | |
| 7216.61.00 | Angles, shapes and sections, not further worked than cold-formed or cold-finished obtained from flat rolled products. | 5% | |
| 7216.69.00 | Other angles, shapes and sections, not further worked than cold-formed or cold-finished | 5% | |
| 7216.91.00 | Other angles, shapes and sections of iron or non-alloy steel cold-formed or cold finished | 5% | |
| 7216.99.00 | Other angles, shapes and sections of iron or non-alloy steel | 30% | Act No. 24 of 2024 |

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| 7217.10.00 | Wire of iron or non-alloy steel not plated or coated, whether or not polished | 5% | |
| 7217.30.00 | Wire of iron or non-alloy steel, plated or coated with base metals | 5% | |
| 7217.90.00 | Other wire of iron or non-alloy steel | 5% | |
| 7218.10.00 | Stainless steel in ingots and other primary forms | 5% | |
| 7218.91.00 | Semi-finished products of stainless steel, of rectangular (other than square) cross-section | 5% | |
| 7218.99.00 | Other semi-finished products of stainless steel | 5% | |
| 7219.11.00 | Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than hot-rolled, in coils of a thickness >10 mm | 5% | |
| 7219.12.00 | Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than hot-rolled, in coils of a thickness ≥ 4.75 mm but <10 mm | 5% | |
| 7219.13.00 | Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than hot-rolled, in coils of a thickness ≥ 3 mm but <4.75 mm | 5% | |
| 7219.14.00 | Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than hot-rolled, in coils of a thickness <3 mm | 5% | |
| 7219.21.00 | Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than hot-rolled, not in coils of a thickness >10 mm | 5% | |
| 7219.22.00 | Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than hot-rolled, not in coils of a thickness ≥ 4.75 mm but <10 mm | 5% | |
| 7219.23.00 | Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than hot-rolled, not in coils of a thickness ≥ 3 mm but <4.75 mm | 5% | |
| 7219.24.00 | Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than hot-rolled, not in coils of a thickness <3 mm | 5% | |
| 7219.31.00 | Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than hot-rolled, not in coils of a thickness >10 mm | 5% | |
| 7219.32.00 | Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than cold-rolled (cold-reduced), of a thickness ≥ 3 mm but <4.75 mm | 5% | |
| 7219.33.00 | Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than cold-rolled (cold-reduced), of a thickness >1 mm but <3 mm | 5% | |

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| 7219.34.00 | Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than cold-rolled (cold-reduced), of a thickness ≥ 0.5 mm but < 1 mm | 5% | |
| 7219.35.00 | Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than cold-rolled (cold-reduced), of a thickness < 0.5 mm | 5% | |
| 7219.90.00 | Other flat-rolled products of stainless steel of a width of ≥ 600 mm or more | 5% | |
| 7220.11.00 | Flat-rolled products of stainless steel, of a width less than 600mm not further worked than hot-rolled, of a thickness of ≥ 4.75 mm | 5% | |
| 7220.12.00 | Flat-rolled products of stainless steel, of a width less than 600mm not further worked than hot-rolled, of a thickness of < 4.75 mm | 5% | |
| 7220.20.00 | Flat-rolled products of stainless steel, of a width less than 600mm not further worked than cold-rolled (cold-reduced) | 5% | |
| 7220.90.00 | Other flat-rolled products of stainless steel, of a width less than 600mm | 5% | |
| 7221.00.00 | Bars and rods, hot-rolled in irregularly wound coils of stainless steel | 5% | |
| 7222.11.00 | Other bars and rods of stainless steel not further worked than hot-rod, hot-drawn or extruded of circular cross-section | 5% | |
| 7222.19.00 | Other bars and rods of stainless steel not further worked than hot-rod, hot-drawn or extruded | 5% | |
| 7222.20.00 | Other bars and rods of stainless steel not further worked than cold-formed or cold-finished | 5% | |
| 7222.30.00 | Other bars and rods of stainless | 5% | |
| 7222.40.00 | Angles, shapes and sections of stainless steel | 5% | |
| 7223.00.00 | Wire of stainless steel | 5% | |
| 7224.10.00 | Other alloy steel in ingots and other primary forms | 5% | |
| 7224.90.00 | Other alloy steel of semi-finished products | 5% | |
| 7225.11.00 | Flat-rolled products of other alloy steel of a width of ≥ 600 mm, of grain-oriented silicon-electrical steel | 5% | |
| 7225.19.00 | Flat-rolled products of other alloy steel of a width of ≥ 600 mm, of other silicon-electrical steel | 5% | |
| 7225.30.00 | Flat-rolled products of other alloy steel of a width of ≥ 600 mm, not further worked than hot-rolled in coils | 5% | |
| 7225.40.00 | Flat-rolled products of other alloy steel of a width of ≥ 600 mm, not further worked than hot-rolled not in coils | 5% | |

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| 7225.50.00 | Flat-rolled products of other alloy steel of a width of ≥ 600 mm, not further worked than cold-rolled (cold-reduced) | 5% | |
| 7225.91.00 | Flat-rolled products of other alloy steel of a width of ≥ 600 mm, electrolytically plated or coated with zinc | 5% | |
| 7225.92.00 | Flat-rolled products of other alloy steel of a width of ≥ 600 mm, otherwise plated or coated zinc | 5% | |
| 7225.99.00 | Other flat-rolled products of other alloy steel of a width of ≥ 600 mm, nes | 5% | |
| 7226.19.00 | Flat-rolled products of other alloy steel of a width of < 600 mm, of other silicon-electrical steel | 5% | |
| 7226.20.00 | Flat-rolled products of other alloy steel of a width of < 600 mm, of high speed steel | 5% | |
| 7226.91.00 | Flat-rolled products of other alloy steel of a width of < 600 mm, not further worked than hot-rolled | 5% | |
| 7226.92.00 | Flat-rolled products of other alloy steel of a width of < 600 mm, not further worked than cold-rolled (cold-reduced) | 5% | |
| 7226.99.00 | Other flat-rolled products of other alloy steel of a width of < 600 mm, nes | 5% | |
| 7227.10.00 | Bars and rods, hot-rolled, in irregularly wound coils, of high-speed steel | 5% | |
| 7227.20.00 | Bars and rods, hot-rolled, in irregularly wound coils, of silico-manganese steel | 5% | |
| 7227.90.00 | Other bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel, nes | 5% | |
| 7228.10.00 | Other bars and rods, of high-speed steel | 5% | |
| 7228.20.00 | Other bars and rods of silico-manganese steel | 5% | |
| 7228.30.00 | Other bars and rods of alloy steel, not further worked than hot-rolled, hot-drawn or extruded | 5% | |
| 7228.40.00 | Other bars and rods of alloy steel, not further worked than forged | 5% | |
| 7228.50.00 | Other bars and rods of alloy steel, not further worked than cold-formed or cold-finished | 5% | |
| 7228.60.00 | Other bars and rods of alloy steel, nes | 5% | |
| 7228.70.00 | Angles, shapes and sections of other alloy steel | 5% | |
| 7228.80.00 | Hollow drill bars and rods, of alloy or non-alloy steel | 5% | |
| 7229.20.00 | Wire of silico-manganese steel | 5% | |
| 7229.90.00 | Wire of other alloy steel, nes | 5% | |

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| 7301.10.00 | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements | 5% | |
| 7301.20.00 | Angles, shapes and sections of welded iron or steel | 5% | |
| 7303.00.10 | Tubes, pipes and hollow profiles, of cast iron - down piping and guttering | 5% | |
| 7303.00.90 | Other tubes, pipes and hollow profiles, of cast iron | 5% | |
| 7304.11.00 | Line pipe of a kind used for oil or gas pipelines of stainless steel | 5% | |
| 7304.19.00 | Other Line pipe of a kind used for oil or gas pipelines | 5% | |
| 7304.22.00 | Drill pipe of stainless steel of a kind used in drilling for oil or gas | 5% | |
| 7304.23.00 | Other drill pipe of a kind used in drilling for oil or gas | 5% | |
| 7304.24.00 | Casing and tubing of stainless steel of a kind used in drilling for oil or gas | 5% | |
| 7304.29.00 | Other casing, tubing and drill pipe, of a kind used in drilling for oil or gas | 5% | |
| 7304.31.00 | Cold-drawn or cold-rolled (cold-reduced) tubes, pipes and hollow profiles, seamless of circular cross-section, of iron or non-alloy steel | 5% | |
| 7304.39.00 | Other tubes, pipes and hollow profiles, seamless of circular cross-section, of iron or non-alloy steel | 5% | |
| 7304.41.00 | Cold-drawn or cold-rolled (cold-reduced) tubes, pipes and hollow profiles, seamless of circular cross-section, of stainless steel | 5% | |
| 7304.49.00 | Other tubes, pipes and hollow profiles, seamless of circular cross-section, of stainless steel | 5% | |
| 7304.51.00 | Cold-drawn or cold-rolled (cold-reduced) tubes, pipes and hollow profiles, seamless of circular cross-section, of other alloy steel | 5% | |
| 7304.59.00 | Other tubes, pipes and hollow profiles, seamless of circular cross-section, of other alloy steel | 5% | |
| 7304.90.00 | Other tubes, pipes and hollow profiles, seamless of iron (other than cast iron) or steel | 5% | |
| 7305.11.00 | Longitudinally submerged arc welded line of a kind used for oil or gas pipe lines, >406.4mm external diameter | 5% | |
| 7305.12.00 | Other longitudinally welded line of a kind used for oil or gas pipe lines, >406.4mm external diameter | 5% | |
| 7305.19.00 | Other line of a kind used for oil or gas pipe lines, >406.4mm external diameter | 5% | |
| 7305.20.00 | Casing of a kind used in drilling for oil or gas, >406.4mm external diameter | 5% | |
| 7305.31.00 | Other longitudinally welded tubes and pipes >406.4mm external diameter | 5% | |

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| 7305.39.00 | Other welded tubes and pipes >406.4mm external diameter | 5% | |
| 7305.90.00 | Other tubes and pipes >406.4mm external diameter | 5% | |
| 7306.11.00 | Welded, of stainless steel line pipe of a kind used for oil or gas | 5% | |
| 7306.19.00 | Other line pipe of a kind used for oil or gas pipelines | 5% | |
| 7306.21.00 | Welded, of stainless steel casing and tubing drill pipe of a kind used in drilling for oil or gas | 5% | |
| 7306.29.00 | Other casing and tubing of a kind used in drilling for oil or gas | 5% | |
| 7306.30.00 | Other welded tubes, pipes and hollow profiles of circular cross-section of iron or non-alloy steel | 5% | |
| 7306.40.00 | Other welded tubes, pipes and hollow profiles of circular cross-section of stainless steel | 5% | |
| 7306.50.00 | Other welded tubes, pipes and hollow profiles of circular cross-section of other alloy steel | 5% | |
| 7306.61.00 | Other welded tubes, pipes and hollow profiles of square or rectangular cross-section of iron or steel | 5% | |
| 7306.69.00 | Other welded tubes, pipes and hollow profiles of non-circular cross-section of iron or steel | 5% | |
| 7307.11.00 | Tube or pipe fittings of non-malleable cast iron | 5% | |
| 7307.19.00 | Other cast tube or pipe fittings of iron or steel | 5% | |
| 7307.22.00 | Threaded elbows, bends and sleeves of stainless steel | 5% | |
| 7307.23.00 | Butt welding fittings of stainless steel | 5% | |
| 7307.29.00 | Other tube or pipe fittings of stainless steel | 5% | |
| 7307.91.00 | Other flanges of iron or steel | 5% | |
| 7307.92.00 | Other threaded elbows, bends and sleeves of iron or steel | 5% | |
| 7307.93.00 | Other butt welding fittings of iron or steel | 5% | |
| 7307.99.00 | Tube or pipe fittings of iron or steel, nes | 5% | |
| 7308.30.00 | Doors, window and their frames and thresholds for doors of iron or steel | 5% | |
| 7308.40.00 | Equipment for scaffolding, shuttering, propping or pitpropping of iron or steel | 5% | |
| 7308.90.10 | Gates of a kind used for agricultural or railway fencing of iron or steel | 5% | |
| 7308.90.20 | Minclead frames and super structures of iron or steel | 5% | |
| 7308.90.30 | Shaft guide rails of iron or steel | 5% | |
| 7308.90.40 | Smoke stacks of iron or steel | 5% | |

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| 7308.90.50 | Spiral and gravity chutes of iron or steel | 5% | |
| 7308.90.90 | Other structures and parts of structures, of iron or steel | 5% | |
| 7308.90.91 | Panels for buildings and cold room insulation | 5% | Act No. 25 of 2023 |
| 7312.10.00 | Stranded wire, ropes and cables of iron or steel, not electrically insulated | 5% | |
| 7312.90.00 | Plaited bands, slings and the like of iron or steel, not electrically insulated | 5% | |
| 7313.00.10 | Barbed wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel imported for use in a farming or other agriculture enterprise | 5% | |
| 7313.00.90 | Other barbed wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel | 5% | |
| 7316.00.00 | Anchors, grapnels and parts thereof, of iron or steel | 5% | |
| 7317.00.10 | Drawing pins of iron or steel | 5% | |
| 7317.00.20 | Wire nails of iron or steel | 5% | |
| 7317.00.30 | Hook nails and ring nails of iron or steel | 5% | |
| 7317.00.90 | Other nails, tacks, corrugated nails and similar articles of iron or steel | 5% | |
| 7318.11.00 | Threaded coach screws of iron or steel | 5% | |
| 7318.12.00 | Threaded wood screws of iron or steel | 5% | |
| 7318.23.00 | Non-threaded rivets of iron or steel | 5% | |
| 7318.24.00 | Non-threaded cotters and cotter-pins of iron or steel | 5% | |
| 7318.29.00 | Other non-threaded articles of iron or steel | 5% | |
| 7319.40.00 | Safety pins and other pins of iron or steel | 5% | |
| 7320.10.00 | Leaf-springs and leaves therefor, of iron or steel | 5% | |
| 7320.20.00 | Helical springs of iron or steel | 5% | |
| 7320.90.00 | Other springs and leaves for springs of iron or steel | 5% | |
| 7325.10.10 | Non-malleable cast iron articles for agricultural or scientific purposes; tradesmen's tools | 5% | |
| 7325.10.90 | Other non-malleable cast iron articles | 5% | |
| 7325.91.00 | Grinding balls and similar articles for mills of iron or steel | 5% | |
| 7325.99.10 | Other malleable cast articles of iron or steel for agricultural or scientific purposes; tradesmen's tools | 5% | |
| 7325.99.90 | Other malleable cast articles of iron or steel | 5% | |

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| 7326.11.00 | Grinding balls and similar articles for mills, forged or stamped, but not further worked of iron or steel | 5% | |
| 7326.19.10 | Forged or stamped articles for agricultural or scientific purposes; tradesmen's tools of iron or steel | 5% | |
| 7326.19.90 | Forged or stamped articles of iron or steel but not further worked | 5% | |
| 7326.20.10 | Articles of iron or steel wire, for agricultural or scientific purposes; tradesmen's tool | 5% | |
| 7326.20.90 | Other articles of iron or steel wire | 5% | |
| 7326.90.10 | Other articles of iron or steel for agricultural or scientific purposes; tradesmen's tools | 5% | |
| 7326.90.91 | Can ends of iron or steel, for use in manufacture | 5% | |
| 7326.90.99 | Other articles of iron or steel | 5% | |
| 7401.00.10 | Copper matte | 5% | |
| 7401.00.20 | Cement copper (precipitated copper) | 5% | |
| 7402.00.11 | Copper blister | 5% | |
| 7402.00.19 | Other unrefined copper | 5% | |
| 7402.00.20 | Copper anodes for electrolytic refining | 5% | |
| 7403.11.10 | Electro-refined copper cathodes (high purity) | 5% | |
| 7403.11.20 | Electro-refined copper cathodes (low purity) | 5% | |
| 7403.11.30 | Electro-won copper cathodes (high purity) | 5% | |
| 7403.11.40 | Electro-won copper cathodes (low purity) | 5% | |
| 7403.11.91 | Copper bearing products of electro-refining process | 5% | |
| 7403.11.92 | Copper bearing products of electro-winning process | 5% | |
| 7403.12.00 | Wire-bars of refined copper | 5% | |
| 7403.13.00 | Billets of refined copper | 5% | |
| 7403.19.00 | Other refined copper | 5% | |
| 7403.21.00 | Copper-zinc base alloys (brass), unwrought | 5% | |
| 7403.22.00 | Copper-tin base alloys (bronze), unwrought | 5% | |
| 7403.29.10 | Copper cobalt alloy | 5% | |
| 7403.29.90 | Other copper alloys | 5% | |
| 7404.00.00 | Copper waste and scrap | 5% | |
| 7405.00.00 | Master alloys of copper | 5% | |
| 7406.10.00 | Copper powders of non-lamellar structure | 5% | |

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| 7406.20.00 | Copper powders of lamellar structure; flakes | 5% | |
| 7407.10.00 | Copper bars, rods and profiles of refined copper | 5% | |
| 7407.21.00 | Copper bars, rods and profiles of copper-zinc base alloys (brass) | 5% | |
| 7407.29.00 | Other copper bars, rods and profiles | 5% | |
| 7408.11.00 | Refined copper wire, of which the maximum cross-sectional dimension >6mm | 5% | |
| 7408.19.00 | Other refined copper wire | 5% | |
| 7408.21.00 | Wire of copper-zinc base alloys (brass) | 5% | |
| 7408.22.00 | Wire of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver) | 5% | |
| 7408.29.00 | Wire of other copper alloys | 5% | |
| 7409.11.00 | Refined copper plates, sheets and strip, in coils, of a thickness >0.15mm | 5% | |
| 7409.19.00 | Other refined copper plates, sheets and strip, of a thickness >0.15mm | 5% | |
| 7409.29.00 | Other copper-zinc base alloys plates, sheets and strip, of a thickness >0.15mm | 5% | |
| 7409.31.00 | Copper-tin base alloys (bronze) plates, sheets and strip, in coils, of a thickness >0.15mm | 5% | |
| 7409.39.00 | Other copper-tin base alloys (bronze) plates, sheets and strip, of a thickness >0.15mm | 5% | |
| 7409.40.00 | Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver) plates, sheets and strip, of a thickness >0.15mm | 5% | |
| 7409.90.00 | Other copper alloys, plates, sheets and strip, of a thickness >0.15mm | 5% | |
| 7410.11.00 | Refined copper foil, not backed, of a thickness (excluding any backing) <0.15mm | 5% | |
| 7410.12.00 | Copper alloys foil, not backed, of a thickness (excluding any backing) <0.15mm | 5% | |
| 7410.21.00 | Refined copper foil, backed, of a thickness (excluding any backing) <0.15mm | 5% | |
| 7410.22.00 | Copper alloys foil, backed, of a thickness (excluding any backing) <0.15mm | 5% | |
| 7411.10.00 | Tubes and pipes of refined copper | 5% | |
| 7411.21.00 | Tubes and pipes of copper-zinc base alloys (brass) | 5% | |

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| 7411.22.00 | Tubes and pipes of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel- silver) | 5% | |
| 7411.29.00 | Tubes and pipes of other copper alloys | 5% | |
| 7412.10.00 | Tubes or pipe fittings of refined copper | 5% | |
| 7412.20.00 | Tube or pipe fittings of copper alloys | 5% | |
| 7413.00.00 | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated | 5% | |
| 7415.10.00 | Nails and tacks, drawing pins, staples and similar articles of copper or of iron or steel with heads of copper | 5% | |
| 7415.21.00 | Washers (including spring washers) of copper or of iron or steel | 5% | |
| 7415.29.00 | Other articles not threaded articles of copper or of iron or steel | 5% | |
| 7415.33.00 | Threaded screws, bolts and nuts of copper or of iron or steel | 5% | |
| 7415.39.00 | Other threaded articles of copper or of iron or steel | 5% | |
| 7418.10.00 | Table, kitchen or other household articles and parts thereof; pot scourers, scouring or polishing pads, gloves and the like of copper | 5% | |
| 7418.20.00 | Sanitary ware and parts thereof of copper | 5% | |
| 7419.20.00 | Articles of cast copper, moulded, stamped or forged, but not further worked | 5% | |
| 7419.80.00 | Other articles of copper | 5% | |
| 7610.10.00 | Doors, windows and their frames and thresholds for doors, of aluminium | 5% | |
| 7615.10.00 | Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like of aluminium | 5% | |
| 7615.20.10 | Flush cisterns of aluminium | 5% | |
| 7615.20.90 | Other sanitary ware and parts thereof of aluminium | 5% | |
| 8310.00.00 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | 5% | |
| 8504.21.00 | Liquid dielectric transformers having a power handling capacity <650kva | 5% | |
| 8504.22.00 | Liquid dielectric transformers having a power handling capacity > 650 =<10000kva | 5% | |
| 8504.23.00 | Liquid dielectric transformers having a power handling capacity >10000kva | 5% | |
| 8504.31.00 | Transformers having a power handling capacity =<1kva | 5% | |
| 8504.32.00 | Transformers having a power handling capacity >1kva =<16kva | 5% | |
| 8504.33.00 | Transformers having a power handling capacity >16 =<500kva | 5% | |

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| 8504.34.00 | Transformers having a power handling capacity >500kva | 5% | |
| 8544.49.00 | Other electric conductors for a voltage <1000V | 5% | |
| 8544.60.00 | Other electric conductors for a voltage >1000V | 5% | |
| 8716.39.00 | Other | 10% | Act No. 25 of 2022 |
| 9401.52.00 | Seats of bamboo | 5% | |
| 9401.53.00 | Seats of rattan | 5% | |
| 9401.59.00 | Other seats of cane, osier or similar materials | 5% | |
| 9401.61.00 | Upholstered seats with wooden frames | 5% | |
| 9401.69.00 | Other seats with wooden frames | 5% | |
| 9401.71.00 | Upholstered seats with metal frames | 5% | |
| 9401.79.00 | Other seats with metal frames | 5% | |
| 9401.80.00 | Other seats, nes | 5% | |
| 9401.91.00 | Parts of seats of wood | 5% | |
| 9401.99.00 | Other parts of seats | 5% | |
| 9403.30.00 | Wooden furniture of a kind used in offices | 5% | |
| 9403.40.00 | Wooden furniture of a kind used in the kitchen | 5% | |
| 9403.50.00 | Wooden furniture of a kind used in the bedroom | 5% | |
| 9403.60.00 | Other wooden furniture | 5% | |
| 9403.70.00 | Furniture of plastics | 5% | |
| 9403.82.00 | Furniture of bamboo | 5% | |
| 9403.83.00 | Furniture of rattan | 5% | |
| 9403.89.00 | Other furniture of cane, osier or similar materials | 5% | |
| 9403.91.00 | Parts of furniture of wood | 5% | |
| 9403.99.00 | Other parts of furniture | 5% | |
| 9404.10.00 | Mattress supports | 5% | |
| 9404.21.00 | Mattresses of cellular rubber or plastics whether or not covered | 30% | Act No. 25 of 2023 |
| 9404.29.00 | Mattresses of other materials | 5% | |
| 9404.30.00 | Sleeping bags | 5% | |
| 9404.40.00 | Quilts, bedspreads, eiderdowns and duvets (comforters) | 5% | |
| 9404.90.00 | Other cushions, pouffes and pillows | 5% | |
| 9405.31.00 | Lighting strings of a kind used for Christmas trees, designed for use solely with light-emitting diode (led) light sources | 5% | |

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| 9405.39.00 | Other lighting strings of a kind used for Christmas trees | 5% | |
| 9505.10.00 | Articles for Christmas festivities | 5% | |
| 9505.90.00 | Other festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes | 5% | |
| 9601.10.00 | Worked ivory and articles of ivory | 5% | |
| 9601.90.00 | Other worked bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving materials, and articles of these materials (including articles obtained by moulding) | 5% | |
| 9602.00.10 | Honeycombs, of artificial wax | 5% | |
| 9602.00.90 | Other: worked vegetable or mineral carving material and articles of these materials, moulded or carved articles of wax, stearin of natural gums or natural resin or of modelling pastes...nes | 5% | |
| 9603.10.00 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 5% | |
| 9604.00.00 | Hand sieves and hand riddles | 5% | |
| 9619.00.91 | Baby diapers | 5% | Act No. 25 of 2023 |
| 9620.00.00 | Monopods, bipods, tripods and similar articles | 5% | |
| 9701.21.00 | Paintings, drawings and pastels of an age > 100 years | 5% | |
| 9701.22.00 | Mosaics of an age > 100 years | 5% | |
| 9701.29.00 | Other collages and similar decorative plaques > 100 years | 5% | |
| 9701.91.00 | Other paintings, drawings and pastels | 5% | |
| 9701.92.00 | Other Mosaics | 5% | |
| 9701.99.00 | Other collages and similar decorative plaques | 5% | |
| 9702.10.00 | Original engravings, prints and lithographs of an age > 100 years | 5% | |
| 9702.90.00 | Other original engravings, prints and lithographs | 5% | |
| 9703.10.00 | Original sculptures and statuary, in any material of an age > 100 years | 5% | |
| 9703.90.00 | Other original sculptures and statuary, in any material | 5% | |
| 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 | 5% | |
| 9902.00.00 | Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) imported by traveler for own use in his accompanied baggage or on his person | 5% | |

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| 9903.00.00 | Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) imported in single consignment | 5% | |
| 9904.00.00 | Goods(excluding motor vehicles),being merchandise for sale or industrial or commercial use the total value does not > \$1000 | 5%; | |

PART II
(A) SURTAX TARIFF
ON MOTOR VEHICLE EMISSIONS

| <i>Description of Goods</i> | <i>HS Tariff item under which classified</i> | <i>Statistical unit of quantity</i> | <i>Surtax Rate Per Quarter</i> | | <i>Remarks</i> |
|---|--|-------------------------------------|--------------------------------|----------------------------|-------------------|
| Carbon emissions from vehicles of headings: (1) EX.87.01 Tractors (Mechanical horses & similar tractive units) (2) 8702, 8703 and 8704 excluding emissions from vehicles propelled by non-pollutant energy sources, ambulances and prison vans. | EX.87.01 | No. | Engine Capacity | Unit Tax(Fee units) | Act No.25 of 2022 |
| | | | Motor Cycles | 616 | |
| | | | 0-1500cc | 616 | |
| | | | 1501-2000cc | 1232 | |
| | 8702, 8703 and 8704 | No. | 2001-3000cc | 1760 | |
| | | | 3001cc and above | 2420 | |

(Act No. 21 of 2020)

(B) SURTAX TARIFF
ON VEHICLES OLDER THAN 5 YEARS

| <i>Description of Goods</i> | <i>HS Tariff item under which classified</i> | <i>Statistical unit of quantity</i> | <i>Surtax Rate</i> | <i>Remarks</i> |
|--|--|-------------------------------------|--------------------|----------------|
| With only compression-ignition internal combustion piston engine (diesel or semi-diesel) | 8701.21.00 | No. | K2,000 | |

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| With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion | 8701.22.00 | No. | K2,000 | |
| With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion | 8701.23.00 | No. | K2,000 | |
| With only electric motor for propulsion | 8701.24.00 | No. | K2,000 | |
| Other | 8701.29.00 | No. | K2,000 | |
| Motor vehicles for the transport of ten or more persons, including the driver | 8702 | No | K2,000 | Act No. 18 of 2015 |
| 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 | No | K2,000 | Act No. 18 of 2015 |
| 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 | 8704 | No | K2,000 | Act No. 18 of 2015 |
| 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 | No | K2,000 | Act No. 18 of 2015 |
| Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. | 8711 | No | K2,000 | Act No. 18 of 2015 |

**EIGHTH SCHEDULE
(Section 76B)**

SERVICE EXCISE TARIFF

| <i>Heading No.</i> | <i>Description of Goods</i> | <i>Harmonised Commodity Description and Coding System Heading No.</i> | <i>Statistical Unity of Quantity</i> | <i>Duty Rate</i> | <i>Remarks</i> |
|--------------------|-----------------------------|---|--------------------------------------|------------------|---------------------------|
| 1 | Air time | - | - | | <i>Act No. 47 of 2016</i> |
| | (1) Vioce Call | 0000.11.00 | Seconds | 17.5% | |
| | (2) SMS and MMS | 0000.12.00 | Count | 17.5% | |
| | (3) Data | 0000.13.00 | Megabytes | 17.5% | |
| | (4) Other | 0000.19.00 | Count | 17.5% | |
| | | | | | |

NINTH SCHEDULE
(Section 72A)
EXPORT TARIFF

| <i>HS Code</i> | <i>Description of Goods</i> | <i>Stat. Unit of Qty.</i> | <i>Export Duty Rate</i> | <i>Remarks</i> |
|----------------|--|-----------------------------------|---------------------------------|----------------|
| 26.01 | Iron ores and concentrates, Including roasted iron pyrites. | | | |
| | - Iron ores and concentrates, other than roasted iron pyrites: | | | |
| 2601.11.00 | - - Non- Agglomerated | tonne | 10% | |
| 2601.12.00 | - - Agglomerated | tonne | 10% | |
| 2601.20.00 | - -Raosted Iron Pyrites | tonne | 10% | |
| 26.02 | | | | |
| 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. | tonne | 15% | |
| 26.03 | Copper ores and concentrates. | | | |
| | ---Copper ore | | | |
| 2603.00.11 | ----Copper ore sulphide | kg | 10% | |
| 2603.00.12 | ----copper ore mixed sulphide and oxide | kg | 10% | |
| 2603.00.13 | ----copper ore oxide | kg | 10% | |
| 2603.00.19 | ----Other | kg | 10% | |
| | ---Copper concentrates | | | |
| 2603.00.21 | ----copper concentrate sulphide | kg | 10% | |
| 2603.00.22 | ----copper concentrate mixed (sulphide/oxide) | kg | 10% | |
| 2603.00.23 | ----copper concentrate oxide | kg | 10% | |
| 2603.00.29 | ----other | kg | 10% | |
| 26.04 | | | | |
| 2604.00.00 | Nickel ores and concentrates | tonne | 10% | |
| 26.05 | Cobalt ores and concentrates. | | | |
| 2605.00.10 | ---cobalt ore | kg | 10% | |
| 2605.00.20 | ---cobalt concentrates | kg | 10% | |
| 26.06 | | | | |

| | | | | |
|--------------|--|-------|------|--------------------|
| 2606.00.00 | Aluminium ores and concentrates. | tonne | 10% | |
| 26.07 | | | | |
| 2607.00.00 | Lead ores and concentrates. | tonne | 10% | |
| 26.08 | Zinc ores and concentrates. | | | Act No. 25 of 2022 |
| | - - - Zinc ores | | | |
| 2608.00.11 | - - - - Zincite, zinc oxide | tonne | 10% | |
| 2608.00.19 | - - - - Other Zinc ores | tonne | 10% | |
| | - - - Zinc Concentrates | | | |
| 2608.00.21 | - - - - Zincites, zinc oxide | tonne | free | |
| 2608.00.29 | - - - - Other Zinc concentrates | tonne | free | |
| 26.09 | | | | |
| 2609.00.00 | Tin ores and concentrates. | tonne | 10% | |
| 26.10 | | | | |
| 2610.00.00 | Chromium ores and concentrates | tonne | 10% | |
| 26.11 | | | | |
| 2611.00.00 | Tungsten ores and concentrates. | tonne | 10% | |
| 26.12 | Uranium or thorium ores and concentrates. | | | |
| 2612.10.00 | - Uranium ores and concentrates | tonne | 10% | |
| 2612.20.00 | - Thorium ores and concentrates | tonne | 10% | |
| 26.13 | Molybdenum ores and Concentrates. | | | |
| 2613.10.00 | -Roasted | tonne | 10% | |
| 2613.90.00 | -Other | tonne | 10% | |
| 26.14 | | | | |
| 2614.00.00 | Titanium ores and concentrates | tonne | 10% | |
| 26.15 | Niobium, tantalum. Vanadium or Zirconium ores and concentrates. | | | |
| 2615.10.00 | - Zirconium ores and concentrates | tonne | 10% | |
| 2615.90.00 | - Other | tonne | 10% | |
| 26.16 | Precious metal ores and Concentrates. | | | |
| 2616.10.00 | - Silver ores and concentrates | tonne | 10% | |
| 2616.90.00 | - Other | tonne | 10% | |
| 26.17 | Other ores and concentrates. | | | |

| | | | | |
|--------------|--|-------|-----|--|
| 2617.10.00 | - Antimony ores and concentrates | tonne | 10% | |
| 2617.90.00 | - Other | tonne | 10% | |
| 26.18 | | | | |
| 2618.00.00 | Granulated slag (slag sand) from the manufacture of iron or steel | tonne | 10% | |
| 26.19 | | | | |
| 2619.00.00 | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel. | tonne | 10% | |
| 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 | tonne | 10% | |
| 2620.19.00 | -- Other | tonne | 10% | |
| | - Containing mainly lead | | | |
| 2620.21.00 | -- Leaded gasoline sludges and leaded anti-knock compound sludges | tonne | 10% | |
| 2620.29.00 | -- Other | tonne | 10% | |
| | - Containing mainly copper | | | |
| 2620.30.10 | --slag containing mainly copper | tonne | 10% | |
| 2620.30.20 | --tailings containing mainly copper | tonne | 10% | |
| 2620.30.90 | --other containing mainly copper | tonne | 10% | |
| 2620.40.00 | - Containing mainly aluminium | tonne | 10% | |
| 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 | tonne | 10% | |
| | - Other: | | | |
| 2620.91.00 | -- Containing antimony, beryllium, cadmium, chromium or their mixtures | tonne | 10% | |
| 2620.99.00 | -- Other | tonne | 10% | |
| 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 | tonne | 10% | |
| 2621.90.00 | - Other | tonne | 10% | |

| | | | | |
|------------|--|-------|-----|--|
| 41.01 | Raw hides and skins of bovine (including buffalo) or wuine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared, whether or not dehaired or split | kg | 10% | |
| 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 | kg | 10% | |
| 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 note 1 (c) to this Chapter | | | |
| 4103.30.00 | - Of swine | No. | 10% | |
| 4103.90.00 | - Other | No. | 10% | |
| 44.01 | Fuel wood, in logs, in bullets, in twigs, in faggots or in similar forms: | tonne | 40% | |
| | | | | |
| 44.02 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated. | kg | 40% | |
| | | | | |
| 44.03 | Wood in rough, whether or not stripped of bark or sapwood, or roughly squared. | m3 | 40% | |
| 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. | kg | 40% | |
| 44.05 | Wood wool; wood flour | kg | 40% | |
| 44.07 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of thickness exceeding 6mm | m3 | 40% | |
| 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 thickness not exceeding 6mm | m3 | 20% | |

| | | | | |
|-------|---|----|-----|--|
| 44.09 | Wood (including strips and friezes for parquet floorings, 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. | kg | 20% | |
| 44.11 | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances | kg | 20% | |
| 44.12 | Plywood, veneered panels and similar laminated wood. | kg | 20% | |
| 44.13 | Densified wood, in blocks, plates, strips or profile shapes. | kg | 20% | |
| 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 | - | 15% | |
| | | | | |
| 71.02 | Diamonds, whether or not worked, but not mounted or set | - | 15% | |
| 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 | - | 15% | |
| 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 | - | 15% | |
| 71.05 | Dust and powder of natural or synthetic precious or semi-precious stones | - | 15% | |
| 7106 | Silver (including silver plated with gold or platinum), unwrought or semi-manufactured forms, or in powder form | - | 15% | |
| 7107 | Base metals clad with Silver, not further worked than semi-manufactured | - | 15% | |
| 7108 | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form | - | 15% | |
| 7109 | Base Metals, Silver, clad with gold, not further worked than semi-manufactured | - | 15% | |

| | | | | |
|--------------|---|-------|-----|--|
| 71.10 | Platinum, unwrought or semi-manufactured forms, or in powder form | - | 15% | |
| 71.11 | -Base metals, Silver or gold, clad with platinum, not further worked than semi manufactured | - | 15% | |
| 7112 | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metals other than goods of heading 85.49. | - | 15% | |
| 7201 | 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 | kg | 10% | |
| 7201.20.00 | - Non-alloy pig iron containing by weight more than 0.5% of phosphorous | kg | 10% | |
| 72.04 | Ferrous waste and scrap. Remelting scrap ingots of iron or steel. | | | |
| 7204.10.00 | - Waste of cast iron | kg | ** | |
| | - Waste and scrap alloy steel: | | | |
| 7204.21.00 | - - Of stainless steel | kg | ** | |
| 7204.29.00 | - - Other | kg | ** | |
| 7204.30.00 | - Waste and scrap of tinned iron or steel | kg | ** | |
| | - Other waste and scrap | | | |
| 7204.41.00 | - - Turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles | kg | * | |
| 7204.49.00 | - - Other | kg | * | |
| 7204.50.00 | - - Remelting scrap ingots | kg | * | |
| 7205 | Granules and powders, of pig iron, spiegeleisen, iron or steel | | | |
| 7205.10.00 | -Granules | kg | 10% | |
| | -Powders | | | |
| 7205.21.00 | --Of alloy steel | kg | 10% | |
| 7205.29.00 | --Other | kg | 10% | |
| 74.01 | Copper mattes; cement copper (precipitated copper) | | | |
| 7401.00.10 | ---copper matte | tonne | 10% | |
| 7401.00.20 | ---cement copper | tonne | 10% | |

| | | | | |
|--------------|--|-------|-----|--|
| 74.04 | | | | |
| 7404.00.00 | Copper waste and scrap. | tonne | ** | |
| 75.01 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy | | | |
| 7501.10.00 | -Nickel mattes | kg | 10% | |
| 7501.20.00 | -Nickel oxide sinters and other intermediate products of nickel metallurgy | kg | 10% | |
| 75.03 | | | | |
| 7503.00.00 | Nickel waste and scrap | kg | ** | |
| 78.02 | | | | |
| 7802.00.00 | Lead waste and scrap | kg | ** | |
| 79.02 | | | | |
| 7902.00.00 | Zinc waste and scrap | kg | ** | |
| 80.02 | | | | |
| 8002.00.00 | Tin waste and scrap | kg | ** | |
| 81.01 | Tungsten (wolfram) and articles thereof, including waste and scrap. | | | |
| 8101.97.00 | --waste and scrap of tungsten | kg | ** | |
| 8103 | Tantalum and articles thereof, including waste and scrap. | | | |
| Ex8103.30.00 | -Waste and scrap of tantalum | kg | ** | |
| 8104 | Magnesium and articles thereof, including waste and scrap | | | |
| 8104.20.00 | -Waste and scrap of magnesium | kg | ** | |
| 8105 | Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap. | | | |
| 8105.30.00 | -Waste and scrap of cobalt | kg | ** | |
| 8106 | | | | |
| | Waste and scrap of Bismuth | | | |
| 8106.10.00 | ---Waste and scrap of Bismuth | tonne | ** | |
| 8106.90.00 | ---Other waste and scrap of Bismuth | tonne | ** | |
| 81.08 | Titanium and articles thereof including waste and scrap | | | |
| 8108.30.00 | -waste and scrap | kg | ** | |
| 81.09 | Zirconium and articles thereof, including waste and scrap | | | |

| | | | | |
|--------------|---|----|----|--|
| 8109.30.00 | -Waste and scrap | kg | ** | |
| 81.10 | Antimony and articles thereof, including waste and scrap | | | |
| 8110.20.00 | -Waste and scrap | kg | ** | |
| 81.11 | Manganese and articles and articles thereof, including waste and scrap | | | |
| Ex8111.00.00 | -Waste and scrap | kg | ** | |
| 81.12 | Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap. | | | |
| 8112.13.00 | --waste and scrap | kg | ** | |
| 8112.22.00 | --Waste and scrap | kg | ** | |
| Ex8112.31.00 | -- Unwrought; waste and scrap; | kg | ** | |
| Ex8112.39.00 | -- Other | kg | ** | |
| Ex8112.41.00 | -- Unwrought; waste and scrap; | kg | ** | |
| Ex8112.49.00 | -- Other | kg | ** | |
| 8112.52.00 | --Waste and scrap | kg | ** | |
| 8112.61.00 | --Waste and scrap | kg | ** | |
| 8112.92.00 | --Unwrought; waste and scrap; powders. | kg | ** | |
| 81.13 | | | | |
| 8113.00.00 | Cermets waste and scrap | kg | ** | |

*25% or KR 80 (eighty kwacha) per tonne whichever is greater

**25% or KR 1,000 (one thousand kwacha) per tonne whichever is greater

