

Imports and Exports

IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003

1986-21
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2003/057

Regulations made under ss. 45 and 129.

IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003

Revoked by LN. 2017/190 as from 14.9.2017

(LN. 2003/057)

9.5.2003

Amending enactments	Relevant current provisions	Commencement date
LN. 2003/073	Sch. 1 and 2	3.7.2003
2004/050	Sch. 2	30.6.2004
2005/055	Sch. 2	1.4.2005
2006/155	Vol.1 Part 6 & Vol 2 Part 3	31.12.2006
Act. 2007-17	Sch. 1	14.6.2007
LN. 2009/024	Sch. 2	18.4.2009
2009/038	Sch. 2	26.6.2009
2010/077	Sch. 2	28.4.2010
2010/115	Sch. 2	1.7.2010
2010/120	Sch. 2	1.7.2010
2010/178	Sch. 2	10.12.2010
2011/102	Sch. 2	4.7.2011
2011/110	Sch. 2	4.7.2011
2012/100	Sch. 2	9.7.2012
2012/110	Sch. 1 & 2	9.7.2012
2012/122	Sch. 2	6.9.2012
2012/147	Sch. 2	25.10.2012
2013/046	Sch. 2	7.3.2013
2013/047	Sch. 1 & 2	7.3.2013
2013/071	Sch. 2	1.5.2013
2013/073	Sch. 2	7.5.2013
2013/090	Sch. 2	24.6.2013
2013/113	Sch. 2	24.6.2013
2013/172	Sch. 2	2.12.2013
2014/051	Sch. 2	17.4.2014
2014/111	Sch. 2	30.6.2014
2014/116	Sch. 1 & 2	30.6.2014
2014/136	Sch. 1	24.7.2014
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2016/150	Vol 1 & 2	5.7.2016
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IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003
Title.

1. These Regulations may be cited as the Import Duty (Integrated Tariff) Regulations 2003.

Interpretation.

2. In these Regulations, unless the context otherwise requires—

“General Information and Procedures” means Volume I of the Gibraltar Customs Integrated Tariff as it appears in Schedule 1;

“General Customs Integrated Tariff” means the tariff of descriptions, codes and rates of goods in respect of which import duty is chargeable, the duty chargeable thereon and the general information and procedures on the operation of the tariff;

“Integrated Tariff” means the Schedules of duty and trade statistical description, codes and rates in Volume II of the Gibraltar Customs Integrated Tariff as it appears in Schedule 2.

Status of Volume I of the Gibraltar Customs Integrated Tariff.

3. The General Information and Procedures on the operation of the Integrated Tariff, set out in Schedule 1, whilst not having the force of law, shall be admissible in evidence in any court for which any matter relating to the application of or compliance or non-compliance with the Integrated Tariff, is raised and shall be taken into account by such court in determining the meaning and application of the Integrated Tariff and questions of compliance or non-compliance with that Tariff.

Classification of goods and rates of duty.

4. The classification of goods and the import duty payable in respect of such goods, shall be that set out in the Integrated Tariff.

Revocation.

5. The Import Duty (Integrated Tariff) Regulations 1993 (Legal Notice No. 1993/017) are hereby revoked*.

* *The publication of the sixth supplement to the Gazette is therefore terminated.*

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Regulation 3

VOLUME 1

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GENERAL INFORMATION

1.1. Law: Under the Imports and Exports Act 1986, Section 21, any person who imports any goods or his duly authorised agent, is required to make a Declaration to Customs concerning any goods imported into Gibraltar. The Declaration must be delivered to the proper Officer in such form and manner, and contain such particulars as may be prescribed.

1.2. Contents: This publication contains a statement of the duties of Customs chargeable on goods imported into Gibraltar and shows the Commodity Code numbers used for the statistical classification of imports and exports. It also sets out particulars of export fees and their relevant rates of duty, the prohibitions and restrictions on imports and exports.

1.3. Further information and enquiries: Enquiries on points of detail or classifications should be made to the Customs, Entry Processing Unit, British Lines Road, Gibraltar, but enquiries concerning policy should be addressed to the Collector of Customs, Custom House, Waterport, Gibraltar.

1.4. Omitted.

1.5. Meaning of “per cent”: Except where the context otherwise provides “per cent” or the symbol “%” means percentage of value.

1.6.

- i. Importers of goods in “commercial quantities” require a licence to carry on trade in Gibraltar. Trade licences can be obtained on application to the Licensing Authority at Custom House, Waterport, Gibraltar.
- ii. “Commercial quantities” in relation to any goods imported by any person, means:-
 - a. any quantity that is in fact intended for resale or to be disposed of for profit or gain to a person other than the importer; and
 - b. any quantity that is such, having regard to the usual and reasonable needs of persons of the same class as the importer, as to be indicative that the goods are intended to be resold, or otherwise disposed of for profit or gain, to a person other than the importer and not to be retained or used by the importer himself - but does not include in any case any quantity of goods that the importer proves are not imported for the purpose of resale and are not

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otherwise intended to be disposed of for profit or gain to a person other than the importer.

1.7. Any person concerned with the importation, exportation, carriage, unloading, landing or loading of goods which are being or have been imported or exported must furnish in such form as the Collector of Customs may require any information relating to the goods and to produce for inspection any invoice, bill of lading, book of account or other book or document whatsoever and to permit an Officer of Customs to take extracts of and make copies of such documents.

1.8. All invoices, bills of lading, books of account and other books and documents relating to imported or exported goods shall be retained by the person concerned as at paragraph 1.7 for a period of not less than three years after the importation or exportation of the goods to which they relate.

1.9. Where a value is expressed in a foreign currency the exchange rate applicable is the weekly period rate set out by Customs. Details of such rates can be obtained from Customs entry points.

PART 2 **PROHIBITIONS AND RESTRICTIONS** **Importations** **Restrictions**

2.1. Restricted articles and/or goods may not be imported into Gibraltar without an Import Licence.

2.2. Applications for Import Licences must be made to the pertinent authorities as indicated against the restricted commodity in paragraph 2.5.

2.3. Applications must be made in the form shown in Appendix III.

2.4. A licence granted shall be personal to the person named in it and it shall not be transferred or assigned without the permission of the Issuing Officer.

2.5.	Commodity	Authorising Officer
i.	Gold bullion, Gold coins	Collector of Customs
ii.	Potatoes	“ “
iii.	Eggs	“ “
iv.	Fresh fruit, fresh vegetables and fresh fish	“ “
v.	Untoasted and leavened brown or white bread, in whole loaves or rolls, except as a constituent of another whole product	“ “
vi.	Bread and roll making dough, whether	“ “

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	fresh or frozen		
vii.	Frozen meat, except as a constituent of another whole product	“	“
viii.	Petrol	“	“

2.6. Other goods the importation of which is restricted:-

- a. Drugs and other medicinal products whose import is restricted under the Drugs (Misuse) Act or the Medical Health Act, 1973;
- b. Arms and ammunition;
- c. Explosives, including gunpowder, nitro-glycerine, dynamite, gun-cotton, blasting powders, fulminate of mercury or other metals, coloured fixes and any other substance used or manufactured with a view to produce a practical effect by explosion or pyrotechnic effect, fog signals, fireworks, fuses, rockets, percussion caps, detonators, cartridges and every description or adaption thereof (except with the permission of the Commissioner of Police);
- d. Wireless telegraphy apparatus, wireless sets and components (except under licence issued by the Wireless Officer);
- e. Animals and birds (except under licence by the Director of Medical and Health Services).

2.7. The importation of certain animals, plants and items, require an import and an export permit in accordance with the provisions of the Endangered Species (Imports & Exports) Act. Import licences/CITES certificates are issued by the Collector of Customs. Importers must be in possession of an export licence/CITES certificate from the pertinent authority of the country of exportation/re-exportation.

Prohibitions

2.8. Goods, the importation of which is prohibited or restricted:-

- a. Flick knives, flick guns, gravity knives;
- b. Unpasteurised goats milk cheese;
- c. Indecent or obscene prints, cards, paintings, lithographic or any other engravings or any other indecent or obscene articles;
- d. False money, counterfeit sterling, coins of the realm and any money purporting to be such not being of the established standard in weight and fineness;

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- e. Any article marked without the authority of Her Majesty with the Royal Arms or Monograms or Arms or Monograms so closely resembling the same as to be calculated to deceive;
- f. Manufactured articles bearing the name, address or trade mark of any manufacturer or a name of any place in the United Kingdom or in any British possession calculated to import to them a special character of British manufacturer and not of such manufacturer;
- g. Any other goods the importation of which is prohibited by the Imports and Exports Act or of any law for the time being in force in Gibraltar;
- h. Raw and worked ivory;
- i. Imitation coins;
- j. Gibraltar postage stamps in consignments containing unused stamps having a total face value in excess of £25; provided that the Director of Postal Services may issue a licence for the importation of unused postage stamps having a total face value in excess of £25 in a particular instance for the purpose of any exhibition or collection;
- k. Toys as defined in the Imports and Exports (Control)(Amendment) Regulations 1990, Legal Notice No.17 of 1990;
- l.
 - (a) Meat, meat products and poultry meat imported otherwise than for sale for human consumption whose country of origin does not, at the time of importation, have its official certificates recognised by the Director of Medical and Health Services;
 - (b) For the purposes of this paragraph, the terms “country of origin”, “meat”, “meat products”, “poultry meat” and “official certificate” have the same meaning as they have in Regulation 2(1) of the Imported Food Regulations, 1981;
- m. Caravans or any other structure devised or adapted for human habitation, except under licence issued by the Collector of Customs;

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- n. Petroleum spirit as defined in Section 2 of the Petroleum Act of a kind used as fuel in motor vehicles with a lead content in excess of 0.15 grams per litre; provided that nothing contained in this paragraph shall apply to the petroleum spirit present in the tank of a motor vehicle entering Gibraltar where such petroleum spirit is to be used for the propulsion of such motor vehicle or for the driving of any ancillary engine or equipment forming part of such motor vehicle;
- o. Catapults, sling shots, crossbows and similar articles made, or adapted for use, or likely to be used, for causing injury to persons or property;
- p. Fast launches as defined in Rule 2 of the Port Rules: Provided that a fast launch may be imported if, prior to its entry into the territorial waters of Gibraltar, a licence has been obtained from the Governor authorising such importation. Any such licence may stipulate conditions which shall be observed after importation.
- q. Fireworks except under licence;
- r. Raw furskins, including furskins assembled as plate, crosses or similar forms.

Exportations

2.9. The following goods are exempted from export licensing requirements:-

- a. Commercial travellers samples;
- b. Supplies exported to Her Majesty's Forces;
- c. Personal effects other than-
 - i. articles mainly or wholly of gold or platinum;
or
 - ii. diamonds, precious and semi-precious stones, pearls and articles mounted or set with diamond, precious or semi precious stones or pearls;
- d. Foodstuff personally carried by individuals up to a maximum of 28lbs. in weight.

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2.10. An Export Licence is required for all other goods. Applications for Export Licences must be made in the appropriate form (see Appendix IV) to Collector of Customs, Custom House, Waterport.

2.11. The condition which may be imposed in the issue of export licence:

- a. The export must be made within the time specified in the licence;
- b. Satisfactory evidence shall be produced to the Collector of Customs if so required that the goods covered by the licence have reached the ultimate destination specified in the licence;
- c. Such other conditions as the Collector of Customs may impose.

CUSTOMS DECLARATION PROCEDURES

3.1. Time of Importation: The time of importation of any goods shall be deemed to be:-

- a. where the goods are brought by sea, and the time when the ship carrying them comes within territorial limits of Gibraltar;
- b. where the goods are brought by air, the time when the aircraft carrying them lands in Gibraltar;
- c. where the goods are brought by land, the time when the vehicle carrying them enters Gibraltar.

3.2. Time when duty is payable: Duty is payable:-

- a. On goods not warehoused - immediately before the goods are removed from the place where they were unloaded or from Four Corners as the case may be.

All goods deposited in a transit shed must be cleared from Customs charge within a period of 30 calendar days. Goods remaining unentered at the expiry of this period must, save as may be directed by the Collector of Customs, be entered by the operator to home use, into Private Bonded Warehouse/Approved place, exported or be destroyed under Customs supervision.

- b. Private Bonded Warehouse/approved place - immediately before removal from the warehouse/approved place.

3.3. Definition of Values: For the purpose of any duty of Customs for the time being chargeable on any imported goods by reference to their value, the value shall be taken to be the normal price, that is to say, the price which they would fetch at the time when Customs Declaration is made for home use (or if they are not so entered, the time of importation) on a sale in the open market between a buyer and a seller independent of each other, giving delivery to the buyer at the time of importation, the seller bearing freight, insurance, commission and all other costs, charges and expenses incidental to the sale and delivery, except duties or taxes chargeable in Gibraltar.

3.4. Appeals: Any person dissatisfied with a decision of the Collector:-

- a. as to whether or not any goods, imported into Gibraltar are liable to duty; or

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- b. as to the proper rate or amount of duty payable in respect of any goods imported into Gibraltar, may appeal to the Financial Secretary.

Any person considering himself aggrieved in relation to a. or b. may, within seven days of the decision being communicated to him and upon payment of the amount of duty required, appeal to the Magistrates' Court.

3.5. Unassembled goods: A complete article imported in an unassembled condition is liable to duty at the rate shown for similar articles imported fully assembled notwithstanding that the constituent parts may be packed separately.

3.6. Law: Under Part 2 of the Imports and Exports Act the "declaration" (i.e. Customs Declaration) for imported goods must be delivered to the proper officer before the goods are delivered or removed from the place of importation, and the goods may not be removed therefrom until authority has first been given by the proper officer and the duty on the goods, if any, have been paid.

3.7. Registration for Customs Clearance: All importers/exporters/Customs agents engaged in the clearance of goods on a commercial basis are required to be registered with Customs.

GIBRALTAR SINGLE CUSTOMS DECLARATION

3.8. Particulars to be given on the Declaration:

Box 1. CONSIGNOR/EXPORTER

a. Import

Enter the full name and address of the consignor, who is the first person or company selling the goods if they are imported under a contract of sale. Otherwise it is the person or company owning the goods immediately prior to their importation.

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b. Export

Enter the full name and address of the exporter. The exporter is defined as the person who supplies the goods to the overseas customers, or where there is no such supply, the owner of the goods exported.

Box 1a. EXPORTER CODE

Enter the exporter code number. NB. Delays in processing declarations may occur if the importer/exporter is not registered with Customs.

Box 2. IMPORTER/CONSIGNEE

a. Import

Enter the full name and address of the importer. The importer is the owner of the goods or any other person/company possessing the goods or beneficially interested in them at any time between importation and clearance by Customs.

b. Export

Enter the full name and address of the person or company to which the goods are consigned.

Box 2a. IMPORTER CODE

Enter the importer code number. NB. Delays in processing declarations may occur if the importer/exporter is not registered with Customs.

Box 3. DECLARANT

Enter the full name and address of the person or company making the declaration. This box is used when an agent is making the declaration on behalf of an importer/exporter. If the declarant and the importer/exporter are the same enter "importer/exporter".

Box 3a. DECLARANT NOTE

Enter the declarant code number. If the declarant and the importer/exporter are the same, leave blank.

Box 3b. DECLARANT REFERENCE

Enter declarant's own reference.

Box 4. CUSTOMS REGIME CODE

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Enter the code indicating how this declaration is to be treated. A separate declaration must be lodged for each Customs Regime. A list of codes is in Appendix IX.

Box 5. DECLARATION REGISTRATION NUMBER

Leave blank (for official use).

Box 6.

Leave blank.

Box 7. PRECEDING DOCUMENT (For use with post entries only).

Enter the office, date, type (CPC) and declaration number of issue of the original document, in above order.

Box 8. NUMBER OF PAGES

Enter the total number of pages forming the declaration, e.g. if there is one face sheet and one continuation sheet, the figure 2 should be entered.

Box 9. COUNTRY CODE

Enter the code of the country from/to which the goods are consigned/destined according to the nature of the CPC (Import/Export). A list of codes is in Appendix XI.

Box 10. TERMS OF DELIVERY

Enter terms of delivery, e.g. CIF FOB EX WORKS. A list of codes is in Appendix XII.

Box 11. ACCOUNT NUMBER

Only fill in if the mode of payment is by prepayment account. Enter the prepayment account number particular to the account holder.

Box 12. ADJUSTMENT COEFFICIENT

Enter the adjustment coefficient (upgrade/downgrade) to apportion freight, insurance, other costs and discounts to commodities. The adjustment coefficient is given by the formula CIF/FOB. In the case of a one item declaration or a CIF invoice (i.e. CIF at commodity level) enter "1". The adjustment coefficient is calculated as follows:

Box 14 Invoice Total + Box 15 Freight + Box 16 Insurance + Box 17 Other Costs-Discount

Invoice Total

Note Boxes 14-17: These data elements must be declared in the same currency.

Box 13.

Leave blank.

Box 14. INVOICE TOTAL, CURRENCY CODE

Enter the total invoice amount in accordance with the terms of delivery expressed in Box 10. Enter the currency code in which the goods have been invoiced. A list of the codes is in Appendix XI.

Box 15. FREIGHT

Enter total freight amount. If the terms of delivery is CIF leave blank.

Box 16. INSURANCE

Enter insurance costs. If the terms of delivery is CIF leave blank.

Box 17. OTHER COSTS

Enter other costs or deductions incidental to the sale and delivery of goods, except duties and taxes chargeable in Gibraltar. If the terms of delivery is CIF leave blank.

Box 18.

Leave blank.

Box 19. MODE OF TRANSPORT

Enter mode of transport code of goods to/from Gibraltar.

Box 20. DATE OF ARRIVAL/DEPARTURE

Enter date of arrival/departure of the mode of transport carrying the goods to/from Gibraltar in the following manner: DD MM YY.

**Box 21. SHIPS NAME/FLIGHT NUMBER/VEHICLE
REGISTRATION NUMBER**

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Enter details of the means of transport of the goods to/from Gibraltar:-

- By Ship - name of vessel;
- By Road - vehicle registration number;
- By Air - aircraft flight number;
- By Post - leave blank.

Box 22. NATIONALITY OF TRANSPORT

Enter the country code for the nationality of means of transport. A list of codes is in Appendix XI.

Box 23. MANIFEST REGISTRATION NUMBER

Leave blank (For official use).

Box 24. BILL OF LADING NUMBER

Enter:

- for goods imported by sea, the bill of lading number;
- for goods imported by air, the airwaybill number;
- for goods imported across the land boundary, the bill of lading (where applicable).

Box 25. SUPPORTING DOCUMENTS, OTHER INFORMATION

Enter the number and type of supporting documents supplied.

Box 26. NUMBER OF PACKAGES

Enter the total number of packages making up the consignment covered by the declaration. When goods are imported in bulk, e.g. oil, enter "1".

Box 27. MARKS AND NUMBERS

Enter marks and numbers of consignment.

Box 28. CUSTOMS PROCEDURE CODES

A Customs Procedure Code consists of the Customs Regime Code (Box 4) plus two digits. Enter in this box the two last digits of the code. Different CPCs within the regime may be used in any one declaration. A list of codes is in Appendix X.

Box 29. GOODS DESCRIPTION

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Enter the precise nature of goods in sufficient detail to enable them to be identified both with tariff heading and for trade statistical purposes.

Box 30. COUNTRY OF ORIGIN

For each commodity, enter the code of the country from/to which the goods are consigned/destined according to the nature of the CPC. (Import/Export). A list of codes is in Appendix XI.

Box 31. COMMODITY CODE

Enter the commodity code for the goods, described in Box 29, as set out in the schedule of the Tariff.

Box 32. QUANTITIES

- A. Gross Mass. Enter the gross mass of the item in kilograms.
- B. Net Mass. Enter the net mass of the item in kilograms.
- C. Where a supplementary unit is required by the tariff for statistical or duty purposes, enter this quantity in the supplementary quantity box.

The units for each commodity are shown in the Tariff.

Box 33. VALUE IN INVOICED CURRENCY

For each item, a value must be given in the currency invoiced. The computer will automatically convert the values into local currency.

Note: For a multi-item declaration, if the invoice is CIF at commodity level just enter the CIF value for each commodity and enter a coefficient of 1 in Box 12. If the invoice is not CIF, enter FOB value for each commodity, the adjustment coefficient to apportion freight, insurance, discounts and other costs to the commodity must be entered in Box 12. For a one commodity declaration just enter the CIF value and a coefficient of 1 in Box 12.

Box 34. DECLARATION

To be filled in and signed by the Importer/Exporter or their authorised agent.

Box 35. OTHER CHARGES TAX CODE

Leave blank (For official use).

Box 36. RESERVED FOR CUSTOMS USE

Leave blank (For official use).

Box 37. AUTHENTICATION

Leave blank (For official use). The Gibraltar Single Customs Declaration (CUS100, Appendix 1) may be obtained from Custom House, Waterport.

3.9. Other Methods of Declarations:

- a. **Postal Imports:** Goods imported by post other than commercial importations are normally cleared against the Sender's Customs Declarations;
- b. **Personal and Household Effects:** A declaration on Form CUS127 (see Appendix VIII) is required for all personal and household effects except when imported in the accompanied baggage of a passenger when a written declaration is not normally required;
- c. **Privately-owned motor vehicles and vessels:** A declaration on a Customs declaration form is not normally required for privately-owned motor vehicles and vessels temporarily imported by the owner exclusively for his own personal use on a bona fide visit to Gibraltar;
- d. **Merchandise imported by a passenger in his accompanied baggage:**
 - i. Goods imported for private use and not intended for a commercial purpose do not require a written declaration;
 - ii. Commercial Travellers' Samples imported exclusively for soliciting and accepting orders require a written declaration on Form CUS115 (see Appendix VII). ATA Carnets are accepted to cover the liability for import duty on temporary importations.

3.10. Examination of Imported Goods

- a. **Liability for Examination:** All imported goods are legally liable to be examined by Customs and where such examination is required, the opening, unpacking and repacking must be done by the importer or his agent. Customs Officers do not open, unpack or repack goods and Customs will not accept

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responsibility for any damage that may occur during this process;

- b. **Place of Examination:** Physical examination of goods, when required, will normally take place at the point of landing/entry and before the goods are released from Customs charge.

3.11. Payment of Customs Duties and other charges: Import duty and other charges are payable as indicated in paragraph 3.2. at the Customs Entry Processing Unit.

3.12. Signatories to Declarations: The declaration may be signed by those signatories so authorised by the importer/exporter/agent on the Computer Registration Application Form (Appendix VI). In the event of any variation, i.e. additions or deletions of authorised signatories, Customs are to be informed in writing. By signing a declaration the signatory commits himself to the completeness and accuracy of all the particulars which it contains.

3.13. Presentation of Declarations to Customs: The Entry Processing Unit is open for the presentation of declarations and clearance of goods during the normal commercial business hours; attendance at other times can usually be arranged with prior notice, but it may be necessary to charge the importer or agent for the extra attendance involved, details of these charges can be obtained at any of the Customs Offices. Goods may not be removed from the place of importation or official charge without Customs authority.

3.14. Documents to accompany declarations: A Declaration must normally be accompanied by the commercial invoices for the goods (combined certificate of value and/or origin of the goods); if the importer wishes to have this invoice returned to him he must supply a copy for retention by Customs. The invoice should show clear description of the goods, and if they are described in a foreign language a translation may be required. Unless the details of contents of individual packages are shown on the invoice, a packing list, weight note, or similar advice is usually needed as well. Facsimile copies of the invoice and other supporting documents will normally be accepted. In the case of goods which require a specific import licence or other certificates for their importation, the appropriate licence and/or certificate must be attached to the declaration.

3.15. Undertakings to produce supporting documents: Where the specific documents (paragraph 3.14) are not received and urgent clearance of goods is requested, evidence in the form of a telex, similar messages or other evidence can be accepted and, if accepted it requires confirmation. This is at the discretion of the Collector of Customs who will ultimately decide the terms on which release of the goods may be offered. The transactions can be finalised upon receipt of supporting documents by way of a Post Declaration or claim, whichever is applicable (see paragraph 3.16).

3.16. Post Clearance:

a. Underpayment

When an underpayment is registered, this can be adjusted by way of a post declaration in the following manner:-

A fresh Customs declaration in form CUS100 is to be prepared headed POST DECLARATION. The actual values must now be declared. The registration number of the original document is to be clearly shown in Box 7 of the post declaration.

b. Overpayment:

In the event of an overpayment a written claim, quoting full particulars of the original declaration is to be submitted to the Collector of Customs. Supporting documents must accompany all claims of overpayments.

3.17. Fast Line clearance facilities:

- a. **For goods liable to duty:** This facility is available to holders of a prepayment account with Customs;
- b. **For goods not liable to duty:** This facility is available on application and is granted at the discretion of the Collector of Customs.

The facility may be withdrawn if the importer does not maintain a reasonable standard of accuracy in declarations and does not deal with any queries promptly and efficiently including the payment of any additional duty found to be due after the goods have been released.

3.18. Prepayment account facility: This facility can be made available to regular importers/exporters/agents. It will afford a speedier return on consignments about to be imported.

Procedure:

- a. Applications should be submitted in writing to the Collector of Customs;
- b. The minimum amount with which an account may be opened is £1,000;
- c. The account should have sufficient funds to cover the estimated duty payable in any period of one month;

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- d. The account will automatically be debited with the import duty payable and a statement will be produced at the end of the month, this will not offset the responsibility of the account holder of maintaining their own records of their current account;

- e. In the event that the system rejects a prepayment declaration due to insufficient funds being held at the time to cover the relevant import duty, the Collector of Customs reserves the right to close the account forthwith.

WAREHOUSING

4.1. Goods may be deposited/stored under the following types of warehouse:

- a. Transit Shed;
- b. Private Bonded Warehouse/Approved places.

4.2. Transit Shed: This is a warehouse for the deposit of goods not yet cleared from Customs control imported for subsequent inward or outward processing.

The operator shall keep records of goods in such a manner as approved by the Collector of Customs. The removal of such goods for home use or export shall be made on a declaration form under the appropriate CPC which must be supported by the relevant documents.

4.3. Private Bonded Warehouse/Approved places: These are privately-owned warehouses approved by the Collector of Customs for the storage of goods, subject to such conditions as the Collector may from time to time impose.

Operators of Private Bonded Warehouses will need to keep records of goods in such a manner as approved by the Collector of Customs. The movement of such goods into/out of these privately owned bonded warehouses must be accompanied by a declaration form made under the appropriate CPC which must be supported by the relevant documents.

4.4. All types of warehouses are subject to:-

- a. periodic audit checks on accounting records;
- b. spot checks on stocks;

EXEMPTIONS FROM DUTY

- 5.1** Declaration for exemption from duty on goods imported for the Crown. CPC C4 15.
- 5.2** Declaration for exemption from duty for the purpose of a contract awarded by the crown. CPC C4 03.
- 5.3** Declaration for exemption from duty on goods imported in the economical and social interest of Gibraltar. CPC C4 04.
- 5.4** Declaration or exemption from duty for the purpose of a licence granted under the rules relating to development aid licences made under the Income Tax Act. CPC C4 05.
- 5.5** Declaration for exemption from duty on goods imported by the Crown. CPC C4 08.
- 5.6** Declaration for exemption from duty on goods imported by an approved charitable institution. CPC C4 09.
- 5.7** Declaration for exemption from duty on goods imported by diplomatic and consular officers. CPC C4 10.
- 5.8** Declaration of dutiable goods imported and declared as samples solely for advertising purposes. CPC C4 11.
- 5.9** Declaration for exemption from duty on award recognising distinction. CPC C4 12.
- 5.10** Declaration for exemption from duty on goods imported for the purposes of NATO. CPC C4 13.
- 5.11** Declaration for exemption from duty on goods imported by or on behalf of a blind or handicapped person. CPC C4 14.
- 5.12** Declaration for exemption from duty on aviation fuel and oil. CPC C5 02.
- 5.13** Declaration for goods, including spares for vessels, in transit. T1.
- 5.14** Bona fide tourist: Goods brought into Gibraltar for the personal use of the person arriving in Gibraltar who satisfies the Collector of Customs that he is a bona fide tourist is entitled to exemption under the Convention concerning Customs Facilities for Touring signed in New York on the 4th of June 1954.

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5.15 Declaration for exportation of motor vehicles imported for the export trade. CPC E3 09.

5.16 Declaration for motor vehicles exported on GG tourist plates (Sec 21 Traffic (Licensing and Registrations) Regulations) CPC E3 02.

5.17 Declaration for motor vehicles licensed and registered as taxis. CPC C4 17.

5.18 Declaration for materials, components or other goods imported for manufacture, assembly or processing in Gibraltar and are used for the purpose of setting up an industrial activity in respect of which the Minister for Trade and Industry has issued a certificate. CPC S7 02.

5.19 Declaration for machinery or equipment fitted in Gibraltar in ships of not less than 500 gross registered tons, material used for ship repairing, overhauled industrial plant, accessories, and spare parts thereof. CPC C4 19.

5.20 Declaration for dutiable goods on which duty has not been paid exported manifested and where a landing certificate signed by the competent authority at the place of import is produced to the Collector of Customs. CPC E3 85.

5.21 Declaration for exportation from Private Bonded Warehouses of goods excluding wines, spirits and tobacco to ships over 1500 tons. CPC E3 82.

5.22 Declaration for exportation of wines, spirits and tobacco from Private Bonded warehouses to ships over 1500 tons. CPC E3 05.

5.23 Declaration for dutiable goods on which duty has not been paid supplied to an authorised passenger-carrying ferry or scheduled aircraft for consumption on that ship or aircraft by way of retail sale to bona-fide passengers on the ship or aircraft. CPC E3 86.

5.24 Declaration for exportation of black oils from Private Bonded warehouses for bunkering services. CPC E3 08.

5.25 Declaration for goods imported directly to Airport Duty Free Shops. CPC C4 16.

5.26 Declaration for exportation of goods excluding wines, spirits and tobacco from Private Bonded Warehouse to Airport Duty Free Shops. CPC E3 07.

5.27 Declaration for exportation of wines, spirits and tobacco from Private Bonded warehouses to Airport Duty Free Shops. CPC E3 11.

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5.28 Declaration for motor spirits exported from Gibraltar in commercial quantities from an approved place. CPC E3 88.

5.29 Declaration for packing and all other items used or to be used as packing for the re-export trade. CPC C4 20.

5.30 Declaration for goods imported by or supplied to any public statutory authority exclusively for the purpose of a public utility undertaking or imported by or supplied to Gibtel Ltd exclusively for the purpose of transmitting or receiving telegraphic messages. CPC C4 21.

5.31 Declaration for goods imported for the monitoring of foreign exchange and money market rates, where the Financial Secretary is satisfied that the goods comprise equipment that is to be used exclusively in connection with the transmission or receipt of messages in the course of carrying out such monitoring. CPC C4 22.

5.32 Equipment for the production of sound or video recording in the music, television or cinema industries. CPC C4 31.

5.33 Recycled or approved environmentally friendly or eco paper (paper from renewable forests) and stationery made predominantly from recycled materials. CPC C4 32.

5.34 Declaration for the importation of all LED lighting, including LED torches. CPC C4 33.

5.35 All educational items, including Pens, Pencils, Crayons and Students' Paints. CPC C4 34.

5.36 Marine fuels. CPC C4 35.

5.37 Importation of hybrid motor vehicles by a local dealer. CPC C4 27.

5.38 Hearing aids, walking aids, wheelchairs and dentures for the elderly, disabled and infirm. CPC C4 39.

5.39 Duty declaration for motor vehicles licensed and registered as self-drive vehicles. CPC C4 18.

5.40 Declaration for the importation of electronic equipment and spare parts for use exclusively on vessels. CPC C4 40.

5.41 Declaration for the importation of sports or dance apparel by or for a sporting or dance association. CPC C4 41.

5.42 Declaration for the importation of indoor sporting equipment. CPC C4 42.

CUSTOMS PROCEDURE CODES

The Customs Procedure Codes (CPCs) identify the Customs Regimes to which goods are being entered and from which they have been removed (where this applies). A CPC constitutes the necessary form of declaration.

- e.g. C4 00 Duty declaration for home use
C4 01 Duty free declaration for home use
C4 08 Declaration for exemption from duty on goods imported by the Crown.

The actual procedure i.e. Customs requirements for each declaration (CPC) is defined in the following schedule.

The Customs Procedure code is a four-digit alpha-numeric code, the first two digits of which are the customs regime code the second two digits are the Customs Sub-Procedure Code.

The Customs Regime Code is composed of a two-digit alpha-numeric code of which:

- the first digit identifies the general Trade Regime; and
- the second identifies the general Customs requirements relating to the Trade Regime.

The Customs Sub-Procedure Code is a two digit numeric code which identifies the individual national Customs requirements.

C4 00

DUTY DECLARATION FOR HOME USE

1.Goods covered:

Basic declaration of all goods for home use by payment of customs duty.

2.Legal Authority:

Imports and Exports Act 1986 Section 75 and 76.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No. 4) must be C4. The CPC (Box No 28) must be 00.

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4. Additional documents requirement:

CIF invoice or FOB invoice and separate Freight, Insurance invoice Packing specifications (may be included on the invoice) Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.

5. Security Required: None.

6. Additional Information:

Additional documents may be required for specific commodities as indicated by the National notes in the Tariff e.g. Import Licences and/or other certificates.

Notes: where some commodities in a consignment for home use do not attract Customs duty they must be included in this declaration. If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 01

DUTY FREE DECLARATION FOR HOME USE

1. Goods covered:

Basic declaration for all goods not liable to duty.

2. Legal Authority:

Imports and Exports Act 1986 section 75 and 76.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime code (Box No. 4) must be C4. The CPC (Box No. 28) must be 01.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice Packing specifications (may be included on the invoice) Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.

5. Security Required: None.

6. Additional Information:

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Additional documents may be required for specific commodities as indicated by the National notes in the Tariff e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 02

DUTY DECLARATION FOR HOME USE ON PRIVATE IMPORTED GOODS SUCH AS FURNITURE, FURNISHINGS AND DOMESTIC APPLIANCES (COMMONLY KNOWN AS WHITE GOODS)

1.Goods covered:

Basic declaration for all goods for home use by payment of Customs duty.

2.Legal Authority:

Import Duty (franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 02.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice

Packing specifications (may be included on the invoice)

Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.

Crown Contract Exemption Forms.

5.Security Required:

Any condition imposed by the Collector may include the requirement of a bankers guarantee or other security until, and to ensure that, the goods to which it relates are used for the purposes and in accordance with other conditions on which the exemption is granted.

6.Additional Information:

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1.This declaration must be accompanied by Crown Contract Exemption Forms (Doc No CUS107 & 108) duly signed by an authorised signatory of an official department and contractor/sub-contractor.

C4 03

DECLARATION FOR EXEMPTION FROM DUTY FOR THE PURPOSE OF A CONTRACT AWARDED BY THE CROWN

1.Goods covered:

Basic declaration for exemption from customs duty on goods liable to duty under Government contracts.

2.Legal Authority:

Import Duty (franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 03.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice
Packing specifications (may be included on the invoice)
Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.
Crown Contract Exemption Forms.

5.Security Required:

Any condition imposed by the Collector may include the requirement of a bankers guarantee or other security until, and to ensure that, the goods to which it relates are used for the purposes and in accordance with other conditions on which the exemption is granted.

6.Additional Information:

1.This declaration must be accompanied by Crown Contract Exemption Forms (Doc No CUS107 & 108) duly signed by an authorised signatory of an official department and contractor/sub-contractor.

2.Goods which can be exempted under this CPC:

- a. Materials to be incorporated into contracted works;

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- b. Any plant or vehicle imported into Gibraltar solely for use on a contract awarded by the Crown and where the Collector is satisfied that the said plant or vehicle will be exported when it ceases to be required for use on the contract.

3. Additional documents may be required for specific commodities as indicated by the National notes in the Tariff, e.g. Import Licence and/or other certificates.

Notes: Where security for duty is required on plant or vehicles and is provided for in the form of duty on deposit a separate declaration under CPC C500 must be made. If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

CPC 4 04

DECLARATION FOR EXEMPTION FROM DUTY ON GOODS IMPORTED IN THE ECONOMICAL AND SOCIAL INTEREST OF GIBRALTAR

1. Goods covered:

Basic declaration for exemption from customs duty on goods liable to duty.

2. Legal authority:

Import Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No.4) must be C4. The CPC (Box No.28) must be 04.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10. Certificate issued by the Minister for Trade and Industry.

5. Security Required:

Security for duty may be required depending on nature and specific conditions attached to Agreement. Certificate issued by the Minister for Trade and Industry.

6. Additional Information:

1. Prior to any importations made under this CPC, a copy of the certificate shall be produced to Customs.

2. Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: Where security for duty is required on plant or vehicles and is provided for in the form of duty on deposit a separate declaration under CPC C500 must be made. If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 05

DECLARATION FOR EXEMPTION FROM DUTY ON GOODS IMPORTED FOR THE PURPOSE OF A LICENCE GRANTED UNDER THE RULES RELATING TO DEVELOPMENT AID LICENCES MADE UNDER THE INCOME TAX ACT

1. Goods covered:

Basic declaration for exemption from customs duty on goods liable to duty which the Financial Secretary certifies are required for the purpose of setting up a project in respect of which a licence under the rules relating to development aid licences made under the Income Tax Act.

2. Legal Authority:

Imports and Exports Act, 1986, Sections 66, 75 and 76.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No.4) must be C4. The CPC (Box No.28) must be 05.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice
Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, or Post Office P10.

5. Security Required:

Any condition imposed by the Collector may include the requirement of a banker guarantee or other security until, and to ensure that, the goods to which it relates are used for the purposes and in accordance with other conditions on which the licence has been granted.

6.Additional information:

1.Exemption under this CPC shall apply only to goods where the conditions of a licence that has been issued to licensee pursuant to Rules relating to Development Aid Licences have been complied with, the licensee shall not be liable to pay duty on the importation of goods into Gibraltar which the Financial Secretary certifies are required for the purpose of setting up a project in respect of which a licence has been granted.

2.Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: Where a security for duty is required on plant or vehicles and is provided for in the form of duty on deposit a separate declaration under CPC C500 must be made. If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 06

DUTY DECLARATION FOR HOME USE ON COMMERCIAL IMPORTATIONS OF MOTOR VEHICLES/CYCLES

1.Goods covered:

Basic declaration of motor vehicles by payment of customs duty.

2.Legal Authority:

Imports and Exports Act, 1986, Section 56.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 06.

4.Additional documents required:

CIF invoice or FOB invoice separate Freight, Insurance invoice

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Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5.Security Required: None.

6.Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C4 07

DUTY DECLARATION FOR HOME USE ON PRIVATE IMPORTATIONS OF MOTOR VEHICLES/CYCLES

1.Goods covered:

Basic declaration of Motor Vehicles by payment of customs duty and any other import charges.

2.Legal Authority:

Imports and Exports Act, 1986, Section 59.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 07.

4.Additional documents required:

Original Registration document. Delivery Order from Shipper or Carrier, when applicable.

5.Security Required: None.

6.Additional Information:

The motor vehicle must be presented at the Customs Entry Processing Unit for examination and assessment of value for duty purposes. Should the registration certificate be in a name other than the importer's, a Notarised Bill of Sale will be required as evidence of ownership. When the importer

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is in possession of a certified invoice, this should be presented at the time of examination of the vehicle.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 08

DECLARATION FOR EXEMPTION FROM DUTY ON GOODS IMPORTED BY THE CROWN

1.Goods covered:

Basic declaration of all dutiable goods for home use imported directly by the Crown.

2.Legal Authority:

Imports and Exports Act, 1986, Sections 131, 75 and 76.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 08.

4.Additional document required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice.
Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.

5.Security Required: None

6.Additional Information:

1. This declaration must be signed and stamped by an authorised signatory of an official department.

2. Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear

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description of the goods, and if they are described in a foreign language a translation may be required.

C4 09

DECLARATION FOR EXEMPTION FROM DUTY ON GOODS IMPORTED BY AN APPROVED CHARITABLE INSTITUTION

1. Goods covered:

Products imported by or on behalf of a charity or cause approved in writing for the purpose by the Collector and any components of any such articles imported specifically for the purpose of the manufacture or production in Gibraltar of any such article or part thereof.

2. Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 09.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice
Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.

5. Security Required: None.

6. Additional Information:

Additional documents may be required for specific commodities as indicated by the National Notes
In the Tariff, e.g. Import Licence and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C4 10

DECLARATION FOR EXEMPTION FROM DUTY ON GOODS IMPORTED BY DIPLOMATIC AND CONSULAR OFFICERS

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1. Goods covered:

Goods imported by or on behalf of a Consular Officer, or a diplomatic or consular clerk of a foreign State for his personal use or for the use of his family or servants.

2. Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 10.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.

5. Security Required: None.

6. Additional Information:

This exemption shall only apply to those Consular Officers and diplomatic and consular clerks who are:-

- (1) Nationals of the State they represent;
- (2) Permanent and pensionable employees of the state they represent;
- (3) Not engaged in any private occupation for gain; and
- (4) Representing a State which grants like privileges to UK Consular Officers and consular and diplomatic clerks.

Additional documents may be required for specific commodities as indicated by the National Notes

In the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 11

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DECLARATION OF DUTIABLE GOODS IMPORTED AND
DECLARED AS SAMPLES SOLELY FOR ADVERTISING
PURPOSES**

1.Goods covered:

Samples of dutiable goods imported and declared to be imported solely for the purpose of advertising some product or service which the Collector of Customs is satisfied have no commercial value other than for advertising..

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC(Box No 28) must be 11.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice.
Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.

5.Security Required: None.

6.Additional Information:

Additional documents may be required for specific commodities as indicated by the National Notes

In the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 12

**DECLARATION FOR EXEMPTION FROM DUTY ON AWARDS
RECOGNISING DISTINCTION**

1.Goods covered:

Awards recognising distinction.

2.Legal Authority:

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Import Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 12.

4. Additional documents required:

When applicable (Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10).

5. Security Required: None.

6. Additional Information:

Additional documents may be required for specific commodities as indicated by the National Notes

In the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C4 13

DECLARATION FOR EXEMPTION FROM DUTY ON GOODS IMPORTED FOR THE PURPOSES OF NATO

1. Goods covered:

Goods imported by or on behalf of any person who satisfies the Collector of Customs that such goods are required for the purpose of carrying out any contract or undertaking for the benefit of or on behalf of the North Atlantic Treaty Organisation.

2. Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 13.

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4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice.
Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.

5. Security Required: None.

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6. Additional Information:

1. Importation of motor vehicles by members of NATO must be accompanied by an Importation of motor vehicle - NATO form signed by GIBRALTAR COMGIBMED.

2. Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 14

DECLARATION FOR EXEMPTION FROM DUTY ON GOODS IMPORTED BY OR ON BEHALF OF A BLIND OR HANDICAPPED PERSON

1. Goods covered:

Goods imported by or on behalf of the blind or otherwise handicapped person and specially designed for the educational, scientific or cultural advancement of such a person.

2. Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 14.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.

5. Security Required: None.

6. Additional Information:

Additional documents may be required for specific commodities as indicated by the National Notes

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In the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 15

DECLARATION FOR EXEMPTION FROM DUTY ON GOODS IMPORTED FOR THE CROWN

1.Goods covered:

Basic declaration for exemption from customs duty on goods liable to duty.

2.Legal Authority:

Imports and Exports Act, 1986 Sections 131, 75 and 76.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4, the CPC (Box No 28) must be 15.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from shipper or carrier, Airwaybill or Post Office P10, Exemption Certificate.

5.Security Required: None.

6.Additional Information:

1.This declaration must be accompanied by an exemption certificate (Doc No CUS126) duly signed by an authorised signatory of an official department.

2.Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licence and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 16

DECLARATION FOR GOODS IMPORTED DIRECTLY TO AIRPORT DUTY FREE SHOP

1.Goods covered:

Consignment of goods to be taken on importation to the airport duty free shops.

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 16.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice.
Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.

5.Security Required: None.

6.Additional Information:

1.This declaration must be accompanied by an exemption certificate (Doc No CUS 126) duly signed by an authorised signatory of an official department.

2.Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 17

DECLARATION FOR MOTOR VEHICLES LICENSED AND REGISTERED AS TAXIS

1.Goods covered:

Basic declaration of motor vehicles imported into Gibraltar and not more than 4 years old as from the date of first registration and licensed and registered as a taxi.

2.Legal authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 17.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from shipper or carrier.

5.Security required: None.

6.Additional information:

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 18

DUTY DECLARATION FOR MOTOR VEHICLES LICENSED AND REGISTERED AS SELF-DRIVE VEHICLES

1.Goods covered:

Basic declaration of motor vehicles licensed and registered as a self-drive vehicle and not having been previously registered in Gibraltar or elsewhere.

2.Legal authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

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The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 18.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from shipper or carrier.

5. Security required: None.

6. Additional information:

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C4 19

DECLARATION FOR MACHINERY OR EQUIPMENT FITTED IN GIBRALTAR IN SHIPS OF NOT LESS THAN 500 GROSS REGISTERED TONS, MATERIAL USED FOR SHIP REPAIRING, OVERHAULED INDUSTRIAL PLANT, ACCESSORIES AND SPARE PARTS THEREOF

1. Goods covered:

Machinery or equipment fitted in Gibraltar in ships of not less than 500 gross registered tons,
Material used for ship repairing, overhauled industrial plant, accessories and spare parts thereof.

2. Legal authority:

Import Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 20.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from shipper or carrier.

5.Security required: None.

6.Additional Information:

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 20

**DECLARATION FOR PACKING AND ALL OTHER ITEMS USED
OR TO BE USED AS PACKING FOR THE RE-EXPORT TRADE**

1.Goods covered:

Packing and all other items used or to be used as packing for the re-export trade.

2.Legal authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Custom Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 20.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications may be included on the invoice). Delivery Order from shipper or carrier.

5.Security required: None.

6.Additional information:

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C4 21

**IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003
DECLARATION FOR GOODS IMPORTED BY OR SUPPLIED TO
ANY PUBLIC STATUTORY AUTHORITY EXCLUSIVELY FOR
THE PURPOSE OF A PUBLIC UTILITY UNDERTAKING OR
IMPORTED BY OR SUPPLIED TO GIBTEL LTD. EXCLUSIVELY
FOR THE PURPOSE OF TRANSMITTING OR RECEIVING
TELEGRAPHIC MESSAGES**

1. Goods covered:

Goods imported by or supplied to any Public Statutory Authority exclusively for the purpose of a public utility undertaking or imported by or supplied to Gibtel Ltd. Exclusively for the purpose of transmitting or receiving telegraphic messages.

2. Legal authority:

Import Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 21.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from shipper or carrier.

5. Security required: None.

6. Additional information:

Notes If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 22

**DECLARATION FOR GOODS IMPORTED FOR THE
MONITORING OF FOREIGN EXCHANGE AND MONEY
MARKET RATES, WHERE THE FINANCIAL SECRETARY IS
SATISFIED THAT THE GOODS COMPRISE EQUIPMENT THAT
IS TO BE USED EXCLUSIVELY IN CONNECTION WITH THE
TRANSMISSION OR RECEIPT OF MESSAGES IN THE COURSE
OF CARRYING OUT SUCH MONITORING**

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1.Goods covered:

Goods imported for the monitoring of foreign exchange and money market rates, where the Financial Secretary is satisfied that the goods comprise equipment that is to be used exclusively in connection with the transmission or receipt of messages in the course of carrying out such monitoring.

2.Legal authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 22.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from shipper or carrier.

5.Security required: None.

6.Addition information:

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C4 23

DECLARATION FOR COMMERCIAL VEHICLES AND TRAILERS IMPORTED AND A CERTIFICATE HAS BEEN GRANTED BY THE TRAFFIC COMMISSION UNDER THE TRAFFIC (ROAD HAULAGE OPERATOR'S LICENCES AND COMMUNITY AUTHORISATIONS AND RECOGNITION OF CERTIFICATES AND QUALIFICATIONS) REGULATIONS, 1995, AND IS SOLELY OPERATING OUTSIDE GIBRALTAR

1.Goods covered:

As above

2.Legal Authority:

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Imports and Exports (Amendment) Act, 1986, Import Duty (Franchise)
Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No.4) must be C4. The CPC (Box No.28) must be 23.

4. Additional documents required:

New vehicles: CIF invoice or FOB invoice and separate freight, insurance invoice.

Second vehicles: These are assessed on import, proof on import. Proof of ownership will be required on production of the vehicle for valuation.

5. Security required:

None.

6. Additional information.

7.

If the importer wishes to have the invoice returned to him in the case of new vehicles, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 24

**PRINTED MATERIAL NOT SPECIFICALLY PRINTED FOR THE
PURPOSES AND USE OF A BUSINESS CARRIED ON IN OR FROM
WITHIN GIBRALTAR AND FOR WHICH THERE IS NO
FINANCIAL PAYMENT MADE**

1. Goods covered:

Printed matter imported for which there is no financial payment made.

2. Legal Authority:

The Import Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

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The Customs regime Code (Box 4) must be C4. The CPC (Box 28) must be 24.

4. Additional documents required:

CIF invoice or FOB invoice and separate freight, insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from shipper or carrier.

5. Security required: None.

6. Additional Information.

7.

If the importer wishes to have the invoice returned to him in the case of new vehicles, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 25

DECLARATION FOR GOODS VEHICLES PURCHASED IN GIBRALTAR FROM A LOCAL DEALER AS DEFINED IN THE TRAFFIC ACT 2005 EXCLUSIVELY FOR BUSINESS OR GOVERNMENT USE AND BEING CLASSIFIED IN ANNEX II TO COUNCIL DIRECTIVE 70/156/EEC UNDER CODES N1, 2 OR 3.

1. Goods covered:

As above.

2. Legal Authority:

Import Duty (Franchise) (Amendment) Regulations 2006.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No.4) must be C4. The Customs Procedure Code (Box No.28) must be 25.

4. Additional documents required:

CIF invoice or FOB invoice and separate freight, insurance invoice.

5. Security required:

None.

6. Additional information:

The declaration must be accompanied by documentary evidence that confirms that the vehicle was bought in Gibraltar from a local dealer and will be for business or Government use. It may take the form of

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a sales invoice and/or a copy of the vehicle registration form in the name of the business, Government Department, statutory authority or statutory agency.

Note

If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 27

DUTY DECLARATION FOR THE IMPORTATION OF HYBRID MOTOR VEHICLES BY A LOCAL DEALER

1. Goods covered:

Hybrid motor vehicles.

2. Legal Authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The Customs Procedure Code (Box No 28) must be 27.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice
Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C4 28

DUTY DECLARATION FOR PRIVATE IMPORTATIONS OF HYBRID MOTOR VEHICLES

1. Goods covered:

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Hybrid motor vehicles.

2. Legal Authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The Customs Procedure Code (Box No 28) must be 28.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice
Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C4 29

DUTY DECLARATION FOR THE IMPORTATION OF 2 STROKE MOTORCYCLES BY A LOCAL DEALER

1. Goods covered:

2 stroke motorcycles.

2. Legal Authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The Customs Procedure Code (Box No 28) must be 29.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice
Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C4 30

DUTY DECLARATION FOR PRIVATE IMPORTATIONS OF 2 STROKE MOTORCYCLES

1. Goods covered:

2 stroke motorcycles.

2. Legal Authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The Customs Procedure Code (Box No 28) must be 30.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice
Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C4 31

EQUIPMENT FOR THE PRODUCTION OF SOUND OR VIDEO RECORDINGS IN THE MUSIC, TELEVISION OR CINEMA INDUSTRIES

1. Goods covered:

Equipment for the production of sound or video recordings in the music, television or cinema industries.

2. Legal Authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The Customs Procedure Code (Box No 28) must be 31.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C4 32

RECYCLED OR APPROVED ENVIRONMENTALLY FRIENDLY OR ECO PAPER (PAPER FROM RENEWABLE FORESTS) AND STATIONERY MADE PREDOMINANTLY FROM RECYCLED MATERIALS

1. Goods covered:

Recycled or approved environmentally friendly or eco paper (paper from renewable forests) and stationery made predominantly from recycled materials.

2. Legal Authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations 1993.

3. Specific fields in the declaration:

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The Customs Regime Code (Box No 4) must be C4. The Customs Procedure Code (Box No 28) must be 32.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C4 33

DECLARATION FOR THE IMPORTATION OF ALL LED LIGHTING, INCLUDING LED TORCHES

1. Goods covered:

All LED lighting, including LED torches.

2. Legal authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 33.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

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All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 34

DECLARATION FOR THE IMPORTATION OF ALL EDUCATIONAL ITEMS, INCLUDING PENS, PENCILS, CRAYONS AND STUDENTS' PAINTS

1. Goods covered:

All educational items, including pens, pencils, crayons and students' paints.

2. Legal Authority:

Imports and Exports Act, 2003, Import Duty (Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 34.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 35

DECLARATION FOR MARINE FUELS

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1. Goods covered:

Marine fuels.

2. Legal Authority:

Imports and Exports Act, 2003, Import Duty (Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 35.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 36

DECLARATION FOR THE IMPORTATION OF ALL APPLIANCES OR WHITE GOODS WITH A "B, C OR D" RATING

1. Goods covered:

All appliances or white goods with a "B, C or D" rating.

2. Legal authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

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The Customs regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 36.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 37

DECLARATION FOR THE IMPORTATION OF SINGLE USE CARRIER BAGS NOT MADE FROM RECYCLED MATERIAL

1. Goods covered:

Single use carrier bags not made from recycled material.

2. Legal authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 37.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

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6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 38

DECLARATION FOR THE IMPORTATION OF ANY ONE MOTOR VEHICLE WHOMSOEVER IS IMPORTING

1. Goods covered:

Any one motor vehicle whomsoever is importing.

2. Legal authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 38.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 39

**DECLARATION FOR THE IMPORTATION OF HEARING AIDS,
WHEELCHAIRS AND DENTURES FOR THE ELDERLY,
DISABLED AND INFIRM**

1. Goods covered:

All hearing aids, wheelchairs and dentures for the elderly, disabled and infirm.

2. Legal Authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 39.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading. Evidence to the satisfaction of the Collector shall be supplied that the criteria outlined above has been satisfied.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 40

**DECLARATION FOR THE IMPORTATION OF ELECTRONIC
EQUIPMENT AND SPARE PARTS FOR USE EXCLUSIVELY ON
VESSELS**

1. Goods covered:

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Electronic equipment and spare parts for use exclusively on vessels.

2. Legal authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 40.

4. Additional documents required.

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security required: None.

6. Additional information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 41

DECLARATION FOR THE IMPORTATION OF SPORTS OR DANCE APPAREL BY OR FOR A SPORTING OR DANCE ASSOCIATION

1. Goods covered:

Sports or dance apparel by or for a sporting or dance association.

2. Legal authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 41.

4. Additional documents required.

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security required: None.

6. Additional information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 42

DECLARATION FOR THE IMPORTATION OF INDOOR SPORTING EQUIPMENT

1. Goods covered:

Indoor sporting equipment.

2. Legal authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 42.

4. Additional documents required.

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security required: None.

6. Additional information:

All declaration and additional documents required must be submitted before removal from place of unloading.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 60

DECLARATION FOR GOODS RE-IMPORTED AFTER EXPORTATION FOR REPAIR

1. Goods covered:

Any article which has been registered with a Customs Officer at the time of exportation as being exported for alteration, repair or renovation.

2. Legal authority:

Imports and Exports Act, 1986, Section 61.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 60.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.

5. Security Required: None.

6. Additional Information:

1. On being re-imported and identified to the satisfaction of a Customs Officer, the goods will only be liable to the rate of duty applicable to the article computed on the cost of alteration, repair or renovation, as the case may be.

2. Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 70

DUTY DECLARATION FOR IMPORTATION FROM PRIVATE BONDED WAREHOUSES FOR HOME USE

1.Goods covered:

Goods which have been entered into private bonded warehouses.

2.Legal Authority:

Imports and Exports Act, 1986, Section 78.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 70.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice).

5.Security Required: None.

6.Additional Information:

Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C4 71

DECLARATION FOR IMPORTATION OF GOODS FROM AN APPROVED BONDED WAREHOUSE IN THE PROCESSING ZONE FOR HOME USE

1.Goods covered:

Goods which have been entered in an Approved Bonded Warehouse in the Processing Zone.

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2. Legal Authority:

Imports and Exports Act, 1986, Section 78.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 71.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice and packing specifications (may be included in the invoice). Delivery order from Shipper or Carrier, Airwaybill.

5. Security required: None.

6. Additional Information:

Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff - e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language, a translation may be required.

C4 72

DECLARATION FOR IMPORTATION OF BLACK OILS FROM PRIVATE BONDED WAREHOUSES

1. Goods covered:

Black oils for home use which have been exclusively imported under CPC S701.

2. Legal Authority:

Imports and Exports Act, 1986.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 72.

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4. Additional documents required:

Delivery Order from supplier.

5. Security Required: None.

6. Additional Information:

Notes:

C4 73

**DECLARATION FOR EXEMPTION FROM DUTY ON WINES,
SPIRITS AND TOBACCO SUPPLIED FROM PRIVATE BONDED
STORES FOR THE PURPOSE OF A NATO CONCESSION**

1. Goods covered:

Wines, spirits and tobacco which have been entered into private bonded stores under CPC S700.

2. Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3. Specific field in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 73.

4. Additional documents required:

NATO Certificates for the purchase of cigarettes, tobacco and cigars.
Certificate for the purchase of spirits, wines and liqueurs.

5. Security Required: None.

6. Additional Information:

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The Invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 74

**IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003
DECLARATION FOR EXEMPTION FROM DUTY OF GOODS
EXCLUDING WINES, SPIRITS AND TOBACCO IMPORTED FOR
THE CROWN FROM A PRIVATE BONDED WAREHOUSE**

1. Goods covered:

Goods excluding wines, spirits and tobacco imported for the Crown which have been entered previously for storing in a Private Bonded Warehouse.

2. Legal Authority:

Imports and Exports Act, 1986, Sections 131 and 78.

3. Specific fields in the declaration:

Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 74.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Exemption Certificate.

5. Additional information:

1. This declaration must be accompanied by an exemption certificate (Doc No CUS 126) duly signed by an authorised signatory of an official department.

2. Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other Certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show clear description of the goods, and if they are described in a foreign language a translation may be required.

C4 75

**DECLARATION FOR EXEMPTION FROM DUTY OF GOODS
EXCLUDING WINES, SPIRITS AND TOBACCO IMPORTED FOR
THE CROWN FROM AN APPROVED BONDED WAREHOUSE IN
THE PROCESSING ZONE**

1. Goods covered:

Goods excluding wines, spirits and tobacco imported for the Crown which have been entered previously for storing in an Approved Bonded Warehouse in the Processing Zone.

2. Legal Authority:

Imports and Exports Act, 1986, Sections 131 and 78.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C4. The CPC (Box No 28) must be 75.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice, Packing specifications (may be included on the invoice). Exemption Certificate.

5. Security Required: None.

6. Additional information:

1. This declaration must be accompanied by an Exemption Certificate (Doc No CUS126) duly signed by an authorised signatory of an official department.

2. Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show clear description of the goods, and if they are described in a foreign language a translation may be required.

C5 00

**DECLARATION OF GOODS FOR TEMPORARY IMPORTATION
WHERE SECURITY FOR DUTY IS COLLECTED ON DEPOSIT**

1. Goods covered:

1. Commercial Traveller's samples imported for subsequent re-exportation.

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2. Motor vehicles imported by members of HM Forces and persons serving under Technical Cooperation Agreements.

3. Specialised equipment unavailable in Gibraltar when approved by the Collector in writing.

4. Small ships less than 80 gross tons.

5. Goods imported solely for exhibition in a gallery or museum and intended to be exported within two months after the date of importation.

6. Other goods imported for subsequent re-exportation when approved by the Collector of Customs in writing.

2. Legal Authority:

Imports and Exports Act, 1986, Temporary Importation Regulations, 1987.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C5. The CPC (Box No 28) must be 00.

4. Additional documents required:

When applicable: CIF invoice or FOB invoice and separate Freight, Insurance invoice, Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.

5. Security Required:

Duty on Deposit (see additional information and notes below).

6. Additional information:

1. Commercial Travellers, when not in possession of an ATA Carnet must supply security for duty in the form of duty on deposit.

2. Importation of motor vehicles by members of HM Forces and persons serving under Technical Cooperation Agreements is allowed payment of duty on deposit as long as the provisions of Temporary Importation Regulations, 1987, Part II, have been complied with; note that the vehicles must first be presented at the Customs Entry Processing Unit for examination and assessment of value to determine the amount of security required.

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3.Specialised equipment may need security in the form of Duty on Deposit depending on the conditions imposed by the Collector of Customs.

4.Temporary importation of small ships is governed by Temporary Importation Regulations, 1987, Part III.

5.If the goods imported for exhibition purposes are not exported within two months after the date of importation duty shall become payable. An export licence will be required as proof of export.

6.Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

C5 01

DECLARATION OF GOODS FOR TEMPORARY IMPORTATION WHERE SECURITY FOR DUTY IS PROVIDED BY A BANKERS GUARANTEE OR CERTIFICATE ISSUED BY THE GOVERNMENT OF GIBRALTAR

1. Goods covered:

1.Motor vehicles imported by Officers serving in Gibraltar and recruited by, or on behalf of, the Government of Gibraltar from outside Gibraltar on contract terms approved by the Government of Gibraltar from outside Gibraltar on contract terms approved by the Government of Gibraltar; and

2.Specialised equipment unavailable in Gibraltar when approved by the Collector in writing;

3.Small ships less than 80 gross tons;

4.Other goods imported for subsequent re-exportation when approved by the Collector of Customs in writing.

2.Legal Authority:

Imports and Exports Act, 1986, Temporary Importation Regulations, 1987.

3.Specific fields in the declaration:

(Notes on completion)

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The Customs Regime Code (Box No 4) must be C5. The CPC (Box No 28) must be 01.

4. Additional documents required:

When applicable: CIF invoice or FOB invoice and separate Freight, Insurance invoice, Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10.

5. Security required:

Bankers guarantee (see additional information and notes below).

6. Additional information:

1. Importation of motor vehicles by members of HM Forces and persons serving under Technical Cooperation Agreements is allowed on production of a bankers guarantee as long as the provisions of Temporary Importation Regulations, 1987, Part II, have been complied with; note that the vehicle must first be presented at the Customs Entry Processing Unit for examination and assessment of value to determine the amount of security required.

2. Specialised equipment may need security in the form of a bankers guarantee depending on the conditions imposed by the Collector of Customs.

3. Temporary importation of small ships is governed by Temporary Importation Regulations, 1987, Part III.

4. Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

C5 02

DECLARATION FOR EXEMPTION FROM DUTY ON AVIATION FUEL AND OIL

1. Goods covered:

Aviation fuel and oil imported exclusively to be taken on board an aircraft in Gibraltar for the purpose of flying to destinations abroad.

2. Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be C5. The CPC (Box No 28) must be 02.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional information:

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

S7 00

DECLARATION FOR GOODS TO BE PLACED IN WAREHOUSES

1. Goods covered:

Goods entered for storing in a private bonded warehouse/approved place.

2. Legal Authority:

Imports and Exports Act, 1986, Section 32.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be 00.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill.

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5.Security required: None.

6.Additional information:

Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

S7 01

IMPORTATION OF BLACK OILS INTO PRIVATE BONDED WAREHOUSES FOR BUNKERING SERVICES

1.Goods covered:

Black oils exclusively imported for the purpose of providing bunkering services to vessels.

2.Legal Authority:

Imports and Exports Act, 1986, Sections 64 and 82.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be S7. The CPC (Box No 28) must be 01.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5.Security required: None.

6.Additional information:

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

DECLARATION FOR MATERIALS, COMPONENTS OR OTHER GOODS IMPORTED FOR MANUFACTURE, ASSEMBLY OR PROCESSING IN GIBRALTAR AND ARE USED FOR THE PURPOSE OF SETTING UP AN INDUSTRIAL ACTIVITY IN RESPECT OF WHICH THE MINISTER FOR TRADE AND INDUSTRY HAS ISSUED A CERTIFICATE

1.Goods covered:

Materials, components or other goods imported for manufacture, assembly or processing in Gibraltar.

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be S7. The CPC (Box No 28) must be 02.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice, Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill or Post Office P10. Certificate issued by the Minister for Trade and Industry.

5.Security Required: None.

6.Additional information:

Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificate.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

DECLARATION FOR GOODS TO BE PLACED IN WAREHOUSES FOR THE PURPOSE OF INTER-BOND OPERATIONS

1.Goods covered:

Goods entered for storing in a Private Bonded Warehouse/Approved Place for the purpose of inter-bond operations.

2.Legal Authority:

Imports and Exports Act, 1986, Section 32.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be S7. The CPC (Box No 28) must be 03.

4.Additional documents required:

CIF invoice or FOB invoice and separate freight, insurance invoice and packing specifications (may be included in the invoice). Delivery order from Shipper or Carrier, Airwaybill.

5.Security required: None.

6.Additional information:

Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language, a translation may be required.

DECLARATION FOR GOODS TO BE PLACED IN AN APPROVED BONDED WAREHOUSE IN THE PROCESSING ZONE

1.Goods covered:

Goods entered for storing in an Approved Bonded Warehouse in the processing zone.

2.Legal Authority:

Imports and Exports Act, 1986, Section 32.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be S7. The CPC (Box No 28) must be 04.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice and packing specifications (may be included in the invoice). Delivery order from Shipper or Carrier, Airwaybill.

5.Security required: None.

6.Additional information:

Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language, a translation may be required.

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T1

DECLARATION FOR GOODS, INCLUDING SPARES FOR VESSELS AND AIRCRAFTS, IN TRANSIT

1. Goods covered:

Basic declaration of goods in transit.

2. Legal Authority:

Imports Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (to be used in conjunction with the Single Administrative Document appearing in Appendix XIV) must be T1.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specification (may be included on the invoice). Delivery Order from Shipper or Carrier, Export Licence (when required).

5. Security Required: None.

6. Additional Information:

Where any goods are entered for transit or transshipment, the Collector may allow the goods to be removed for that purpose subject to such conditions and restrictions as he may see fit, without payment of duty. All declarations and additional documents required must be submitted before removal from place of unloading. The person concerned shall, for the purposes of customs control, keep the documents and information for at least three calendar years, by any means accessible by and accessible to HM Customs Gibraltar.

Notes:

If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

S8 01

DECLARATION FOR MOTOR VEHICLES IMPORTED FOR THE EXPORT TRADE

1.Goods covered:

Basic declaration of motor vehicles imported for subsequent re-exportation.

2.Legal Authority:

Imports and Exports Act, 1986, Section 32.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be S8. The CPC (Box No 28) must be 01.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5.Security Required: None.

6.Additional information:

1.All declarations and additional documents required must be submitted at the time of unloading.

2.A fee is payable on export in respect of the period of time that the vehicle/s is/are kept within an area designated for this purpose by the Collector of Customs. This fee will be collected on an export declaration made under CPC E3 09.

Notes:

E3 00

DECLARATION FOR EXPORTATION FROM PRIVATE BONDED WAREHOUSES OF GOODS EXCLUDING WINES, SPIRITS AND TOBACCO

1.Goods covered:

Goods excluding wines, spirits and tobacco for export which have been entered previously for storing in a Private Bonded Warehouse.

2.Legal Authority:

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3. Specific fields in the declaration:

(Notes on completion).

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 00.

4. Additional documents required:

CIF invoice and FOB invoice and separate Freight, Insurance invoice, Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill and Export Licence.

5. Security Required: None.

6. Additional information:

Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

E3 01

DUTY DECLARATION FOR MOTOR VEHICLES EXPORTED ON GG TOURIST PLATES {SECTION 20, TRAFFIC (Licensing and Registration) REGULATIONS}

1. Goods covered:

Basic declaration of motor vehicles for re-exportation by payment of customs duty at lower rate.

2. Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box no 4) must be E3. The CPC (Box No 28) must be 01.

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4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier. Bona Fide Visitors GG (Sec.20) Form. Bona Fide Tourist Information Sheet.

5. Security required: None.

6. Additional information:

Customs must be satisfied that the person is in Gibraltar at the time of purchase and that he is a bona fide visitor. The applicant is required to sign the relevant forms in the presence of a Customs Officer.

Notes:

1. A GG plate is an export "tourist" plate that may only be issued to a Bona Fide tourist who has purchased a vehicle new from a registered motor vehicle dealer in Gibraltar. A Bona Fide tourist is a person who has no connections of whatever nature in Gibraltar.

2. If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

E3 02

DUTY DECLARATION FOR MOTOR VEHICLES EXPORTED ON GG TOURIST PLATES (SEC.21 TRAFFIC (LICENSING AND REGISTRATION)) REGULATIONS

1. Goods covered:

Basic declaration of motor vehicles for re-exportation.

2. Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 02.

4. Additional documents required:

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CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier. Application for GG Registration, Sec.21.

5.Security Required: None.

6.Additional Information:

1.The use of this CPC is indicated when a bona fide tourist, not present in Gibraltar at the time of purchase, wishes to buy a motor vehicle on Gibraltar tourist plates through an authorised agent.

2.Customs must be satisfied that the person applying for GG plates is a bona fide tourist. The application for GG registration, signed by the applicant in the presence of a Notary Public, must be submitted to Customs.

Notes:

1.A GG plate is an export “tourist” plate that may only be issued to a bona fide tourist who has purchased a vehicle new from a registered motor vehicle dealer in Gibraltar. A bona fide tourist is a person who has no connections of whatever nature in Gibraltar.

2.If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

E3 03

DECLARATION FOR EXPORTATION OF WINES, SPIRITS AND TOBACCO FROM PRIVATE BONDED WAREHOUSES TO PERSONS ABOUT TO LEAVE GIBRALTAR BY SHIP

1.Goods covered:

Wines, spirits and tobacco which have been entered into Private Bonded Warehouses under CPC S7 00.

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

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The Customs Regime Code (Box No 4) must be E3. The CPC(Box No 28) must be 03.

4.Additional documents required:

When applicable: CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill and Export Licence.

5.Security Required: None.

6.Additional Information:

1.Tobacco includes cigarettes, cigars and cigarillos.

Notes:

E3 04

DECLARATION FOR EXPORTATION OF WINES, SPIRITS AND TOBACCO FROM PRIVATE BONDED WAREHOUSES TO SATISFY AN ORDER PLACED FROM ABROAD, OR FOR THE PERSONAL USE OF THOSE SAILING ON THE SHIP TO WHICH THEY ARE SUPPLIED

1.Goods covered:

Wines, spirits and tobacco which have been entered into Private Bonded Warehouses under CPC S7 00.

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 04.

4.Additional documents required:

When applicable: CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill and Export Licence.

5.Security required: None

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6. Additional information:

1. Tobacco includes cigarettes, cigars and cigarillos.

Notes:

E3 05

DECLARATION FOR EXPORTATION OF WINES, SPIRITS AND TOBACCO FROM PRIVATE BONDED WAREHOUSES TO SHIPS OVER 1500 TONS

1. Goods covered:

Wines, spirits and tobacco which have been entered into Private Bonded Warehouses under CPC S7 00.

2. Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 05.

4. Additional documents required:

When applicable: CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill and Export Licence.

5. Security Required: None.

6. Additional information:

1. Tobacco includes cigarettes, cigars and cigarillos.

Notes:

E3 06

DECLARATION FOR EXPORTATION OF WINES, SPIRITS AND TOBACCO FROM PRIVATE BONDED WAREHOUSES TO SATISFY LOCAL ORDERS

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1.Goods covered:

Wines, spirits and tobacco which have been entered into Private Bonded Warehouses under CPC S7 00.

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 06.

4.Additional documents required:

When applicable: CIF invoice or FOB invoice and separate, Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill and Export Licence.

5.Security Required: None.

6.Additional Information:

Notes:

E3 07

DECLARATION FOR EXPORTATION OF GOODS EXCLUDING WINES, SPIRITS AND TOBACCO FROM PRIVATE BONDED WAREHOUSES TO AIRPORT DUTY FREE SHOPS

1.Goods covered:

Goods which have been entered into Private Bonded Warehouses.

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 07.

4.Additional documents required:

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When applicable: CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill and Export Licence.

5.Security Required: None

6.Additional information:

Notes:

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E3 08

**DECLARATION FOR EXPORTATION OF BLACK OILS FROM
PRIVATE BONDED WAREHOUSES FOR BUNKERING SERVICES**

1.Goods covered:

Black oils which have been exclusively imported under CPC S7 01 for the purpose of providing Bunkering services to vessels traveling to destinations abroad; does not apply to locally-based vessels except those providing a service within the port of Gibraltar.

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 08.

4.Additional documents required:

Delivery Order from supplier.

5.Security Required: None.

6.Additional Information:

Notes: The master of the vessel must sign the delivery order as proof of having taken the black oils on board.

DECLARATION FOR EXPORTATION OF MOTOR VEHICLES IMPORTED FOR THE EXPORT TRADE

1.Goods covered:

Motor vehicles in transit which have been entered previously for storing in an approved place under CPC S8 01.

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 09.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill and Export Licence.

5.Security Required: None.

6.Additional Information:

1.A fee is payable on export in respect of the period of time that the vehicle/s is/are kept within an area designated for this purpose by the Collector of Customs.

2.Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

**DECLARATION FOR EXPORTATION OF GOODS IN
COMMERCIAL QUANTITIES EXCLUDING WINES, SPIRITS AND
TOBACCO FROM AN APPROVED BONDED WAREHOUSE IN
THE PROCESSING ZONE**

1.Goods covered:

Goods excluding wines, spirits and tobacco for export which have been entered previously for storing in an approved Bonded Warehouse in the Processing Zone.

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 10.

4.Additional documents required:

CIF invoice or FOB invoice and separate freight, insurance invoice and packing specifications (may be included in the invoice). Delivery order from Shipper or Carrier, Airwaybill and Export Licence.

5.Security required: None.

6.Additional information:

Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff - e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language, a translation may be required.

DECLARATION FOR EXPORTATION OF WINES, SPIRITS AND TOBACCO FROM PRIVATE BONDED WAREHOUSES TO AIRPORT DUTY FREE SHOPS

1.Goods covered:

Wines, spirits and tobacco which have been entered into Private Bonded Warehouses under CPC S7 00.

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 11.

4.Additional documents required:

When applicable: CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill, Export Licence.

5.Security Required: None.

6.Additional information:

1.Tobacco includes cigarettes, cigars and cigarillos.

Notes:

**DECLARATION FOR INTER-BOND AND DESTRUCTION
OPERATIONS OF WINES, SPIRITS AND TOBACCO**

1.Goods covered:

Wines, spirits and tobacco which have been entered into Private Bonded Warehouses under CPC S7 00

2.Legal Authority:

Imports and Exports Act, 1986, Sections 67, 77 and 78.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 12.

4.Additional documents required:

When applicable: CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from shipper or carrier.

5.Security required: None.

6.Additional information:

Tobacco includes cigarettes, cigars and cigarillos.

Notes:

DECLARATION FOR INTER-BOND AND DESTRUCTION OPERATIONS OF GOODS EXCLUDING WINES, SPIRITS AND TOBACCO

1.Goods covered:

Goods excluding wines, spirits and tobacco which have been entered into Private Bonded Warehouses under CPC S7 00.

2.Legal authority:

Imports and Exports Act, 1986, Sections 67, 77 and 78.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 13.

4.Additional documents required:

When applicable: CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from shipper or carrier.

5.Security required: None.

6.Additional information:

Tobacco includes cigarettes, cigars and cigarillos.

Notes:

DECLARATION FOR EXPORTATION OF WINES, SPIRITS AND TOBACCO IN COMMERCIAL QUANTITIES FROM AN APPROVED BONDED WAREHOUSE IN THE PROCESSING ZONE

1.Goods covered:

Wines, spirits and tobacco for export which have been entered previously for storing in an Approved Bonded Warehouse in the Processing Zone.

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 80.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice and packing specifications (may be included in the invoice). Delivery order from Shipper or Carrier, Airwaybill and Export Licence.

5.Security required: None.

6.Additional information:

Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff - e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language, a translation may be required.

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DECLARATION FOR EXPORTATION OF GOODS TEMPORARILY IMPORTED WHERE SECURITY FOR DUTY WAS COLLECTED ON DEPOSIT

1.Goods covered:

Goods which were temporarily imported under CPC C5 00.

2.Legal Authority:

Imports and Exports Act, 1986, Temporary Importation Regulations, 1987.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 81.

4.Additional documents required:

When applicable: CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill and Export Licence.

5.Security required: None.

6.Additional information:

The registration number of the original document must be clearly shown in Box No.7. A successful claim for the refund of import duty collected on deposit is subject to Customs export procedures being complied with. Information on these is available from Custom House, Waterport.

Notes:

DECLARATION FOR EXPORTATION FROM PRIVATE BONDED WAREHOUSES OF GOODS EXCLUDING WINES, SPIRITS AND TOBACCO TO SHIP OVER 1500 TONS

1.Goods covered:

Goods excluding wines, spirits and tobacco for export which have been entered previously for storing in a Private Bonded Warehouse.

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 82.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier, Airwaybill and Export Licence.

5.Security required: None.

6.Additional information:

Additional documents may be required for specific commodities as indicated by the National Notes in the Tariff, e.g. Import Licences and/or other certificates.

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

**DUTY DECLARATION FOR MOTOR VEHICLES PURCHASED
NEW IN GIBRALTAR, EXPORTED WITHIN SIX MONTHS FROM
DATE OF PURCHASE AND WHERE THE OWNER HAS CEASED
TO RESIDE IN GIBRALTAR**

1.Goods covered:

Basic declaration of motor vehicles purchased new in Gibraltar, exported within six months from date of purchase and where the owner has ceased to reside in Gibraltar.

2.Legal authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 84.

4.Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery order from shipper or carrier. Export Licence.

5.Security required: None.

6.Additional information:

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

DECLARATION FOR DUTIABLE GOODS ON WHICH DUTY HAS NOT BEEN PAID EXPORTED MANIFESTED AND WHERE A LANDING CERTIFICATE SIGNED BY THE COMPETENT AUTHORITY AT THE PLACE OF IMPORT IS PRODUCED TO THE COLLECTOR OF CUSTOMS

1.Goods covered:

Dutiable goods on which duty has not been paid.

2.Legal authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 85.

4.Additional documents required:

When applicable: CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from shipper or carrier. Export Licence.

5.Security required: None.

6.Additional Information:

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

DECLARATION FOR DUTIABLE GOODS ON WHICH DUTY HAS NOT BEEN PAID SUPPLIED TO AN AUTHORISED PASSENGER-CARRYING FERRY OR SCHEDULED AIRCRAFT FOR CONSUMPTION ON THAT SHIP OR AIRCRAFT BY WAY OF RETAIL SALE TO BONA-FIDE PASSENGERS ON THE SHIP OR AIRCRAFT

1.Goods covered:

Dutiable goods on which duty has not been paid.

2.Legal Authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 86.

4.Additional documents required:

When applicable: CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from shipper or carrier. Export Licence.

5.Security required: None.

6.Additional information:

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

**DECLARATION FOR MOTOR SPIRITS EXPORTED FROM
GIBRALTAR IN COMMERCIAL QUANTITIES FROM AN
APPROVED PLACE**

1.Goods covered:

Motor spirits on which duty has not been paid.

2.Legal authority:

Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No 4) must be E3. The CPC (Box No 28) must be 88.

4.Additional documents required:

When applicable: CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from shipper or carrier. Export Licence.

5.Security required: None.

6.Additional information:

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.

TOBACCO EXPORTED IN BULK DULY MANIFESTED

1.Goods Covered:

Tobacco exported in bulk and duly manifested delivered from a Private Bonded Store.

2.Legal Authority:

The Import Duty (Franchise) Regulations, 1992.

3.Specific fields in the Declaration:

The Customs Regime Code (Box 4) must be E3. The CPC (Box 28) must be 89.

4.Additional documents required:

When applicable: F invoice or FOB invoice and separate freight, insurance invoice. Packing Specifications (may be included on the invoice). Delivery Order from shipper or carrier. Export Licence.

5.Security required: None.

6.Additional information:

Notes: If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods and if they are described in a foreign language a translation may be required.

APPENDICES

1.Forms:-

CUS100	Gibraltar Single Customs Declaration	Appendix I
CUS107	Crown Contract Exemption Forms	Appendix II
CUS108	Crown Contract Exemption Forms	Appendix II
CUS110	Import Licence	Appendix III
CUS111	Export Licence	Appendix IV
CUS112	Export Licence for Vessels	Appendix V
CUS120	Computer Registration Form	Appendix VI
CUS126	Certificate of Exemption for Goods imported for the Crown	Appendix VII
CUS127	Declaration by Importers of Effects other than motor vehicles	Appendix VIII
Customs Regime Codes		Appendix IX
Customs Procedure Codes		Appendix X
Country and Currency Codes		Appendix XI
Terms of Delivery Codes		Appendix XII
Transport Codes		Appendix XIII
Single administrative document		Appendix XIV

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APPENDIX I

GIBRALTAR SINGLE CUSTOMS DECLARATION

1. Exporter/Consignor		1.A. Code	4. Customs Regime Code		5. Declaration Registration No.		
			6.				
			7. Preceding Documents		8. Page 1 of		
2. Importer/Consignee		2.A Code	9. Country Code		10. Terms of Delivery		
			11. Account Number		12. Adj. Coefficient		
			13.				
3. Declarant		3.A Code	14. Invoice total Currency		15. Freight		
		3.B Reference	16. Insurance		17. Other costs		
			18.				
19. Mode of Transport		Code 20. Date of arrival/departure		25. Supporting document, other information			
21. Ship's name/Flight No./Vehicle Reg. no.		22. Nationality		<input type="checkbox"/> Invoice <input type="checkbox"/> Packing List <input type="checkbox"/> Delivery order <input type="checkbox"/> Licence <input type="checkbox"/> Freight doc. <input type="checkbox"/> Other			
23. Manifest Reg. No.		24. Bill of Lading No.					
26. No. of pkgs.		27. Shipping marks and numbers; container numbers etc.					
ITEM	28. CPC	29. GOODS DESCRIPTION	30. COO	31. COMMODITY CODE	32. QUANTITIES		33. VALUE IN INVOICED CURRENCY
					A. Gross Supp.	B. Net	
1					A.		
					B.		
					C.		
2					A.		
					B.		
					C.		
3					A.		
					B.		
					C.		
4					A.		
					B.		
					C.		
5					A.		
					B.		
					C.		
6					A.		
					B.		
					C.		
34. I/WE HEREBY DECLARE THAT ALL INFORMATION AND PARTICULARS MENTIONED HEREIN ARE TRUE AND CORRECT. SIGNATURE AND NAME OF DECLARANT/REPRESENTATIVE							35. OTHER CHARGES TAX CODE
Signature:							
WARNING: A Signed Declaration constitutes a statement that all particulars are true and correct and that use of a CPC constitutes the necessary form of declaration.							
36. RESERVED FOR CUSTOMS USE							37. AUTHENTICATION

CUS 100

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GIBRALTAR SINGLE CUSTOMS DECLARATION		
DATA INPUT		
Declaration input to computer:		
* Registration number allocated by computer/.....		
* Declaration Stored for errors, correction sheet attached. Storage number allocated number by computer: */.....		
Signed	Operator's name:	Date .../.../...
Declaration amendment input to computer:		
Reg. No./.....	Operator	Date .../.../...
CONTROL CHECKS		
* All checks satisfactory or: * Following discrepancies revealed:		
.....		
.....		
Signed	Name of Officer	Date .../.../...
MOTOR VEHICLES ASSESSMENT		
Chassis No.		
Capacity	Year of manufacture	
Miles/Kms	Registration No.	
Colour		
AUTHORITY FOR REMOVAL OF GOODS FROM WAREHOUSE FOR EXPORT		
I/We request permission to remove the goods shown overleaf from our warehouse for exportation		
Signed		Date .../.../...
CERTIFICATE OF SHIPMENT		
I certify that the goods shown overleaf have been received by: for exportation and will remain unopened and in my charge until I/the vessel departs Gibraltar.		
Signed		Date .../.../...
EXAMINATIONS/ADDITIONAL EXPORT INFORMATION		
.....		
Signed	Name of Officer	Date .../.../...

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GIBRALTAR SINGLE CUSTOMS DECLARATION

CONTINUATION SHEET					5. Declaration Registration No.			
THE SIGNATURE ON PAGE ONE COVERS THE INFORMATION AND PARTICULARS MENTIONED ON THIS PAGE								
Page _____ of _____								
ITEM	28 CPC	29	GOODS DESCRIPTION	30 CDD	31 COMMODITY CODE	32 QUANTITIES		33 VALUE % INVOICED CURRENCY
						A Gross	B Net	
						A		
						B		
						C		
						A		
						B		
						C		
						A		
						B		
						C		
						A		
						B		
						C		
						A		
						B		
						C		
						A		
						B		
						C		
						A		
						B		
						C		
						A		
						B		
						C		
34 RESERVED FOR CUSTOMS USE							37 AUTHENTICATION	

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Imports and Exports

IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003 APPENDIX II

CUSTOMS FORM CUS107

CERTIFICATE

To: The Collector of Customs:

I of
(name of authorised signatory) (Name of Department)

HEREBY CERTIFY as follows:

(1) that (hereinafter called "the contractor")/ "subcontractor") have been awarded by the Crown that is to say the Government of Gibraltar/the Ministry of Defence on behalf of Her Majesty's Government the contract/sub-contract in respect of (hereinafter called "the contract").

(2) that the description and value of goods (other than plant and motor vehicles) shown herein and contained in the Gibraltar Single Customs Declaration (CUS 100) and attached to this Certificate are/to be imported into Gibraltar by the contractor/sub-contractor for the purposes of the contract and that such goods will become the property of the Government of Gibraltar/the Ministry of Defence on behalf of Her Majesty's Government by incorporation into the work to be carried out under the contract

NO. OF PACKAGES	DESCRIPTION OF GOODS	NET WEIGHT	VALUE £

(3) that the plant and motor vehicle specified in the said Gibraltar Customs Single Declaration, Description and Value shown herein, and attached to this Certificate is/are to be imported into Gibraltar by the contractor/sub-contractor solely for use on the contract and that such plant and motor vehicles will be exported from Gibraltar when it: they cease/s to be required for use on the contract:

NO. OF PACKAGES	DESCRIPTION OF GOODS	NET WEIGHT	VALUE £

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(4) I have read the provisions of Section 109 of the Imports and Exports Act which are as follows:—

(1) If any person –

(a) makes or signs, or causes to be made or signed or delivers or causes to be delivered, to the Collector of Customs or any Customs Officer, any declaration, notice, certificate or other document whatsoever;

or

(b) makes any statement in answer to any question put to him by a Customs Officer,

being a document or statement produced or made in respect of any goods imported or intended to be imported into or exported or intended to be exported from Gibraltar, whether the same be dutiable or not, which is untrue in any material particular, he shall be guilty of an offence.

(2) Where by reason of any such document or statement as aforesaid the full amount of any duty payable is not paid or any overpayment is made in respect of any drawback, allowance, rebate or repayment of duty, the amount of the duty unpaid or the overpayment shall be recoverable in the manner provided under Section 98 as a debt due to the Crown.

(3) Without prejudices to subsection (1) of this section, where any person who commits an offence under this section does so either knowingly or recklessly he shall be liable:

(a) on summary conviction to imprisonment for six months and to a fine at level 4 on the standard scale; and

(b) on conviction on indictment to imprisonment for two years and to a fine twice the amount at level 4 on the standard scale

and any goods in relation to which the document or statement was made shall be liable to forfeiture.

(4) Where upon proceedings being taken under this section it is proved to the satisfaction of the court that the statement is false or that the document is untrue in any material particular such proof shall be prima facie evidence that the statement which is

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false or the document which is untrue in any material particular was made or signed or caused to be made or signed or delivered or caused to be delivered, as the case may be, knowingly or recklessly, and the proof that such false statement or document which is untrue in a material particular was not made or signed or caused to be made or signed or delivered or caused to be delivered knowingly or recklessly, shall be upon the person charged.

Signed and dated at Gibraltar this day of

Department. Signature

Department Stamp Status

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DECLARATION BY CONTRACTOR

CUSTOMS FORM CUS 108

To: The Collector of Customs

I of
(Name of authorised signatory) (Name of company)

HEREBY DECLARE as follows:

(1) that (hereinafter called "the contractor"/"sub-contractor") have been awarded by the Crown that is to say the Government of Gibraltar/the MOD on behalf of Her Majesty's Government the contract/sub-contract in respect of (hereinafter called "the contract");

(2) that the information contained in the Gibraltar Single Customs Declaration, Description and Values shown herein and attached to this Declaration are correct;

(3) that the description and value of goods (other than plant and motor vehicles) shown herein and contained in the Gibraltar Single Customs Declaration (CUS 1 00) are/to be imported into Gibraltar by the Contractor/sub-contractor for the purposes of the contract and that such goods will become the property of the Government of Gibraltar/Ministry of Defence on behalf of Her Majesty's Government by incorporation into the work to be carried out under the contract:

NO. OF PACKAGES	DESCRIPTION OF GOODS	NET WEIGHT	VALUE £

(4) that the plant and motor vehicles specified in the said Gibraltar Single Customs Declaration description and value shown herein and attached to this Declaration is/are to be imported into Gibraltar by the Contractor/sub-contractor solely and exclusively for use on the contract and that such plant and motor vehicles will be exported from Gibraltar when it/they/ cease/s to be required for use on the contract:

NO. OF PACKAGES	DESCRIPTION OF GOODS	NET WEIGHT	VALUE £

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(5) that if the contractor/sub-contractor fails, omits or refuses to export from Gibraltar the plant and motor vehicles referred to in paragraph (4) hereof, when such plant and motor vehicles cease to be required for use on the contract, or if the contractor/sub-contractor at any time whether during the continuance of the contract or not, uses, employs, lets, hires or lends the plant and motor vehicles referred to in paragraph (4) hereof other than for purpose of the contract, the contractor/sub-contractor will pay the import duties due in respect of such plant and motor vehicles at the rates as specified in the Imports and Exports Act in force at the time of the contractor's/sub-contractor's failure, omission or refusal to export from Gibraltar the said plant and motor vehicles;

2.

(6) I have read the provisions of Section 109 of the Imports and Exports Act which are as follows:

(1)

If any person:

- (a) makes or signs, or causes to be made or signed or delivers or causes to be delivered, to the Collector of Customs or any Customs Officer, any declaration, notice, certificate or other document whatsoever; or
- (b) makes any statement in answer to any question put to him by a Customs Officer,

being a document or statement produced or made in respect of any goods imported or intended to be imported into or exported or intended to be exported from Gibraltar, whether the same be dutiable or not, which is untrue in any material particular, he shall be guilty of an offence.

(2) Where by reason of any such document or statement as aforesaid the full amount of any duty payable is not paid or any overpayment is made in respect of any drawbacks, allowance, rebate or repayment of duty, the amount of duty unpaid or the overpayment shall be recoverable in the manner provided under Section 98 as a debt due to the Crown.

(3) Without prejudice to subsection (1) of this section, where any person who commits an offence under this section does so either knowingly or recklessly he shall be liable:

- (a) on summary conviction, to imprisonment for six months and to a fine at level 4 on the standard scale; and

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- (b) on conviction on indictment to imprisonment for two years and to a fine twice the amount at level 4 on the standard scale,

and any goods in relation to which the document or statement was made shall be liable to forfeiture.

(4) Where upon proceedings being taken under this section it is proved to the satisfaction of the court that the statement is false or that the document is untrue in any material particular such proof shall be prima facie evidence that the statement which is false or the document which is untrue in any material particular was made or signed or caused to be made or signed or delivered or caused to be delivered, as the case may be, knowingly or recklessly and the proof that such false statement or document which is untrue in a material particular was not made or signed or caused to be made or signed or delivered or caused to be delivered knowingly or recklessly, shall be upon the person charged.

Signed and dated at Gibraltar this day of

.....

Company Stamp



CUSTOMS FORM CUS 110
APPENDIX III

IMPORTS AND EXPORTS (CONTROL)
REGULATIONS APPLICATION FOR IMPORT LICENCE
(in duplicate)

Name of Applicant.....
.....

Address.....
.....

Name of Consignor.....
.....

Address.....
.....

Goods to be imported

Quantity of cases	Commodity and Brand	Exporting country	Countries of origin or manufacture	Units per case	Net weight of unit	Total Net Weight: kg	Total Value c.LF. £

The goods are required for local use or consumption transit . export

B. - (1) Goods to be despatched within months from date of permit.

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- (2) Distribution on arrival to be subject to requirements of the Collector of Customs.
- (3) This licence has to be surrendered to the Customs Authorities for their retention at the time of import.

DECLARATION. We the undersigned do hereby declare the above information to be correct to the best of my/our knowledge and belief.

Date..... Signature.....
.....
(Wholesaler/Retailer/ Agent)

FOR OFFICIAL USE

Special conditions/instructions

.....

.....

..... Collector of Customs Date	Import Licence No.....
--------------------------------------	---------------	----------------------------------



IMPORTS AND EXPORTS (CONTROL) REGULATIONS
APPLICATION FOR EXPORT LICENCE

Name of Applicant

Address

Name of Consignee

Address

Date of export Sea (Name of M.V.)

.by Land (Vehicle Reg. Number)

Air (Flight Number)

Parcel Post.

Destination of goods. Ultimate destination of goods.

.

Description of goods.

Value. Quantity. No. of Parcels. Weight

Have these goods paid duty in Gibraltar? Yes No (Entry No.)

N.B. -(1) This application should be submitted **at least 24 hours prior** to export date.

(2) To facilitate issue of licence any correspondence or invoice in support of this application should be attached.

DECLARATION. I/We the unaermentioned de hereby declare the above information to be correct to the best of my/our knowledge and belief

Date. Signature

(Applicant)

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..... Collector of Customs Date	Import Licence No.....
Special conditions/instructions		
.....		
.....		
Remarks on export		Stamp
.....		
.....		
.....		
(name) (signature)		
Officer supervising export		

Imports and Exports

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(CONTROL) REGULATIONS 1987

APPLICATION FOR EXPORT LICENCE

APPENDIX V

Name and Address of Applicant _____

Name and Address of consignee _____

Date of Export _____

(a) Sea _____

(b) Land _____

Destination of goods _____

Full description of vessel
(Name, G number, and/or
Port of Registration) _____

Due _____

State number of permit under
which goods were imported into Gibraltar _____

If goods were bought in
Gibraltar state from whom bought _____

conditions

1 I understand and accept that the issue of this licence is subject to the conditions set out below:

1 (a) that the exportation must take place under customs supervision and from the yacht reporting berth at Waterport.

1 (b) that once exported the vessel cannot be reimported into Gibraltar and if it is, it will be forfeited as being a prohibited/restricted import. (Rigid Inflatable Boats are prohibited imports whilst other vessels are restricted and subject to the approval of an import permit prior to importation).

1 (c) exports will take place during daytime hours (9 am - 5 pm).

DECLARATION I/we the undermentioned do hereby declare the above information to be correct to the best of your knowledge and believe and

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accept and agree to export the above vessel in accordance with the above stated conditions.

Signature of Applicant*

Signature of Exporter

(If different to the applicant)

Dated at Gibraltar this
day of 20

Dated at Gibraltar this
day of 20

The applicant must be the owner of the vessel or a person authorised, in writing, by the owner.

..... Collector of Customs Date	Export Licence No.
-------------------------------	---------------	-------------------------

FOR OFFICIAL USE ONLY:

Export Licence signed in the presence of: _____
(Full name & Rank of Custom Officer)

Exported on: _____ at: _____
(Date) (Time)

Export supervised by: _____
(Full name rank of Custom Officer)

person/s on board at time of exportation: _____
(passport No., full name & address)

Vessel examined and certified that the letters and numbers of Gibraltar registration have been removed, prior to exportation.

(Full name rank of Custom Officer)

Imports and Exports

IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003
APPENDIX VI

CUSTOMS FORM CUS120

COMPUTER REGISTRATION
APPLICATION FORM

- 1. Name of Importer:Exporter/Agent
- 2. Address:
- 3. Telephone number:.....
- 4. Fax. number:
- 5. Authorised signatories:

Name	Signature	Name	Signature
.....
.....
.....

6. Trade licence number (if applicable):

Signature..... Date.....

FOR OFFICIAL USE ONLY

Code Number

Name of Importer/Exporter/Agent:

Address:

Your Importer/Exporter; Agent code number is quoted above, this code number must be stated in the appropriate box in the declaration when it is submitted for clearance by Customs.

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Signature Customs Officer Date

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Imports and Exports

IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003
APPENDIX VII

**CERTIFICATE OF EXEMPTION FOR GOODS IMPORTED
FOR THE CROWN**



CUSTOMS

Part (a)

Importer		Ships name of Aircraft flight No.		
		Date of Arrival		
Consignor		Where from		
		B Lading or Air Waybill No.		
No. of packages Marks & Nos.	Description of Goods	Net quantities	Value when known	*** B/Lading Air Waybill Nos.

For Official Use
Import Rotation No.

Passed

Passing Officer

I
Name (block letters) of authroised signatory Rank

HEREBY CERTIFY that:-

the goods consigned to
declared on Part (a) of this form are imported for the sole use of
.

and that the said goods become and will remain the property of the Crown
on importation.

Imports and Exports

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Signed and dated at Gibraltar this day of

Department Signature

Status

Department Stamp

*** To be used when goods are shipped under more than one B/L on the same vessel, different vessels require separate forms.

WARNING any person who makes or signs or causes to be made or signed any declaration relating to the Customs which is untrue in any material particular is liable to heavy penalties.

C126

C.G.T. 65/84.85 4m

APPENDIX IX

CUSTOMS REGIME CODES

Regime	Code
Home use	C4
Temporary importation	C5
Suspense	S7
Transit	T1
Re-exportation	E3

APPENDIX X

CUSTOMS PROCEDURE CODES

HOME USE C4

Procedure	Code
Duty declaration for home use	C400
Duty free declaration for home use	C401
Duty declaration for home use on private imported goods such as Furniture, furnishings and domestic appliances (commonly known as White Goods)	C402
Declaration for exemption from duty for the purpose of a contract awarded by the Crown	C403
Declaration for exemption from duty on goods imported in the economical and social interest of Gibraltar	C404
Declaration for exemption from duty for the purpose of a licence granted under the rules relating to development aid licences made under the Income Tax Act	C405
Duty declaration for home use on commercial importations of motor vehicles/cycles	C406
Duty declaration for home use on private importations of motor vehicles/cycles	C407
Declaration for exemption from duty on goods imported by the Crown	C408
Declaration for exemption from duty on goods imported by an approved charitable institution	C409
Declaration for exemption from duty on goods imported by diplomatic and consular officers	C410
Declaration of dutiable goods imported and declared as samples solely for advertising purposes	C411
Declaration for exemption from duty on awards recognising distinction	C412

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Declaration for exemption from duty on goods imported for the purposes of NATO	C413
Declaration for exemption from duty on goods imported by or on behalf of a blind or handicapped person	C414
Declaration for exemption from duty on goods imported for the Crown	C415
Declaration for goods imported directly to airport duty free shop	C416
Declaration for motor vehicles licensed and registered as taxis	C417
Duty declaration for motor vehicles licensed and registered as self-drive vehicles	C418
Declaration for machinery or equipment fitted in Gibraltar in ships of not less than 500 gross registered tons, material used for ship repairing, overhauled industrial plant, accessories and spare parts thereof	C419
Declaration for packing and all other items used or to be used as packing for the re-export trade	C420
Declaration for goods imported by or supplied to any public statutory authority exclusively for the purpose of a public utility undertaking or imported by or supplied to Gibtel Ltd exclusively for the purpose of transmitting or receiving telegraphic messages	C421
Declaration for goods imported for the monitoring of foreign exchange and money market rates, where the Financial Secretary is satisfied that the goods comprise equipment that is to be used exclusively in connection with the transmission or receipt of messages in the course of carrying out such monitoring	C422
Declaration for commercial vehicles and trailers imported and a Certificate has been granted by the Traffic Commission under the Traffic (Road Haulage Operator's Licences and Community Authorisations and recognition of Certificates and Qualifications) Regulations, 1995, and is solely operating outside Gibraltar	C423
Printed material not specifically printed for the purposes and use of a business carried on in or from within Gibraltar and for which there is no financial payment made	C424
Declaration for the importation of goods vehicles	C425
Declaration for the importation of hybrid motor vehicles by local dealers	C427
Declaration for private importation of hybrid motor vehicles	
Declaration for the importation of 2-stroke motor cycles by local dealer	C429
Declaration for private importation of 2-stroke motor cycles	C430
Equipment for the production of sound or video recording in the music, television or cinema industries	C431
Recycled or approved environmentally friendly or eco paper (paper from renewable forests) and stationery made predominantly from recycled materials	C432
Declaration for the importation of all LED lighting, including LED torches	C433

Imports and Exports

IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003

All educational items, including pens, pencils, crayons and students' paints	C434
Marine fuels	C435
Declaration for the importation of all appliances or white goods with a "B, C or D" rating.	C436
Declaration for the importation of single use carrier bags not made from recycled material	C437
Declaration for the importation of any one motor vehicle whomsoever is importing	C438
Declaration for hearing aids, walking aids, wheelchairs and dentures for the elderly, disabled and infirm	C439
Declaration for the importation of electronic equipment and spare parts for use exclusively on vessels	C440
Declaration for the importation of sports or dance apparel by or for a sporting or dance association	C441
Declaration for the importation of indoor sporting equipment	C442
Declaration for goods re-imported after exportation for repair	C460
Duty declaration for importation from private bonded warehouses for home use	C470
Reserved for future use	C471
Declaration for importation of black oils from private bonded warehouses	C472
Declaration for exemption from duty on wines, spirits and tobacco supplied from private bonded stores for the purpose of a NATO concession	C473
Declaration for exemption from duty of goods excluding wines, spirits and tobacco imported for the Crown from a Private Bonded Warehouse	C474
Declaration for exemption from duty of goods excluding wines, spirits and tobacco imported for the Crown from an approved bonded warehouses in the Processing Zone	C475

TEMPORARY IMPORTATION C5

Declaration of goods for temporary importation where security for duty is collected on deposit	C500
Declaration of goods for temporary importation where security for duty is provided by a bankers guarantee	C501
Declaration for exemption from duty on aviation fuel and oil	C502

SUSPENSE S7

Declaration for goods to be placed in warehouses	S700
Declaration for materials, components or other goods imported for manufacture, assembly or processing in Gibraltar and are used for the purpose of setting up an industrial activity in respect of which the Minister for Trade and Industry has issued a certificate	S702

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Importation of Black Oils into private Bonded Warehouses for Bunkering Services	S701
Declaration for goods to be placed in warehouses for the purpose of inter-bond operations	S703
Declaration for goods to be placed in an approved bonded warehouse in the Processing Zone	S704

TRANSIT S8 and T1

Declaration for goods, including spares for vessels, in transit	T1
Declaration for motor vehicles imported for the export trade	S801

RE-EXPORTATION E3

Declaration for exportation from private bonded warehouse of goods excluding wines, spirits and tobacco	E300
Duty declaration for motor vehicles exported on GG tourist plates [Sec 20 Traffic (Licensing and Registration) Regulations]	E301
Duty declaration for motor vehicles exported on GG tourist plates [Sec 21 Traffic (Licensing and Registration) Regulations]	E302
Declaration for exportation of wines, spirits and tobacco from private bonded warehouses to persons about to leave Gibraltar by ship	E303
Declaration for exportation of wines, spirits and tobacco from private bonded warehouses to satisfy an order placed from abroad, or for the personal use of those sailing on the ship to which they are supplied	E304
Declaration for exportation of wines, spirits and tobacco from private bonded warehouses to ships over 1500 tons	E305
Declaration for exportation of wines, spirits and tobacco from private bonded warehouses to satisfy local orders	E306
Declaration for exportation of goods excluding wines, spirits and tobacco from private bonded warehouses to airport duty free shop	E307
Declaration for exportation of black oils from private bonded warehouses for bunkering services	E308
Declaration for exportation of motor vehicles imported for the export trade	E309
Reserved for future use	E310
Declaration for exportation of wines, spirits and tobacco from private bonded stores to airport duty free shops	E311
Declaration for inter-bond and destruction operations of wines, spirits and tobacco	E312
Declaration for inter-bond and destruction operations of goods excluding wines, spirits and tobacco	E313
Reserved for future use	E380
Declaration for exportation of goods temporarily imported where security for duty was collected on deposit	E381

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IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003

Declaration for exportation from Private Bonded Warehouses of goods excluding wines, spirits and tobacco to ships over 1500 tons	E382
Reserved for future use	E383
Duty declaration for motor vehicles purchased new in Gibraltar, exported within six months from date of purchase and where the owner has ceased to reside in Gibraltar	E384
Declaration for dutiable goods on which duty has not been paid exported and manifested and where a landing certificate signed by the competent authority at the place of import is produced to the Collector of Customs	E385
Declaration for dutiable goods on which duty has not been paid supplied to an authorised passenger-carrying ferry or scheduled aircraft for consumption on that ship or aircraft by way of retail sale to bona fide passengers on the ship or aircraft	E386
Reserved for future use	E387
Declaration for motor spirits exported from Gibraltar in commercial quantities from an approved place	E388
Tobacco exported in bulk duly manifested	E389

Imports and Exports

IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003

APPENDIX XI

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COUNTRY AND CURRENCY CODES

COUNTRY	CODE	CURRENCY	CODE
AFGHANISTAN	AF	AFGHANI	AFA
ALBANIA	AL	LEK	ALL
ALGERIA	DZ	ALGERIAN DOLLAR	DZD
AMERICAN SAMOA	AS	US DOLLAR	USD
ANDORRA	AD	ANDORRAN PESETA	ADP
		SPANISH PESETA	ESP
ANGOLA	AO	KWANZA	AOK
ANGUILLA	AI	EAST CAR. DOLLAR	XCD
ANTARCTICA	AQ		
ANTIGA & BARBUDA	AG	EAST CAR. DOLLAR	XCD
ARGENTINA	AR	AUSTRAL	ARA
ARUBA	AW	ARUBAN GILDER	AWG
AUSTRALIA	AU	AUS. DOLLAR	AUD
AUSTRIA	AT	SHILLING	ATS
BAHAMAS	BS	BAHAMIAN DOLL.	BSD
BAHRAIN	BH	BAHRAINI DINAR	BHD
BANGLADESH	BD	TAKA	BDT
BARBADOS	BB	BARBADOS DOLLAR	BBD
BELGIUM	BE	BELGIAN FRANC	BEF
BELIZE	BZ	BELIZE DOLLAR	BZD
BENIN	BJ	CFA FRANC BCEAO	XOF
BERMUDA	BM	BERMUDIAN DOLL.	BMD
BHUTAN	BT	NGULTRUM	BTN
		INDIAN RUPEE	INR
BOLIVIA	BO	BOLIVIANO	BOB
BOTSWANA	BW	PULA	BWP
BOUVET ISLAND	BV	NORWEGIAN KRONE	NOK
BRAZIL	BR	CRUZEIRO	BRN
BR. INDIAN OCEAN TERR.	IO	US DOLLAR	USD
BRUNEI DARUSSALAM	BN	BRUNEI DOLLAR	BND
BULGARIA	BG	LEV	BGL
BURKINA FASO	BF	CFA FRANC BCEAO	XOF
BURMA	BU	KYAT	BUK
BURUNDI	BI	BURUNDI FRANC	BIF
BYELORUSSIAN SSR	BY	ROUBLE	SUR
CAMEROON	CM	CFC FRANC BEAC	XAF
CANADA	CA	CANADIAN DOLLAR	CAD
CAPE VERDE	CV	CAPE VERDE ESC.	KYD
CAYMAN ISL.	KY	CAYMAN ISL.DOLL.	KYD
C.AFRICAN REP.	CF	CFA FRANC BEAC	XAF
CHAD	TD	CFA FRANC BEAC	XAF
CHILE	CL	CHILEAN PESO	CLP
CHINA	CN	YUAN RENMINBI	CNY
CHRISTMAS ISL.	CX	AUSTRALIAN DOLL.	AUD
COCOS (KEELING) ISL.	CC	AUSTRALIAN DOLL.	AUD
COLOMBIA	CO	COLOMBIAN PESO	COP
COMOROS	KM	COMORO FRANC	KMF
CONGO	CG	CFA FRANC BEAC	ZAF
COOK ISLANDS	CK	N.ZEALAND DOLL.	NZD
COSTA RICA	CR	C.RICAN COLON	CRC
COTE D'IVOIRE	CI	CFA FRANC BEAC	XOF
CUBA	CU	CUBAN PESO	CUP
CYPRUS	CY	CYPRUS POUND	CYP

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CZECH REP.	CS	KORUNA	CZK
DEM.YEMEN	YD	YEMENI DINAR	YDD
DENMARK	DK	DANISH KRONE	DKK
DJIBOUTI	DJ	DJIB. FRANC	DJF
DOMINICA	DM	E.CAR. DOLLAR	XCD
DOM. REPUBLIC	DO	DOM. PESO	DOP
EAST TIMOR	TP	TIMOR ESCUDO	TPE
ECUADOR	EC	SUCRE	ECS
EGYPT	EG	EGYP. POUND	EGP
EL SALVADOR	SV	EL SALV.COLON	SVC
EQ. GUINEA	GO	CFA FRANC BEAC	XAF
ETHIOPIA	EG	ETH. BIRR	ETB
EUR.COMMUNITY		EURO	E
FAROE ISL.	FO	DANISH KRONE	DKK
FALK.ISLANDS	FK	FALK.ISL.POUND	FKP
FIJI	FJ	FIJI DOLLAR	FJD
FINLAND	FI	MARKKA	FIM
FRANCE	FR	FRENCH FRANC	FRF
FRENCH GUIANA	GF	FRENCH FRANC	FRF
FRENCH POLYNESIA	PF	CFP FRANC	XPF
FRENCH S. TERRITORIES	TF	FRENCH FRANC	FRF
GABON	GA	CFA FRANC BEAC	XAF
GAMBIA	GM	DALASI	GMD
GERMANY	DE	DEUTSCHE MARK	DEM
GHANA	GH	CEDI	GHC
GIBRALTAR	GI	GIB. POUND	GIP
GREECE	GR	DRACHMA	GRD
GREENLAND	GL	DANISH KRONE	DKK
GRENADA	GD	E.CARIBBEAN DOLL.	XCD
GUADALOUPE	GP	FRENCH FRANC	FRF
GUAM	GU	US DOLLAR	USD
GUATEMALA	GT	QUETZAL	GTO
GUINEA	GN	GUINEA FRANC	GNF
GUINEA BISSAU	GW	GUINEA B. PESO	GWP
GUYANA	GY	GUYANA DOLLAR	GYD
HAITI	HT	GOURDE	HTG
		US DOLLAR	USD
HEARD & MACD. ISL.	HM	AUSTRALIAN DOLL.	AUD
HONDURAS	HN	LEMPIRA	HNL
HONG KONG	HK	HONG KONG DOLL.	HKD
HUNGARY	HU	FORINT	HUF
ICELAND	IS	ICELAND KRONA	ISK
INDIA	IN	INDIAN RUPEE	INR
INDONESIA	ID	RUPIAH	IDR
IRAN	IR	IRANIAN RIAL	IRR
IRAQ	IQ	IRAQI DINAR	IQD
IRELAND	IE	IRISH POUND	IEP
ISRAEL	IL	SHEKEL	ILS
ITALY	IT	ITALIAN LIRA	ITL
JAMAICA	JM	JAMAICAN DOLL.	JMD
JAPAN	JP	YEN	JPY
JORDAN	JO	JORDANIAN DINAR	JOD
KAMPUCHEA	KH	RIEL	KHR
KENYA	KE	KENYAN SHILLING	KES
KIRIBATI	KI	AUSTRALIAN DOLL.	AUD
KOREA, DEM.REP.OF	KP	N.KOREAN WON	KPW
KOREA, REP. OF	KR	WON	KWD
KUWAIT	KW	KUWAITI DINAR	KWD

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LAO, PEOPLE REP. OF	LA	KIP	LAK
LEBANON	LB	LEBANESE POUND	LBP
LESOTHO	LS	LOTI	ISL
		RAND	ZAR
LIBERIA	LR	LIB. DOLLAR	LRD
LIBYAN ARAB JAM.	LY	LIBYAN DINAR	LYD
LIECHTENSTEIN	LI	SWISS FRANC	LUF
LUXEMBOURG	LU	LUX. FRANC	LUF
		BELGIAN FRANC	BEF
MACAU	MO	PATACA	MOP
MADAGASCAR	MG	MALAGASY FRANC	MGF
MALAWI	MW	KWACHA	MWK
MALASIA	MY	MALAYSIAN RINGIT	MYR
MALDIVES	MV	RUFYAA	MVR
MALI	ML	CFA FRANC BCEAO	XOF
MALTA	MT	MALTESE LIRA	MTL
MARSHALL ISL.	MH	US DOLLAR	USD
MARTINIQUE	MQ	FRENCH FRANC	FRF
MAURITANIA	MR	OUGUIKYA	MRO
MAURITIUS	MU	MAURITIUS RUPEE	MUR
MEXICO	MX	MEXICAN PESO	MXP
MICRONESIA	FM	US DOLLAR	USD
MONACO	MC	FRENCH FRANC	FRF
MONGOLIA	MN	TUGRIK	MNT
MONTSERRAT	MS	E.CAR. DOLLAR	XCD
MOROCCO	MA	MOR. DIRHAM	MAD
MOZAMBIQUE	MZ	METICAL	MZM
NAMIBIA	NA	RAND	ZAR
NAURU	NR	AUSTRALIAN DOLL.	AUD
NEPAL	NP	NEPALESE RUPEE	NPR
NETHERLANDS ANTILLES	AN	NETH.ANT. GUILDER	ANG
NETHERLANDS	NL	NETH. GUILDER	NLG
NEUTRAL ZONE	NT	IRAQI DINAR	IQD
		KUWAITI DINAR	KWD
		SAUDI RIYAL	SAR
NEW CALEDONIA	NC	CFP FRANC	XPF
NEW ZEALAND	NZ	NEW Z. DOLLAR	NZD
NICARAGUA	NI	CORDOBA ORO	NIC
NIGER	NE	CFA FRANC BCEAO	XOF
NIGERIA	NG	NAIRA	NGN
NIUE	NU	NEW Z. DOLLAR	NZD
NORFOLK ISLAND	NF	AUSTRALIAN DOLL.	AUD
N.MARIANA ISL.	MP	US DOLLAR	USD
NORWAY	NO	NORWEGIAN KRONE	NOK
OMAN	OM	RIAL OMANI	OMR
PAKISTAN	PK	PAKISTAN RUPEE	PKR
PALAU	PW	US DOLLAR	USD
PANAMA	PA	BALBOA	PAB
		US DOLLAR	USD
PAPUA N.GUINEA	PG	KINA	PGK
PARAGUAY	PY	GUARANI	PYG
PERU	PE	INTI	PEI
PHILIPPINES	PH	PHILIPPINE PESO	PHP
PITCAIRN	PN	NEW ZEALAND DOLLAR	NZD
POLAND	PL	ZLOTY	PLZ
PORTUGAL	PT	PORT. ESCUDO	PTE
PUERTO RICO	PR	US DOLLAR	USD
QATAR	QA	QATARI RIAL	QAR

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REUNION	RE	FRENCH FRANC	FRF
ROMANIA	RO	LEU	ROL
RUSSIA	SU	ROUBLE	SUR
RWANDA	RW	RWANDA FRANC	RWF
ST HELENA	SH	ST.HELENA POUND	SHP
ST. KITTS & NEVIS	KN	E.CARIBBEAN DOLL.	XCD
ST LUCIA	LC	E.CARIBBEAN DOLL.	XCD
ST.PIERRE ET MIQUELON	PM	FRENCH FRANC	FRF
ST.VINCENT	VC	E.CARIBBEAN DOLL.	XCD
SAMOA	WS	TALA	WST
SAN MARINO	SM	ITALIAN LIRA	ITL
SAO TOMES	ST	DOBRA	STD
SAUDI ARABIA	SA	SAUDI RIYAL	SAR
SENEGAL	SN	CFA FRANC BCEAO	XOF
SEYCHELLES	SC	SEYCHELLES RUPEE	SCR
SIERRA LEONE	SL	LEONE	SLL
SINGAPORE	SG	SINGAPORE DOLLAR	SGD
SLOVAK REP.	SR	KORUNA	SKK
SOLOMON ISL.	SB	SOLOMON ISL.DOLL.	SBD
SOMALIA	SO	SOMALI SHILLING	SOS
SOUTH AFRICA	ZA	RAND	ZAR
		FINANCIAL RAND	ZAL
SPAIN	ES	SPANISH PESETA	ESP
		CONVERTIBLE PES.	ESB
SRI LANKA	LK	SRI LANKA RUPEE	LKR
SUDAN	SD	SUDANESE POUND	SDP
SURINAME	SR	SURINAM GUILDER	SRG
SVALBARD & JAN MAYEN	SJ	NORWEGIAN KRONE	NOK
SWAZILAND	SZ	LILANGENI	SZL
SWEDEN	SE	SWEDISH KRONA	SEK
SWITZERLAND	CH	SWISS FRANC	CHF
SYRIAN ARAB. REP.	SY	SYRIAN POUND	SYF
TAIWAN	TW	NEW TAIWAN DOLL.	TWD
TANZANIA	TZ	TANZ. SHILLING	TZS
THAILAND	TH	BAHT	THB
TOGO	TG	CFA FRANC BCEAO	XOF
TOKELAU	TK	N. ZEALAND DOLL.	NZD
TONGA	TOK	PA'ANGA	TOP
TRINIDAD & TOB.	TT	T&T DOLLAR	TTD
TUNISIA	TN	TUNISIAN DOLLAR	TND
TURKEY	TR	TURKISH LIRA	TRL
TURKS & CAICOS ISL.	TC	US DOLLAR	USD
TUVALU	TB	AUSTRALIAN DOLL.	AUD
UGANDA	UG	UGANDA SHILLING	UGS
UNITED ARAB EM.	AE	UAE DIRHAM	AED
UNITED KINGDOM	GB	POUND STERLING	GBP
UNITED STATES	US	US DOLLAR	USD
US MINOR OUTLYING.ISL.	UN	US DOLLAR	USD
URUGUAY	UY	URUGUAYAN PESO	UYF
VANUATU	VU	VATU	VUV
VATICAN CITY	IT	ITALIAN LIRA	ITL
VENEZUELA	VE	BOLIVAR	VEB
VIETNAM	VN	DONG	VND
VIRGIN ISL.(Br)	VG	US DOLLAR	USD
VIRGIN ISL.(US)	VI	US DOLLAR	USD
WALLIS & FUTUNA	WF	CFP FRANC	XPF
W. SAHARA	EH	MOR. DIRHAM	MAD
		SPANISH PESETAS	ESP

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YEMEN	YE	YEMENI RIAL	YER
YUGOSLAVIA	YU	YUG. DINAR	YUD
ZAIRE	ZR	ZAIRE	ZMK
ZAMBIA	ZM	KWACHA	ZMK
ZIMBABWE	ZW	ZIMBABWE DOLLAR	ZWD

TERMS OF DELIVERY

TERM	CODE
EX WORKS (NAMED PLACE)	EXW
FREE CARRIER (NAMED PLACE)	FCA
FREE ALONGSIDE SHIP (NAMED PORT OF SHIPMENT)	FAS
FREE ON BOARD (NAMED PORT OF SHIPMENT)	FOB
COST AND FREIGHT (NAMED PORT OF DESTINATION)	CFR
COST, INSURANCE AND FREIGHT (NAMED PORT OF DESTINATION)	CIF
CARRIAGE PAID TO (NAMED PLACE OF DESTINATION)	CPT
CARRIAGE AND INSURANCE PAID TO (NAMED PLACE OF DESTINATION)	CIP
DELIVERED AT FRONTIER (NAMED PLACE)	DAF
DELIVERED EX SHIP (NAMED PORT OF DESTINATION)	DES
DELIVERED EX QUAY (DUTY PAID)(NAMED PORT OF DESTINATION)	DEQ
DELIVERED DUTY UNPAID (NAMED PLACE OF DESTINATION)	DDU
DELIVERED DUTY PAID (NAMED PLACE OF DESTINATION)	DDP

APPENDIX XIII

TRANSPORT CODES

MODE OF TRANSPORT	CODE
MARITIME: FOR VESSELS	1
ROAD: FOR VEHICLES	3
AIR: FOR AIRCRAFT	4
MAIL: FOR POSTAL PACKAGES	5

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IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003

APPENDIX XIV

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SINGLE ADMINISTRATIVE DOCUMENT		I DECLARATION		A CUSTOMS OFFICE	
Copy for the office of destination Copy for return	4 5	2 Exporter No		1 Form	
	3 Consignee No		4 Loading date		
	4 Declared Representative No		5 Items		
	6 Identity and nationality of means of transport at departure		6 Total packages		
	7 Identity and nationality of active means of transport crossing the border		Transit Numbering		
	8 Mode of transport		15 Country of dispatch/origin		
	9 Place of loading/unloading		17 Country of destination		
	10 Packages and description of goods		10 Item	11 Commodity Code	12 Gross mass (kg)
	11 Additional information: Documents produced, Certificates and authorizations		13 Summary declaration/Previous document		13 Net mass (kg)
	12 Transports		14 Additional information: Documents produced, Certificates and authorizations		A.T. Code
13 CERTIFICATION BY COMPETENT AUTHORITIES		15 Principal		C OFFICE OF DEPARTURE	
14 Inland office of transit (and country)		16 Guarantee		16 Office of destination (and country)	
15 CONTROL BY OFFICE OF DEPARTURE		17 Seal affixed Number		17 Seal affixed Number	
16 Seal affixed Number		18 Time (and date)		18 Signature and name of declared representative	
17 Seal affixed Number		19 Customs Officer		19 Customs Officer	

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REGULATION 4

SCHEDULE 2

INTEGRATED TARIFF
OF GIBRALTAR

VOLUME 2

**Schedule of duty and trade
Statistical descriptions,
Codes and rates**

Short title: TARIFF

1992 EDITION

Imports and Exports

IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003 SCHEDULE 2

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Regulation 2

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**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 or Notes do not otherwise require, according to the following provisions:

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

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

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

- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

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

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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 fabrics; textile articles of a kind suitable for industrial use.
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- 78. Lead and articles thereof.
- 79. Zinc and articles thereof.
- 80. Tin and articles thereof.
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LIVE ANIMALS: ANIMAL PRODUCTS

Notes.

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

2 Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1

Live animals

Note.

1 This Chapter covers all live animals except:

- (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No.03.01.03.06 and 03.07;
- (b) Cultures of micro-organisms and other products of heading No.30.02; and
- (c) Animals of heading No.95.08.

National Notes

1 Animals and birds may only be imported under a permit issued by the Director of Medical and Health Services obtainable at the Environmental Health Offices, 37 Town Range.

2 Those live animals and birds subject to the Endangered Species legislation may only be imported when covered by permit or certificate issued (as appropriate) under the Endangered Species (Imports and Exports) Act 1987 issued by the Collector of Customs, Custom House, Waterport or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

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01.01	LIVE HORSES, ASSES, MULES AND HINNIES:				
	Horses:				
	Pure-bred breeding animals	0101.11.00	1Kg 2No.	12%	(N)
	Other	0101.19.00	“	“	“
	Asses. mules and hinnies	0101.20.00	“	“	“
01.02	LIVE BOVINE ANIMALS:				
	Pure -bred breeding animals	0102.10.00	“	“	“
	Other	0102.90.00	“	“	“
01.03	LIVE SWINE:				
	Pure-bred breeding animals	0103.10.01	“	“	“
	Other	0103.10.02	“	“	“
	Weighing less than 50 Kg	0103.91.00	“	“	“
	Weighing 50 Kg or more	0103.92.00	“	“	“
01.04	LIVE SHEEP AND GOATS:				
	Sheep	0104.10.00	“	“	“
	Goats	0104.20.00	“	“	“
01.05	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES Gallus domesticus. DUCKS, GEESE, TURKEYS AND GUINEA FOWLS:				
	Weighing not more than 1 85g:				
	Fowls of the species Gallus domesticus	0105.11.00	“	“	“
	Other	0105.19.00	“	“	“
	Other:				
	Fowls of the species Gallus domesticus	0105.91.00	“	“	“
	Other	0105.99.00	“	“	“
01.06	OTHER LIVE ANIMALS:				
	Primarily for human consumption	0106.00.01	“	“	“
	Other	0106.00.02	“	“	“

All items affected by the National Notes are marked (N) in Col 5.

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Chapter 2

Meat and edible meat offal

Note.

1 This Chapter does not cover:

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

National Notes

All items in this Chapter need to be covered by a Health Certificate, issued by the Chief Environmental Health Officer at the Customs Entry Processing Unit, British Lines Road.

	1	2	3	4	5
02.01	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED:				
	Carcasses and half-carcasses	0201.10.00	1Kg	Free	(N)
	Other cuts with bone in	0201.20.00	“	“	“
	Boneless	0201.30.00	“	“	“
02.02	MEAT OF BOVINE ANIMALS, FROZEN:				
	Carcasses and half-carcasses	0202.10.00	“	“	“
	Other cuts with bone in	0202.20.00	“	“	“
	Boneless	0202.30.00	“	“	“
02.03	MEAT OF SWINE, FRESH, CHILLED OR FROZEN:				
	Fresh or chilled:				
	Carcasses and half-carcasses	0203.11.00	“	“	“
	Hams, shoulders and cuts thereof. with bone in	0203.12.00	“	“	“
	Other	0203.19.00	“	“	“
	Frozen:				
	Carcasses and half-carcasses	0203.21.00	“	“	“
	Hams, shoulders and cuts thereof, with bone in	0203.22.00	“	“	“
	Other	0203.29.00	“	“	“

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02.04	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN:				
	Carcasses and half-carcasses of lamb, fresh or chilled	0204.10.00	1.Kg.	Free	(N)
	Other meat of sheep. fresh or chilled:				
	Carcasses and half-carcasses	0204.21.00	“	“	“
	Other cuts with bone in	0204.22.00	“	“	“
	Boneless	0204.23.00	“	“	“
	Carcasses and half-carcasses of lamb. frozen	0204.30.00	“	“	“
	Other meat of sheep, frozen:				
	Carcasses and half-carcasses	0204.41.00	“	“	“
	Other cuts with bone in	0204.42.00	“	“	“
	Boneless	0204.43.00	“	“	“
	Meat of goats	0204.50.00	“	“	“
02.05	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	0205.00.00	“	“	
02.06	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN:				
	Of bovine animals. fresh or chilled:				
	Livers	0206.10.01	“	“	
	Others	0206.10.02	“	“	
	Of bovine animals. frozen:				
	Tongues	0206.21.00	“	“	
	Livers	0206.22.00	“	“	
	Others	0206.29.00	“	“	
	Of swine, fresh or chilled:				
	Livers	0206.30.01	“	“	
	Others	0206.30.02	“	“	
	Of swine, frozen				
	Livers	0206.41.00	“	“	
	Others	0206.49.00	“	“	
	Other fresh or chilled	0206.80.00	“	“	
	Other, frozen	0206.90.00	“	“	
02.07	POULTRY, NOT CUT, IN PIECES, FRESH OR CHILLED:				
	Fowls of the species Gallus Domesticus	0207.10.01	“	“	
	Turkeys	0207.10.02	“	“	
	Ducks. geese and guinea fowls	0207.10.03	“	“	
	Poultry, not cut, in pieces frozen:				
	Fowls of the species Gallus Domesticus	0207.21.00	“	“	
	Turkeys	0207.22.00	“	“	
	Ducks. geese and guinea fowls	0207.23.00	“	“	
	Poultry cuts and offal (including livers). Fresh or chilled:				
	Fatty livers of geese or ducks	0207.31.00	“	“	
	Other	0207.39.00	“	“	

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	Poultry cuts and offal other than livers, frozen:			
	Of fowls of the species Gallus Domesticus	0207.41.00	1.Kg.	Free
	Of turkeys	0207.42.00	“	“
	Of ducks. geese or guinea fowls	0207.43.00	“	“
	Poultry livers, frozen	0207.50.00	“	“
02.08	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN:			
	Of rabbits or hares	0208.10.00	“	“
	Frogs' legs	0208.20.00	“	“
	Other	0208.90.00	“	“
02.09	PIG FAT FREE OF LEAN MEAT AND POULTRY FAT (NOT RENDERED), FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	0209.00.00	“	“
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:			
	Rains, shoulders and cuts thereof, with bone in	0210.11.00	“	“
	Bellies (streaky) and cuts thereof	0210.12.00	“	“
	Other	0210.19.00	“	“
	Meat of bovine animals	0210.20.00	“	“
	Other, including edible flours and meals of meat or meat offal	0210.90.00	“	“

All items in this Chapter are affected by National Notes

Fish and crustaceans, molluscs and other aquatic invertebrates Note.

- 1 This Chapter does not cover:
 - (a) Marine mammals (heading No.01.06) or meat thereof (heading No.02.08 or 02.10);
 - (b) Fish (including livers and roes thereof) of crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No.23.01); or
 - (c) Caviar or caviar substitutes prepared from fish eggs (heading No.16.04).

National Notes

- 1 Fresh fish, shell fish, molluscs and crustaceans may only be imported under cover of an Import Licence issued by the Collector of Customs, Custom House, Waterport. Licences issued may not be transferred or assigned without the permission of the Collector of Customs.
- 2 Live fish (Heading No.03.01) requires a Health Certificate issued by the Chief Environmental Health Officer at the Entry Processing Unit, British Lines Road.

	1	2	3	4	5
03.01	LIVEFISH:				
	Ornamental fish	0301.10.00	1 Kg 2.No	12%	(N)
	Other live fish:				
	Trout (salmo trutta, salmo gairdneri, salmo clarki, salmo aguabonita, salmo gilae)	0301.91.00	“	“	“
	Eels (anguilla spp.)	0301.92.00	“	“	“
	Carp	0301.93.00	“	“	“
	Other	0301.99.00	“	“	“

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03.02	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING NO. 03.04:				
	Salmonidac. excluding livers and roes: Trout (salmo trutta, salmo gairdneri. salmo clarki salmo aguabonita, salmo gilac)	0302.11.00	1Kg	Free	“
	Pacific salmon (oncorhynchus spp.), Atlantic salmon (salmo sal ar) and Danube salmon (Hucho hucho)	0302.12.00	“	“	“
	Other	0302.19.00	“	“	“
	Flat fish (pleuronectidae. bothidac. cynoglossidae. soleide, scophthalmidea and citharidac)				
	Excluding livers and roes:				
	Halibut (reinhardtius hippoglossoides, Hippoglossus hippoglossus. Hippoglossus stenolepis)	0302.21.00	“	“	“
	Plaice (pleuronectes platessa)	0302.22.00	“	“	“
	Sole (solea spp.)	0302.23.00	“	“	“
	Other	0302.29.00	“	“	“
	Tunas (of the genus Thunnus) skipjack or Stipe-hellied bonito (euthynnus) (Katsuwonus) Pelamis) excluding livers and roes:				
	Albacore or longfinned tunas (thunnus a Ia lunga)	0302.31.00	“	“	“
	Yellowfin tunas (thunnus albacares)	0302.32.00	“	“	“
	Skipjack or stripe-bellied bonito	0302.33.00	“	“	“
	Other	0302.39.00	“	“	“
	Herrings (clupea harengus, clupea pallasii), excluding livers and roes	0302.40.00	“	“	“
	Cod (gadus morhua, gadus ogac, gadus ogac, gadus macrocephalus) excluding livers and roes	0302.50.00	“	“	“
	Other fish, excluding livers and roes:				
	Sardines (sardina pilehardus, sardinops spp.), sardinella (sardinella spp.) brisling or sprats (sprattus sprattus)	0302.61.00	“	“	“
	Haddock (melanogrammus aeglefinus)	0302.62.00	“	“	“
	Coalfish (pollachius virens)	0302.63.00	“	“	“
	Mackerel (scomber scombrus, scomber australasicus, scomber japonicus)	0302.64.00	“	“	“
	Dogfish and other sharks	0302.65.00	“	“	“
	Eels (anguilla spp.)	0302.66.00	“	“	“
	Other	0302.69.00	“	“	“
	Livers and roes	0302.70.00	“	“	“

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	1	2	3	4	5
03.03	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING NO.03.04:				
	Pacific salmon (<i>oncorhynchus</i> spp.) excluding livers and roes	0303.10.00	1Kg 2No	Free	
	Other salmonidac, excluding livers and roes:				
	Trout (<i>salmo trutta</i> , <i>salmo gairdneri</i> , <i>salmo clarki</i> , <i>salmo aguabonita</i> , <i>salmo gilae</i>)	0303.21.00	“	“	
	Atlantic salmon (<i>salmo salar</i>) and Danube salmon (<i>hucho hucho</i>)	0303.22.00	“	“	
	Other	0303.29.00	“	“	
	Flat fish (<i>pleuronectidae</i> , both <i>idae</i> , <i>cynoglossidae</i> , <i>soleidae</i> , <i>scophthalmidae</i> and <i>citharidae</i>), Excluding livers and roes:				
	Halibut (<i>reinhardtius hippoglossoides</i> , <i>hippoglossus hippoglossus</i> , <i>hippoglossus stenolepis</i>)	0303.31.00	“	“	
	Plaice (<i>pleuronectes platessa</i>)	0303.32.00	“	“	
	Sole (<i>solea</i> spp.)	0303.33.00	“	“	
	Other	0303.39.00	“	“	
	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied Bonito (<i>euthynnus katsuwonus</i>) <i>pelamis</i>) excluding livers and roes:				
	Albacore or longfinned tunas (<i>thunnus alalunga</i>)	0303.41.00	“	“	
	Yellowfin tunas (<i>thunnus albacares</i>)	0303.42.00	“	“	
	Skipjack or stripe-bellied bonito	0303.43.00	“	“	
	Other	0303.49.00	“	“	
	Herrings (<i>clupea harengus</i> , <i>clupea pallasii</i>) excluding livers and roes	0303.50.00	“	“	
	Cod (<i>gadus morhua</i> , <i>gadus ogac</i> , <i>gadus macrocephalus</i>), excluding livers and roes:	0303.60.00	“	“	
	Other fish, excluding livers and roes:				
	Sardines (<i>sardina pilehardus</i> , <i>sardinops</i> spp.), Sardinella (<i>sardinella</i> spp.), brising or Sprats (<i>sprattus sprattus</i>)	0303.71.00	“	“	
	Haddock (<i>melanogrammus aeglefinus</i>)	0303.72.00	“	“	
	Coalfish (<i>pollachius virens</i>)	0303.73.00	“	“	
	Mackerel (<i>scomber scombrus</i> , <i>scomber australasicus</i> , <i>scomber japonicus</i>)	0303.74.00	“	“	
	Dogfish and other sharks	0303.75.00	“	“	
	Eels (<i>anguilla</i> spp.)	0303.76.00	“	“	
	Sea bass (<i>dicentrarchus labrax</i> , <i>dicentrarchus punctatus</i>)	0303.77.00	“	“	
	Hake (<i>merluccius</i> spp. <i>uroph</i> , <i>vucis</i> spp.)	0303.78.00	“	“	

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03.04	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED) FRESH, CHILLED OR FROZEN:				
	Fresh or chilled	0304.10.00	1 Kg	Free	
	Frozen fillets	0304.20.00	“	“	
	Other	0304.90.00	“	“	
03.05	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FISH MEAL FIT FOR HUMAN CONSUMPTION:				
	Fish meal fit for human consumption	0305.10.00	“	“	
	Livers and roes, dried. smoked, salted or in brine	0305.20.00	“	“	
	Fish fillets. dried. salted or in brine. but not smoked	0305.30.00	“	“	
	Smoked fish. including fillets:				
	Pacific salmon (<i>oncorhynchus</i> spp.). Atlantic salmon (<i>salmo salar</i>) and Danube salmon (<i>hucho hucho</i>)	0305.41.00	“	“	
	Herrings (<i>clupea harengus</i> , <i>clupea pallasii</i>)	0305.42.00	“	“	
	Other	0305.49.00	“	“	
	Dried fish, whether or not salted but not smoked:				
	Cod (<i>gadus gadus ogac</i> , <i>gadus macrocephalus</i>)	0305.51.00	“	“	
	Other	0305.59.00	“	“	
	Fish, salted but not dried or smoked and fish in brine:				
	Herrings (<i>clupea harengus</i> . <i>clupea pallasii</i>)	0305.61.00	“	“	
	Cod (<i>gadus morhua</i> ~ <i>gadus ogac</i> . <i>gadus macrocephalus</i>)	0305.62.00	“	“	
	Anchovies (<i>engraulis</i> spp.)	0305.63.00	“	“	
	Other	0305.69.00	“	“	
03.06	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE:				
	Frozen:				
	Rock lobster and other sea crawfish (<i>palinurus</i> spp.. <i>panulirus</i> spp., <i>jasus</i> spp.)	0306.11.00	“	“	
	Lobsters (<i>homarus</i> spp.)	0306.12.00	“	“	
	Shrimps and prawns	0306.13.00	“	“	
	Crabs	0306.14.00	“	“	
	Other	0306.19.00	“	“	
	Not frozen:				
	Rock lobster and other sea crawfish (<i>palinurus</i> spp.. <i>panulirus</i> spp., <i>jasus</i> spp.)	0306.21.00	“	“	

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	Lobsters (homarus spp.)	0306.22.00	“	“	
	Shrimps and prawns	0306.23.00	“	“	
	Crabs	0306.24.00	“	“	
	Other	0306.29.00	“	“	
03.07	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE:				
	Oysters	0307.10.00	“	“	“
	Scallops, including queen scallops, of the genera pecten, chlamys or placopecten:				
	Live, fresh or chilled	0307.21.00	“	“	“
	Other	0307.29.00	“	“	“
	Mussels (mytilus spp., pema spp.):				
	Live, fresh or chilled	0307.31.00	“	“	“
	Other	0307.39.00	“	“	“
	Cuttle fish (sepia orficalis, rossia macrosoma. sepiola spp.) and squid (ommastrephe spp., loligo spp., nototodarus spp., sepioteuthis spp.):				
	Live, fresh or chilled	0307.41.00	“	“	“
	Other	0307.49.00	“	“	“
	Octopus (octopus spp.):				
	Live, fresh or chilled	0307.51.00	“	“	“
	Other	0307.59.00	“	“	“
	Snails, other than sea snails	0307.60.00	“	“	“
	Other:				
	Live, fresh or chilled	0307.91.00	“	“	“
	Other	0307.99.00	“	“	“

All items affected by the National Notes are marked (N) in Col. 5.

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Diary 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 Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No.04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (c) they are moulded or capable of being moulded.

	1	2	3	4	5
04.01	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:				
	Of a fat content, by weight, not exceeding 1%:				
	Milk	0401.10.01	1 Kg	Free	
	Cream	0401.10.02	"	"	
	Other	0401.10.03	"	"	
	Of a fat content by weight, exceeding 1% but not exceeding 6%:				
	Milk	0401.20.01	"	"	
	Cream	0401.20.02	"	"	
	Other	0401.20.03	"	"	
	Of a fat content, by weight, exceeding 6%:				
	Milk	0401.30.01	"	"	
	Cream	0401.30.02	"	"	
	Other	0401.30.03	"	"	

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	1	2	3	4	5
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% In powder. granules or other solid forms. of a fat content. by weight. exceeding 1.5% Not containing added sugar or other sweetening matter Other Other: Not containing added sugar or other sweetening matter Other	0402.10.00 0402.21.00 0402.29.00 0402.91.00 0402.99.00	1 Kg " " " " "	Free " " " " "	
04.03	BUTTERMILK, CURDLED MILK AND CREAM YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCERNTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA: Yogurt Other	0403.10.00 0403.90.00	1 Kg "	Free "	
04.04	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETRENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED: Whey, whether or not concentrated or containing added sugar or other sweetening matter Other	0404.10.00 0404.90.00	" "	" "	
04.05	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK	0405.00.00	"	"	
04.06	CHEESE AND CURD: Fresh cheese (including whey cheese), not fermented, and curd Grated or powdered cheese. of all kinds Processed cheese. not grated or powdered Blue-veined cheese Other cheese	0406.10.00 0406.20.00 0406.30.00 0406.40.00 0406.90.00	" " " " "	" " " " "	
04.07	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED:	0407.00.00	"	"	
04.08	BIRDS' EGGS, NOT IN SHELL, AND				

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	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:			
	Dried	0408.11.00	“	“
	Other	0408.19.00	“	“
	Other:			
	Dried	0408.91.00	“	“
	Other	0408.99.00	“	“
04.09	NATURAL HONEY	0409.00.00	“	“
04.10	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	0410.00.00	“	“

Products of animal origin, not elsewhere specified or included

Notes.

- 1 This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof and animal blood, liquid or dried):
 - (b) Hides or skins (including furskins) other than goods of heading No.05.05 and parings and similar waste of Raw hides or skins of heading No.05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading No.96.03).
- 2 For the purposes of heading No. 05.0 1, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- 3 Throughout the Nomenclature. elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all Animals are regarded as “ivory”.
- 4 Throughout the Nomenclature, the expression “horsehair” means hair of the manes or tails of equine or bovine animals.

National Notes

Products of animal origin such as furskins, ivory, reptile leather are subject to Endangered Species legislation and may only be imported covered by a permit or certificate issued (as appropriate) under either the Endangered Species (Imports and Exports) Act 1987 issued by the Collector of Customs, Custom House, Waterport, or the EC Regulations on implementation in the Community of CITIES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

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	1	2	3	4	5
05.01	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	0501.00.00	Kg	12%	
05.02	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR:				
	Pigs', hogs or boars bristles and hair and waste thereof	0502.10.00	“	“	
	Other	0502.90.00	“	“	
05.03	HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL	0503.00.00	“	“	
05.04	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF	0504.00.00	“	Free	
05.05	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF EATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION: POWDER AND WASTE OF FEATHER OR PARTS OF FEATHERS:				
	Feathers of a kind used for stuffing; down	0505.10.00	“	12%	(N)
	Other	0505.90.00	“	“	“
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:				
	Ossein and bones treated with acid	0506.10.00	“	“	“
	Other	0506.90.00	“	“	“
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:				
	Ivory, ivory powder and waste	0507.10.00	“	“	“
	Other	0507.90.00	“	“	“

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	1	2	3	4	5
05.08	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLEBONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	0508.00.00	Kg	12%	(N)
05.09	NATURAL SPONGES OF ANIMAL ORIGIN	0509.00.00	“	“	“
05.10	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED:	0510.00.00	“	“	“
05.11	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 or 3 UNFIT FOR HUMAN CONSUMPTION:				
	Bovine semen	0511.10.00	“	“	
	Other:				
	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	0511.91.00	“	“	
	Other	0511.99.00	“	“	

All items affected by the National Notes are marked (N) in Col. 5.

Section II

Chapter 6

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.

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

Notes.

- 1 Subject to the second part of heading No.06.01. this Chapter covers only live trees and goods (including seeding vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots garlic or other products of Chapter 7.
- 2 Any reference in heading No.06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No.97.01.

National Notes

Those live trees, plants and flowers subject to the Endangered Species legislation may only be imported by a permit of certificate issued (as appropriate) under either the Endangered Species (Imports and Exports Act) 1987 issued by the Collector of Customs Custom House, Waterport, or the EC Regulations on implementation in the Community of CITES (the Convention on International Trade in Endangered Species of Wild flora and Fauna).

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	1	2	3	4	5
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 NO.12.12:				
	Bulbs. tubers. tuberous roots. corms. crowns and rhizomes. dormant	0601.10.00	1 Kg	Free	
	Bulbs. tubers. tuberous roots. corms. crowns and rhizomes. in growth or in flower:				
	Chicory plants and roots	0601.20.00	“	“	
06.02	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN: Unrooted cuttings and slips	0601.10.00	“	“	
	Trees. shrubs and bushes grafted or not. of kinds which bear edible fruit or nuts	0602.20.00	“	“	
	Rhododendrons and azaleas. grafied or not	0602.30.00	“	“	
	Roses grafted or not	0602.40.00		“	
	Other:				
	Mushroom spawn	0602.91.00	“	“	
	Other	0602.99.00	“	“	
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	0603.10.00	1 Kg	Free	
	Other	0603.90.00	“	12%	
06.04	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:				
	Mosses and lichens	0604.10.00	“	Free	
	Other:				
	Fresh	0604.91.00	“	“	
	Other	0604.99.00	“	12%	

All items in this Chapter are affected by the National Notes.

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

- 1 This Chapter does not cover forage products of heading No.12.14.
- 2 In heading Nos. 07.09, 07.10, 07.11 and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3 Heading No.07.12 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading No.07.13);
 - (b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;
 - (c) flour, meal and flakes of potatoes (heading No.11.05);
 - (d) flour and meal of the dried leguminous vegetables of heading No.07.13 (heading No.11.06).
- 4 However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading No.09.04).

National Notes.

Import licence: Fresh vegetables may only be imported under cover of an Import Licence issued by the Collector of Customs, Custom House, Waterport. Licences issued may not be transferred or assigned without the permission of the Collector of Customs.

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07.01	POTATOES. FRESH OR CHILLED:				
	Seed	0701.10.00	Kg	Free	(N)
	Other	0701.90.00	"	"	"
07.02	TOMATOES, FRESH OR CHILLED	0702.00.00	"	"	"
07.03	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEAOUS VEGETABLES, FRESH OR CHILLED:				
	Onions and shallots	0703.10.00	"	"	"
	Garlic	0703.20.00	"	"	"
	Leeks and other alliaceous vegetables	0703.90.00	"	"	"
07.04	CABBAGES. CAULIFLOWER, KOHIRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED:				
	Cauliflower and headed broccoli	0704.10.00	"	"	"
	Brussels sprouts	0704.20.00	"	"	"
	Other	0704.90.00	"	"	"
07.05	LETTUCE (LACTUCA SATIVA) AND CHICORY (CICHORIUM SPP.) FRESH OR CHILLED.				
	Lettuce:				
	Cabbage lettuce (head lettuce)	0705.11.00	"	"	"
	Other	0705.19.00	"	"	"
	Chicory:				
	Witloof chicory (Cichorium intybus var. foliosum)	0705.21.00	"	"	"
	Other	0705.29.00	"	"	"
07.06	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED:				
	Carrots and turnips	0706.10.00	"	"	"
	Other	0706.90.00	"	"	"
07.07	CUCUMBERS AND GHERKINS, FRESH OR CHILLED:	0707.00.00	"	"	"
07.08	LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED:				
	Peas (Pisum sativum)	0708.10.00	"	"	"
	Beans (Vigna spp. Phaseolus spp.)	0708.20.00	"	"	"
	Other leguminous vegetables	0708.90.00	"	"	"
07.09	OTHER VEGETABLES, FRESH OR CHILLED:				
	Globe artichokes	0709.10.00	"	"	"
	Asparagus	0709.20.00	"	"	"
	Aubergines (egg-plants)	0709.30.00	"	"	"

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	Celery other than celeriac	0709.40.00	“	“	“
	Mushrooms and truffles:				
	Mushrooms	0709.51.00	“	“	“
	Truffles	0709.52.00	Kg	Free	(N)
	Fruits of the genus Capsicum or of the genus Pimenta	0709.60.00	“	“	
	Spinach. New Zealand spinach and orache spinach (garden spinach)	0709.70.00	“	“	“
	Other	0709.90.00	“	“	“
07.10	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN:				
	Potatoes	0710.10.00	“	“	
	Leguminous vegetables, shelled or unshelled:				
	Peas (Pisum sativum)	0710.21.00	“	“	
	Beans (Vigna spp., Phaseolus spp.)	0710.22.00	“	“	
	Other	0710.29.00	“	“	
	Spinach, New Zealand spinach and orache spinach (garden spinach)	0710.30.00	“	“	
	Sweet corn	0710.40.00	“	“	
	Other vegetables	0710.80.00	“	“	
	Mixture of vegetables	0710.90.00	“	“	
07.11	VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION:				
	Onions	0711.10.00	“	“	
	Olives	0711.20.00	“	“	
	Capers	0711.30.00	“	“	
	Cucumbers and gherkins	0711.40.00	“	“	
	Other vegetables; mixtures of vegetables	0711.90.00	“	“	
07.12	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED:				
	Potatoes whether or not cut or sliced but not further prepared	0712.10.00	“	“	
	Onions	0712.20.00	“	“	
	Mushrooms and truffles	0712.30.00	“	“	
	Other vegetables; mixtures of vegetables	0712.90.00	“	“	
07.13	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT:				
	Peas (Pisum sativum)	0713.10.00	“	“	
	Chickpeas (garbanzos)	0713.20.00	“	“	
	Beans (Vigna spp., Phaseolus spp.):				

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	1	2	3	4	5
	Beans of the species Vigna mungo (L) Hepper or Vigna Radiata (L) Wilczek	0713.31.00	Kg	Free	
	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	0713.32.00	“	“	
	Kidney beans, including white pea beans (Phaseolus vulgaris)	0713.33.00			
	Other	0713.39.00	“	“	
	Lentils	0713.40.00	“	“	
	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina Vicia faba var. minor)	0713.50.00	“	“	
	Other	0713.90.00	“	“	
07.14	MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKE, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH:				
	Manioc (cassava)	0714.10.00	“	“	
	Sweet potatoes	0714.20.00	“	“	
	Other	0714.90.00	“	“	

All items affected by the National Notes are marked (N) in Col. 5.

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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.

National Notes

Import Licence: Fresh fruit may only be imported under cover of an Import Licence issued by the Collector of Customs, Custom House, Waterport. Licences issued may not be transferred or assigned without the permission of the Collector of Customs.

	1	2	3	4	5
08.01	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED:				
	Coconuts	0801.10.00	Kg	Free	
	Brazil nuts	0801.20.00	“	“	
	Cashew nuts	0801.30.00	“	“	
08.02	OTHER NUTS. FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED:				
	Almonds:				
	In shell	0802.11.00	“	“	
	Shelled	0802.12.00	“	“	
	Hazel nuts or filberts (Corylus spp.):				
	In Shell	0802.21.00	“	“	
	Shelled	0802.22.00	“	“	
	Walnuts:				
	In shell	0802.31.00	“	“	
	Shelled	0802.32.00	“	“	
	Chestnuts (Castanea spp.)	0802.40.00	“	“	
	Pistachios	0802.50.00	“	“	
	Other	0802.90.00	“	“	

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	1	2	3	4	5
08.03	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED	0803.00.00	Kg	Free	(N)
08.04	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANOSTEENS, FRESH OR DRIED:				
	Dates	0804.10.00	“	“	“
	Figs	0804.20.00	“	“	“
	Pineapples	0804.30.00	“	“	“
	Avocados	0804.40.00	“	“	“
	Guavas. mangoes and mangosteens	0804.50.00	“		
08.05	CITRUS FRUIT, FRESH OR DRIED:				
	Oranges	0805.10.00	“	“	“
	Mandarins (including tangerins and satsumas), Clementines. wilkings and similar citrus hybrids	0805.20.00	“	“	“
	Lemons (Citrus limon. Citrus limonum) and limes (Citrus aurantifolia)	0805.30.00	“	“	“
	Grapefruits	0805.40.00	“	“	“
	Other	0805.90.00	“	“	“
08.06	GRAPES, FRESH OR DRIED:				
	Fresh	0806.10.00	“	“	“
	Dried	0806.20.00			“
08.07	MELONS (INCLUDING WATER MELONS) AND PAPAWS (PAPAYAS), FRESH:				
	Melons (including water melons)	0807.10.00	“	“	“
	Papaws (papayas)	0807.20.00	“	“	“
08.08	APPLES, PEARS AND QUINCEZ, FRESH:				
	Apples	0808.10.00	“	“	“
	Pears and quinces	0808.20.00	“	“	“
08.09	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH:				
	Apricots	0809.10.00	“	“	“
	Cherries	0809.20.00	“	“	“
	Peaches including nectarines	0809.30.00	“	“	“
	Plums and sloes	0809.40.00	“	“	“
08.10	OTHER FRUIT, FRESH:				
	Strawberries	0810.10.00	“	“	“
	Raspberries, blackberries, mulberries and loganberries	0810.20.00	“	“	“
	Black, white or red currants and gooseberries	0810.30.00	“	“	“
	Cranberries, bilberries and other fruits of the genus Vaccinium	0810.40.00	“	“	“
	Other	0810.90.00	“	“	“

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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:					
	Strawberries	0811.10.00	Kg	Free		
	Raspberries, blackberries, mulberries. loganberries. black, white or red currants and gooseberries	0811.20.00	“	“		
	Other	0811.90.00	“	“		
08.12	FRUIT AND NUTS, PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION:					
	Cherries	0812.10.00	“	“		
	Strawbernes	0812.20.00	“	“		
	Other	0812.90.00	“	“		
08.13	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS NOS. 08.01 to 08.06: MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER:					
	Apricots	0813.10.00	“	“		
	Prunes	0813.20.00	“	“		
	Apples	0813.30.00	“	“		
	Other fruit	0813.40.00	“	“		
	Mixtures of nuts or dried fruits of this Chapter	0813.50.00				
08.14	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATER MELONS), FRESH, FROZEN, DRIED ORPROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	0814.00.00				

All items affected by the National Notes are marked (N) in Col 5.

Chapter 9

Coffee, tea, mate and spices

Notes.

- 1 Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading No.09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No.21.03.

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

	1	2	3	4	5
09.01	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION:				
	Coffee, not roasted:				
	Not decaffeinated	0901.11.00	Kg	Free	
	Decaffeinated	0901.12.00	“	“	
	Coffee, roasted:				
	Not decaffeinated	0901.21.00	“	“	
	Decaffeinated	0901.22.00	“	“	
	Coffee husks and skins	0901.30.00	“	“	
	Coffee substitutes containing coffee	0901.40.00	“	“	

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	1	2	3	4	5
09.02	TEA: Green tea (not fermented) in immediate packings of a content not exceeding 3kg Other green tea (not fermented) Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg Other black tea (fermented) and other partly fermented tea	0902.10.00 0902.20.00 0902.30.00 0902.40.00	Kg “ “ “	Fre e “ “	
09.03	MATE	0903.00.00	“	“	
09.04	PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR OF THE GENUS PIMENTA: Pepper: Neither crushed nor ground Crushed or ground Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	0904.11.00 0904.12.00 0904.20.00	“ “ “	“ “ “	
09.05	VANILLA	0905.00.00	“	“	
09.06	CINNAMON AND CINNAMON-TREE FLOWERS: Neither crushed nor ground Crushed or ground	0906.10.00 0906.20.00	“ “	“ “	
09.07	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	0907.00.00	“	“	
09.08	NUTMEG, MACE AND CARDAMOMS: Nutmeg Mace Cardamoms	0908.10.00 0908.20.00 0908.30.00	“ “ “	“ “ “	
09.09	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES: Seeds of anise or badian Seeds of coriander Seeds of cumin Seeds of caraway Seeds of fennel; juniper berries	0909.10.00 0909.20.00 0909.30.00 0909.40.00 0909.50.00	“ “ “ “ “	“ “ “ “ “	

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	1	2	3	4	5
09.10	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES:				
	Ginger	0910.10.00	Kg	Free	
	Saffron	0910.20.00	“	“	
	Turmeric (curcuma)	0910.30.00	“	“	
	Thyme: bay leaves	0910.40.00	“	“	
	Curry	0910.50.00	“	“	
	Other spices:				
	Mixtures referred to in Note 1(b) to this Chapter	0910.91.00	“	“	
	Other	0910.99.00	“	“	

Chapter 10

Cereals

Notes.

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

(b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading No.10.06.
- 2 Heading No.10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

National Notes

Other than 1008.30.00 this Chapter does not apply to animal feeds.

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	1	2	3	4	5
10.01	WHEAT AND MESLIN:				
	Durum wheat	1001.10.00	Kg	Free	
	Other	1001.90.00	“	“	
10.02	RYE	1002.00.00	“	“	
10.03	BARLEY	1003.00.00	“	“	
10.04	OATS	1004.00.00	“	“	
10.05	MAIZE (CORN)				
	Seed	1005.10.00	“	“	
	Other	1005.90.00	“	“	
10.06	RICE				
	Rice in the husk (paddy or rough)	1006.10.00	“	“	
	Husked (brown) rice	1006.20.00	“	“	
	Semi-milled or wholly milled rice, whether or not polished or glazed	1006.30.00	“	“	
	Broken rice	1006.40.00	“	“	
10.07	GRAIN SORGHUM	1007.00.00	“	“	
10.08	BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS:				
	Buckwheat	1008.10.00	“	“	
	Millet	1008.20.00	“	“	
	Canary seed	1008.30.00	“	12%	
	Other cereals	1008.90.00	“	Free	

Chapter 11

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

Notes.

- 1 This Chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
 - (b) Prepared flours, meals or starches of heading No.19.01;
 - (c) Corn flakes or other products of heading No. 19.04;
 - (d) Vegetables, prepared or preserved. of heading No. 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (t) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
- 2(A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
 - (a) a starch content (determined by the modified Ewers polarimetric method) Exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of an)' added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading No.23.02.

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- (B) Products falling in this Chapter under the above provisions shall be classified in heading No.11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise they fall in heading No. 11.03 or 11.04.

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

- 3 For the purpose of heading No.11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:
- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 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.

1		2	3	4	5
11.01	WHEAT OR MESLIN FLOUR	1101.00.00	Kg.	Free	
11.02	CEREAL FLOURS OTHER THAN OF WHEAT OR MESLIN:				
	Rye Flour	1102.10.00	“	“	
	Maize (corn) flour	1102.20.00	“	“	
	Rice flour	1102.30.00	“	“	
	Other	1102.90.00	“	“	

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	1	2	3	4	5
11.03	CEREAL GROATS, MEAL AND PELLETS:				
	Groats and meal:				
	Of wheat	1103.11.00	Kg.	Free	
	Of oats	1103.12.00	“	“	
	Of maize (corn)	1103.13.00	“	“	
	Of rice	1103.14.00	“	“	
	Of other cereals	1103.19.00	“	“	
	Pellets:				
	Of wheat	1103.21.00	“	“	
	Of other cereals	1103.29.00	“	“	
11.04	CEREALS GRAINS, OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKES, PEARLED, SLICED OR KIBBLED), EXCEPT RISE OF HEADING NO.10.06; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND:				
	Rolled or flaked grains:				
	Of barley	1104.11.00	“	“	
	Of oats	1104.12.00	“	“	
	Of other cereals	1104.19.00	“	“	
	Other worked grains (eg. hulled. pearled, sliced or kibbled):				
	Of barley	1104.21.00	“	“	
	Of oats	1104.22.00	“	“	
	Of maize (corn)	1104.23.00	“	“	
	Of other cereals	1104.29.00	“	“	
	Germ of cereals, whole. rolled. flaked or ground	1103.30.00	“	“	
11.05	FLOUR, MEAL AND FLAKES OF POTATOES:				
	Flour and meals	1105.10.00	“	“	
	Flakes	1105.20.00	“	“	
11.06	FLOUR AND MEAL OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING NO.07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING NO.07.14; FLOUR, MEAL AND POWDER OF THE PRODUCTS OF CHAPTER 8:				
	Flour and meal of the dried leguminous vegetables of Heading No.07.13	1106.10.00	“	“	
	Flour and meal of sago. roots or tubers of Heading No.07.14	1106.20.00	“	“	
	Flour meal and powder of the products of Chapter 8	1106.30.00	“	“	

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	1	2	3	4	5
11.07	MALT, WHETHER OR NOT ROASTED:				
	Not roasted	1107.10.00	Kg.	Free	
	Roasted	1107.20.00	“	“	
11.08	STARCHES; INULIN:				
	Starches:				
	Wheat starch	1108.11.00			
	Maize (corn) starch	1108.12.00	“	“	
	Potato starch	1108.13.00	“	“	
	Manioc (cassava) starch	1108.14.00	“	“	
	Other starches	1108.19.00	“	“	
	Inulin	1108.20.00	“	“	
11.09	WHEAT GLUTEN, WHETHER OR NOT DRIED	1109.00.00	“	“	

Chapter 12

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

Notes

- 1 Heading No.12.07 applies. inter alia to palm nuts and kernels, cotton seeds, Castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No.08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2 Heading No.12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings Nos. 23.04 to 23.06.
- 3 For the purposes of heading No. 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit tree, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as 'seeds of a kind used for sowing'.

Heading No.12.09 does not however, apply to the following even if for sowing:
 - (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 Nos. 12.01 to 12.07 or 12.11.
- 4 Heading No.12.11 applies. inter alia to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

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Heading No. 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 No.38.08.

5 For the purposes of heading No. 12.12, the term “seaweeds and other algae” does not include:

- (a) Dead single-cell micro-organisms of heading No.21.02;
- (b) Cultures of micro-organisms of heading No.30.02; or
- (c) Fertilisers of heading No.31.01 or 31.05.

1	2	3	4	5
12.01	SOYA BEANS, WHETHER OR NOT BROKEN	1201.00.00	Kg	Fre e
12.02	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN:			
	In shell	1202.10.00	“	“
	Shelled, whether or not broken	1202.20.00	“	“
12.03	COPRA	1203.00.00	“	“
12.04	LINSEED, WHETHER OR NOT BROKEN	1204.00.00	“	“
12.05	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN	1205.00.00	“	“
12.06	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	1206.00.00	“	“
12.07	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN:			
	Palm nuts and kernels	1207.10.00	“	“
	Cotton seeds	1207.20.00	“	“
	Castor oil seeds	1207.30.00	“	“
	Sesamum seeds	1207.40.00	“	“
	Mustard seeds	1207.50.00	“	“
	Safflower seeds	1207.60.00	“	“
	Other:			
	Poppy seeds	1207.91.00	“	“
	Shea nuts (karite nuts)	1207.92.00	“	“
	Other	1207.99.00	“	“

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1	2	3	4	5
12.08	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD:			
	Of soya beans	1208.10.00	Kg	Fre e
	Other	1208.90.00	“	“
12.09	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING:			
	Beet seed:			
	Sugar beet seed	1209.11.00	“	“
	Other	1209.19.00	“	“
	Seed of forage plants. other than beet seed:			
	Lucerne (alfalfa) seed	1209.21.00	“	“
	Clover (Trifolium spp.) seed	1209.22.00	“	“
	Fescue seed	1209.23.00	“	“
	Kentucky blue grass (Poa pratensis L) seed	1209.24.00	“	“
	Rye grass (Lolium multiflorum Lam., lolium perenne L) seed	1209.25.00	“	“
	Timothy grass seed	1209.26.00	“	“
	Other	1209.29.00	“	“
	Seeds of herbaceous plants cultivated principally for their flowers	1209.30.00	“	“
	Other:			
	Vegetable seeds	1209.91.00	“	“
	Other	1209.99.00	“	“
12.10	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN:			
	Hop cones. neither ground nor powdered nor in the form of pellets	1210.10.00	“	“
	Hop cones, ground. powdered or in the form of pellets: lupulin	1210.20.00	“	“
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 OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED:			
	Liquorice roots	1211.10.00	“	“
	Ginseng roots	1211.20.00	“	“
	Other	1211.90.00	“	“

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12.12	LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY <i>Cichorium intyhus sativum</i>) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED:				
	Locust beans, including locust bean seeds	1212.10.00	Kg	Fre	
	Seaweeds and other algae	1212.20.00	“	“	
	Apricot, peach or plum stones and kernels	1212.30.00	“	“	
	Other:				
	Sugar beet	1212.91.00	“	“	
	Sugar cane	1212.92.00	“	“	
	Other	1212.99.00	“	“	
12.13	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	1213.00.00	“	“	
12.14	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPIN ES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS:				
	Lucerne (alfalfa) meal and pellets	1214.10.00	“	“	
	Other	1214.90.00	“	“	

Chapter 13

Lac; gums, resins and other vegetables saps and extracts

Note.

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading No.17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or mate (heading No.21.01);
- (d) Vegetables saps or extracts constituting alcoholic beverages, or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading No.29.14 or 29.38;
- (f) Medicaments of heading No.30.03 or 30.04 or blood-grouping reagents (heading No.30.06);
- (g) Tanning or dyeing extracts (heading No.32.01 or 32.03);
- (h) Essential oils, concretes, absolutes, resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33); or
- (i) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No.40.01).

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	1	2	3	4	5
13.01	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND BALSAMS:				
	Lac	1301.10.00	Kg	Fre	
	Gum Arabic	1301.20.00	“	“	
	Other	1301.90.00	“	“	
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:				
	Vegetable saps and extracts:				
	Opium	1302.11.00	“	“	
	Of Liquorice	1302.12.00	“	“	
	Of hops	1302.13.00	“	“	
	Of pyrethrum or of the roots of plants containing rotenone	1302.14.00	“	“	
	Other	1302.19.00	“	“	
	Pectic substances. pectinates and pectates	1302.20.00	“	“	
	Mucilages and thickeners, whether or not modified, derived from vegetable products:				
	Agar-agar	1302.31.00	“	“	
	Mucilages and thickeners. whether or not modified. derived from locust beans, locust bean seeds or guar seeds	1302.32.00	“	“	
	Other	1302.39.00	“	“	

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Chapter 14

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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 No.14.01 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No.44.04).
- 3 Heading No.14.02 does not apply to wood wool (heading No.44.05).
- 4 Heading No.14.03 does not apply to prepared knots or tufts for broom or brush making (heading No.96.03).

	1	2	3	4	5
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):				
	Bamboos	1401.10.00	Kg	12%	
	Rattans	1401.20.00	“	“	
	Other	1401.90.00	“	“	
14.02	VEGETABLE MATERIAL OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EEL-GRASS), WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL:				
	Kapok	1402.10.00	“	“	
	Other:				
	Vegetable hair	1402.91.00	“	“	
	Other	1402.99.00	“	“	

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	1	2	3	4	5
14.03	VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN BROOMS OR IN BRUSHES (FOR EXAMPLE, BROOM-CORN, PIASSAVA, COUCH-GRASS AND ISTLE), WHETHER OR NOT IN HANKS OR BUDLES:				
	Broomcom (Sorghum vulgare var. technicum)	1403.10.00	Kg	12%	
	Other	1403.90.00	“	“	
14.04	VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED:				
	Raw vegetable materials of a kind used primarily in dyeing or tanning	1404.10.00	“	“	
	Cotton linters	1404.20.00	“	“	
	Other	1404.90.00	“	“	

Section III

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

Chapter 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes. Notes.

- 1 This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading No.02.09;
 - (b) Cocoa butter, fat or oil (heading No, 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading No.04.05 (generally Chapter 21):
 - (d) Greaves (heading No.23.01) or residues of headings Nos. 23.04 to 23.06;
 - (e) Fatty acids in an isolated state. prepared waxes. medicaments, paints. varnishes, soap, perfumery, cosmetic or toilet preparations. sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading No.40.02).
- 2 Heading No.15.09 does not apply to oils obtained from olives by solvent extraction (heading No.15.10).
- 3 Heading No. 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified I in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
- 4 Soap-stocks. oil foots and dregs. stearin pitch. glycerol pitch and wool grease residues fall in heading No.15.22.

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	1	2	3	4	5
15.01	LARD; OTHER PIG FAT AND POULTRY FAT, RENDERED, WHETHER OR NOT PRESSED OR SOLVENT-EXTRACTED:				
	Lard and other pig or poultry fat for human consumption	1501.00.01	Kg	Free	
	Other	1501.00.02	“	12%	
15.02	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, RAW OR RENDERED, WHETHER OR NOT PRESSED OR SOLVENT-EXTRACTED:				
	For human consumption	1502.00.01	“	Free	
	Other	1502.00.02	“	12%	
15.03	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED:				
	For industrial use	1503.00.01	“	12%	
	For human consumption	1503.00.02	“	Free	
15.04	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED				
	Fish-liver oils and their fractions	1504.10.00	“	Free	
	Fats and oils and their fractions. offish other than liver oils	1504.20.00	“	“	
	Fats and oils and their fractions. of marine mammals	1504.30.00	“	“	
15.05	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN):				
	Wool grease, crude	1505.10.00	Kg	12%	
	Other	1505.90.00	“	“	
15.06	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	1506.00.00	“	Free	
15.07	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:				
	Crude oil, whether or not degummed	1507.10.00	“	“	
	Other	1507.90.00	“	“	

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1	2	3	4	5
15.08	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:			
	Crude oil	1508.10.00	Kg	Free
	Other	1508.90.00	“	“
15.09	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:			
	Virgin	1509.10.00	“	“
	Other	1509.90.00	“	“
15.10	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING No.15.09.	1510.00.00	“	“
15.11	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:			
	Crude oil	1511.10.00	“	“
	Other	1511.90.00	“	“
15.12	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:			
	Sunflower-seed or safflower oil and their fractions:			
	Crude oil	1512.11.00	“	“
	Other	1512.19.00	“	“
	Cotton-seed oil and its fractions:			
	Crude oil. whether or not gossypol has been removed	1512.21.00	“	“
	Other	1512.29.00	“	“
15.13	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:			
	Coconut (copra) oil and its fractions:			
	Crude oil	1513.11.00	“	“
	Other	1513.19.00	“	“
	Palm kernel or babassu oil and their fractions:			
	Crude oil	1513.21.00	“	“
	Other	1513.29.00	“	“

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	1	2	3	4	5
15.14	RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:				
	Crude oil	1514.10.00	Kg	Free	
	Other	1514.90.00	“	“	
15.15	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY ~IODIFIED:				
	Linseed oil and its fractions:				
	Crude oil	1515.11.00	“	12%	
	Other	1515.19.00	“	“	
	Maize (corn) oil and its fractions:				
	Crude oil	1515.21.00	“	Free	
	Other	1515.29.00	“	“	
	Castor oil and its fractions	1515.30.00	“	“	
	Tung oil and its fractions	1515.40.00	“	“	
	Sesame oil and its fractions	1515.50.00	“	“	
	Jojoba oil and its fractions	1515.60.00	“	“	
	Other	1515.90.00	“	“	
15.16	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS. PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED:				
	Animal fats and oils and their fractions	1516.10.00	“	“	
	Vegetable fats and oils and their fractions	1516.20.00	“	“	
15.17	MARGARINE. EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING No.15.16:				
	Margarine. excudino liquid marganne	1517.10.00	“	“	
	Other	1517.90.00	“	“	

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1	2	3	4	5
15.18	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING No.15.16; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ESLEWHERE SPECIFIED OR INCLUDED	1518.00.00	Kg	Free
15.19	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS: Industrial monoearboxvlic fattv acids: Stearic acid Oleic acid Tail oil fatty acids Other Acid oils from refining Industrial fauy alcohols	1519.11.00 1519.12.00 1519.13.00 1519.19.00 1519.20.00 1519.30.00	“ “ “ “ “ “	12% “ “ “ “ “
15.20	GLYCEROL (GLYCERINE), WHETHER OR NOT PURE; GLYCEROL WATERS AND GLYCEROL LYES: Glycerol (glycerine), crude: glycerol waters and glycerol lyes Other. including synthetic glycerol	1520.10.00 1520.90.00	“ “	“ “
15.21	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETTI, WHETHER OR NOT REFINED OR COLOURED: Vegetable waxes Other	1521.10.00 1521.90.00	“ “	“ “
15.22	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	1522.00.00	“	“

Section IV

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

Note.

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

Chapter 16

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

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

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

- 2 The fish and crustaceans specified in the subheadings of heading No.16.04 or 16.05 under their common names only. are of the species as those mentioned in Chapter 3 under the same name.

National Notes

Items marked (N) in column S may only be imported under cover of a Health Certificate issued by the Chief Environmental Health Officer at the Entry Processing Unit. British Lines Road.

	1	2	3	4	5
16.01	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	1601.00.00	Kg	Free	(N)
16.02	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD:				
	Homogenised preparations	1602.10.00	"	"	(N)
	Of liver of any animal	1602.20.00	"	"	(N)
	Of poultry of heading No.01.05:				
	Of turkeys	1602.31.00	"	"	(N)
	Other	1602.39.00	"	"	(N)
	Of swine:				
	Hams and cuts thereof	1602.41.00	"	"	(N)
	Shoulders and cuts thereof	1602.42.00	"	"	(N)
	Other, including mixtures	1602.49.00	"	"	(N)
	Of bovine animals	1602.50.00	"	"	(N)
	Other, including preparations of blood of any animal	1602.90.00	"	"	(N)

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	1	2	3	4	5
16.03	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	1603.00.00	Kg	Free	(N)
16.04	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS: Fish, whole or in pieces, but not minced:				
	Salmon	1604.11.00	“	“	
	Herrings	1604.12.00	“	“	
	Sardines, sardinella and brising or sprats	1604.13.00	“	“	
	Tunas, skipjack and bonito (Sardaspp.)	1604.14.00	“	“	
	Mackerel	1604.15.00	“	“	
	Anchovies	1604.16.00	“	“	
	Other	1604.19.00	“	“	
	Other prepared or preserved fish	1604.20.00	“	“	
	Caviar and caviar substitutes	1604.30.00	“	“	
16.05	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED:				
	Crab	1605.10.00	“	“	
	Shrimps and prawns	1605.20.00	“	“	
	Lobster	1605.30.00	“	“	
	Other crustaceans	1605.40.00	“	“	
	Other	1605.90.00	“	“	

All Items in this Chapter are affected by the National Notes.

Chapter 17

Sugars and sugar confectionery

Note

- 1 This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading No. 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No.29.40: or
 - (c) Medicaments or other products of Chapter 30.

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

1	2	3	4	5	
17.01	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, INSOLID FORM: Raw sugar not containing added flavouring or colouring matter: Cane sugar Beet sugar Other: Containing added flavouring or colouring matter Other	1701.11.00 1701.12.00 1701.91.00 1701.99.00	Kg “ “ “ “	Free “ “ “ “	
17.02	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE. GLUCOSE AND FRUCTOSE, IN SOLID FORM: SUGAR SYRUPS NOT CONTAINING ADDED FLOL. RING OR COLOURING MATTER; ARTIFICAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARMEL Lactose and lactose syrup Maple sugar and maple syrup Glucose and glucose syrup. not containing fructose or containing in the dry state less than 20% by weight of fructose Glucose and glucose syrup. containing in the dry state at least 20% but less than 50% by weight of fructose Chemically pure fructose Other fructose and fructose syrup. containing in the dry state more than 5000 by weight of fructose Sugar or other sweetening matter or flavoured used for the sweetening of drinks produced in Gibraltar Other, including invert sugar	1702.10.00 1702.20.00 1702.30.00 1702.40.00 1702.50.00 1702.60.00 1702.9010 1702.9090	“ “ “ “ “ “ “ “	“ “ “ “ “ “ 10% Free	
17.03	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR: Cane molasses Other	1703.10.00 1703.90.00	“ “	“ “	
17.04	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA:				

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Chewing gum, whether or not sugar-coated	1704.10.00	“	“	
Other	1704.90.00	“	“	

Section IV
Chapter 18

Chapter 18

Cocoa and cocoa preparations

Notes.

- 1 This Chapter does not cover the preparations of heading No.04.03.19.01.19.04. 19.05.21.05. 22.02.22.08, 30.03 or 30.04.
- 2 Heading No.18.06 includes sugar confectionery containing cocoa and, subject to Note I to this Chapter. other food preparations containing cocoa.

	1	2	3	4	5
18.01	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	1801.00.00	Kg	Free	
18.02	COCOA SHELLS, HUSKS, SKINS AND OTHER WASTE	1802.00.00	“	“	
18.03	COCOA PASTE, WHETHER OR NOT DEFATTED:				
	Not defatted	1803.10.00	“	“	
	Wholly or partly defatted	1803.20.00	“	“	
18.04	COCOA BUTTER, FAT AND OIL	1804.00.00	“	“	
18.05	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	1805.00.00	“	“	
18.06	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA:				
	Cocoa powder, containing added sugar or other sweetening matter	1806.10.00	“	“	
	Other preparations in blocks or slabs weighing more than 2kg or in liquid. paste. powder. granular or other bulk form in containers or immediate packings. of a content exceeding 2 kg	1806.20.00	“	“	
	Other in blocks, slabs or bars;				
	Filled	1806.31.01	“	“	
	Filled with alcoholic beverages	1806.31.02	1Kg	50p ltr	
	Not filled	1806.32.00	2 ltr		
	Other	1806.90.00	“	Free	

Chapter 19

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

Notes.

- 1 This Chapter does not cover:
 - 2
 - (a) Except in the case of stuffed products of heading no.19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading no. 23.09); or
 - (c) Medicaments or other products of Chapter 30.
- 3 In this Chapter the expressions "flour" and "meal" mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.
- 4 Heading no. 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading no.18.06 (heading no.18.06).
- 5 For the purposes of heading no. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

National Notes

- 1 Products within this chapter solely apply for human consumption.
- 2 Bread may only be imported under cover of an Import Licence issued by the Collector of Customs, Custom House, Waterport. Licences issued may not be transferred or assigned without the permission of the Collector of Customs.

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1	2	3	4	5
19.01	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION BY WEIGHT OF LESS THAN 50% NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NOS. 04.01 to 04.04, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION BY WEIGHT OF LESS THAN 10%, NOT ELSEWHERE SPECIFIED OR INCLUDED:			
	Preparations for infant use. put up for retail sale	1901.10.00	Kg	Free
	Mixes and doughs for the preparation of bakers' wares of Heading No.19.05	1901.20.00	“	“
	Other	1901.90.00	“	“
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;			
	Containing eggs	1902.11.00	Kg	Free
	Other	1902.19.00	“	“
	Stuffed pasta, whether or not cooked or otherwise prepared	1902.20.00	“	“
	Other pasta	1902.30.00	“	“
	Couscous	1902.40.00	“	“
19.03	TAPIOCA AND SUBSTITUTES THEREFORE PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	1903.00.00	“	“
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, PRE-COOKED OR OTHERWISE PREPARED:			
	Prepared foods obtained by the swelling or roasting of cereals or cereal products	1904.10.00	“	“
	Other	1904.90.00	“	“

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	1	2	3	4	5
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:				
	Crispbread	1905.10.00	Kg	Free	
	Gingerbread and the like	1905.20.00	“	“	
	Sweet biscuits; waffles and waters	1905.30.00	“	“	
	Rusks. toasted bread and similar toasted products	1905.40.00			
	Other:				
	Communion wafers	1905.90.01	“	“	
	Matzos	1905.90.02	“	“	
	Cakes	1905.90.03	“	“	
	Bread	1905.90.04	“	“	(N)
	Savoury or salted biscuits	1905.90.05	“	“	
	Other	1905.90.06	“	“	“

All Items affected by the National Notes are marked (N) in Col. 5.

Chapter 20

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

- 1 This Chapter does not cover:
 - (a) Vegetables, fruit or nuts. prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage. meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates. or any combination thereof (Chapter 16); or
 - (c) Itomogenised composite food preparations of heading No.21.04.
- 2 Headings Nos. 20.07 and 20.08 do not apply to fruit jellies. fruit pastas, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
- 3 Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
- 4 Tomato juice the dry weight content of which is 7% or more is to be classified in heading No.20.02.
- 5 For the purposes of heading No.20.09, the expression 'juices. unfermented and not containing added spirit' means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

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Subheading Notes.

- 1 For the purposes of subheading No.2005.10. the expression “homogenised vegetables” means preparations of vegetables. finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 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 No.2005.10 takes precedence over all other subheadings of heading No.20.05.

- 2 For the purposes of subheading No.2007.10. the expression “homogenised preparations” means preparations of fruit. finely homogenised, put up for retail sale as infant food or for dietetic purposes. in containers of a net weight content not exceeding 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 No.2007.10 takes precedence over all other subheadings of heading No.20.07.

	1	2	3	4	5
20.01	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID				
	Cucumbers and gherkins	2001.10.00	Kg	Free	
	Onions	2001.20.00	“	“	
	Other	2001.90.00	“	“	
20.02	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID				
	Tomatoes. whole or in pieces	2002.10.00	“	“	
	Other	2002.90.00	“	“	
20.03	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID				
	Mushrooms	2003.10.00	“	“	
	Truffles	2003.20.00	“	“	

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1	2	3	4	5
20.04	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN Potatoes	2004.10.00	Kg	Free
20.05	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN Homogenised vegetables	2005.10.00	“	“
	Potatoes	2005.20.00	“	“
	Sauerkraut	2005.30.00	“	“
	Peas (pisum sativum)	2005.40.00	“	“
	Beans (Vigna spp., Phaseolus spp.):			
	Beans, shelled	2005.51.00	“	“
	Other	2005.59.00	“	“
	Asparagus	2005.60.00	“	“
	Olives	2005.70.00	“	“
	Sweet corn (Zea mays var. saccharata)	2005.80.00	“	“
	Other vegetables and mixtures of vegetables	2005.90.00	“	“
20.06	FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)	2006.00.00	“	“
20.07	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER Homogenised preparations	2007.10.00	“	“
	Other:			
	Citrus fruit	2007.91.00	“	“
	Other	2007.99.00	“	“

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	1	2	3	4	5
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:				
	Ground nuts	2008.11.00	Kg	Free	
	Other, including mixtures	2008.19.00	“	“	
	Pineapples	2008.20.00	“	“	
	Citrus fruit	2008.30.00	“	“	
	Pears	2008.40.00	“	“	
	Apricots	2008.50.00	“	“	
	Cherries	2008.60.00	“	“	
	Peaches	2008.70.00	“	“	
	Strawberries	2008.80.00	“	“	
	Other, including mixtures other than those of subheading No. 2008.19:				
	Palm hearts	2008.91.00	“	“	
	Mixtures	2008.92.00	“	“	
	Other	2008.99.00	“	“	
20.09	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER				
	Orange juice:				
	Frozen	2009.11.00	1 Kg 2 Ltr	Free	
	Other	2009.19.00	“	“	
	Grapefruit juice	2009.20.00	“	“	
	Juice of any other single citrus fruit	2009.30.00	“	“	
	Pineapple juice	2009.40.00	“	“	
	Tomato juice	2009.50.00	“	“	
	Grape juice (including grape must)	2009.60.00	“	“	
	Apple juice	2009.70.00	“	“	
	Juice of any other single fruit or vegetable	2009.80.00	“	“	
	Mixtures of juices	2009.90.00	“	“	

Chapter 21

Miscellaneous edible preparations

Notes:

1. This Chapter does not cover:

- (a) mixed vegetables of heading No.07.12:
- (b) roasted coffee substitutes containing coffee in any proportion (heading No.09.01);
- (c) spices or other products of headings Nos.09.04 to 09.10:
- (d) food preparations, other than the products described in heading No.21.03 or 21.04, containing more than 20% by weight of sausage meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (e) prepared enzymes of heading No.35.07.

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

3. For the purposes of heading No.21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 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.

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	1	2	3	4	5
21.01	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF Extracts. essences and concentrates. of coffee. and preparations with a basis of these extracti essences or concentrates or with a basis of coffee Extracts. essences and concentrates. of tea or mate, and preparations with a basis of these extracts. essences or concentrates or with a basis of tea or mate Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	2101.10.00 2101.20.00 2101.30.00	Kg. " "	Free " "	
21.02	YEAST (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING NO.30.02); PREPARED BAKING POWDERS Active yeasts Inactive yeasts; other single-cell micro-organisms. dead Prepared baking powders	2102.10.00 2102.20.00 2102.30.00	" " "	" " "	
21.03	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD Soya sauce Tomato ketchup and other tomato sauces Mustard flour and meal and prepared mustard Other	2103.10.00 2103.20.00 2104.30.00 2103.90.00	" " " "	" " " "	
21.04	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS Soups and broths and preparations therefor Homogenised composite food preparations	2104.10.00 2104.20.00	" "	" "	

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1		2	3	4	5
21.05	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	2105.00.00	Kg	Free	
21.06	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED				
	Protein concentrates and textured protein substances	2106.10.00	“	“	
	Other	2106.90.00	“	“	

Chapter 22

Beverages, spirits and vinegar

Notes

1. This Chapter does not cover:
 - (a) seawater (Heading No.25.01);
 - (b) distilled or conductivity water or water of similar purity (Heading No.28.51);
 - (c) acetic acid of a concentration exceeding 10% by weight of acetic acid (Heading No.29.15);
 - (d) medicament of heading No.30.03 or 30.04; or
 - (e) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
3. For the purposes of heading No.22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings Nos.22.03 to 22.06 or heading No.22.08 as appropriate.

Subheading Note

For the purposes of subheading No.2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

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1	2	3	4	5
22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW Mineral water and aerated waters	2201.10.00	1 Kg. 2.Ltr.	Free
	Other	2201.90.00	“	“
22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOUR, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO.20.09 Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured with a content of above 5 grams per 100ml	2202.10.00	“	10%
	Other	2202.90.00	“	Free
22.03	BEER MADE FROM MALT Malt liquors:			
	In bottles or cans	2203.00.01	“	35ppl
	In casks	2203.00.02	“	18ppl
	Low alcohol beverages made from malt of an alcoholic strength by volume not exceeding 1.2% volume	2203.00.03	“	“
22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING NO.20.09 Sparkling wine	2204.10.01	1.Kg 2.Ltr	69ppl
	Champagne	2204.10.02	“	“
	Sparkling wine bottled in Bond	2204.10.03	“	23ppl
	Other wine grape must with fermentation prevented or arrested by the addition of alcohol:			
	In containers holding 2 litres or less	2204.21.01	“	50ppl
	Bottled in Bond	2204.21.02	“	23ppl
	In containers holding more than 2 litres	2204.29.01	“	23ppl
	Bottled in Bond	2204.29.02	“	“
	Other grape must:			
	Non-alcoholic	2204.30.00	“	Free

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	1	2	3	4	5
22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH AROMATIC SUBSTANCES In containers holding 2 litres or less	2205.10.00	1.Kg 2.Ltr	50ppl	
	Other	2205.90.00	“	50ppl	
22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED Cider, perry and mead	2206.00.01	“	7p	
	Other mixtures of fermented beverages and mixtures of fermented beverages of an alcoholic strength by volume not exceeding 5%	2206.00.02	“	14p	
	Other	2206.00.03	“	69p	
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 UNDENATURED Ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	2207.10.00	1.Kg. 2.Ltr. 80% v	£1 p1 at 80% v.	
	Ethyl alcohol and other spirits. denatured of any strength	2207.20.00	1.Kg. 2.Ltr	12%	
22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC. PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES Compound alcoholic preparations of a kind used for the	2208.10.00	“	50p	
	manufacture of beverages	2208.20.00	“	“	

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	1	2	3	4	5
	Spirits obtained by distilling grape wine or grape marc				
	Whisky	2208.30.00	1.Kg. 2.Ltr.	£1pl	
	Rum and tafia	2208.40.00	“	“	
	Gin and geneva	2208.50.00	“	“	
	Other:				
	Brandy	2208.90.01	“	“	
	Cognac	2208.90.02	“	“	
	Vodka	2208.90.03	“	“	
	Liqueurs and cordials	2208.90.04	“	“	
	Bottled mixtures of beverages under 2208 of an alcoholic strength by volume not exceeding 15%	2208.90.05	“	“	
	Other	2208.90.06	“	“	
22.09	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	2209.00.00	“	Free	

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note

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

	1	2	3	4	5
23.01	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES				
	Flours, meals and pellets, of meat or meat offal: greaves	2301.10.00	Kg.	12%	
	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	2301.20.00	“	“	
23.02	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS				
	Of maize (corn)	2302.10.00	“	“	
	Of rice	2302.20.00	“	“	
	Of wheat	2302.30.00	“	“	
	Of other cereals	2302.40.00	“	“	
	Of leguminous plants	2302.50.00	“	“	
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				
	Residues of starch manufacture and similar residues	2303.10.00	“	“	
	Bett-pulp, bagasse and other waste of sugar manufacture	2303.20.00	“	“	
	Brewing or distilling dregs and waste	2303.30.00	“	“	

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1	2	3	4	5
23.04	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA BEAN OIL	2304.00.00	Kg.	12%
23.05	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	2305.00.00	“	“
23.06	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND FATS OR OILS, OTHER THAN THOSE OF FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING NO.23.04 OR 23.05			
	Of cotton seeds	2306.10.00	“	“
	Of linseed	2306.20.00	“	“
	Of sunflower seeds	2306.30.00	“	“
	Of rape or colza seeds	2306.40.00	“	“
	Of coconut or copra	2306.50.00	“	“
	Of palm nuts or kernels	2306.60.00	“	“
	Other	2306.90.00	“	“
23.07	WINE LEES; ARGOL	2307.00.00	“	“
23.08	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED			
	Acorns and horse-chestnuts	2308.10.00	“	“
	Other	2308.90.00	“	“
23.09	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING			
	Dog or cat food. put up for retail sale	2309.10.00	“	0%
	Other	2309.90.00	“	“

Chapter 24

Tobacco and manufactured tobacco substitutes

Notes

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

National Notes

1. Tobacco:duty is levied on the net weight of tobacco, excluding wrapping.
2. For the purposes of subheading 2403.10.08 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 and should be classified in 2402.90.00.

	1	2	3	4	5
24.01	UNMANUFACTURED TOBACCO; TOBACCO REFUSE				
	Tobacco, not stemmed, stripped	2401.10.00	Kg.	10p k	R
	Tobacco, partly or wholly stemmed, stripped	2401.20.00	"	"	R
	Tobacco refuse	2401.30.00	"	"	R
24.02	CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES				
	Cigars and cheroots. containing tobacco	2402.10.01	1 Kg.	£6.50 per kg	R
	Cigarillos containing tobacco	2402.10.02	"	£6.50 per kg	R
	Cigarettes containing tobacco	2402.20.00	1.Kg. 2. Ctn of 200	£13.00 per 200	R R
	Other	2402.90.00	1 Kg. 2.No.	12%	R

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1	2	3	4	5
24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES: “HOMOGENISED” OR “RECONSTITUTED” TOBACCO; TOBACCO EXTRACTS AND ESSENCES Smoking tobacco, whether or not containing tobacco substitute in any proportion:			
Chopped	2403.10.01	Kg	£45.00 per kg	R
Pressed or packed	2403.10.02	“	“	R
Shredded	2403.10.03	“	“	R
Long cut and rolled	2403.10.04	“	“	R
Plug	2403.10.05	“	“	R
Sifflings	2403.10.06	“	“	R
Other	2403.10.07	“	“	R
Water-pipe tobacco	2403.10.08	“	£15.00 per kg	R
“Homogenised” or “reconstituted” tobacco	2403.91.00	“	£45.00 per kg	R
Other:				
Chewing Tobacco and snuff	2403.99.01	“	“	
Other	2403.99.02	“	“	R
Smokeless Heated Tobacco	2403.99.03	“	“	R

MINERAL PRODUCTS

Chapter 25

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

Notes

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

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

2. This Chapter does not cover:

- (a) sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No.28.02);
- (b) earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No.28.21);
- (c) medicament or other products of Chapter 30;
- (d) perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) setts, curbstones or flagstones (heading No.68.01); mosaic cubes or the like (heading No.68.02); roofing, facing or damp course slates (heading No.68.03);
- (t) precious or semi-precious stones (heading No.71.02 or 71.03);
- (g) cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading No.38.23; optical elements of sodium chloride or of magnesium oxide (heading No.90.01);
- (h) billiard chalks (heading No.95.04); or
- (i) writing or drawing chalks or tailors' chalks (heading No.96.09).

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

4. Heading No.25.30 applies, *inter a/ia.* to: vermiculite. perlite and chlorites. unexpanded: earth colours, whether or not calcined or mixed together; natural micaceous iron oxides: meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber. in plates. rods, sticks or similar forms. not worked after moulding; jet:
strontianite (whether or not calcined), other than strontium oxide; broken pottery.

1	2	3	4	5	
25.01	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTIONS; SEA WATER	2501.00.00	Kg.	Free	
25.02	UNROASTED IRON PYRITES	2502.00.00	“	12%	
25.03	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR				
	Crude or unrefined sulphur	2503.10.00	“	“	
	Other	2503.90.00	“	“	
25.04	NATURAL GRAPHITE				
	In powder or in flakes	2504.10.00	“	“	
	Other	2504.90.00	“	“	
25.05	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26				
	Silica sands and quartz sands	2505.10.00	“	“	
	Other	2505.90.00	“	“	
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				
	Quartz	2506.10.00	“	“	
	Quartzite:				
	Crude or roughly trimmed	2506.21.00	“	“	
	Other	2506.29.00	“	“	

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	1	2	3	4	5
25.07	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	2507.00.00	Kg.	12%	
25.08	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING NO.68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS				
	Bentonite	2508.10.00	“	“	
	Decolourising earths and fuller's earth	2508.20.00	“	“	
	Fire-clay s	2508.30.00	“	“	
	Other clay	2508.40.00	“	“	
	Andalusite, kyanite and sillimanite	2508.50.00	“	“	
	Mullite	2508.60.00	“	“	
	Chamotte or dinas earths	2508.70.00	“	“	
25.09	CHALK	2509.00.00	“	“	
25.10	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK				
	Unground	2510.10.00	“	“	
	Ground	2510.20.00	“	“	
25.11	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING NO.28.16				
	Natural barium sulphate (barytes)	2511.10.00	“	“	
	Natural barium carbonate (witherite)	2511.20.00	“	“	
25.12	SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF ONE OR LESS	2512.00.00	“	“	

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1	2	3	4	5
25.13	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED			
	Pumice stone:			
	Crude or in irregular pieces, including crushed pumice ("bimskies")	2513.11.00	Kg.	12%
	Other	2513.19.00	"	"
	Emery, natural corundum, natural garnet and other natural abrasives:			
	Crude or in irregular pieces	2513.21.00	"	"
	Other	2513.29.00	"	"
25.14	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	2514.00.00	"	"
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:			
	Crude or roughly trimmed	2515.11.00	"	"
	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	2515.12.00	"	"
	Ecaussine and other calcareous monumental or building stone; alabaster	2515.20.00	"	"

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	1	2	3	4	5
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:				
	Crude or roughly trimmed	2516.11.00	Kg	12%	
	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	2516.12.00	“	“	
	Sandstone:				
	Crude or roughly trimmed	2516.21.00	“	“	
	Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	2516.22.00	“	“	
	Other monumental or building stone	2516.90.00	“	“	
25.17	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF HEADING NO.25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED				
	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	2517.10.00	“	“	
	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No.2517.10	2517.20.00	“	“	
	Tarred macadam	2517.30.00	“	“	
	Granules, chippings and powder, of stones of heading No.25.15 or 25.16 whether or not heat-treated:				
	Of marble	2517.41.00	“	“	
	Other	2517.49.00	“	“	

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1	2	3	4	5
25.18	DOLOMITE, WHETHER OR NOT CALCINED; DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; AGGLOMERATED DOLOMITE (INCLUDING TARRED DOLOMITE)			
	Dolomite not calcined	2518.10.00	Kg.	12%
	Calcined dolomite	2518.20.00	“	“
	Agglomerated dolomite (including tarred dolomite)	2518.30.00	“	“
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			
	Natural magnesium carbonate (Magnesite)	2519.10.00	“	“
	Other	2519.90.00	“	“
25.20	GYP SUM; ANHYDRITE; PLASTER (CONSISTING OF CALCINED GYP SUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS			
	Gypsum; anhydrite	2520.10.00	“	“
	Plasters	2520.20.00	“	“
25.21	LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	2521.00.00	“	“
25.22	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING NO.28.25			
	Quicklime	2522.10.00	“	“
	Slaked lime	2522.20.00	“	“
	Hydraulic lime	2522.30.00	“	“

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	1	2	3	4	5
25.23	PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS				
	Cement clinkers	2523.10.00	Kg.	12%	
	Portland cement:				
	White cement, whether or not artificially coloured	2523.21.00	“	“	
	Other	2523.29.00	“	“	
	Aluminous cement	2523.30.00	“	“	
	Other hydraulic cement	2523.90.00	“	“	
25.24	ASBESTOS	2524.00.00	“	“	
25.25	MICA, INCLUDING SPLITTINGS; MICA WASTE				
	Crude mica and mica rifled into sheets or splittings	2525.10.00	“		
	Mica powder	2525.20.00	“	“	
	Mica waste	2525.30.00	“	“	
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				
	Not crushed, not powdered	2526.10.00	“	“	
	Crushed or powdered	2526.20.00	“	“	
25.27	NATURAL CRYOLITE; NATURAL CHIOLITE	2527.00.00	“	“	
25.28	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H₃BO CALCULATED ON THE DRY WEIGHT				
	Natural sodium borates	2528.10.00	“	“	
	Other	2528.90.00	“	“	

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	1	2	3	4	5
25.29	FELSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR				
	Felspar	2529.10.00	Kg.	12%	
	Fluorspar:				
	Containing by weight 97% or less of calcium fluoride	2529.21.00	“	“	
	Containing by weight more than 97% of calcium fluoride	2529.22.00	“	“	
	Leucite; nepheline and nepheline syenite	2529.30.00	“	“	
25.30	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED				
	Vermiculite, perlite and chlorites, unexpanded	2530.10.00	“	“	
	Kieserite, epsomite (natural magnesium sulphates)	2530.20.00	“	“	
	Earth colours	2530.30.00	“	“	
	Natural micaeous iron oxides	2530.40.00	“	“	
	Other	2530.90.00	“	“	

Chapter 26

Ores, slag and ash

Notes

1.This Chapter does not cover:

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

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

3.Heading No.26.20 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

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1	2	3	4	5
26.01	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES			
	Iron ores and concentrates, other than roasted iron pyrites:			
	Non-agglomerated	2601.11.00	Kg.	12%
	Agglomerated	2601.12.00	“	“
	Roasted iron pyrites	2601.20.00	“	“
26.02	MANGANESE ORES AND CONCENTRATES, INCLUDING MANGANIFEROUS IRON ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT	2602.00.00	“	“
26.03	COPPER ORES AND CONCENTRATES	2603.00.00	“	“
26.04	NICKEL ORES AND CONCENTRATES	2604.00.00	“	“
26.05	COBALT ORES AND CONCENTRATES	2605.00.00	“	“
26.06	ALUMINIUM ORES AND CONCENTRATES	2606.00.00	“	“
26.07	LEAD ORES AND CONCENTRATES	2607.00.00	“	“
26.08	ZINC ORES AND CONCENTRATES	2608.00.00	“	“
26.09	TIN ORES AND CONCENTRATES	2609.00.00	“	“
26.10	CHROMIUM ORES AND CONCENTRATES	2610.00.00	“	“
26.11	TUNGSTEN ORES AND CONCENTRATES	2611.00.00	“	“
26.12	URANIUM OR THORIUM ORES AND CONCENTRATES			
	Uranium ores and concentrates	2612.10.00	“	“
	Thorium ores and concentrates	2612.20.00	“	“
26.13	MOLYBDENUM ORES AND CONCENTRATES			
	Roasted	2613.10.00	“	“
	Other	2613.90.00	“	“
26.14	TITANIUM ORES AND CONCENTRATES	2614.00.00	“	“

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	1	2	3	4	5
26.15	NIOBIUM, TANTLUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES				
	Zirconium ores and concentrates	2615.10.00	Kg.	12%	
	Other	2615.90.00	“	“	
26.16	PRECIOUS METAL ORES AND CONCENTRATES				
	Silver ores and concentrates	2616.10.00	“	“	
	Other	2616.90.00	“	“	
26.17	OTHER ORES AND CONCENTRATES				
	Antimony ores and concentrates	2617.10.00	“	“	
	Other	2617.90.00	“	“	
26.18	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	2618.00.00	“	“	
26.19	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALING AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	2619.00.00	“	“	
26.20	ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING METALS OR METAL COMPOUNDS:				
	Containing mainly zinc:				
	Hard zinc spelter	2620.11.00	“	“	
	Other	2620.19.00	“	“	
	Containing mainly lead	2620.20.00	“	“	
	Containing mainly copper	2620.30.00	“	“	
	Containing main lv aluminium	2620.40.00	“	“	
	Containing mainly vanadium	2620.50.00	“	“	
	Other	2620.90.00	“	“	
26.21	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP)	2621.00.00	“	“	

Chapter 27

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

Notes

1. This Chapter does not cover:

- (a) separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No.27.11
- (b) medicaments of heading No.30.03 or 30.04: or
- (d) mixed unsaturated hydrocarbons of heading No.33.01.33.02 or 38.05.

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

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C. after conversion to 1.013 millibars when a reduced-pressure distillation method is used (Chapter 39).

Subheading Notes

1. For the purposes of subheading No.2701.11, "anthracite" means coal having a volatile matter limit (on a dry mineral matter-free basis) not exceeding 14%.

2. For the purposes of subheading No.2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist mineral-matter-free basis) equal to or greater than 5.833 kcal/kg.

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3. For the purposes of subheadings No. 2707.10, 2707.20, 2707.30, 2707.40, 2707.60, the terms "benzole", "toluole", "xylol", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

	1	2	3	4	5
27.01	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL				
	Coal, whether or not pulverised, but not agglomerated:				
	Anthracite	2701.11.00	Kg.	12%	
	Bituminous coal	2701.12.00	"	"	
	Other coal	2701.19.00	"	"	
	Briquettes, ovoids and similar fuels manufactured from coal	2701.20.00	"	"	
27.02	LIGNITE, WHETHER OR NOT AGGLOMERATED EXCLUDING JET				
	Lignite, whether or not pulverised, but not agglomerated	2702.10.00	"	"	
	Agglomerated lignite	2702.20.00	"	"	
27.03	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	2703.00.00	"	"	
27.04	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON	2704.00.00	"	"	
27.05	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND 1) OTHER GASEOUS HYDROCARBONS	2705.00.00	Kg.	12%	
27.06	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	2706.00.00	"	Free	

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1	2	3	4	5
27.07	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTSEXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS			
	Benzole	2707.10.00	1.K 2.L	12%
	Toluole	2707.20.00	“	“
	Xvlole	2707.30.00	“	“
	Naphthalene	2707.40.00	“	“
	Other aromatic hydrocarbon mixtures of which 65% or more by volume (inc. losses) distils at 250 C by the ASTM D86 method			
	Phenols	2707.50.00	“	“
	Other:	2707.60.00	“	“
	Creosote oils	2707.91.00	“	“
	Other	2707.99.00	“	“
27.08	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS			
	Pitch	2708.10.00	Kg	“
	Pitch coke	2708.20.00	“	“
27.09	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	2709.00.00	1."K 2.L	1 p pl
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			
	White spirit. methylated spirit	2710.00.01	1.K	12%
	Motor spirit	2710.00.02	2.L	29p pl
	Aviation fuel	2710.00.03	“	.083p pl
	Automotive Gasoil	2710.00.04	“	25p pl
	Marine Diesel and Gas Oil	2710.00.05	MT	£11 pmt
	Fuel oil	2710.00.06	“	£10 pmt.
	Lubricating oils and greases	2710.00.07	2.1 1.k	Free

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	1	2	3	4	5
	Other	2710.00.08	1.k	12%	
	Automotive Gasoil Premium	2710.00.09	2.L	23ppl	
27.11	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS				
	Liquefied:	2711.11.00	1Kg	12%	
	Natural Gas	2711.12.00	“	2.Ltr	
	Propane	2711.13.00	“	“	
	Butanes	2711.14.00	“	“	
	Ethylene, propylene, butylene and butadiene	2711.19.00	“	“	
	Other				
	In gaseous state:	2711.21.00	“	“	
	Natural gas	2711.29.00	“	“	
	Other				
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	2712.10.00	Kg.	Free	
	Paraffin wax containing by weight less than 0.75% of oil	2712.20.00	“	12%	
	Other	2712.90.00	“	“	
27.13	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OR OF OILS OBTAINED FROM BITUMINOUS MINERALS				
	Petroleum coke:				
	Not calcined	2713.11.00	“	12%	
	Calcined	2713.12.00	“	“	
	Petroleum bitumen	2713.20.00	“	“	
	Other residues of petroleum oils or oils obtained from bituminous minerals	2713.90.00	“	“	
27.14	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCK				
	Bituminous or oil shale and tar sands	2714.10.00	“	“	
	Other	2714.90.00	“	“	
27.15	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE,	2715.00.00	“	“	

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	BITUMINOUS MASTICS, CUT- BACKS)				
27.16	ELECTRICAL ENERGY	2716.00.00	Kw/ h	Free	

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes

1. (a) Goods (other than radioactive ores) answering to a description in heading No.28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(b) Subject to paragraph (a) above, goods answering to a description in heading No.28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable in heading No.30.04, 30.05, 30.06, 32.12, 33.03, 330.04, 33.05, 33.066, 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 the)' 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 the)' are present, as being complementary one to another.

Inorganic chemicals; organic or inorganic compounds of previous 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 products particularly suitable for specific use rather than for general use;
- (d) the products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;
- (e) the products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading No.28.31), carbonates and peroxocarbonates of inorganic bases (heading No.28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No.28.37), fulminates, cyanates, cyanates and thiocyanates of inorganic bases (heading No.28.38), organic products included in heading Nos.28.43 to 28.46 and carbides (heading No.28.49), only the following compounds of carbon are to be classified in this Chapter:

- (a) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No.28.11);
- (b) halide oxides of carbon (heading No.28.12);
- (c) carbon disulphide (heading No.28.13);

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- (d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No.28.42);
- (e) hydrogen peroxide, solidified with urea (heading No.28.47). carbon oxysulphide. thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No.28.5 1) 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 Notes 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading No.32.06;
- (e) artificial graphite (heading No.38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No.38.13; ink removers put up in packings for retail sale, of heading No.38.23; 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 No.38.23;
- (f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

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- (g) the metals, whether or not pure, or metal alloys of Section XV; or
- (h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No.90.01).

4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading No.28.11.

5. Readings Nos.28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading No.28.42.

6. Heading No.28.44 applies only to:

- (a) technetium (atomic No.43), promethium (atomic No.61), polonium (atomic No.84) and all elements with an atomic number greater than 84;
- (b) natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) compounds, inorganic or organic, of these element or isotopes, whether or not chemically defined. whether or not mixed 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 Nos.28.44 to 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.

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7.Heading No.28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

8.Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No.38.18.

1	2	3	4	5
I. CHEMICAL ELEMENTS				
28.01	FLUORINE, CHLORINE, BROMINE AND IODINE			
	Chlorine	2801.10.00	Kg.	12%
	Iodine	2801.20.00	“	“
	Fluorine; bromine	2801.30.00	“	“
28.02	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	2802.00.00	“	“
28.03	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)	2803.00.00	“	“
28.04	HYDROGEN, RARE GASES AND OTHER NON-METALS			
	Hydrogen	2804.10.00	“	“
	Rare gases:			
	Argon	2804.21.00	“	“
	Other	2804.29.00	“	“
	Nitrogen	2804.30.00	“	“
	Oxygen	2804.40.00	“	“
	Boron; tellurium	2804.50.00	“	“
	Silicon:			
	Containing by weight not less than 99.99% of silicon	2804.61.00	“	“
	Other	2804.69.00	“	“
	Phosphorus	2804.70.00	“	“
	Arsenic	2804.80.00	“	“
	Selenium	2804.90.00	“	“
28.05	ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY			
	Alkali metals:			
	Sodium	2805.11.00	“	“
	Other	2805.19.00	“	“
	Alkaline-earth metals:			
	Calcium	2805.21.00	“	“
	Strontium and barium	2805.22.00	“	“

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	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	2805.30.00	“	“	
	Mercury	2805.40.00	“	“	
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS				
28.06	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID Hydrogen chloride (hydrochloric acid) Chlorosulphuric acid	2806.10.00 2806.20.00	Kg “	12% “	
28.07	SULPHURIC ACID; OLEUM	2807.00.00	“	“	
28.08	NITRIC ACID; SULPHONITRIC ACIDS	2808.00.00	“	“	
28.09	DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID AND POLYPHOSPHORIC ACIDS Diphosphorus pentaoxide Phosphoric acid and polyphosphoric acids	2809.10.00 2809.20.00	“ “	“ “	
28.10	OXIDES OF BORON; BORIC ACIDS	2810.00.00	“	“	
28.11	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS Other inorganic acids: Hydrogen fluoride (hydrofluoric acid) Other Other inorganic oxygen compounds of non-metals: Carbon dioxide CO ₂ gas imported by and for use in an aerated water factory or imported for use in the preparation of beer for bottling and for sale Silicon dioxide Sulphur dioxide Other	2811.11.00 2811.19.00 2811.21.01 2811.21.02 2811.22.00 2811.23.00 2811.29.00	“ “ “ “ “ “ “	“ “ “ Free 12% “ “	
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS				
28.12	HALIDES AND HALIDE OXIDES OF NON-METALS Chlorides and chlorides oxides Other	2812.10.00 2812.90.00	“ “	“ “	

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28.13	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE				
	Carbon disulphide	2813.10.00			
	Other	2813.90.00			
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS				
28.14	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION				
	Anhydrous ammonia	2814.10.00	Kg	12%	
	Ammonia in aqueous solution	2814.20.00	“	“	
28.15	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM				
	Sodium hydroxide (caustic soda):				
	Solid	2815.11.00	“	“	
	Inaqueous solution (soda lye or liquid soda)	2815.12.00	“	“	
	Potassium hydroxide (caustic potash)	2815.20.00	“	“	
	Peroxides of sodium or potassium	2815.30.00	“	“	
28.16	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM				
	Hydroxide and peroxide of magnesium	2816.10.00	“	“	
	Oxide, hydroxide and peroxide of strontium	2816.20.00	“	“	
	Oxide, hydroxide and peroxide of barium	2816.30.00	“	“	
28.17	ZINC OXIDE; ZINC PEROXIDE	2817.00.00	“	“	
28.18	ALUMINIUM OXIDE (INCLUDING ARTIFICIAL CORUNDUM); ALUMINIUM HYDROXIDE				
	Artificial corundum	2818.10.00	“	“	
	Other aluminium oxide	2818.20.00	“	“	
	Aluminium hydroxide	2818.30.00	“	“	
28.19	CHROMIUM, OXIDES AND HYDROXIDES				
	Chromium trioxide	2819.10.00	“	“	
	Other	2819.90.00	“	“	
28.20	MANGANESE OXIDES				
	Manganese dioxide	2820.10.00	“	“	
	Other	2820.90.00	“	“	

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28.21	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe₂O₃			
	Iron oxides and hydroxides	2821.10.00	Kg	12%
	Earth colours	2821.20.00	“	“
28.22	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	2822.00.00	“	“
28.23	TITANIUM OXIDES	2823.00.00	“	“
28.24	LEAD OXIDES; RED LEAD AND ORANGE LEAD			
	Lead monoxide (litharge, massicot)	2824.10.00	“	“
	Red lead and orange lead	2824.20.00	“	“
	Other	2824.90.00	“	“
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	2825.10.00	“	“
	Lithium oxide and hydroxide	2825.20.00	“	“
	Vanadium oxides and hydroxides	2825.30.00	“	“
	Nickel oxides and hydroxides	2825.40.00	“	“
	Copper oxides and hydroxides	2825.50.00	“	“
	Geranium oxides and zirconium dioxide	2825.60.00	“	“
	Molybdenum oxides and hydroxides	2825.70.00	“	“
	Antimony oxides	2825.80.00	“	“
	Others	2825.90.00	“	“

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	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS				
28.26	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEXFLUORINE SALTS				
	Fluorides:				
	Of ammonium or of sodium	2826.11.00	Kg.	12%	
	Of aluminium	2826.12.00	"	"	
	Other	2826.19.00	"	"	
	Fluorosilicates of sodium or of potassium	2826.20.00	"	"	
	Sodium hexafluoroaluminate (synthetic cyrolite)	2826.30.00	"	"	
	Other	2826.90.00	"	"	
28.27	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES				
	Ammonium chloride	2827.10.00	"	"	
	Calcium chloride	2827.20.00	"	"	
	Other chlorides:				
	Of magnesium	2827.31.00	"	"	
	Of aluminium	2827.32.00	"	"	
	Of iron	2827.33.00	"	"	
	Of cobalt	2827.34.00	"	"	
	Of nickel	2827.35.00	"	"	
	Of zinc	2827.36.00	"	"	
	Of tin	2827.37.00	"	"	
	Of barium	2827.38.00	"	"	
	Other	2827.39.00	"	"	
	Chloride oxides and chloride hydroxides:				
	Of copper	2827.41.00	"	"	
	Other	2827.49.00	"	"	
	Bromides and bromide oxides:				
	Bromides of sodium or of potassium	2827.51.00	"	"	
	Other	2827.59.00	"	"	
	Iodides and iodide oxides	2827.60.00	"	"	
28.28	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES				
	Commercial calcium hypochlorite and other calcium hypochlorites	2828.10.00	"	"	
	Other	2828.90.00	"	"	

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28.29	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES			
	Chlorates:			
	Of sodium	2829.11.00	“	“
	Other	2829.19.00	“	“
	Other	2829.90.00	“	“
28.30	SULPHIDES; POLYSULPHIDES			
	Sodium sulphides	2830.10.00	“	“
	Zinc sulphide	2830.20.00	“	“
	Cadmium sulphide	2830.30.00	“	“
	Other	2830.90.00	“	“
28.31	DITHIONITES AND SULPHOXYLATES			
	Of sodium	2831.10.00	“	“
	Other	2831.90.00	“	“
28.32	SULPHITES; THIOSULPHATES			
	Sodium sulphites	2832.10.00	“	“
	Other sulphites	2832.20.00	“	“
	Thiosulphates	2832.30.00	“	“
28.33	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES)			
	Sodium sulphates:			
	Disodium sulphate	2833.11.00	“	“
	Other	2833.19.00	“	“
	Other sulphates:			
	Of magnesium	2833.21.00	“	“
	Of aluminium	2833.22.00	“	“
	Of chromium	2833.23.00	“	“
	Of nickel	2833.24.00	“	“
	Of copper	2833.25.00	“	“
	Of zinc	2833.26.00	“	“
	Of barium	2833.27.00	“	“
	Other	2833.29.00	“	“
	Alums	2833.30.00	“	“
	Peroxosulphates (persulphates)	2833.40.00	“	“
28.34	NITRITES; NITRATES			
	Nitrites	2834.10.00	“	“
	Nitrates:			
	Of potassium	2834.21.00	“	“
	Of bismuth	2834.22.00	“	“
	Other	2834.29.00	“	“

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	1	2	3	4	5
28.35	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES), PHOSPHATES AND POLY PHOSPHATES				
	Phosphinates (hypophosphites) and phosphonates (phosphites)	2835.10.00	Kg	12%	
	Phosphates:				
	Of triammonium	2835.21.00	“	“	
	Of mono- or disodium	2835.22.00	“	“	
	Of trisodium	2835.23.00	“	“	
	Of potassium	2835.24.00	“	“	
	Calcium hydrogenorthophosphate (“dicalcium phosphate”)	2835.25.00	“	“	
	Other phosphates of calcium	2835.26.00	“	“	
	Other	2835.29.00	“	“	
	Polyphosphates:				
	Sodium triphosphate (sodium tripolyphosphate)	2835.31.00	“	“	
	Other	2835.39.00	“	“	
28.36	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE				
	Commercial ammonium carbonate and other ammonium carbonates	2836.10.00	“	“	
	Disodium carbonate	2836.20.00	“	“	
	Sodium hydrogencarbonate (sodium bicarbonate)	2836.30.00	“	“	
	Potassium carbonates	2836.40.00	“	“	
	Calcium carbonate	2836.50.00	“	“	
	Barium carbonate	2836.60.00	“	“	
	Lead carbonate	2836.70.00	“	“	
	Other:				
	Lithium carbonates	2836.91.00	“	“	
	Strontium carbonate	2836.92.00	“	“	
	Bismuth carbonate	2836.93.00	“	“	
	Other	2836.99.00	“	“	
28.37	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES				
	Cyanides and cyanide oxides:				
	Of sodium	2837.11.00	“	“	
	Other	2837.19.00	“	“	
	Complex cyanides	2837.20.00	“	“	
28.38	FULMINATES, CYANATES AND THIOCYANATES	2838.00.00	“	“	

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28.39	SILICATES; COMMERCIAL ALKALI, METAL SILICATES			
	Of sodium:			
	Sodium metasilicates	2839.11.00	Kg.	12%
	Other	2839.19.00	“	“
	Of potassium	2839.20.00	“	“
	Other	2839.90.00	“	“
28.40	BORATES; PEROXOBORATES (PERBORATES)			
	Disodium tetraborate(refined borax):			
	Anhydrous	2840.11.00	“	“
	Other	2840.19.00	“	“
	Other borates	2840.20.00	“	“
	Peroxoborates (perborates)	2840.30.00	“	“
28.41	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS			
	Aluminates	2841.10.00	“	“
	Chromates of zinc or of lead	2841.20.00	“	“
	Sodium dichromate	2841.30.00	“	“
	Potassium dichromate	2841.40.00	“	“
	Other chromates and dichromates: peroxochromates	2841.50.00	“	“
	Manganites, manganates and permanganates	2841.60.00	“	“
	Molybdates	2841.70.00	“	“
	Tungstates (wolframates)	2841.80.00	“	“
	Other	2841.90.00	“	“
28.42	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, EXCLUDING AZIDES			
	Double or complex silicates	2842.10.00	“	“
	Other	2842.90.00	“	“

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	1	2	3	4	5
	VI. MISCELLANEOUS				
28.43	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PREVIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS				
	Colloidal precious metals	2843.10.00	Kg.	12%	
	Silver compounds:				
	Silver nitrate	2843.21.00	“	“	
	Other	2843.29.00	“	“	
	Gold compounds	2843.30.00	“	“	
	Other compounds: amalgams	2843.90.00	“	“	
28.44	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INC. THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS				
	Natural uranium and its compounds: alloys, dispersions (inc. cermet). ceramic products and mixtures containing natural uranium or natural uranium compounds	2844.10.00	“	“	
	Uranium enriched in U235 and its compound: plutonium and its compounds: alloys. dispersions (inc. cermet). ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	2844.20.00	“	“	
	Uranium depleted in U235 and its compounds: thorium and its compounds: alloys. dispersions (inc. cermet). ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	2844.30.00	“	“	
	Radioactive elements and isotopes and compounds other than those of subheadings No.2844.10.2844.20 or 2844.30: alloys.dispersions (inc. cermet). ceramic products and mixtures containing these elements. isotopes or compounds: radioactive residues	2844.40.00	“	“	
	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	2844.50.00	1.Kg. 2.Gm /FS	“	

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28.45	ISOTOPES OTHER THAN THOSE OF HEADING NO.28.44; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED			
	Heavy water (deuterium oxide)	2845.10.00	Kg.	12%
	Other	2845.90.00	“	“
28.46	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS			
	Cerium compounds	2846.10.00	“	“
	Other	2846.90.00	“	“
28.47	HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	2847.00.00	“	“
28.48	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERRO-PHOSPHORUS			
	Of copper (phosphor copper). containing more than 15% by weight of phosphorus	2848.10.00	“	“
	Of other metals or of non-metals	2848.90.00	“	“
28.49	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED			
	Of calcium	2849.10.00	“	“
	Of silicon	2849.20.00	“	“
	Other	2849.90.00	“	“
28.50	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED	2850.00.00	“	“
28.51	OTHER INORGANIC COMPOUNDS (INC. 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	2851.00.00	“	“

Chapter 29

Organic chemicals

Notes:

1. Except where the context otherwise requires, the headings of this Chapter apply only to;

- (a) separate chemically defined organic compounds, whether or not containing impurities;
- (b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) the products of headings Nos. 29.36 to 29.39 or the sugar ethers and sugar ethers and their salts, of heading No. 29.40, or the products of heading No. 29.41, whether or not chemically defined;
- (d) the products mentioned in (a), (b) or (c) above dissolved in water;
- (e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
- (g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) the following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

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2. This Chapter does not cover:

- (a) goods of heading No.15.04 orglyserol (heading No.15.20);
- (b) Ethyl alcohol (heading No.22.07 or 22.08);
- (c) methane or propane (heading No.27.11);
- (d) the compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) urea (heading No.31.02 or 31.05);
- (f) colouring matter of vegetable or animal origin (heading No.32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No.32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No.32.12);
- (g) enzymes (heading No.35.07);
- (h) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm (heading No.36.06);
- (ij) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No.38.13; ink removers put up in packings for retail sale, of heading No.38.23; or
- (k) optical elements, for example, of ethylenediamine tartrate (heading No.90.01).

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

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

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading No.29.29.

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

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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 than compound which is classified in the heading which occurs last in numerical order in these sub-Chapters;
- (b) esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters 1 to VII are to be classified in the same heading as the corresponding acid-function compounds;
- (c) subject to Note I to Section VI and Note 2 to Chapter 28:
- (1) inorganic salts of organic compounds such as acid-phenol- or enol-function compounds or organic bases of sub-Chapters I to X or heading No.29.42, are to be classified in the heading appropriate to the organic compound; and
- (2) salts formed between organic compounds of sub-Chapters 1 to X or heading No.29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed. whichever occurs last in numerical order in the Chapter.
- (d) metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No.29.05);
- (e) halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

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

Heading No.29.30 (organo-sulphur compounds) and heading No.29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives), which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

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

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

Subheading Note:

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

1	2	3	4	5
I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.01 ACYCLIC HYDROCARBONS				
Saturated	2901.10.00	Kg.	12%	
Unsaturated:				
Ethylene	2901.21.00	"	"	
Propene (propylene)	2901.22.00	"	"	
Butene (butylene) and isomers thereof	2901.23.00	"	"	
Buta-1, 3-diene and isoprene	2901.24.00	"	"	
Other	2901.29.00	"	"	
29.02 CYCLIC HYDROCARBONS				
Cyclohexane, cyclohexenes and cyclohexadienes:				
Cyclohexane	2902.11.00	"	"	
Other	2902.19.00	"	"	
Benzene	2902.20.00	"	"	
Toluene	2902.30.00	"	"	
Xylenes:				
o-Xylene	2902.41.00	"	"	
m-Xylene	2902.42.00	"	"	
p-Xylene	2902.43.00	"	"	
Mixed xylene isomers	2902.44.00	"	"	
Styrene	2902.50.00	"	"	
Ethylbenzene	2902.60.00	"	"	
Cumene	2902.70.00	"	"	
Other	2902.90.00	"	"	

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29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS				
	Saturated chlorinated derivatives of acyclic hydrocarbons:				
	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	2903.11.00	Kg.	12%	
	Dichloromethane (methylene chloride)	2903.12.00	“	“	
	Chloroform (trichloromethane)	2903.13.00	“	“	
	Carbon tetrachloride	2903.14.00	“	“	
	1,2-Dichloroethane (ethylene dichloride)	2903.15.00	“	“	
	1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	2903.16.00	“	“	
	Other	2903.19.00	“	“	
	Unsaturated chlorinated derivatives of acyclic hydrocarbons:				
	Vinyl chloride (chloroethylene)	2903.21.00	“	“	
	Trichloroethylene	2903.22.00	“	“	
	Tetrachloroethylene (perchloroethylene)	2903.23.00	“	“	
	Other	2903.29.00	“	“	
	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	2903.30.00	“	“	
	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	2903.40.00	“	“	
	Halogenated derivatives of cyclic, cyclic or cycloterpene hydrocarbons:				
	1,2,3,4,5,6-Hexachlorocyclohexane	2903.51.00	“	“	
	Other	2903.59.00	“	“	
	Halogenated derivatives of aromatic hydrocarbons:				
	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	2903.61.00	“	“	
	Hexachlorobenzene and DDT (1, 1, 1-trichloro-2, 2-bis (p-chlorophenyl) ethane	2903.62.00	“	“	
29.04	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED				
	Derivatives containing only sulpho groups, their salts and ethylesters	2904.10.00	“	“	
	Derivatives containing only nitro or only nitroso groups	2904.20.00	“	“	
	Other	2904.90.00	“	“	

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II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.05	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
	Saturated monohydric alcohols:			
	Methanol (methyl alcohol)	2905.11.00	Kg.	12%
	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	2905.12.00	“	“
	Butan-1-ol (n-butyl alcohol)	2905.13.00	“	“
	Other butanols	2905.14.00	“	“
	Pentanol (amyl alcohol) and isomers thereof	2905.15.00	“	“
	Octanol (octyl alcohol) and isomers thereof	2905.16.00	“	“
	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	2905.17.00	“	“
	Other	2905.19.00	“	“
	Unsaturated monohydric alcohols:			
	Allyl alcohol	2905.21.00	“	“
	Acyclic terpene alcohols	2905.22.00	“	“
	Other	2905.29.00	“	“
	Diols:			
	Ethylene glycol (ethanediol)	2905.31.00	“	“
	Propylene glycol (propane-1, 2-diol)	2905.32.00	“	“
	Other	2905.39.00	“	“
	Other polyhydric alcohols:			
	2-Ethyl-2- (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	2905.41.00	“	“
	Pentaerythritol	2905.42.00	“	“
	Mannitol	2905.43.00	“	“
	D-glucitol (sorbitol)	2905.44.00	“	“
	Other	2905.49.00	“	“
	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	2905.50.00	“	“
29.06	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
	Cyclanic, cyclenic or cycloterpenic:			
	Menthol	2906.11.00	“	“
	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	2906.12.00	“	“
	Sterols and inositols	2906.13.00	“	“
	Terpineols	2906.14.00	“	“
	Other	2906.19.00	“	“
	Aromatic:			
	Benzyl alcohol	2906.21.00	“	“
	Other	2906.29.00	“	“

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	III. PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.07	PHENOLS; PHENOL-ALCOHOLS				
	Monophenols:				
	Phenol (hydroxybenzene) and its salts	2907.11.00	Kg.	12%	
	Cresols and their salts	2907.12.00	“	“	
	Octylphenol, nonylphenol and their isomers; salts thereof	2907.13.00	“	“	
	Xylenols and their salts	2907.14.00	“	“	
	Naphthols and their salts	2907.15.00	“	“	
	Other	2907.19.00	“	“	
	Polyphenols:				
	Resorcinol and its salts	2907.21.00	“	“	
	Hydroquinone (quinol) and its salts	2907.22.00	“	“	
	4,4'-Isopropylidenediphenol (bisphenol A. diphenylolpropane) and its salts	2907.23.00	“	“	
	Other	2907.20.00	“	“	
	Phenol-alcohols	2907.30.00	“	“	
29.08	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS				
	Derivatives containing only halogen substituents and their salts	2908.10.00	“	“	
	Derivatives containing only sulpho groups, their salts and esters	2908.20.00	“	“	
	Other	2908.90.00	“	“	

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	IV.				
	ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.09	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Acyclic ethers and their halogenated. sulphonated. nitrated or nitrosated derivatives: Diethyl ether	2909.11.00	Kg. 2.No.	12%	
	Other	2909.19.00	“	“	
	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated. sulphonated. nitrated or nitrosated derivatives	2909.20.00	“	“	
	Aromatic ethers and their halogenated. sulphonated. nitrated or nitrosated derivatives	2909.30.00	“	“	
	Ether-alcohols and their halogenated, sulphonated. nitrated or nitrosated derivatives:				
	2,2'-Oxydiethanol (diethylene glycol, digol)	2909.41.00	“	“	
	Monomethyl ethers of ethylene glycol or of diethyleneglycol	2909.42.00	“	“	
	Monobutyl ethers of ethylene glycol or of diethylene glycol	2909.43.00	“	“	
	Other monoalkylethers of ethylene glycol or of diethylene glycol	2909.44.00	“	“	
	Other	2909.49.00	“	“	
	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	2909.50.00	“	“	
	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	2909.60.00	“	“	

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29.10	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE- MEMBERED RING AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
	Oxirane (ethyl oxide)	2910.10.00	Kg 2.No.	12%	
	Methyloxirane (propylene oxide)	2910.20.00	“	“	
	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	2910.30.00	“	“	
	Other	2910.90.00	“	“	
29.11	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	2911.00.00	“	“	
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:				
	Methanal (formaldehyde)	2912.11.00	“	“	
	Ethanal (acetaldehyde)	2912.12.00	“	“	
	Butanal (but,raldehyde. normal isomer)	2912.13.00	“	“	
	Other	2912.19.00	“	“	
	Cyclicaldehydes without other oxygen function:				
	flenzaldehyde	2912.21.00	“	“	
	Other	2912.29.00	“	“	
	Aldehyde-alcohols	2912.30.00	“	“	
	Aldehyde-ethers. aldehyde-phenols and aldehydes with other oxygen function:				
	Vanillin (4-hydroxy-3- methoxybenzaldehyde)	2912.41.00	“	“	
	Ethylvanillin (3-ethoxy-4- hydroxybenzaldehyde)	2812.42.00	“	“	
	Other	2912.49.00	“	“	
	Cyclic polymers of aldehydes	2912.50.00	“	“	
	Paraformaldehyde	2912.60.00	“	“	
29.13	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING NO.29.12	2913.00.00	“	“	

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	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:				
	Acetone	2914.11.00	Kg.	12%	
	Butanone (methyl ethyl ketone)	2914.12.00	"	"	
	4-Methylpentan-2-one (methyl isobutyl ketone)	2914.13.00	"	"	
	Other	2914.19.00	"	"	
	Cyclanic, cyclenic or cylosterpenic ketones without other oxygen function:				
	Camphor	2914.21.00	"	"	
	Cyclohexanone and methylcyclohexanones	2914.22.00	"	"	
	Ionones and methylionones	2914.23.00	"	"	
	Other	2914.29.00	"	"	
	Aromatic ketones without other oxygen function	2914.30.00	"	"	
	Ketone-alcohols and ketone-aldehydes:				
	4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	2914.41.00	"	"	
	Other	2914.49.00	"	"	
	Ketone-phenols and ketones with other oxygen function	2914.50.00	"	"	
	Quinones:				
	Anthraquinone	2914.61.00	"	"	
	Other	2914.69.00	"	"	
	Halogenated, sulphonated, nitrated or nitrosated derivatives	2914.70.00	"	"	

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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:			
	Formic acid	2915.11.00	Kg.	12%
	Salts of formic acid	2915.12.00	“	“
	Esters of formic acid	2915.13.00	“	“
	Acetic acid and its salts: acetic anhydride:			
	Acetic acid	2915.21.00	“	“
	Sodium acetate	2915.22.00	“	“
	Cobalt acetate	2915.23.00	“	“
	Acetic anhydride	2915.24.00	“	“
	Other	2915.29.00	“	“
	Esters of acetic acid:			
	Ethyl acetate	2915.31.00	“	“
	Vinyl Acetate	2915.32.00	“	“
	n-Butyl acetate	2915.33.00	“	“
	Isobutyl acetate	2915.34.00	“	“
	2-Ethoxyethyl acetate	2915.35.00	“	“
	Other	2915.39.00	“	“
	Mono-, di- or trichloroacetic acids. their salts and esters	2915.40.00	“	“
	Propionic acid, its salts and esters	2915.40.00	“	“
	Butyric acids, valeric acids, their salts and esters	2915.60.00	“	“
	Palmitic acid, stearic acid, their salts and esters	2915.70.00	“	“
	Other	2915.90.00	“	“

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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:			
	Acrylic acid and its salts	2916.11.00	Kg	12%
	Esters of acrylic acid	2916.12.00	“	“
	Methacrylic acid and its salts	2916.13.00	“	“
	Esters of methacrylic acid	2916.14.00	“	“
	Oleic, linoleic or linolenic acids, their salts and esters	2916.15.00	“	“
	Other	2916.19.00	“	“
	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	2916.20.00	“	“
	Benzoic acid, its salts and esters	2916.31.00	“	“
	Benzoyl peroxide and benzoyl chloride	2916.32.00	“	“
	Phenylacetic acid, its salts and esters	2916.33.00	“	“
	Other	2916.39.00	“	“
29.17	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXY-ACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
	Oxalic acids, its salts and esters	2917.11.00	“	“
	Adipic acid, its salts and esters	2917.12.00	“	“
	Azelaic acid, sebacic acid, their salts and esters	2917.13.00	“	“
	Maleic anhydride	2917.14.00	“	“
	Other	2917.19.00	“	“
	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2917.20.00	“	“

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	Aromatic polycarboxylic acids. their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
	Dibutyl orthophthalates	2917.31.00	Kg.	12%	
	Diocetyl orthophthalates	2917.32.00	“	“	
	Dinonyl or didecyl orthophthalates	2917.33.00	“	“	
	Other esters of orthophthalic acid	2917.34.00	“	“	
	Phthalic anhydride	2917.35.00	“	“	
	Terephthalic acid and its salts	2917.36.00	“	“	
	Dimethyl terephthalate	2917.37.00	“	“	
	Other	2917.39.00	“	“	
29.18	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN 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:				
	Lactic acid. its salts and esters	2918.11.00	“	“	
	Tartaric acid	2918.12.00	“	“	
	Salts and esters of tartaric acid	2918.13.00	“	“	
	Citric acid	2918.14.00	“	“	
	Salts and esters of citric acid	2918.15.00	“	“	
	Gluconic acid. its salts and esters	2918.16.00	“	“	
	Phenylglycolic acid (mandelic acid), its salts and esters	2918.17.00	“	“	
	Other	2918.19.00	“	“	
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides. halides peroxides, peroxyacids and their derivatives:				
	Salicylic acid and its salts	2918.21.00	“	“	
	O-Acetyl salicylic acids. its salts and esters	2918.22.00	“	“	
	Other esters of salicylic acid and their salts	2918.23.00	“	“	
	Other	2918.29.00	“	“	
	Carboxylic acids with aldehyde or ketone function but without other oxygen function. their anhydrides halides, peroxides. peroxyacids and their derivatives:				
	Other	2918.90.00	“	“	

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	VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.19	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	2919.00.00	Kg.	12%	
29.20	ESTERS OF OTHER INORGANIC ACIDS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
	Thiophosphoric esters (Phosphorothioates) and their salts: their halogenated, sulphonated, nitrated or nitrosated derivatives	2920.10.00	“	“	
	Other	2920.90.00	“	“	
	IX. NITROGEN-FUNCTION COMPOUNDS				
29.21	AMINE-FUNCTION COMPOUNDS				
	Acyclic monoamines and their derivatives: salts thereof				
	Methylamine, di- or trimethylamine and their salts	2921.11.00	“	“	
	Diethylamine and its salts	2921.12.00	“	“	
	Other	2921.19.00	“	“	
	Acyclic polyamines and their derivatives: salts thereof:				
	Ethylenediamine and its salts	2921.21.00	“	“	
	Hexamethylenediamine and its salts	2921.22.00	“	“	
	Other	2921.29.00	“	“	
	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives: salts thereof	2921.30.00	“	“	
	Aromatic monoamines and their derivatives: salts thereof				
	Aniline and its salts	2921.41.00	“	“	
	Aniline derivatives and their salts	2921.42.00	“	“	
	Tluidines and their derivatives: salts thereof	2921.43.00	“	“	
	Diphenylamine and its derivatives: salts thereof	2921.44.00	“	“	
	I -Naphthylamine (alpha-naphthylamine). 2-naphthylamine (betanaphthylamine) and their derivatives, salts thereof	2921.45.00	“	“	

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	Other	2921.49.00	Kg	12%	
	Aromatic polyamines and their derivatives: salts thereof:				
	o-. m-. p-Phenylenediamine. diaminotoluenes, and their derivatives: salts thereof	2921.51.00	“	“	
	Other	2921.59.00	“	“	
29.22	OXYGEN-FUNCTION AMINO-COMPOUNDS				
	Amino-alcohols. their ethers and esters. other than those containing more than one kind of oxygen function: salts thereof				
	Monoethanolamine and its salts	2922.11.00	“	“	
	Diethanolamine and its salts	2922.12.00	“	“	
	Triethanolamine and its salts	2922.13.00	“	“	
	Other	2922.19.00	“	“	
	Amino-naphthols and other amino-phenols. their ethers and other than those containing more than one kind of oxygen function: salts thereof:				
	Aminohydroxynaphthalenesulphonic acids and their salts	2922.21.00	“	“	
	Anisidines. dianisidines. phenetidines. and their salts	2922.22.00	“	“	
	Other	2922.29.00	“	“	
	Amino-aldehydes. amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function: salts thereof	2922.30.00	Kg.	12%	
	Animo-acids and their esters. other than those containing more than one kind of oxygen function: salts thereof:				
	Lysine and its esters: salts thereof	2922.41.00	“	“	
	Glutamic acid and its salts	2922.42.00	“	“	
	Other	2922.49.00	“	“	
	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	2922.50.00	“	“	
29.23	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS				
	Choline and its salts	2923.10.00	“	“	
	Lecith ins an otherphosphoaminolipids	2923.20.00	“	“	
	Other	2923.90.00	“	“	

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29.24	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID Acyclic amides (including acyclic carbamates) and their derivatives: salts thereof Cyclic amides (including cyclic carbamates) and their derivatives: salts thereof: Ureines and their derivatives: salts thereof Other	2924.10.00 2924.21.00 2924.29.00	Kg " "	12% " "
29.25	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARINE AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS Imides and their derivatives: salts thereof: Saccharin and its salts Other Imines and their derivatives: salts thereof	2925.11.00 2925.19.00 2925.20.00	" " "	" Free 12%
29.26	NITRILE-FUNCTION COMPOUNDS Acrylonitrile I-Cyanoguanidine (dicyandiamide) Other	2926.10.00 2926.20.00 2926.90.00	" " "	" " "
29.27	DIAZO-, AZO- OR AZOXY-COMPOUNDS	2927.00.00	"	"
29.28	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	2928.00.00	"	"
29.29	COMPOUNDS WITH OTHER NITROGEN FUNCTION Isocyanates Other	2929.10.00 2929.90.00	" "	" "
X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS AND SULPHONAMIDES				
29.30	ORGANO SULPHUR COMPOUNDS Dithiocarbonates (xanthates) Thiocarbamates and dithiocarbamates Thiuram mono-, di- or tetrasulphides Methionine Other	2930.10.00 2930.20.00 2930.30.00 2930.40.00	" " " "	" " " "
29.31	OTHER ORGANO-INORGANIC COMPOUNDS	2931.00.00	"	"

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29.32	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOMS(S) ONLY				
	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:				
	Tetrahydrofuran	2932.11.00	Kg.	12%	
	2-Furaldehyde (furfuraldehyde)	2932.12.00	"	"	
	Furfuryl alcohol and tetrahydrofurfuryl alcohol	2932.13.00	"	"	
	Other	2932.19.00	"	"	
	Lactones:				
	Coumarine, methylcoumarins and ethylcoumarins	2932.21.00	"	"	
	Other lactones	2932.29.00	"	"	
	Other	2932.90.00	"	"	
29.33	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY; NUCLEIC ACIDS AND THEIR SALTS				
	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:				
	Phenazone (antipyrin) and its derivatives	2933.11.00	"	"	
	Other	2933.19.00	"	"	
	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:				
	Hydantoin and its derivatives	2933.21.00	"	"	
	Other	2933.29.00	"	"	
	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:				
	Pyridine and its salts	2933.31.00	"	"	
	Other	2933.39.00	"	"	
	Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	2933.40.00	"	"	
	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: nucleic acids and their salts:				
	Malonylurea (barbituric acid) and its derivatives: salts thereof	2933.51.00	"	"	
	Other	2933.59.00	"	"	
	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:				
	Melamine	2933.61.00	"	"	
	Other	2933.69.00	"	"	
	Lactams:				
	6-Hexanelactam (epsilon-caprolactam)	2933.71.00	"	"	
	Other lactams	2933.79.00	"	"	
	Other	2933.90.00	"	"	

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29.34	OTHER HETEROCYCLIC COMPOUNDS			
	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	2934.10.00	Kg.	12%
	Compounds containing a benzothiazole ring-system (whether or not hydrogenated). not further fused	2934.20.00	“	“
	Compounds containing a phenothiazine ring-system (whether or not hydrogenated). not further fused	2934.30.00	“	“
	Other			
29.35	SULPHONAMIDES	2935.00.00	“	“
XI. PROVITAMINS VITAMINS AND HORMONES				
29.36	PROVITAMINS AND VITAMINS NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT			
	Provitamins, unmixed	2936.10.00	“	Free
	Vitamins and their derivatives, unmixed:			
	Vitamins A and their derivatives	2936.21.00	“	“
	Vitamin B I and its derivatives	2936.22.00	“	“
	Vitamin B2 and its derivatives	2936.23.00	“	“
	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B2) and its derivatives	2936.24.00	“	“
	Vitamin B2 and its derivatives	2936.25.00	“	“
	Vitamin B6 and its derivatives	2936.26.00	“	“
	Vitamin B12 and its derivatives	2936.27.00	“	“
	Vitamin C and its derivatives	2936.28.00	“	“
	Vitamin E and its derivatives	2936.29.00	“	“
	Other vitamins and their derivatives	2936.90.00	“	“
	Other, including natural concentrates			

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29.37	HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES THEREOF, USED PRIMARILY AS HORMONES; OTHER STEROIDS USED PRIMARILY AS HORMONES Pituitary (anterior) or similar hormones and their derivatives Adrenal cortical hormones and their derivatives: Cortisone, hydrocortisone. prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) Halogenated derivatives of adrenal cortical hormones Other Other hormones and their derivatives: other steroids used primarily as hormones: Insulin and its salts Oestrogens and progestogens Other	2937.10.00 2937.21.00 2937.22.00 2937.29.00 2937.91.00 2937.92.00 2937.99.00	Kg. " " " " " " "	Free " " " " " " "	
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
29.38	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES Rutosides (rutin) and its derivatives Other	2938.10.00 2938.90.00	" "	Free "	
29.39	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES Alkaloids of opium and their derivatives; salts thereof Alkaloids of cinchona and their derivatives: salts thereof Quinine and its salts Other Caffeine and its salts Ephedrine and its salts Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof Alkaloids of ergot and their derivatives: salts thereof Nicotine and its salts Other	2939.10.00 2939.21.00 2939.29.00 2939.30.00 2939.40.00 2939.50.00 2939.60.00 2939.70.00 2939.90.00	" " " " " " " " " " "	" " " 12% " " " "	

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	XIII. OTHER ORGANIC COMPOUNDS				
29.40	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS AND SUGAR ESTERS, AND THEIR SALTS OTHER THAN PRODUCTS OF HEADING NO.29.37, 29.38 OR 29.39	2940.00.00	Kg.	Free	
29.41	ANTIBIOTICS				
	Penicillins and their derivatives with a penicillanic acid structure;				
	salts thereof	2941.10.00	“	“	
	Streptomycins and their derivatives.. salts thereof	2941.20.00	“	“	
	Tetracyclines and their derivatives; salts thereof	2941.30.00	“	“	
	Chloramphenicol and its derivatives. salts thereof	2941.40.00	“	“	
	Erythromycin and its derivatives: salts thereof	2941.50.00	“	“	
	Other	2941.90.00	“	“	
29.42	OTHER ORGANIC COMPOUNDS	2942.00.00	“	“	

Chapter 30

Pharmaceutical products

Notes:

1. This Chapter does not cover:

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters (Section IV);
- (b) Plasters specially calcined or finely ground for use in dentistry (heading No.25.20);
- (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No.33.01);
- (d) Preparations of headings Nos.33.03 to 33.07. even if they have therapeutic or prophylactic properties;
- (e) Soap or other products of heading No.34.01 containing added medicaments;
- (f) Preparations with a basis of plaster for use in dentistry (heading No.34.07); or
- (g) Blood albumin not prepared for therapeutic or prophylactic use (heading No.35.02).

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

- (a) As unmixed products:
 - (1) unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading No.13.02, merely standardised or dissolved in any solvent;
- (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extract obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.

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3.Heading No.30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:

- (a) Sterile surgical catgut. similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics;
- (d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings: bone reconstruction cements;
- (g) First-aid boxes and kits: and
- (h) Chemical contraceptive preparations based on hormones or spermicides.

	1	2	3	4	5
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				
	Glands and other organs. dried, whether or not powdered	3001.10.00	Kg.	Free	
	Extracts of glands or other organs or of their secretions	3001.20.00	“	“	
	Other	3001.90.00	“	“	
30.02	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS				
	Antisera and other blood fractions	3002.10.00	“	“	
	Vaccines for human medicine	3002.20.00	“	“	
	Vaccines for veterinary medicine:				
	Vaccines against foot and mouth disease	3002.31.00	“	“	
	Other	3002.39.00	“	“	
	Other	3002.90.00	“	“	

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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 OF PAC KINGS FOR RETAIL SALE Containing penicillins or derivatives thereof. with a penicillanic acid structure, or streptomycins or their derivatives Containing other antibiotics Containing hormones or other products of heading No.29.37 but not containing antibiotics: Containing insulin Other: For veterinary use Other Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No.29.37 or antibiotics Other	3003.10.00 3003.20.00 3003.31.00 3003.39.01 3003.39.02 3003.40.00 3003.90.00	Kg. “ “ “ “ “ “	Free “ “ “ “ “ “	
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 DOES OR IN FORMS OR PACKINGS FOR RETAIL SALE Containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or their derivatives Containing other antibiotics Containing hormones or other products of heading No.29.37 but not containing antibiotics: Containing insulin Containing adrenal cortical hormones Other: For veterinary use Other Containing alkaloids or derivatives thereof containing hormones, other products of heading No.29.37 or antibiotics Other medicaments containing vitamins or other products of heading No.29.36 Other	3004.10.00 3004.20.00 3004.31.00 3004.32.00 3004.39.01 3004.39.02 3004.40.00 3004.50.00 3004.90.00	“ “ “ “ “ “ “ “ “	“ “ “ “ “ “ “ “ “	

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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			
	Adhesives dressings and other articles having an adhesive layer	3005.10.00	Kg.	Free
	Other	3005.90.00	“	“
30.06	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 3 TO THIS CHAPTER			
	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure: sterile laminaria and sterile laminaria tents: sterile absorbable surgical or dental haemostatics	3006.10.00		
	Blood-grouping reagents;			
	Blood-grouping reagents	3006.20.01	“	“
	Blood and urine-testing reagents	3006.20.02	“	“
	Other reagents	3006.20.03	“	12%
	Opacifying preparations for X-ray examinations: diagnostic reagents designed to be administered to the patient	3006.30.00	“	Free
	Dental cements and other dental fillings, bone reconstruction cements	3006.40.00	“	“
	First-aid boxes and kits	3006.50.00	“	“
	Chemical contraceptive preparations based on hormones or spermicides	3006.60.00	“	“

Chapter 31

Fertilisers

Notes

1. This Chapter does not cover:

- (a) animal blood of heading No.05.11;
- (b) separate chemically defined compounds (other than those answering to the descriptions in Note 2(A), 3(A), 4(A) or 5 below); or
- (c) cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g. each, of heading No.38.23; 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.

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

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

- (A) Goods which answer to one or other of the descriptions given below:
- (i) basic slag;
 - (ii) natural phosphates of heading No.25.10. calcined or further heat-treated than for the removal of impurities;
 - (iii) superphosphates (single. double or triple):
 - (iv) calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk. gypsum or other inorganic non-fertilising substances.

4.Heading 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.

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5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure. and intermixtures thereof, are to be classified in heading No.3 1.05.

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

	1	2	3	4	5
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				
	Guano and other natural animal or vegetable fertilisers whether or not mixed together but not chemically treated	3101.00.01	Kg.	Free	
	Other	3101.00.02	“	0%	
31.02	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS				
	Urea, whether or not in aqueous solution	3102.10.00	“	“	
	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:				
	Ammonium sulphate	3102.21.00	“	“	
	Other	3102.29.00	“	“	
	Ammonium nitrate, whether or not in aqueous solution	3102.30.00	“	“	
	Mixtures of ammonium nitrate with calcium carbonates or other inorganic non-fertilising substances	3102.40.00	“	“	
	Sodium nitrate	3102.50.00	“	“	
	Double salts and mixtures of calcium nitrate and ammonium nitrate	3102.60.00	“	“	
	Calcium cyanamide	3102.70.00	“	“	
	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3102.80.00	“	“	
	Other including mixtures not specified in the foregoing subheadings	3102.90.00	“	“	
31.03	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC				
	Superphosphates	3103.10.00	“	“	
	Basic slag	3103.20.00	“	“	
	Other	3103.90.00	“	“	

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31.04	MINERAL OR CHEMICAL FERTILISERS, POTASSIC			
	Carnallite, sylvite and other crude natural potassium salts	3104.10.00	Kg.	“
	Potassium chloride	3104.20.00	“	“
	Potassium sulphate	3104.30.00	“	“
	Other	3104.90.00	“	“
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.			
	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg.	3105.10.00	“	“
	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	3105.20.00	“	“
	Diammonium hydrogenorthophosphate (diammonium phosphate)	3105.30.00	“	“
	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	3105.40.00	“	“
	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:			
	Containing nitrates and phosphates	3105.51.00	“	“
	Other	3105.59.00	“	“
	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3105.60.00	“	“
	Other	3105.90.00	“	“

Chapter 32

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

Notes

1. This chapter does not cover:

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

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

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

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4.Heading No.32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.

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

6.The expression “stamping foils” in heading No.32.12 applies only to thin sheets of a kind used for printing, for example. book covers or hat bands and consisting of:

- (a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatine or other binder: or
- (b) metal (including precious metal) or pigment. deposited on a supporting sheet of any material.

	1	2	3	4	5
32.01	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
	Quebracho extract	3201.10.00	Kg.	12%	
	Wattle extract	3201.20.00	“	“	
	Oak or chesnut extract	3201.30.00	“	“	
	Other	3201.90.00		“	
32.02	SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRE-TANNING				
	Synthetic organic tanning substances	3202.10.00	“	“	
	Other	3202.90.00	“	“	
32.03	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANI-tAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN	3203.00.00	“	“	

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	1	2	3	4	5
32.04	<p>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</p> <p>Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:</p> <p>Disperse dyes and preparations based thereon</p> <p>Acid dyes. whether or not premetallised and preparations based thereon; mordant dyes and preparations based thereon</p> <p>Basic dyes and preparations based thereon</p> <p>Direct dyes and preparations based thereon</p> <p>Vat dyes (including those usable in that state as pigments) and preparations based thereon</p> <p>Reactive dyes and preparations based thereon</p> <p>Pigments and preparations based thereon</p> <p>Other including mixtures of colouring matter of two or more of the sub-headings Nos.3204.11 to 3204.19</p> <p>Synthetic organic products of a kind used as fluorescent brightening agents</p> <p>Other</p>	<p>3204.11.00</p> <p>3204.12.00</p> <p>3204.13.00</p> <p>3204.14.00</p> <p>3204.15.00</p> <p>3204.16.00</p> <p>3204.17.00</p> <p>3204.19.00</p> <p>3204.20.00</p> <p>3204.90.00</p>	<p>Kg.</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p>	<p>12%</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p>	
32.05	<p>COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES</p>	3205.00.00	“	“	

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	1	2	3	4	5
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	3206.10.00	Kg	12%	
	Pigments and preparations based on chromium compounds	3206.20.00	“	“	
	Pigments and preparations based on cadmium compounds	3206.30.00	“	“	
	Other colouring matter and other preparations:				
	Ultramarine and preparations based thereon	3206.41.00	“	“	
	Lithopone and other pigments and preparations based on zinc sulphide	3206.42.00	“	“	
	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	3206.43.00	“	“	
	Other	3206.49.00	“	“	
	Inorganic products of a kind used as luminophores	3206.50.00	“	“	
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				
	Prepared pigments, prepared opacifiers. prepared colours and similar preparations	3207.10.00	“	“	
	Vitrifiable enamels and glazes. engobes (slips) and similar preparations	3207.20.00	“	“	
	Liquid lustres and similar preparations	3207.30.00	“	“	
	Glass frit and other glass. in the form of powder, granules or flakes	3207.40.00	“	“	

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	1	2	3	4	5
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	3208.10.00	Kg	6%	
	Based on acrylic or vinyl polymers	3208.20.00	“	“	
	Other	3208.90.00	“	“	
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	3209.10.00	“	“	
	Other	3209.90.00	“	“	
32.10	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	3210.00.00	“	“	
32.11	PREPARED DRIERS	3211.00.00	12%	“	
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				
	Stamping foils	3212.10.00	“	“	
	Other	3212.90.00	“	“	
32.13	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS				
	Colours insets	3213.10.00	0%	“	
	Other	3213.90.00	“	“	

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	1	2	3	4	5
32.14	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FACADES, IN DOOR WALLS, FLOORS, CEILING OR THE LIKE				
	Mastics, painters' fillings, glaziers' putty	3214.10.01	Kg.	12%	
	Grafting putty	3214.10.02	"	"	
	Painters' fillings	3214.10.03	"	"	
	Resin mastics and cement	3214.10.04	"	"	
	Other	3214.90.00	"	"	
32.15	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID				
	Printing ink:				
	Black	3215.11.00	"	"	
	Other	3215.19.00	"	"	
	Other	3215.90.00	"	"	

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

1. This Chapter does not cover:

- (a) compound alcoholic preparations of a kind used for the manufacture of beverages, of heading No.22.08;
- (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. 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.

3. The expression “perfumery, cosmetic or toilet preparations” in heading No.33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated. coated or covered with perfume or cosmetics; animal toilet preparations.

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	1	2	3	4	5
33.01	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; 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:				
	Of bergamot	3301.11.00	1Kg. 2.No.	6%	
	Of orange	3301.12.00	“	“	
	Of lemon	3301.13.00	“	“	
	Of lime	3301.14.00	“	“	
	Other	3301.19.00	“	“	
	Essential oils other than those of citrus fruit:				
	Of geranium	3301.21.00	“	“	
	Of jasmine	3301.22.00	“	“	
	Of lavender or of lavandin	3301.23.00	“	“	
	Of peppermint (mentha piperita)	3301.24.00	“	“	
	Of other mints	3301.25.00	“	“	
	Of vetiver	3301.26.00	“	“	
	Other	3301.29.00	“	“	
	Resinoids	3301.30.00	“	“	
	Other	3301.90.00	“	“	
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				
	Of a kind used in the food or drink industries. alcoholic	3302.10.01	Kg/Lt	£1pl	
	Non-alcoholic	3302.10.02	“	Free	
	Other	3302.90.00	“	6%	
33.03	PERFUMES AND TOILET WATERS				
	Perfumes	3303.00.01	1.Kg 2.No..	3%	
	Toilet waters	3303.00.02	“	“	

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33.04	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREENS OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS			
	Lip make-up preparations	3304.10.00	Kg.	3%
	Eye make-up preparations	3304.20.00	“	“
	Manicure or pedicure preparations	3304.30.00	“	“
	Other:			
	Powders, whether or not compressed	3304.91.00	“	“
	Other	3304.99.00	“	“
33.05	PREPARATIONS FOR USE ON THE HAIR			
	Shampoos	3305.10.00	“	3%
	Preparations for permanent waving or straightening	3305.20.00	“	“
	Hair lacquers	3305.30.00	“	“
	Other	3305.90.00	“	“
33.06	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS			
	Dentrifices	3306.10.00	“	6%
	Other	3306.90.00	“	“
33.07	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES			
	Pre-shave, shaving or after-shave preparations	3307.10.00	1 Kg. 2.No.	0%
	Personal deodorants and antiperspirants	3307.20.00	“	“
	Perfumed bath salts and other bath preparations	3307.30.00	“	“
	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
	“Agarbatti” and other odoriferous preparations which operate by burning	3307.41.00	Kg.	3%
	Other	3307.49.00	“	“
	Other	3307.90.00	“	“

Chapter 34

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

Notes

1. This Chapter does not cover:

- (a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);
- (b) separate chemically defined compounds; or
- (c) shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07).

2. For the purposes of heading No. 34.01, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as “scouring powders and similar preparations”.

3. For the purposes of heading No. 34.02 “organic surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
- (b) reduce the surface tension of water to $4.5 \times 10 \text{ N/m}$ (45 dyne/cm) or less.

4. In heading No. 34.03 the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.

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In heading No.34.04, subject to the exclusions provided below. the expression “artificial waxes and prepared waxes” applies only to:

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

The heading does not apply to:

- (a) products of heading No.15.16. 15.19 or 34.02. even if having a waxy character:
- (b) unmixed animal waxes or unmixed vegetable waxes, whether or not coloured, of heading No.15.21:
- (c) mineral waxes or similar products of heading No.27.12, whether or not intermixed or merely coloured: or
- (d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings Nos.34.05, 38.09, etc.).

	1	2	3	4	5
34.01	<p>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; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT</p> <p>Soap and organic surface-active products and preparations. in the form of bars. cakes. moulded pieces or shapes. and paper. wadding, felt and nonwovens, impregnated. coated or covered with soap or detergent:</p> <p>For toilet use (including medicated products)</p> <p>Other</p> <p>Soap in other forms:</p> <p>Detergents</p> <p>Other</p>				
		3401.11.00	Kg.	Free	
		3401.19.00	“	“	
		3401.20.01	“	“	
		3401.20.02	“	6%	

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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 NO. 34.01 Organic surface-active agents, whether or not put up for retail sale:				
	Mionic	3402.11.00	Kg.	Free	
	Cationic	3402.12.00	“	“	
	Non-ionic	3402.13.00	“	“	
	Other	3402.19.00	“	“	
	Preparations put up for retail sale	3402.20.00	“	“	
	Other	3402.90.00	“	“	
34.03	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR CREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, 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, furskins or other materials	3403.11.00	“	6%	
	Other:				
	Preparations for lubricating machines, appliances and vehicles	3403.19.01	Kg/ltr	Free	
	Other	3403.19.02	Kg	6%	
	Other:				
	Preparations for the treatment of textile materials, leather, furskins or other materials	3403.91.00	“	“	
	Preparations for lubricating machines etc	3403.99.01	Kg/ltr	Free	
	Other	3403.99.02	Kg	6%	

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34.04	ARTIFICIAL WAXES AND PREPARED WAXES			
	Of chemically modified lignite	3404.10.00	“	“
	Of polyethylene glycol	3404.20.00	“	“
	Other	3404.90.00	“	“
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 NO.34.04			
	Polishes, creams and similar preparations or footwear or leather	3405.10.00	Kg.	6%
	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	3405.20.00	“	“
	Polishes and similar preparations for coachwork, other than metal polishes	3405.30.00	“	“
	Scouring pastes and powders and other scouring preparations	3405.40.00	“	“
	Other	3405.90.00	“	“
34.06	CANDLES, TAPERS AND THE LIKE			
	Votive candles	3406.00.01	“	Free
	Others	3406.00.02	“	6%
34.07	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTIC (OF CALCINED GYPSUM OR CALCIUM SULPHATE)	3407.00.00	“	“

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes

This Chapter does not cover:

- (a) yeasts (heading No.21.02);
- (b) blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) enzymatic preparations for pre-tanning (heading No.32.02);
- (d) enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) hardened proteins (heading No.39.13); or
- (f) gelatin products of the printing industry (Chapter 49).

2.For the purposes of heading No.35.05. the term “dextrins” means starch degradation products with a reducing sugar content. expressed as dextrose on the dry substance. not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No.17.02.

	1	2	3	4	5
35.01	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES				
	Casein	3501.10.00	Kg.	12%	
	Other	3501.90.00	“	“	
35.02	ALBUMINS, ALBUMINATES AND OTHER DERIVATIVES				
	Egg albumin	3502.10.00	“	“	
	Other	3502.90.00	“	“	

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1	2	3	4	5
35.03	GELATIN (INCLUDING GELATIN IN RECTANGULAR (INC. SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED) AND GELATIN DERIVATIVES; ISING LASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING NO.35.01	3503.00.00	Kg	12%
35.04	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	3504.00.00	“	“
35.05	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES			
	Dextrins and other modified starches	3505.10.00	“	“
	Glues	3505.20.00	“	“
35.06	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES NOT EXCEEDING A NET WEIGHT OF 1 KG.			
	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding net weight of 1 kg.	3506.10.00	“	“
	Other.			
	Adhesives based on rubber or plastics (including artificial resins),	3506.91.01	“	“
	tile adhesive	3506.91.02	“	“
	Other	3506.99.00	“	“
	Other			
35.07	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE			
	Rennet and concentrates thereof	3507.10.00	“	“
	Other	3507.90.00	“	“

Chapter 36

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

Notes

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

2.The expression “articles of combustible materials” in heading No.36.06 applies only to;

- (a) metaldehyde, hexamethylenetramine and similar substances, put up in forms (for example, tables, sticks or similar forms) for use as fuels; fuels with a basis of alcohol and similar prepared fuels, in solid or semi-solid form;
- (b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm³: and
- (c) resin torches, firelighters and the like.

National Notes

1.Items falling within headings Nos.36.01, 36.02, 36.03 and 36.04 other than fireworks may only be imported under a permit issued by the Commissioner of Police. Central Police Station.

2.Fireworks (36.04) may only be imported except under and in accordance with the conditions, if any by licence issued by the Collector of Customs. Custom House, Waterport.

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1	2	3	4	5
36.01	PROPELLANT POWDERS	3601.00.00	Kg.	12%
36.02	PREPARED EXPLOSIVES, OTHER THAN PROPELLANT POWDERS	3602.00.00	“	“
36.03	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	3603.00.00	“	“
36.04	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES			
	Fireworks	3604.10.00	“	“
	Other	3604.90.00	“	“
36.05	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING NO.36.04	3604.00.00	“	“
36.06	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER			
	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	3606.10.00	“	“
	Other	3606.90.00	“	“

All items in this Chapter are affected by the National Notes

Chapter 37

Photographic or cinematographic goods

Notes

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

2.In this Chapter the word “photographic” relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

	1	2	3	4	5
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				
	For X-Ray	3701.10.00	1.Kg. 2.No.	Free	
	Instant print film	3701.20.00	“	“	
	Other plates and film. with any side exceeding 255mm	3701.30.00	“	“	
	Other				
	For colour photography (polychrome)	3701.91.00	“	“	
	Other	3701.99.00	“	“	
37.02	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER. PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED				
	For X-Ray	3702.10.00	“	“	
	Instant print film	3702.20.00	“	“	
	Other film, without sprocket holes, of a width not exceeding 105mm:				
	For colour photography (polychrome)	3702.31.00	“	“	
	Other, with silver halide emulsion	3702.32.00	“	“	
	Other	3702.39.00	“	“	
	Other film, without sprocket holes, of a width exceeding 105mm:				
	Of a width exceeding 610mm and of a length exceeding 200m, or colour photography (polychrome)	3702.41.00	“	“	
	Of a width exceeding 610mm and of a length exceeding 200m, other than for colour photography	3702.42.00	“	“	

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	Of a width exceeding 610mm and of a length not exceeding 200m	3702.43.00	1.Kg 2No.	Free	
	Of a width exceeding 105mm but not exceeding 610mm	3702.44.00	“	“	
	Other film, for colour photography (polychrome):				
	Of a width not exceeding 16mm and of a length not exceeding 14m	3702.51.00	“	“	
	Of a width not exceeding 16mm and of a length exceeding 14m	3702.52.00	“	“	
	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, for slides	3702.53.00	“	“	
	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m other than for slides	3702.54.00	“	“	
	Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m	3702.55.00	“	“	
	Of a width exceeding 35mm	3702.56.00	“	“	
	Other:				
	Of a width not exceeding 16mm and of a length not exceeding 14m	3702.91.00	“	“	
	Of a width not exceeding 16mm and of a length exceeding 14m	3702.92.00	“	“	
	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m	3702.93.00	“	“	
	Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m	3702.94.00	“	“	
	Of a width exceeding 35mm	3702.95.00	“	“	
37.03	PHOTOGRAPHIC PAPER, PAPERBOARD TEXTILES, SENSITISED, UNEXPOSED				
	In rolls of a width exceeding 610mm	3703.10.00	“	“	
	Other, for colour photography (polychrome)	3703.20.00	“	“	
	Other	3703.90.00	“	“	
37.04	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	3704.00.00	“	“	
37.05	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM				
	For offset reproduction	3705.10.00	Kg.	Free	
	Microfilms, catalogues, operating or working manuals	3705.20.01			
	Other	3705.20.02	“	“	
	Other	3705.90.00	“	“	

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	1	2	3	4	5
37.06	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK				
	Of a width of 35mm or more, temporarily imported for exhibition in a public viewing gallery	3706.10.00	1.No. 2.Kg.	Free	
	Other	3706.90.00	“	“	
37.07	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE				
	Sensitised emulsions	3707.10.00	Kg.	“	
	Other	3707.90.00	“	“	

Chapter 38

Miscellaneous chemical products

Notes

1. This Chapter does not cover:

- (a) separate chemically defined elements or compounds with the exception of the following:
 - (1) artificial graphite (heading No.38.01);
 - (2) insecticide, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No.38.08;
 - (3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No.38.13);
 - (4) products specified in note 2(a) or 2(c) below.
- (b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No.21.06);
- (c) medicaments (heading No.30.03 or 30.04).

2. Heading No.38.23 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) fuel oil: Dippel's oil;
 - (c) ink removers put up in packings for retail sale;
 - (d) stencil correctors and other correcting fluids put up in packings for retail sale; and
 - (e) ceramic firing testers, fusible (for example, Seger cones)
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	1	2	3	4	5
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				
	Artificial graphite	3801.10.00	Kg.	12%	
	Colloidal or semi-colloidal graphite	3801.20.00	"	"	
	Carbonaceous pastes for electrodes and similar pastes for furnace linings	3801.30.00			
	Other	3801.90.00	"	"	
38.02	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS: ANIMAL BLACK, INCLUDING SPENT ANIMAL LACK				
	Activated carbon	3802.10.00	"	"	
	Other	3802.90.00	"	"	
38.03	TALL OIL, WHETHER OR NOT REFINED	3803.00.00	"	"	
38.04	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING NO.38.03	3804.00.00	"	"	
38.05	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHATE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA- TERPINEOL AS THE MAIN CONSTITUENT				
	Gum. wood or sulphate turpentine oils	3805.10.00	"	"	
	Pine oil	3805.20.00	"	"	
	Other	3805.90.00	"	"	
38.06	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS				
	Rosin	3806.10.00	"	"	
	Salts of rosin or of resin acids	3806.20.00	"	"	
	Ester gums	3806.30.00	"	"	
	Other	3806.90.00	"	"	

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1	2	3	4	5
38.07	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	3807.00.00	Kg.	12%
38.08	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI- SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR- TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS)			
	Insecticides	3808.10.00	“	“
	Fungicides	3808.20.00	“	“
	Herbicides. anti-sprouting products and plant-growth regulators	3808.30.00	“	“
	Disinfectants	3808.40.00	“	“
	Other	3808.90.00	“	“
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 LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED			
	With a basis of amylaceous substances	3809.10.00	“	“
	Other:			
	Of a kind used in the textile industry	3809.91.00	“	“
	Of a kind used in the paper industry	3809.92.00	“	“
	Other	3809.99.00	“	“

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	1	2	3	4	5
38.10	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials Other	3810.10.00 3810.90.00	Kg. “	12% “	
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: Based on lead compounds Other Additives for lubricants oils: Containing petroleum oils or oils obtained from bituminous minerals Other Other	3811.11.00 3811.19.00 3811.21.00 3811.29.00 3811.90.00	“ “ “ “ “	Free “ “ “ 12%	
38.12	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING PREPARATIONS AND OTHER COMPOUNDS STABILISERS FOR RUBBER OR PLASTICS Prepared rubber accelerators Compound plasticisers for rubber or plastics Anti-oxidising preparations and other compound stabilisers for rubber or plastics	3812.10.00 3812.20.00 3812.30.00	“ “ “	“ “ “	
38.13	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	3813.00.00	“	“	

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1	2	3	4	5
38.14	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS	3814.00.00	Kg.	12%
38.15	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED			
	Supported catalysts			
	With nickel or nickel compounds as the active substance	3815.11.00	“	“
	With precious metal or precious metal compounds as the active substance	3815.12.00	“	“
	Other	3815.19.00	“	“
	Other	3815.90.00	“	“
38.16	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING NO.38.01	3816.00.00	“	12%
38.17	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING NO.27.07 OR 29.02			
	Mixed alkylbenzenes	3817.10.00	“	12%
	Mixed alkylnaphthalenes	3817.20.00	“	“
38.18	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	3818.00.00	“	“
38.19	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	3819.00.00	“	Free
38.20	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	3820.00.00	“	12%
38.21	PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS	3821.00.00	“	“

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	1	2	3	4	5
38.22	COMPOSITE DIAGNOSTIC OR LABORATORY REAGENTS, OTHER THAN THOSE OF HEADING NO.30.02 OR 30.06	3822.00.00	Kg.	12%	
38.23	PREPARED BINDERS FOR FOUNDRY MOULDS OR ORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED				
	Prepared binders for foundry moulds or cores	3823.10.00	“	“	
	Naphthenic acids, their water-insoluble salts and their esters	3823.20.00	“	“	
	Non-agglomerated metal carbides mixed together or with metallic binders	3823.30.00	“	“	
	Prepared additives for cements, mortars or concretes	3823.40.00	“	“	
	Non-refractory mortars and concretes	3823.50.00	“	“	
	Sorbitol other than tht of subheading No.2905.44	3823.60.00	“	“	
	Biofuels	3823.90.01	Ltr	0%	
	Other	3823.90.02	Kg	12%	

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes

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

- (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
- (b) presented together; and
- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

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

Chapter 39

Plastics and articles thereof

Notes

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

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

2. This Chapter does not cover:

- (a) waxes of heading No.27.12 or 34.04;
- (b) separate chemically defined organic compounds (Chapter 29);
- (c) heparin or its salts (heading No.30.01);
- (d) stamping foils of heading No.32.12;
- (e) organic surface-active agents or preparations of heading No.34.02;
- (f) run gums or ester gums (heading No.38.06);
- (g) synthetic rubber. as defined for the purposes of Chapter 40. or articles thereof;
- (h) saddlery or harness (heading No.42.01) or trunks, suitcases, handbags or other containers of heading No.42.02;
- (i) plaits, wickerwork or other articles of Chapter 46;
- (k) wall coverings of heading No.48.14;
- (l) goods of Section XI (textiles and textile articles);
- (m) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (n) imitation jewellery of heading No.71.17;
- (o) articles of Section XVI (machines and mechanical or electrical appliances);
- (p) parts of aircrafts or vehicles of section XVII;
- (q) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (r) articles of Chapter 91 (for example, clock or watch cases);
- (s) articles of Chapter 92 (for example, musical instruments or parts thereof);
- (t) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (u) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (v) 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).

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

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

4. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer.

If no single comonomer 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.

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

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 heading Nos. 39.01 to 39.14, the expression “primary forms” applies only to the following forms:

- (a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
- (b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

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7. Heading No.39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos.39.01 to 39.13).

8. For the purposes of heading No.39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactured or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose. pert;Orated 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 No.39.18. the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45cm. suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper. the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings Nos.39.,20 an 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) an to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading No.39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

- (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
- (b) structural elements used, for example. in floors. walls or partitions, ceilings or roofs;
- (c) gutters and fittings therefor;
- (d) doors, windows and their frames and thresholds for doors;
- (e) balconies, balustrades, fencing, gates and similar barriers;
- (f) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) large-scale shelving for assembling and permanent installation, for example. in shops. workshops. warehouses;
- (h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and

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- (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 of this Chapter, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) are to be classified in the same subheading as homopolymers of the predominant comonomer and chemically modified polymers of the kind specified in Chapter Note 5 are to be classified in the same subheading as the unmodified polymer, provided that such copolymers or chemically modified polymers are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned. Polymer blends are to be classified in the same subheading as copolymers (or homopolymers, as the case may be) of the same monomers in the same proportions.

	1	2	3	4	5
	I. PRIMARY FORMS				
39.01	POLYMERS OF ETHYLENE, IN PRIMARY FORMS				
	Polyethylene having a specific gravity of less than 0.94	3901.10.00	Kg.	12%	
	Polyethylene having a specific gravity of 0.94 or more	3901.20.00	"	"	
	Ethylene-vinyl acetate copolymers	3901.30.00	"	"	
	Other	3901.90.00	"	"	
39.02	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS				
	Polypropylene	3902.10.00	"	"	
	Polyisobutylene	3902.20.00	"	"	
	Propylene copolymers	3902.30.00	"	"	
	Other	3902.90.00	"	"	
39.03	POLYMERS OF STYRENE, IN PRIMARY FORMS				
	Polystyrene:				
	Expansible	3903.11.00	"	"	
	Other	3903.19.00	"	"	
	Styrene-acrylonitrile (SAN) copolymers	3903.20.00	"	"	
	Acrylonitrile-butadiene-styrene (ABS) copolymers	3903.30.00			
	Other	3903.90.00	"	"	

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39.04	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS				
	Polyvinyl chloride, not mixed with any other substances	3904.10.00	Kg.	12%	
	Other polyvinyl chloride:				
	Non-plasticised	3904.21.00	“	“	
	Plasticides	3904.22.00	“	“	
	Vinyl chloride-vinyl acetate copolymers	3904.30.00	“	“	
	Other vinyl chloride copolymers	3904.40.00	“	“	
	Vinylidene chloride polymers	3904.50.00	“	“	
	Fluoro-polymers:				
	Polytetrafluoroethylene	3904.61.00	“	“	
	Other	3904.69.00	“	“	
	Other	3904.90.00	“	“	
39.05	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS				
	Polymers of vinyl acetate:				
	In aqueous dispersion	3905.11.00	“	“	
	Other	3905.19.00	“	“	
	Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups	3905.20.00	“	“	
	Other	3905.90.00	“	“	
39.06	ACRYLIC POLYMERS IN PRIMARY FORMS				
	Polymethyl methacrylate	3906.10.00	“	“	
	Other	3906.90.00	“	“	
39.07	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS				
	Polyacetals				
	Other polyethers	3907.10.00	“	“	
	Epoxide resins	3907.20.00	“	“	
	Polycarbonates	3907.30.00	“	“	
	Alkyd resins	3907.40.00	“	“	
	Polyethylene terephthalate	3907.50.00	“	“	
	Other polyesters:	3907.60.00	“	“	
	Unsaturated				
	Other	3907.91.00	“	“	
		3907.99.00	“	“	
39.08	POLYAMIDES IN PRIMARY FORMS				
	Polyamide-6, -11, -12, -6.6, -6.9, -6.10 or-6.12	3908.10.00	“	“	
	Other	3908.90.00	“	“	

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39.09	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS			
	Urea resins; thiourea resins	3909.10.00	Kg.	12%
	Melamine resins	3909.20.00	“	“
	Other amino-resins	3909.30.00	“	“
	Phenolic resins	3909.40.00	“	“
	Polyurethanes	3909.50.00	“	“
39.10	SILICONES IN PRIMARY FORMS	3910.00.00	“	“
39.11	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTES 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS			
	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	3911.10.00		
	Other	3911.90.00		
39.12	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS			
	Cellulose acetates:			
	Non-plasticated	3912.11.00	“	“
	Plasticised	3912.12.00	“	“
	Cellulose nitrates (including collodions)	3912.20.00	“	“
	Cellulose ethers:			
	Carboxymethylcellulose and its salts	3912.31.00	“	“
	Other	3912.39.00	“	“
	Other	3912.90.00	“	“
39.13	NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS			
	Alginic acid, its salts and esters	3913.10.00	“	“
	Other	3913.90.00	“	“
39.14	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS NOS. 39.01 TO 39.13, PRIMARY FORMS	3914.00.00	“	“

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II. WASTE, PARING AND SCRAP; SEMI-MANUFACTURES; ARTICLES				
39.15	WASTE, PARINGS AND SCRAP, OF PLASTICS			
	Of polymers of ethylene	3915.10.00	Kg.	12%
	Of polymers of styrene	3915.20.00	“	“
	Of polymers of vinyl chloride	3915.30.00	“	“
	Of other plastics	3915.90.00	“	“
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	3916.10.00	“	“
	Of polymers of vinyl chloride	3916.20.00	“	“
	Of other plastics	3916.90.00	“	“
39.17	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES) OF PLASTICS			
	Artificial guts (sausage casings of hardened protein or of cellulosic materials)	3917.10.00	“	“
	Tubes, pipes and hoses, rigid:			
	Of polymers of ethylene:			
	Tubes and pipes	3917.21.01	“	“
	Hoses	3917.21.02	“	“
	Of polymers of propylene:			
	Tubes and pipes	3917.22.01	“	“
	Hoses	3917.22.02	“	“
	Of polymers of vinyl chloride:			
	Tubes and pipes	3917.23.01	“	“
	Hoses	3917.23.02	“	“
	Of other plastics:			
	Tubes and pipes	3917.29.01	“	“
	Hoses	3917.29.02	“	“
	Other tubes, pipes and hoses:			
	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6MPa:			
	Tubes and pipes	3917.31.01	“	“
	Hoses	3917.31.02	“	“
	Other, not reinforced or otherwise combined with other materials, without fittings:			
	Tubes and pipes	3917.32.01	“	“
	Hoses	3917.32.02	“	“
	Other, not reinforced or otherwise combined with other materials, without fittings:			
	Tubes and pipes	3917.33.01	“	“
	Hoses	3917.33.02	“	“

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	Tubes and pipes	3917.39.01	Kg.	12%
	Hoses	3917.39.02	“	“
	Fittings:			
	For tubes and pipes	3917.40.01	“	“
	For hoses	3917.40.02	“	“
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			
	Of polymers of vinyl chloride:			
	Floor tiles			
	Other coverings	3918.10.01	“	6%
	Of other plastics:			
	Floor tiles	3918.10.02	“	“
	Other coverings	3918.90.01	“	“
		3918.90.02	“	“
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	3919.10.01	“	12%
	Film and foil imported for the sale of foodstuffs or medicines	3919.10.02	“	Free
	Others	3919.10.03	“	12%
	Other:			
	Film or foil imported for the sale of foodstuffs or medicines	3919.90.01	“	Free
	Other	3919.90.02	“	12%
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	3920.10.00	“	“
	Of polymers of propylene	3920.20.00	“	“
	Of polymers of styrene	3920.30.00	“	“
	Of polymers of vinyl chloride:			
	Rigid:			
	Tiles	3920.41.01	“	“
	Other	3920.41.02	“	“
	Flexible:			
	Tiles	3920.42.01	“	“
	Other	3920.42.02	“	“

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	Of acrylic polymers:				
	Of polymethyl methacrylate	3920.51.00	Kg.	12%	
	Other	3920.59.00	"	"	
	Of polycarbonates, alkyd resins, polyallyl or other polyesters:				
	Of polycarbonates	3920.61.00	"	"	
	Of polyethylene terephthalate	3920.62.00	"	"	
	Of unsaturated polyesters	3920.63.00	"	"	
	Of other polyesters	3920.69.00	"	"	
	Of cellulose or its chemical derivatives:				
	Of regenerated cellulose	3920.71.00	"	"	
	Of vulcanised fibre	3920.72.00	"	"	
	Of cellulose acetate	3920.73.00	"	"	
	Of other cellulose derivatives	3920.79.00	"	"	
	Of other plastics:				
	Of polyvinyl butyral	3920.91.00	"	"	
	Of polyamides	3920.92.00	"	"	
	Of amino-resins	3920.93.00	"	"	
	Of phenolic resins	3920.94.00	"	"	
	Of other plastics	3920.99.00	"	"	
39.21	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS				
	Cellular:				
	Of polymers of styrene	3921.11.00	"	"	
	Of polymers of vinyl chloride	3921.12.00	"	"	
	Of polyurethanes	3921.13.00	"	"	
	Of regenerated cellulose	3921.14.00	"	"	
	Of other plastics	3921.19.00	"	"	
	Other	3921.90.00	"	"	
39.22	BATHS, SHOWER-BATHS, WASH- BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS				
	Baths, shower-baths and wash basins	3922.10.00	1 Kg. 2.No.	"	
	Lavatory seats and covers	3922.20.00	"	"	
	Other:				
	Flushing cisterns and valves	3922.90.01	"	"	
	Bidets, sinks and the like	3922.90.02	"	"	
	Lavatory seat covers	3922.90.03	"	"	
	Other	3922.90.04	"	"	

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39.23	ARTICLES FOR THE CONVEYANCE OR PACMNG OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS			
	Boxes, cases, crates and similar articles	3923.10.00	Kg.	12%
	Sacks and bags (including cones):			
	Of polymers of ethylene	3923.21.00	“	“
	Of other plastics	3923.29.00	“	“
	Carboys, bottles, flasks and similar articles:			
	Imported by and for the purposes of a bottling factory	3923.30.01	“	Free
	Other	3923.30.02	“	12%
	Spools, cops, bobbins and similar supports:			
	Imported by and for the purpose of a bottling factory	3923.40.01	“	Free
	Other	3923.40.02	“	12%
	Stoppers, lids, caps and other closures:			
	Imported by and for the purpose of a bottling factory	3923.50.01	“	Free
	Other	3923.50.02	“	12%
	Other:			
	Disposable boxes, bags and other packing containers, for sale of foodstuffs or medicines	3923.90.01	“	Free
	Other	3923.90.02	“	12%
39.24	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES OF PLASTICS			
	Tableware and kitchenware	3924.10.00	1.Kg. 2.No.	6%
	Other	3924.90.00	“	“
39.25	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED			
	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 lt.	3925.10.00	“	12%
	Doors, windows and their frames and thresholds for doors	3925.20.00	“	“
	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	3925.30.00	“	“
	Other	3925.90.00	“	“

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39.26	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS 0 HEADINGS NOS.39.01 TO 39.14				
	Office or school supplies	3926.10.00	Kg.	12%	
	Articles of apparel and clothing accessories (including gloves)	3926.20.00	“	3%	
	Fittings for furniture, coachwork or the like	3926.30.00	“	12%	
	Statuettes and other ornamental articles	3926.40.00	“	“	
	Other:				
	Tiles	3926.90.01	“	“	
	Other	3926.90.02	“	“	

Chapter 40 Rubber and articles thereof

Notes

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils and such substances reclaimed.

2. This Chapter does not cover:

- (a) goods of Section XI (textiles and textile articles);
- (b) footwear or parts thereof of Chapter 64;
- (c) headgear or parts thereof (including bathing caps) of Chapter 65;
- (d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- (e) articles of Chapters 90, 92, 94 or 96; or
- (f) articles of Chapter 95 (other than sports gloves and articles of headings Nos. 40.11 to 40.13).

3. In headings Nos. 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:

- (a) liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
- (b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading No. 40.02, the expression “synthetic rubber” applies to:

- (a) unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 10 C and 29 C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b)(ii) and (iii) is also permitted. However, the presence of any 5 substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
- (b) thioplasts (TM); and

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- (c) natural rubber modified by grafting or mixing with plastics, natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the abovementioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. (a) Headings Nos.40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matters, 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, or organic solvents or any other substances. except those permitted under (b);
- (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No.40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retain 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, stabil isers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading No.40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber. of which any cross-sectional dimension exceeds 5mm, is to be classified as strip, rods or profile shapes, of heading No.40.08.

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8.Heading No.40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9.In headings Nos.40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape. uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading No.40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked

1	2	3	4	5
40.01	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUA YULE, CHICLE AND SIMILAR NATURAL GUMS,IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP			
	Natural rubber latex, whether or not pre-vulcanised	4001.10.00	Kg.	12%
	Natural rubber in other forms:			
	Smoked sheets	4001.21.00	“	“
	Technically specified natural rubber (TSNR)	4001.22.00	“	“
	Other	4001.29.00	“	“
	Balata, gutta-percha, guayule, chicle and similar natural gums	4001.30.00	“	“
40.02	SYNTHETIC RUBBER AND FACTICE DERIVED FROMOILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING NO.40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP			
	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):			
	Latex	4002.11.00	“	“
	Other	4002.19.00	“	“
	Butadiene rubber (BR)	4002.20.00	“	“
	Isobutene-isoprene (butyl) rubber (hR); halo-isobutene-isoprene rubber (CIIR) or (BIIR):			
	Isobutene-isoprene (butyl) rubber (IIR)	4002.31.00	“	“
	Other	4002.39.00	“	“

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	Chloroprene (chlorobutadiene) rubber (CR):				
	Latex	4002.41.00	Kg.	12%	
	Other	4002.49.00	“	“	
	Acrylonitrile-butadiene rubber (NBR):				
	Latex	4002.51.00	“	“	
	Other	4002.59.00	“	“	
	Isoprene rubber (IR)	4002.60.00	“	“	
	Ethylene-propylene-non-conjugated diene rubber (EPDM)	4002.70.00	“	“	
	Mixtures of any product of heading No.40.01 with any product of this heading	4002.80.00	“	“	
	Other:				
	Latex	4002.91.00	“	“	
	Other	4002.99.00	“	“	
40.03	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	4003.00.00	“	“	
40.04	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	4004.00.00	“	“	
40.05	COMPOUNDED RUBBER, UNVULCANISED, PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP				
	Compounded with carbon black or silica	4005.10.00	“	“	
	Solutions; dispersions other than those of subheading No.4005.10	4005.20.00	“	“	
	Other:				
	Plates, sheets and strip	4005.91.00	“	“	
	Other	4005.99.00	“	“	
40.06	OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER				
	“Camel back” strips for retreading rubber tyres	4006.10.00	“	“	
	Other	4006.90.00	“	“	
40.07	VULCANISED RUBBER THREAD AND CORD	4007.00.00	“	“	

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40.08	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER Of cellular rubber: Plates, sheets and strip Other: Tiles Other Of non-cellular rubber: Plates, sheets and strip Other	 4008.11.00 4008.19.01 4008.19.02 4008.21.00 4008.29.00	 Kg. “ “ “ “	 12% 6% 12% “ “	
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, without fittings Reinforced or otherwise combined only with metal, without fittings Reinforced or otherwise combined only with textile materials, without fittings Reinforced or otherwise combined with other materials, without fittings With fittings	 4009.10.00 4009.20.00 4009.30.00 4009.40.00 4009.50.00	 “ “ “ “ “ “	 “ “ “ “ “ “	
40.10	CONVEYOR OR TRANSMISSION BELTS OR BELTING OF VULCANISED RUBBER Of trapezoidal cross-section (V-belts and V-belting) Other: Of a width exceeding 20cm. Other	 4010.10.00 4010.91.00 4010.99.00	 “ “ “ “ “	 “ “ “ “ “	
40.11	NEW PNEUMATIC TYRES, OF RUBBER Of a kind used on motorcars (including station wagons and racing cars) Of a kind used on buses or lorries Of a kind used on aircraft Of a kind used on motorcycles Of a kind used on bicycles Other: Having a “herring bone” or similar tread Other	 4011.10.00 4011.20.00 4011.30.00 4011.40.00 4011.50.00 4011.91.00 4011.99.00	 1.Kg. 2.No. “ “ “ “ “ “	 12% “ Free 12% “ “ “	

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40.12	RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, INTERCHANGEABLE TYRE TREADS AND TYRE FLAPS, OF RUBBER				
	Retreaded tyres	4012.10.00	1.Kg 2.No.	12%	
	Used pneumatic tyres	4012.20.00	“	“	
	Other	4012.90.00	“	“	
40.13	INNER TUBES, OF RUBBER				
	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	4013.10.00	“	“	
	Of a kind used on bicycles	4013.20.00	“	“	
	Other	4013.90.00	“	“	
40.14	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS) OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER				
	Sheath contraceptives	4014.10.00	Kg.	“	
	Other	4014.90.00	“	“	
40.15	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER				
	Gloves:				
	Surgical	4015.11.00	1.Kg. 2.prs	Free	
	Other	4015.19.00	“	3%	
	Other	4015.90.00	“	10%	
40.16	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN RUBBER				
	Of cellular rubber	4016.10.00	Kg.	12%	
	Other:				
	Floor coverings and mats	4016.91.00	“	“	
	Erasers	4016.92.00	“	“	
	Gaskets. washers and other seals	4016.93.00	“	“	

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	Boat or dock fenders whether or not inflatable	4016.94.00	Kg.	12%	
	Other inflatable articles	4016.95.00	“	“	
	Other	4016.99.00	“	“	
40.17	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER	4017.00.00	“	“	

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

Chapter 41

Raw hides and skins (other than furskins) and leather Notes

1. This Chapter does not cover:

- (a) parings or similar waste, of raw hides or skins (heading No.05.11);
- (b) birdskins or parts of birdskins, with their feathers or down, of heading No.05.05 or 67.01; or
- (c) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buff buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

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

National Notes

Products of animal origin such as hides, skins and reptile leather are subject to Endangered Species legislation and may only be imported covered by a permit or certificate issued (as appropriate) under either the Endangered Species (Imports and Exports Act), 1987, issued by the Collector of Customs, Custom House, Waterport, or the EC Regulations on implementation in the Community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

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41.01	RAW HIDES AND SKINS OF BOVINE OR EQUINE ANIMALS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRD OR SPLIT			
	Whole hides and skins of bovine animals. of a weight per skin not exceeding 8kg. when simply dried, 10kg. when dry-salted, or 14kg. when fresh, wet-salted or otherwise preserved .	4101.10.00	Kg.	12%
	Other hides and skins of bovine animals. fresh or wet-salted:			
	Whole	4101.21.00	“	“
	Butts and bends	4101.22.00	“	“
	Other	4101.29.00	“	“
	Other hides and skins of bovine animals. otherwise preserved	4101.30.00	“	“
	Hides and skins of equine animals	4101.40.00	“	“
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			
	With wool on	4102.10.00	“	“
	Without wool on:			
	Pickled	4102.21.00	“	“
	Other	4102.29.00	“	“
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 DEHAIRD OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(c) TO THIS CHAPTER			
	Of goats or kids	4103.00.00	“	“
	Of reptiles	4103.20.00	“	“
	Other	4103.90.00	“	“

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	1	2	3	4	5
41.04	LEATHER OF BOVINE OR EQUINE ANIMALS, WITHOUT HAIR ON, OTHER THAN LEATHER OF HEADING NO.41.08 OR 41.09				
	Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6m ²)	4104.10.00	Kg.	12%	
	Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:				
	Bovine leather, vegetable pre-tanned	4104.21.00	“	“	
	Bovine leather, otherwise pre-tanned	4104.22.00	“	“	
	Other	4104.29.00	“	“	
	Other bovine leather and equine leather, parchment-dressed or prepared after tanning:				
	Full grains and grain splits	4104.31.00	“	“	
	Other	4104.39.00	“	“	
41.05	SHEEP OR LAMB SKIN LEATHER, WITHOUT WOOL ON, OTHER THAN LEATHER OF HEADING NO.41.08 OR 41.09				
	Tanned or retanned but not further prepared, whether or not split:				
	Vegetable pre-tanned	4105.11.00	“	“	
	Otherwise pre-tanned	4105.12.00	“	“	
	Other	4105.19.00	“	“	
	Parchment-dressed or prepared after tanning	4105.20.00	“	“	
41.06	GOAT OR MD SKIN LEATHER, WITHOUT HAIR ON, OTHER THAN LEATHER OF HEADING NO.41.08 OR 41.09				
	Tanned or retanned but not further prepared, whether or not split:				
	Vegetable pre-tanned	4106.11.00	“	“	
	Otherwise pre-tanned	4106.12.00	“	“	
	Other	4106.19.00	“	“	
	Parchment-dressed or prepared after tanning	4106.20.00	“	“	
41.07	LEATHER OF OTHER ANIMALS, WITHOUT HAIR ON, OTHER THAN LEATHER OF HEADING NO.41.08 OR 41.09				
	Of swine	4107.10.00	“	“	
	Of reptiles:				
	Vegetable pre-tanned	4107.21.00	“	“	
	Other	4107.29.00	“	“	
	Of other animals	4107.90.00	“	“	

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1	2	3	4	5
41.08	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER	4108.00.00	Kg.	12%
41.09	PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER	4109.00.00	“	“
41.10	PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHERDUST, POWDER AND FLOUR	4110.00.00	“	“
41.11	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS	4111.00.00	“	“

Chapter 42

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

Notes

1. This Chapter does not cover:

- (a) sterile catgut or similar sterile suture materials (heading No.30.06);
- (b) articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No.43.03 or 43.04);
- (c) made up articles of netting (heading No.56.08);
- (d) articles of Chapter 64;
- (e) headgear or parts thereof of Chapter 65;
- (f) whips, riding-crops or other articles of heading No.66.02;
- (g) cuff-links, bracelets or other imitation jewellery (heading No.71.17);
- (h) fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
- (ij) strings, skins for drums or the like, or other parts of musical instruments (heading No.92.09);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) buttons, press-fasteners, snap fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No.96.06.

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

- (a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No.39.23);
- (b) articles of plaiting materials (heading No.46.02);
- (c) articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed)(Chapter 71).

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

National Notes

Manufactured articles of animal origin such as furskins, ivory and reptile leather are subject to Endangered Species legislation and may only be imported covered by a permit or certificate issued (as appropriate) under either the Endangered Species (Imports and Exports Act), 1987, issued by the Collector of Customs, Custom House, Waterport, or the EC Regulations on implementation in the Community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

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	1	2	3	4	5
42.01	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHES, SADDLE BAGS, DOG COATS AND THE LIKE) OF ANY MATERIAL	4201.00.00	1.Kg. 2.No.	12 %	
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, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: With outer surface of leather, of composition leather or of patent leather : Suitcases, school satchels Other With outer surface of plastics or of textile materials: Suitcases, school satchels Other Other: Suitcases, school satchels Other Handbags, whether or not with shoulder strap, including those without handle: With outer surface of leather, of composition leather or of patent leather With outer surface of plastic sheeting or of textile materials Other Articles of a kind normally carried in the pocket or in the handbag: With outer surface of leather, of composition leather or of patent leather	4202.11.01 4202.11.02 4202.12.01 4202.12.02 4202.19.01 4202.19.02 4202.21.00 4202.22.00 4202.29.00 4202.31.00	“ “ “ “ “ “ “ “ “ “	0% 6% 0% 6% 0% 6% 3% “ “ 6%	

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With outer surface of plastic sheeting or of textile materials	4202.32.00	“	“	
Other:	4202.39.00	“	“	
With outer surface of leather, of composition leather or of patent leather	4202.91.00	“	“	

	1	2	3	4	5
	With outer surface of plastic sheeting or of textile materials	4202.92.00	Kg.	6%	
	Other	4202.99.00	“	“	
42.03	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER				
	Articles of apparel	4203.10.00	“	3%	
	Gloves, mittens and mitts:				
	Specially designed for use in sports	4203.21.00	1 Kg. 2.pairs	“	
	Other	4203.29.00	“	“	
	Belts and bandoliers	4203.30.00	1.Kg. 2.No.	“	
	Other clothing accessories	4203.40.00	“	“	
42.04	ARTICLES OF LEATHER OR OF COMPOSITION LEATHER, OF A KIND USED IN MACHINERY OR MECHANICAL APPLIANCES OR FOR OTHER TECHNICAL USES	4204.00.00	“	12%	
42.05	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER	4205.00.00	“	“	
42.06	ARTICLES OF GUT (OTHER THAN SILK-WORM CUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS				
	Catgut	4206.10.00	Kg.	“	
	Other	4206.90.00	“	“	

Chapter 43

Furskins and artificial fur; manufactures thereof Notes

1. Throughout the Nomenclature references to 'furskins', other than to raw furskins of heading No.43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does not cover:

- (a) birdskins or parts of birdskins, with their feathers or down (heading No.05.05 or 67.01);
- (b) raw hides or skins, with the hair on, of Chapter 41 (see Note 1(c) to that Chapter);
- (c) gloves consisting of leather and furskin or of leather and artificial fur (heading No.42.03);
- (d) articles of Chapter 64;
- (e) headgear or parts thereof of Chapter 65; or
- (f) articles of Chapter 95 (for example, toys, games, sports requisites).

3. Reading No.43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No.43.03 or 43.04 as the case may be.

5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No.58.01 or 60.01).

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Manufactured articles of animal origin such as furskins are subject to Endangered Species legislation and may only be imported covered by a permit or certificate issued (as appropriate) under either the Endangered Species (Imports and Exports Act) 1987, issued by the Collector of Customs, Custom House, Waterport, or the EC Regulations on implementation in the Community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

1	2	3	4	5
43.01	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES ANDSKINS OF HEADING NO.41.01,41.02 OR 41.03			
	Of mink. whole, with or without head, tail or paws	4301.10.00	Kg.	12%
	Of rabbit or hare, whole, with or without head, tail or paws	4301.20.00	“	“
	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	4301.30.00	“	“
	Of beaver, whole, with or without head, tail or paws	4301.40.00	“	“
	Of musk-rat, whole, with or without head, tail or paws	4301.50.00	“	“
	Of fox, whole, with or without head, tail or paws	4301.60.00	“	“
	Of seal. whole, with or without head, tail or paws	4301.70.00	“	“
	Other furskins, whole, with or without head, tail or paws	4301.80.00	“	“
	Reads, tails, paws and other pieces or cuttings. suitable for furriers' use	4301.90.00	“	“

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	1	2	3	4	5
43.02	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES ORCUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING NO.43.03				
	Whole skins, with or without head, tail or paws, not assembled:				
	Of mink	4302.11.00	Kg.	12%	
	Of rabbit or hare	4302.12.00	“	“	
	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	4302.13.00	“	“	
	Other	4302.19.00	“	“	
	Heads, tails, paws and other pieces or cuttings, not assembled	4302.20.00	“	“	
	Whole skins and pieces or cuttings thereof, assembled	4302.30.00	“	“	
43.03	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKINS				
	Articles of apparel and clothing accessories	4303.10.00	1.Kg. 2.No.	3%	
	Other	4303.90.00	“	12%	
43.04	ARTIFICIAL FUR AND ARTICLES THEREOF	4303.00.00	“	“	

All items in this Chapter are affected by the National Notes

Section IX

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

Chapter 44

Wood and articles of wood; wood charcoal Notes

- 1 This Chapter does not cover:
 - (a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No.12.11);
 - (b) bamboos or other plaiting materials of heading No.14.01;
 - (c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading. No.14.04);
 - (d) activated charcoal (heading No.38,.02);
 - (e) articles of heading No.42.02);
 - (f) goods of Chapter 46;
 - (g) footwear or parts thereof of Chapter 64;
 - (h) goods of Chapter 66 (for example, umbrellas and walking sticks and pants thereof);
 - (ij) goods of heading No.68.08;
 - (k) imitation jewellery of heading No.71.17;
 - (I) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights; wares);
 - (m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) parts of firearms (heading No.93.05);
 - (o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) articles of Chapter 96 (for example. smoking pipes and parts thereof; buttons, pencils) excluding bodies and handles, of wood, for articles of heading No.96.03; or
 - (r) articles of Chapter 97 (for example, works of art).

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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 Readings Nos.44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading No.44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No.44.09, curved, conugated. perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading No.44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note I to Chapter 82.

6. For the purposes of this Chapter and subject to Notes 1(b) and 1(f) above, any reference to “wood” applies also to bamboo and other materials of a woody nature.

	1	2	3	4	5
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 CRAP, 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 Wood in chips or particles: Coniferous Non-coniferous Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	4401.10.00 4401.21.00 4401.22.00 4401.30.00	Kg. “ “ “	12% “ “ “	
44.02	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED	4402.00.00	“	“	

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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 Other, coniferous Other, of the following tropical woods: Dark Red Meranti, Light Red Meranti and Meranti Bakau White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan Keruing, Ramin, Kapur. Teak, Jongkong, Merbau, Jelutong and Kempas Okoume, Obeche, Sapeli, Sipo, Acajou d'Afrique, Makore and Iroko Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe Other: Of oak (Quercus spp.) Of beech (Fagus spp.) Other	4403.10.00 4403.20.00 4403.31.00 4403.32.00 4403.33.00 4403.34.00 4403.35.00 4403.91.00 4403.92.00 4403.99.00	Kg. " " " " " " " " "	12% " " " " " " " "	
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 Coniferous Non-coniferous	4404.10.00 4404.20.00	" "	" "	
44.05	WOOD WOOL; WOOD FLOUR	4405.00.00	"	"	
44.06	RAILWAY OR TRAMWAY SLEEPERS (CROSS TIES) OF WOOD Not impregnated Other	4406.10.00 4406.90.00	" "	" "	

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44.07	WOOD SWAN, OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS EXCEEDING 6mm				
	Coniferous	4407.10.00	Kg.	12%	
	Of the following tropical woods:				
	Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	4407.21.00	“	“	
	Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore, Iroko, Tiama, Mansonia, Ilomba, Dibetous, Limba and Azobe	4407.22.00	“	“	
	Baboe, Mahogany (Swietenia spp.), Imbuia and Balsa	4407.23.00	“	“	
	Other:				
	Of oak (Quercus spp.)	4407.91.00	“	“	
	Of beech (Fagus spp.)	4407.92.00	“	“	
	Other	4407.99.00	“	“	
44.08	VENEER SHEETS AND SHEETS FOR PLYWOOD (WHETHER OR NOT SPLICED) AND OTHER WOODS SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6mm				
	Coniferous	4408.10.00	“	“	
	Of the following tropical woods:				
	Dark Red Meranti, Light Red Meranti, White Lanan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboe, Mahogany (Swietenia spp.), Pal issandre du Bresil and Bois de Rose femelle	4408.20.00	“	“	
	Other	4408.90.00	“	“	
44.09	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED				
	Coniferous:				
	For parquet flooring	4409.10.01	“	6%	
	Other	4409.10.02	“	12%	

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	Non-coniferous: For parquet flooring Other	4409.20.01 4409.20.02	Kg. “	6% 12%	
44.10	PARTICLE BOARD AND SIMILAR BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES Of wood (chipwood) Of other ligneous materials	4410.10.00 4410.90.00	“ “	“ “	
44.11	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES Fibreboard of a density exceeding 0.8g cm ³ : Not mechanically worked or surface covered Other Fibreboard of a density exceeding 0.5g cm ³ but not exceeding 0.8g/cm ³ : Not mechanically worked or surface covered Other Fibreboard of a density exceeding 0.35g cm ³ but not exceeding 0.5g cm ³ : Not mechanically worked or surface covered Other Other: Not mechanically worked or surface covered Other	4411.11.00 4411.19.00 4411.21.00 4411.29.00 4411.31.00 4411.39.00 4411.91.00 4411.99.00	“ “ “ “ “ “ “ “	“ “ “ “ “ “ “ “	
44.12	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness: With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Bresil or Bois de Rose femelle Other, with at least one outer ply of non-coniferous wood Other Other, with at least one outer ply of non-coniferous wood	4412.11.00 4412.12.00 4412.19.00	“ “ “	“ “ “	

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	Containing at least one layer of particle board				
	Other	4412.21.00	Kg.	12%	
	Other:	4412.29.00	“	“	
	Containing at least one layer of particle board	4412.91.00	“	“	
	Other	4412.99.00	“	“	
44.13	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	4413.00.00	“	“	
44.14	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	4414.00.00	“	“	
44.15	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOODS; PALLETS, BOX PALLETS AND OTHER LOAD BOARD OF WOOD				
	Cases, boxes, crates, drums and similar packings; cable drums:				
	Imported for the use of the export trade of any local industry	4415.10.01	“	Free	
	Other	4415.10.02	“	12%	
	Pallets, box pallets and other load boards:				
	Imported for the use of the export trade of any local industry	4415.20.01	“	Free	
	Other	4415.20.02	“	12%	
44.16	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES	4416.00.00	1.Kg. 2.No.	“	
44.17	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	4417.00.00	“	6%	

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44.18	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS, SHINGLES AND SHAKES			
	Windows, French-windows and their frames	4418.10.00	1 Kg. 2 No.	12%
	Doors and their frames and thresholds	4418.20.00	“	“
	Parquet panels and tiles	4418.30.00	“	“
	Shuttering for concrete constructional work	4418.40.00	“	“
	Shingles and shakes	4418.50.00	“	“
	Other:		“	“
	Balustrades	4418.90.01	“	“
	Other	4418.90.02		
44.19	TABLEWARE AND KITCHENWARE, OF WOOD	4419.00.00		6%
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	4420.10.00	“	12%
	Other	4420.90.00	“	“
44.21	OTHER ARTICLES OF WOOD			
	Clothes hangers	4421.10.00	“	“
	Other	4421.90.00	“	

Chapter 45

Cork and articles of cork

Note

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).

	1	2	3	4	5
45.01	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK				
	Natural cork, raw or simply prepared	4501.10.00	Kg.	12%	
	Other	4501.90.00	"	"	
45.02	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	4502.00.00	"	"	
45.03	ARTICLES OF NATURAL CORK				
	Cork and stoppers:				
	For the purpose of a bottling factory	4503.10.01	"	Free	
	Other	4503.10.02	"	12%	
	Other	4503.90.00	"	"	
45.04	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK				
	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:				
	Tiles	4504.10.01	"	"	
	Other	4504.10.02	"	"	
	Other	4504.90.00	"	"	

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, rashes, reeds, strips of wood, strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, 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 monofilaments and strip and the like of Chapter 54.

2. This Chapter does not cover:

- (a) wall coverings of heading No.48.14;
- (b) twine, cordage, ropes or cables, plaited or not (heading No.56.07);
- (c) footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading No.46.01, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

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	1	2	3	4	5
46.01	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; 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)				
	Plaits and similar products of plaiting materials, whether or not assembled into strips	4601.10.00	Kg.	0%	
	Mats, matting and screens of vegetable materials	4601.20.00	“	“	
	Other:				
	Of vegetable materials	4601.91.00	“	“	
	Other	4601.99.00	“	“	
46.02	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING NO.46.01; ARTICLES OF LOOFAH				
	Of vegetable materials	4602.10.00	“	“	
	Other	4602.90.00	“	“	

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Section X

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

Chapter 47

Pulp of wood or of other fibrous cellulosic materials; waste and scrap of paper or paperboard

Note

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

	1	2	3	4	5
47.01	MECHANICAL WOOD PULP	4701.00.00	Kg.	12%	
47.02	CHEMICAL WOOD PULP, DISSOLVING GRADES	4702.00.00	“	“	
47.03	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES				
	Unbleached:				
	Coniferous	4703.11.00	“	“	
	Non-coniferous	4703.19.00	“	“	
	Semi-bleached or beached:				
	Coniferous	4703.21.00	“	“	
	Non-coniferous	4703.29.00	“	“	
47.04	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES				
	unbleached:				
	Coniferous	4704.11.00	“	“	
	Non-coniferous	4704.19.00	“	“	
	Semi-bleached or bleached:				
	Coniferous	4704.21.00	“	“	
	Non-coniferous	4704.29.00	“	“	

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	1	2	3	4	5
47.05	SEMI-CHEMICAL WOOD PULP	4705.00.00	Kg.	12%	
47.06	PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL				
	Cotton linters pulp	4706.10.00	“	“	
	Other:				
	Mechanical	4706.91.00	“	“	
	Chemical	4706.92.00	“	“	
	Semi-chemical	4706.93.00	“	“	
47.07	WASTE AND SCRAP OF PAPER OR PAPERBOARD				
	Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	4707.10.00	“	“	
	Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	4707.20.00	“	“	
	Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	4707.30.00	“	“	
	Other, including unsorted waste and scrap	4707.90.00	“	“	

Chapter 48

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

Notes

1. This Chapter does not cover:

- (a) articles of Chapter 30;
- (b) stamping foils of heading No.32.12;
- (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
- (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No.38.01), or with polishes, creams or similar preparations (heading No.34.05);
- (e) sensitised paper or paperboard of heading Nos.37.01 to 37.04;
- (f) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No.48.14 (Chapter 39);
- (g) articles of heading No.42.02 (for example, travel goods);
- (h) articles of Chapter 46 (manufactures of plaiting material);
- (i) paper yarn or textile articles of paper yarn (Section XI);
- (j) articles of Chapter 64 or Chapter 65;
- (k) abrasive paper or paperboard (heading No.68.05) or paper; or paperboard-backed mica (heading No.68.14)(paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
- (l) metal foil backed with paper or paperboard (Section XV);
- (m) articles of heading No.92.09; or
- (n) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

2. Subject to the provisions of Note 6, headings Nos.48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No.48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed for example, by coating or impregnation.

3. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by

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weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200 second Bekk, weighing not less than 40g per square metre and not more than 57g per square metre and having an ash content by weight not exceeding 8%.

4. In addition to hand-made paper and paperboard, heading No.48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:

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

- (a) containing 10% or more of fibres obtained by a 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 2.5kPa/g/m²; 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 kPa/g/m².

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

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

* *Brightness is to be measured by the Elrepho, GE or any equivalent international recognised brightness testing method.*

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- (c) having a brightness of less than 60% (*), a calliper of 254 micrometers (microns) or less and an ash content more than 8%.

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

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

6. Paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos.48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

7. Headings Nos.48.01, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

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

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

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

- (a) paper in rolls, of a width of not less than 45cm and not more than 160cm, suitable for wall or ceiling decoration:
 - (i) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (eg. With textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) covered on the face side with plaiting material, whether or not bound together in parallel strands of woven;

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- (b) borders and briezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

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

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

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

11. Except for the goods of heading No.48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes

1. For the purposes of subheadings Nos.4804. 11 and 4804.19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 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

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2. For the purposes of subheadings Nos. 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda process, 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 38 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 a any other weight:

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

3. For the purposes of subheading No. 4805.10, “semi-chemical fluting paper” means paper, in rolls of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 20 kgf at 50% relative humidity at 23°C.

4. For the purposes of subheading No. 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 15.

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5. For the purposes of subheading No.4814.21, "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.

	1	2	3	4	5
48.01	NEWSPRINT, IN ROLLS OR SHEETS	4801.00.00	Kg.	Free	
48.02	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND PUNCH CARD STOCK AND PUNCH TAPE PAPER, IN ROLLS OR SHEETS, OTHER THAN PAPER OF HEADING NO.48.01 OR 48.03; HANDMADE PAPER AND PAPERBOARD				
	Rand-made paper and paperboard	4802.10.00	"	12%	
	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	4802.20.00			
	Carbonising base paper	4802.30.00	"	"	
	Wallpaper base	4802.40.00	"	"	
	Other paper and paperboard. not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:				
	Weighing less than 40g/m ²	4802.51.00	"	"	
	Weighing 40 g/m ² or more but not more than 150g/m ²	4802.52.00	"	"	
	Weighing more than 150g/m ²	4802.53.00	"	"	
	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process	4802.60.00	"	"	

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1	2	3	4	5	
48.03	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSSED, PERFORATED, SURFACE-COLOURED, SURFACE- DECORATED OR PRINTED, IN ROLLS OF A WIDTH EXCEEDING 36cm OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH AT LEAST ONE SIDE EXCEEDING 36cm IN UNFOLDED STATE	4803.00.00	Kg.	12%	
48.04	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING NO.48.02 OR 48.03 Kraftliner: Unbleached Other Sack kraft paper: Unbleached Other Other kraft paper and paperboard weighing 150g/m ² or less: Unbleached Other: For the sale of foodstuffs or medicines Other Other kraft paper and paperboard weighing more than 150g/m ² but less than 225g/m ² : Unbleached 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 Other: Other kraft paper and paperboard weighing 225g/m ² or more: Unbleached 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 Other	4804.11.00 4804.19.00 4804.21.00 4804.29.00 4804.31.00 4804.39.01 4804.39.02 4804.41.00 4804.42.00 4804.49.00 4804.51.00 4804.52.00 4804.59.00	“ “ “ “ “ “ “ “ “ “ “ “ “ “	“ “ “ “ “ Free 12% “ “ “ “ “ “	

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48.05	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS				
	Semi-chemical fluting paper (corrugating medium)	4805.10.00	Kg.	12%	
	Multi-ply paper and paperboard:				
	Each layer bleached	4805.21.00	“	“	
	with only one outer layer bleached	4805.22.00	“	“	
	Having three or more layers, of which only the two outer layers are bleached	4805.23.00	“	“	
	Other	4805.29.00	“	“	
	Sulphite wrapping paper	4805.30.00	“	“	
	Filter paper and paperboard	4805.40.00	“	“	
	Felt paper and paperboard	4805.50.00	“	“	
	Other paper and paperboard, weighing 150g/m ² or less	4805.60.00	“	“	
	Other paper and paperboard, weighing more than 150g/m ² but less than 225g/m ²	4805.70.00	“	“	
	Other paper and paperboard, weighing 225g/m ² or more	4805.80.00	“	“	
48.06	VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS				
	Vegetable parchment	4806.10.00	“	“	
	Greaseproof papers	4806.20.00	“	“	
	Tracing papers	4806.30.00	“	“	
	Glassine and other glazed transparent or translucent papers	4806.40.00	“	“	
48.07	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS				
	Paper and paperboard, laminated internally with bitumen, tar or asphalt	4807.10.00	“	“	
	Other:				
	Straw paper and paperboard, whether or not covered with paper other than Straw paper	4807.91.00	“	“	
	Other	4807.99.00	“	“	

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48.08	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, RINKLED, EMBOSSED OR PERFORATED, IN ROLL OR SHEETS, OTHER THAN THAT OF HEADING NO.48.03 or 48.18			
	Corrugated paper and paperboard, whether or not perforated	4808.10.00	Kg.	12%
	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	4808.20.00	“	“
	Other kraft paper, creped or crinkled, whether or not embossed or perforated	4808.30.00	“	“
	Other	4808.90.00	“	“
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 OF A WIDTH EXCEEDING 36cm OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH AT LEAST ONE SIDE EXCEEDING 36cm IN UNFOLDED STATE			
	Carbon or similar copying papers	4809.10.00	“	“
	Self-copy paper	4809.20.00	“	“
	Other	4809.90.00	“	“
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 SHEETS			
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
	Weighing not more than 150g/m ²	4810.11.00	“	“
	Weighing more than 150g/m ²	4810.12.00	“	“

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	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:				
	Light-weight coated paper	4810.21.00	Kg.	12%	
	Other	4810.29.00	“	“	
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:				
	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of 50g/m ² or less	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 more than 150g/m ²				
	Other				
	Other paper and paperboard:				
	Multi-ply	4810.32.00	“	“	
	Other	4810.39.00	“	“	
	Other paper and paperboard:				
	Multi-ply	4810.91.00	“	“	
	Other	4810.99.00	“	“	
48.11	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COVERED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS, OTHER THAN GOODS OF HEADING NO.48.03, 48.09,48.11 OR 48.18				
	Tarred, bituminised or asphalted paper and paperboard	4811.10.00	“	“	
	Gummed or adhesive paper and paperboard:				
	Self-adhesive	4811.21.00	“	“	
	Other	4811.29.00	“	“	
	Paper and paperboard coated, impregnated or covered with plastics(excluding adhesives):				
	Bleached, weighing more than 150g/m ²	4811.31.00	“	“	
	Other	4811.39.00	“	“	
	Paper and paperboard, coated. impregnated or covered with wax, paraffin wax. stearin, oil or glycerol	4811.40.00			
	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	4811.90.00	“	“	
48.12	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	4812.00.00	“	“	

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48.13	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES			
	In the form of booklets or tubes	4813.10.00	Kg.	12%
	In rolls of a width not exceeding 5cm	4813.20.00	“	“
	Other	4813.90.00	“	“
48.14	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER			
	“Ingrain” paper	4814.10.00	“	“
	Wallpaper and similar wall-covering consisting of paper coated or covered, on the faceside, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics Wallpaper an similar wall coverings, consisting of paper covered.			
	on the face-side, with plaiting material, whether or not bound	4814.20.00	“	“
	together in parallel strands or woven	4814.30.00	“	“
	Other	4814.90.00	“	“
48.15	FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE	4815.00.00	“	“
48.16	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING NO.48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES			
	Carbon or similar copying papers	4816.10.00	“	“
	Self-copy paper	4816.20.00	“	“
	Duplicator stencils	4816.30.00	“	“
	Other	4816.90.00	“	“
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			
	Envelopes	4817.10.00	“	0%
	Letter cards, plain postcards and correspondence cards	4817.20.00	“	“

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	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	4817.30.00	Kg.	“	
48.18	TOILET PAPER, HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, NAPKINS FOR BABIES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL, CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES				
	Toilet paper	4818.10.00	“	12%	
	Handkerchiefs, cleansing or facial tissues and towels	4818.20.00	“	“	
	Tablecloths, napkins and serviettes	4818.30.00	“	“	
	Sanitary towels and tampons, napkin liners for babies and similar sanitary articles	4818.40.00	“	0%	
	Articles of apparel and clothing accessories:				
	Disposale nappies	4818.50.01	“	Free	
	Other	4818.50.02	“	6%	
	Other	4818.90.00	“	12%	
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				
	Cartons, boxes and cases of corrugated paper or paperboard:				
	For the purpose of the export trade of any local industry	4819.10.01	“	Free	
	Other	4819.10.02	“	12%	
	Folding cartons, boxes and cases, of non-corrugated paper or paperboard:				
	For the purpose of the export trade of any local industry	4819.20.01	“	Free	
	For the sale of foodstuffs or medicines	4819.20.02			
	Other	4819.20.03	“	12%	
	Sacks and bags, having a base of a width of 40cm or more	4819.30.00			
	Other sacks and bags, including cones:				
	For the sale of foodstuffs for medicines	4819.40.00	“	Free	

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	Other packing containers. including record sleeves	4819.50.00	Kg.	12%	
	Box tiles, letter trays. storage boxes and similar articles of a kind used in offices, shops or the like	4819.60.00	“	“	
48.20	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILECOVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD				
	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	4820.10.00	“	0%	
	Exercise books	4820.20.00	“	“	
	Binders. folders and file covers	4820.30.00	“	“	
	Manifold business forms and interleaved carbon sets	4820.40.00	“	“	
	Al bums for samples or for collections	4820.50.00	“	“	
	Other	4820.90.00	“	“	
48.21	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED				
	Printed:				
	Labels for dispensing medicines or for use in the export trade of any local industry	4821.10.01	“	Free	
	Other	4821.10.02	“	12%	
	Other:				
	Labels for dispensing medicines or for use in the export trade of any local industry	4821.90.01	“	“	
	Other	4821.90.02	“	“	
48.22	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)				
	Of a kind used for winding textile yarn	4822.10.00	“	“	
	Other	4822.90.00	“	“	

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	1	2	3	4	5
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 Gummed or adhesive paper, in strips or rolls:				
	Self-adhesive	4823.11.00	Kg.	12%	
	Other	4823.19.00	“	“	
	Filter paper and paperboard	4823.20.00	“	“	
	Cards, not punched, for punch card machines, whether or not in strips	4823.30.00	“	“	
	Rolls, sheets and dials, printed for self- recording apparatus	4823.40.00	“	“	
	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:				
	Printed, embossed or perforated	4823.51.00	“	“	
	Other	4823.59.00	“	“	
	Trays, dishes, plates, cups and the like, of paper or paperboard:				
	For the sale of foodstuffs or medicines	4823.60.01	“	Free	
	Other	4823.60.02	“	12%	
	Moulded or pressed articles of paper pulp	4823.70.00	“	“	
	Other	4823.90.00	“	“	

Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes

1. This Chapter does not cover:

- (a) photographic negatives or positives on transparent bases (Chapter 37);
- (b) maps, plans or globes, in relief whether or not printed (heading No.90.23);
- (c) playing cards or other goods of Chapter 95; or
- (d) original engravings, prints or lithographs (heading No.97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No.97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2. For the purposes of Chapter 49, the term “printed” also means reproduced by means of a duplicating machine. produced under the control of a computer, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading No.49.01, whether or not containing advertising material.

4. Heading No.49.01 also covers:

- (a) a collection of printed reproductions of for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
- (b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No.49.11.

5. Subject to Note 3 to this Chapter, heading No.49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No.49.11.

6. For the purposes of heading No.49.03, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

	1	2	3	4	5
4901	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS				
	In single sheets, whether or not folded	4901.10.00	Kg.	0%	
	Other:				
	Dictionaries and encyclopaedias, and serial instalments thereof	901.91.00	“	“	
	Other	4901.99.00	“	“	
49.02	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL				
	Appearing at least four times a week	4902.10.00	“	“	
	Other	4902.90.00	“	“	
49.03	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	4903.00.00	“	“	
49.04	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	4904.00.00	“	“	
49.05	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED				
	Globes	4905.10.00	“	“	
	Other:				
	In book form	4905.91.00	“	“	
	Other	4905.99.00	“	“	

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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 CARBON COPIES OF THE FOREGOING	4906.00.00	Kg.	“	
49.07	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED; STAMP-IMPRESSED PAPER; BANKNOTES; CHEQUE FORMS; STOCKS, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE				
	Stamps and banknotes, including cheque books and forms	4907.00.01	“	“	
	Other	4907.00.02	“	“	
49.08	TRANSFERS (DECALCOMANIAS)				
	Transfers (decalcomanias), vitrifiable	4908.10.00	“	“	
	Other	4908.90.00	“	“	
49.09	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	4909.00.00	“	“	
49.10	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	4910.00.00	“	“	
49.11	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS				
	Trade advertising material, commercial catalogues and the like	4911.10.00	“	“	
	Other				
	Pictures, designs and photographs	4911.91.00	“	“	
	Other	4911.99.00	“	“	

Chapter 50

Silk

	1	2	3	4	5
50.01	SILK-WORM COCOONS SUITABLE FOR REELING	5001.00.00	Kg.	Free	
50.02	RAW SILK (NOT THROWN)	5002.00.00	“	12%	
50.03	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)				
	Not carded or combed	5003.10.00	“	“	
	other	5003.90.00	“	“	
50.04	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	5004.00.00	“	“	
50.05	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	5005.00.00	“	“	
50.06	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RITAIL SALE; SILK-WORM GUT	5006.00.00	“	6%	
50.07	WOVEN FABRICS OF SILK OR OF SILK WASTE				
	Fabrics of noil silk	5007.10.00	“	“	
	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	5007.20.00	“	“	
	other fabrics	5007.90.00	“	“	

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Chapter 51**

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Chapter 51

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

Note

1. Throughout the Nomenclature:

- (a) "wool" means the natural fibre grown by sheep or lambs;
- (b) "fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Cashmere or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat rat;
- (c) "coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No.05.02) and horsehair (heading No.05.03).

	1	2	3	4	5
51.01	WOOL, NOT CARDED OR COMBED				
	Greasy, including fleece-washed wool:				
	Shorn wool	5101.11.00	Kg.	6%	
	Other	5101.19.00	"	"	
	Degreased, not carbonised:				
	Shorn wool	5101.21.00	"	"	
	Other Carbonised	5101.29.00	"	"	
		5101.30.00	"	"	
51.02	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED				
	Fine animal hair	5102.10.00	"	"	
	Coarse animal hair	5102.20.00	"	"	
51.03	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK				
	Noils of wool or of fine animal hair	5103.10.00	"	"	
	Other waste of wool or of fine animal hair	5103.20.00	"	"	
	Waste of coarse animal hair	5103.30.00	"	"	
51.04	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	5104.00.00	"	"	

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51.05	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)				
	Carded wool	5105.10.00	Kg.	6%	
	Wool tops and other combed wool:				
	Combed wool in fragments	5105.21.00	"	"	
	Other	5105.29.00	"	"	
	Fine animal hair, carded or combed	5105.30.00	"	"	
	Coarse animal hair, carded or combed	5105.40.00	"	"	
51.06	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE				
	Containing 85% or more by weight of wool	5106.10.00	"	"	
	Containing less than 85% by weight of wool	5106.20.00	"	"	
51.07	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE				
	Containing 85% or more by weight of wool	5107.10.00	"	"	
	Containing less than 85% by weight of wool	5107.20.00	"	"	
51.08	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE				
	Carded	5108.10.00	"	"	
	Combed	5108.20.00	"	"	
51.09	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE				
	Containing 65% or more by weight of wool or of fine animal hair	5109.10.00	"	"	
	Other	5109.90.00	"	"	
51.10	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	5110.00.00	"	"	
51.11	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR				
	Containing 85% or more by weight of wool or fine animal hair:				
	Of a weight not exceeding 300g/m ²	5111.11.00	"	"	
	Other	5111.19.00	"	"	
	Other, mixed mainly or solely with man-made filaments	5111.20.00	"	"	

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	Other, mixed mainly or solely with man-made staple fibres	5111.30.00	Kg.	6%	
	Other	5111.90.00	“	“	
51.12	WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR				
	Containing 85% or more by weight of wool or fine animal hair:				
	Of a weight not exceeding 200g/m ²	5112.11.00	“	“	
	Other	5112.19.00	“	“	
	Other, mixed mainly or solely with man-made filaments	5112.20.00	“	“	
	Other, mixed mainly or solely with man-made staple fibres	5112.30.00	“	“	
	Other	5112.90.00	“	“	
51.13	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	5113.00.00	“	“	

Chapter 52
Cotton

Subheading Note

1. For the purposes of sub-headings Nos. 5209.42 and 5211.42, the expression "denim" means fabrics of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are dyed blue and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of blue than that of the warp yarns.

	1	2	3	4	5
52.01	COTTON, NOT CARDED OR COMBED	5201.00.00	Kg.	6%	
52.02	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)				
	Yarn waste (including thread waste)	5202.10.00	"	"	
	Other:				
	Garnetted stock	5202.91.00	"	"	
	Other	5202.99.00	"	"	
52.03	COTTON, CARDED OR COMBED	5203.00.00	"	"	
52.04	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE				
	Not put up for retail sale:				
	Containing 85% or more by weight of cotton	5204.11.00	"	"	
	Other	5204.19.00	"	"	
	Put up for retail sale	5204.20.00	"	"	
52.05	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE				
	Single yarn, of uncombed fibres:				
	Measuring 714.29 decitex or more (not exc. 14 metric number)	5205.11.00	"	"	
	Measuring less than 714.29 decitex but not less than 232.56 decitex (exc. 14 metric number but not exc. 43 metric number)	5205.12.00	"	"	

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1	2	3	4	5
Measuring less than 232.56 decitex but not less than 192.31 decitex (exc. 43 metric number but not exc. 52 metric number)	5205.13.00	Kg.	6%	
Measuring less than 192.31 decitex but not less than 125 decitex (exc. 52 metric number but not exc. 80 metric number)	5205.14.00	“	“	
Measuring less than 125 decitex (exc. 80 metric number)	5205.15.00	“	“	
Singles yarn, of combed fibres:				
Measuring 714.29 decitex or more (not exc. 14 metric number)	5205.21.00	“		
Measuring less than 714.29 decitex but not less than 232.56 decitex (exc. 14 metric number but not exc. 43 metric number)	5205.22.00	“	“	
Measuring less than 232.56 decitex but not less than 192.31 decitex (exc. 43 metric number but not exc. 52 metric number)	5205.23.00	“	“	
Measuring less than 192.31 decitex but not less than 125 decitex (exc. 52 metric number but not exc. 80 metric number)	5205.24.00	“	“	
Measuring less than 125 decitex (exc. 80 metric number)	5205.25.00	“	“	
Multiple (folded) or cabled yarn, of uncombed fibres.. Measuring per single yarn 714.29 decitex or more (not exc. 14 metric number per single yarn)	5205.31.00	“	“	
Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex exc. 14 metric number but not exc. 43 metric number per single yarn)	5205.42.00	“	“	
Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exc. 43 metric number but not exc. 52 metric number per single yarn)	5205.43.00	“	“	
Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exc. 52 metric number but not exceeding 80 metric number per single yarn)	5205.44.00	“	“	
Measuring per single yarn less than 125 decitex (exc. 80 metric number per single yarn)	5205.45.00	“	“	

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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:				
	Measuring 714.29 decitex or more (not exc. 14 metric number)	5206.11.00	Kg.	6%	
	Measuring less than 714.29 decitex but not less than 232.56 decitex (exc. 14 metric number but not exc. 43 metric number)	5206.12.00	“	“	
	Measuring less than 232.56 decitex but not less than 192.31 decitex (exc. 43 metric number but not exc. 52 metric number)	5206.13.00	“	“	
	Measuring less than 192.31 decitex but not less than 125 decitex (exc. 52 metric number but not exc. 80 metric number)	5206.14.00	“	“	
	Measuring less than 125 decitex (exc. 80 metric number)	5206.15.00	“	“	
	Single yarn, of combed fibres:				
	Measuring 714.29 decitex or more (not exc. 14 metric number)	5206.21.00	“	“	
	Measuring less than 714.29 decitex but not less than 232.56 decitex (exc. 14 metric number but not exceeding 43 metric number)	5206.22.00	“	“	
	Measuring less than 232.56 decitex but not less than 192.31 decitex (exc. 43 metric number but not exc. 52 metric number)	5206.23.00	“	“	
	Measuring less than 192.31 decitex but not less than 125 decitex (exc. 52 metric number but not exc. 80 metric number)	5206.24.00	“	“	
	Measuring less than 125 decitex (exc. 80 metric number)	5206.25.00	“	“	
	Multiple (folded) or cabled yarn, of uncombed fibres:				
	Measuring per single yarn 714.29 decitex or more (not exc. 14 metric number per single yarn)	5206.31.00	“	“	
	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exc. 14 metric number but not exc. 43 metric number per single yarn)	5206.32.00	“	“	
	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exc. 43 metric number but not exc. 52 metric number per single yarn)	5206.33.00	“	“	
	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exc. 52 metric number but not exc. 80 metric number per single yarn)	5206.34.00	“	“	

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	Measuring per single yarn less than 125 decitex (exc. 80 metric number per single yarn)	5206.35.00	“	“	
	Multiple (folded) or cabled yarn, of combed fibres:				
	Measuring per single yarn 714.29 decitex or more (not exc. 14 metric number per single yarn)	5206.41.00	“	“	
	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exc. number but not exceeding 43 metric number per single yarn)	5206.42.00	“	“	
	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exc. 43 metric number but not exc. 52 metric number per single yarn)	5206.43.00	“	“	
	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exc. 52 metric number but not exc. 80 metric number per single yarn)	5206.44.00	“	“	
	Measuring per single yarn less than 125 decitex (exc. 80 metric number per single yarn)	5206.45.00	“	“	
52.07	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE				
	Containing 85% or more by weight of cotton	5207.10.00	“	“	
	Other	5207.90.00	“	“	
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/m ²	5208.11.00	“	“	
	Plain weave, weighing more than 100g/m ²	5208.12.00	“	“	
	3-thread or 4-thread twill, including cross twill	5208.13.00	“	“	
	Other fabrics	5208.19.00	“	“	
	Bleached:				
	Plain weave, weighing not more than 100g/m ²	5208.21.00	“	“	
	Plain weave, weighing more than 100g/m ²	5208.22.00	“	“	
	3-thread or 4-thread twill, incl. cross twill	5208.23.00	“	“	
	Other fabrics	5208.29.00	“	“	
	Dyed:				
	Plain weave, weighing not more than 100g/m ²	5208.31.00	“	“	
	Plain weave, weighing more than 100g/m ²	5208.32.00	“	“	
	3-thread or 4-thread twill, incl. cross twill	5208.33.00	“	“	
	Other fabrics	5208.39.00	“	“	

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	Of yarns of different colours:				
	Plain weave, weighing not more than 100g/m ²	5208.41.00	Kg.	6%	
	Plain weave, weighing more than 100g/m ²	5208.42.00	“	“	
	3-thread or 4-thread twill, md. cross twill	5208.43.00	“	“	
	Other fabrics	5208.49.00	“	“	
	Printed:				
	Plain weave, weighing not more than 100g/m ²	5208.51.00	“	“	
	Plain weave, weighing more than 100g/m ²	5208.52.00	“	“	
	3-thread or 4-thread twill, md. cross twill	5208.53.00	“	“	
	Other fabrics	5208.59.00	“	“	
52.09	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200g/m²				
	Unbleached:				
	Plain weave	5209.11.00	“	“	
	3-thread or 4-thread twill, including cross twill	5209.12.00	“	“	
	Other fabrics	5209.19.00	“	“	
	Bleached:				
	Plain weave	5209.21.00	“	“	
	3-thread or 4-thread twill, including cross twill	5209.22.00	“	“	
	Other fabrics	5209.29.00	“	“	
	Dyed:				
	Plain weave	5209.31.00	“	“	
	3-thread or 4-thread twill, including cross twill	5209.32.00	“	“	
	Other fabrics	5209.39.00	“	“	
	Of yarns of different colours:				
	Plain weave	5209.41.00	“	“	
	Denim	5209.42.00	“	“	
	Other fabrics of 3-thread or 4-thread twill, including cross twill	5209.43.00	“	“	
	Other fabrics	5209.49.00	“	“	
	Printed:				
	Plain weave	5209.51.00	“	“	
	3-thread or 4-thread twill, including cross twill	5209.52.00	“	“	
	Other fabrics	5209.59.00	“	“	

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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	5210.11.00	Kg.	6%	
	3-thread or 4-thread twill, including cross twill	5210.12.00	“	“	
	Other fabrics	5210.19.00	“	“	
	Bleached:				
	Plain weave	5210.21.00	“	“	
	3-thread or 4-thread twill, including cross twill	5210.22.00	“	“	
	Other fabrics	5210.29.00	“	“	
	Dyed:				
	Plain weave	5210.31.00	“	“	
	3-thread or 4-thread twill, including cross twill	5210.32.00	“	“	
	Other fabrics	5210.39.00	“	“	
	Of yarns of different colours:				
	Plain weave	5210.41.00	“	“	
	3-thread or 4-thread twill, including cross twill	5210.42.00	“	“	
	Other fabrics	5210.43.00	“	“	
	Printed:				
	Plain weave	5210.51.00	“	“	
	3-thread or 4-thread twill, including cross twill	5210.52.00	“	“	
	Other fabrics	5210.59.00	“	“	
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	5211.11.00	“	“	
	3-thread or 4-thread twill, including cross twill	5211.12.00	“	“	
	Other fabrics	5211.19.00	“	“	
	Bleached:				
	Plain weave	5211.21.00	“	“	
	3-thread or thread twill, including cross twill	5211.22.00	“	“	
	Other fabrics	5211.29.00	“	“	
	Dyed:				
	Plain weave	5211.31.00	“	“	
	3-thread or 4-thread twill, including cross twill	5211.32.00	“	“	
	Other fabrics	5211.39.00	“	“	

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	1	2	3	4	5
	Of yarns of different colours:				
	Plain weave	5211.41.00	Kg.	6%	
	Denim	5211.42.00	"	"	
	Other fabrics of 3-thread or 4 thread twill, including cross twill	5211.43.00	"	"	
	Other fabrics	5211.49.00	"	"	
	Printed:				
	Plain weave	5211.51.00	"	"	
	3-thread or 4-thread twill, including cross twill	5211.52.00	"	"	
	Other fabrics	5211.59.00	"	"	
52.12	OTHER WOVEN FABRICS OF COTTON				
	Weighing not more than 200g/m ² :				
	Unbleached	5212.11.00	"	"	
	Bleached	5212.12.00	"	"	
	Dyed	5212.13.00	"	"	
	Of yarns of different colours	5212.14.00	"	"	
	Printed	5212.15.00	"	"	
	Weighing more than 200g/m ² :				
	Unbleached	5212.21.00	"	"	
	Bleached	5212.22.00	"	"	
	Dyed	5212.23.00	"	"	
	Of yarns of different colours	5212.24.00	"	"	
	Printed	5212.25.00	"	"	

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Chapter 53

Other vegetable textile fibres; paper yarns and woven fabrics of paper yarn

	1	2	3	4	5
53.01	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)				
	Flax, raw or retted	5301.10.00	Kg.	6%	
	Flax, broken, scutched, hackled or otherwise processed, but not spun:				
	Broken or scutched	5301.21.00	“	“	
	Other	5301.29.00	“	“	
	Flax tow and waste	5301.30.00	“	“	
53.02	TRUE HEMP (CANNABIS SATIVAL,) RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)				
	True hemp, raw or retted	5302.10.00	“	“	
	Other	5302.90.00	“	“	
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)				
	Jute and other textile bast fibres, raw or retted	5303.10.00	“	“	
	Other	5303.90.00	“	“	
53.04	SISAL AND OTHER TEXTILE FIBRES OF THE GENUS AGAVE, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)				
	Sisal and other textile fibres of the genus	5305.10.00	“	“	
	Agave, raw				
	Other	5304.90.00	“	“	

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	1	2	3	4	5
53.05	COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK) Of coconut (coir):				
	Raw	5305.11.00	Kg.	6%	
	Other	5305.19.00	“	“	
	Of abaca:				
	Raw	5305.21.00	“	“	
	Other	5305.29.00	“	“	
	Other:				
	Raw	5305.91.00	“	“	
	Other	5305.99.00	“	“	
	Single	5306.10.00	“	“	
	Multiple (folded) or cabled	5306.20.00	“	“	
53.07	YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING NO.53.03				
	Single	5307.10.00	“	“	
	Multiple (folded) or cabled	5307.20.00	“	“	
53.08	YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN				
	Coir yarn	5308.10.00	“	“	
	True hemp yarn	5308.20.00	“	“	
	Paper yarn	5308.30.00	“	“	
	Other	5308.90.00	“	“	
53.09	WOVEN FABRICS OF FLAX				
	Containing 85% or more by weight of flax:				
	Unbleached or bleached	5309.11.00	“	“	
	Other	5309.19.00	“	“	
	Containing less than 85% by weight of flax:				
	Unbleached or bleached	5309.21.00	“	“	
	Other	5309.29.00	“	“	
53.10	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING NO.53.03				
	Unbleached	5310.10.00	“	“	
	Other	5310.90.00	“	“	
53.11	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN	5311.00.00	“	“	

Chapter 54

Man-made filaments

Notes

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

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

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

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

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

	1	2	3	4	5
54.01	SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE				
	Of synthetic filaments	5401.10.00	Kg.	6%	
	Of artificial filaments	5401.20.00	“	“	
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	5402.10.00	“	“	
	High tenacity yarn of polyesters	5402.20.00	“	“	
	Textured yarn:				
	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5402.31.00	“	“	
	Of nylon or other polyamides, measuring per single yarn more than 50 tex	5402.32.00	“	“	

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	Of polyesters	5402.33.00	Kg.	6%	
	Other	5402.39.00			
	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:				
	Of nylon or other polyamides	5402.41.00	“	“	
	Of polyesters, partially oriented	5402.42.00	“	“	
	Of polyesters, other	5402.43.00	“	“	
	Other	5402.49.00	“	“	
	Other yarn, single, with a twist exceeding 50 turns per metre:				
	Of nylon or other polyamides	5402.51.00	“	“	
	Of polyesters	5402.52.00	“	“	
	Other	5402.59.00	“	“	
	Other yarn, multiple (folded) or cabled:				
	Of nylon or other polyamides	5402.61.00	“	“	
	Of polyesters	5402.62.00	“	“	
	Other	5402.69.00	“	“	
54.03	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX				
	High tenacity yarn of viscose rayon	5403.10.00	“	“	
	Textured yarn	5403.20.00	“	“	
	Other yarn, single:				
	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5403.31.00	“	“	
	Of viscose rayon, with a twist exceeding 120 turns per metre	5403.32.00	“	“	
	Of cellulose acetate	5403.33.00	“	“	
	Other	5403.39.00	“	“	
	Other yarn, multiple (folded) or cabled:				
	Of viscose rayon	5403.41.00	“	“	
	Of cellulose acetate	5403.42.00	“	“	
	Other	5403.49.00	“	“	
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	5404.10.00	“	“	
	Other	5404.90.00	“	“	

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54.05	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE 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	5405.00.00	Kg.	6%
54.06	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE			
	Synthetic filament yarn	5406.10.00	“	“
	Artificial filament yarn	5406.20.00	“	“
54.07	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING NO.54.04			
	Woven fabrics obtained from high tenacity yarn of nylon or other polyarnides or of polyesters	5407.10.00	“	“
	Woven fabrics obtained from strip or the like	5407.20.00	“	“
	Fabrics specified in Note 9 to Section XI	5407.30.00	“	“
	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
	Unbleached or bleached	5407.41.00	“	“
	Dyed	5407.42.00	“	“
	Of yarns of different colours	5407.43.00	“	“
	Printed	5407.44.00	“	“
	Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
	Unblcached or bleached	5407.51.00	“	“
	Dyed	5407.52.00	“	“
	Of yarns of different colours	5407.53.00	“	“
	Printed	5407.54.00	“	“
	Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	5407.60.00	“	“
	Other woven fabrics, containing 75% or more by weight of synthetic filaments:			
	Unblcached or bleached	5407.71.00	“	“
	Dyed	5407.72.00	“	“
	Of yarns of different colours	5407.73.00	“	“
	Printed	5407.74.00	“	“

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	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:				
	Unbleached or bleached	5407.81.00	Kg.	6%	
	Dyed	5407.82.00	“	“	
	Of yarns of different colours	5407.83.00	“	“	
	Printed	5407.84.00	“	“	
	Other woven fabrics:				
	Unbleached or bleached	5407.91.00	“	“	
	Dyed	5407.92.00	“	“	
	Of yarns of different colours	5407.93.00	“	“	
	Printed	5407.94.00	“	“	
54.08	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING NO.54.05				
	Woven fabrics obtained from high tenacity yam, of viscose rayon	5408.10.00	“	“	
	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:				
	Unbleached or bleached	5408.21.00	“	“	
	Dyed	5408.22.00	“	“	
	Of yarns of different colours	5408.23.00	“	“	
	Printed	5408.24.00	“	“	
	Other woven fabrics:				
	Unbleached or bleached	5408.31.00	“	“	
	Dyed	5408.32.00	“	“	
	Of yarns of different colours	5408.33.00	“	“	
	Printed	5408.34.00	“	“	

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Chapter 55

Man-made staple fibres

Note

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

- (a) length of tow exceeding 2m;
- (b) twist less than S 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 No. 55.03 or 55.04.

	1	2	3	4	5
55.01	SYNTHETIC FILAMENT TOW				
	Of nylon or other polyamides	5501.10.00	Kg.	6%	
	Of polyesters	5501.20.00	“	“	
	Acrylic or modacrylic	5501.30.00	“	“	
	Other	5501.90.00	“	“	
55.02	ARTIFICIAL FILAMENT TOW	5502.00.00	“	“	
55.03	SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING				
	Of nylon or other polyamides	5503.10.00	“	“	
	Of polyesters	5503.20.00	“	“	
	Acrylic or modacrylic	5503.30.00	“	“	
	Of polypropylene	5503.40.00	“	“	
	Other	5503.90.00	“	“	
55.04	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING				
	Of viscose	5504.10.00	“	“	
	Other	5504.90.00	“	“	
55.05	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES				
	Of synthetic fibres	5505.10.00	“	“	
	Of artificial fibres	5505.20.00	“	“	

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55.06	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING				
	Of nylon or other polyamides	5506.10.00	Kg.	6%	
	Of polyesters	5506.20.00	“	“	
	Acrylic or modacrylic	5506.30.00	“	“	
	Other	5506.90.00	“	“	
55.07	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	5507.00.00	“	“	
55.08	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE				
	Of synthetic staple fibres	5508.10.00	“	“	
	Of artificial staple fibres	5508.20.00	“	“	
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:				
	Single yarn	5509.11.00	“	“	
	Multiple (folded) or cabled yarn	5509.12.00	“	“	
	Containing 85% or more by weight of polyester staple fibres:				
	Single yarn	5509.21.00	“	“	
	Multiple (folded) or cabled yarn	5509.22.00	“	“	
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:				
	Single yarn	5509.31.00	“	“	
	Multiple (folded) or cabled yarn	5509.32.00	“	“	
	Other yarn, containing 85% or more by weight of synthetic staple fibres:				
	Single yarn	5509.41.00	“	“	
	Multiple (folded) or cabled yarn	5509.42.00	“	“	
	Other yarn, of polyester staple fibres:				
	Mixed mainly or solely with artificial staple fibres	5509.51.00	“	“	
	Mixed mainly or solely with wool or fine animal hair	5509.52.00	“	“	
	Mixed mainly or solely with cotton	5509.53.00	“	“	
	Other	5509.59.00	“	“	
	Other yarn, of acrylic or modacrylic staple fibres:				
	Mixed mainly or solely with wool or fine animal hair	5509.61.00	“	“	
	Mixed mainly or solely with cotton	5509.62.00	“	“	
	Other	5509.69.00	“	“	

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	Other yarn:				
	Mixed mainly or solely with wool or fine animal hair	5509.91.00	Kg.	6%	
	Mixed mainly or solely with cotton	5509.92.00	“	“	
	Other	5509.99.00	“	“	
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:				
	Single yarn	5510.11.00	“	“	
	Multiple (folded) or cabled yarn	5510.12.00	“	“	
	Other yarn, mixed mainly or solely with wool or fine animal hair n	5510.20.00	“	“	
	Other yarn, mixed mainly or solely with cotton	5510.30.00	“	“	
	Other yarn	5510.90.00	“	“	
55.11	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE				
	Of synthetic staple fibres, containing 85% or more by weight of such fibres	5511.10.00	“	“	
	Of synthetic staple fibres, containing less than 85% by weight of such fibres	5511.20.00	“	“	
	Of artificial staple fibres	5511.30.00	“	“	
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	5512.11.00	“	“	
	Other	5512.19.00	“	“	
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:				
	Unbleached or bleached	5512.21.00	“	“	
	Other	5512.29.00	“	“	
	Other:				
	Unbleached or bleached	5512.91.00	“	“	
	Other	5512.99.00	“	“	

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55.13	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170g/m² Unbleached or bleached:				
	Of polyester staple fibres, plain weave	5513.11.00	Kg.	6%	
	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5513.12.00	“	“	
	Other woven fabrics of polyester staple fibres	5513.13.00	“	“	
	Other woven fabrics	5513.19.00	“	“	
	Dyed:				
	Of polyester staple fibres, plain weave	5513.21.00	“	“	
	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5513.22.00	“	“	
	Other woven fabrics of polyester staple fibres	5513.23.00	“	“	
	Other woven fabrics	5513.29.00	“	“	
	Of yarns of different colours:				
	Of polyester staple fibres, plain weave	5513.31.00	“	“	
	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5513.32.00	“	“	
	Other woven fabrics of polyester staple fibres	5513.33.00	“	“	
	Other woven fabrics	5513.39.00	“	“	
	Printed:				
	Of polyester staple fibres, plain weave	5513.41.00	“	“	
	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5513.42.00	“	“	
	Other woven fibres of polyester staple fibres	5513.43.00	“	“	
	Other woven fabrics	5513.49.00	“	“	
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:				
	Of polyester staple fibres, plain weave	5514.11.00	“	“	
	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5514.12.00	“	“	
	Other woven fabrics of polyester staple fibres	5514.13.00	“	“	
	Other woven fabrics	5514.19.00	“	“	
	Dyed:				
	Of polyester staple fibres, plain weave	5514.21.00	“	“	
	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5514.22.00	“	“	
	Other woven fabrics of polyester staple fibres	5514.23.00	“	“	
	Other woven fabrics	5514.29.00	“	“	

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	Of yarns of different colours:			
	Of polyester staple fibres, plain weave	5514.31.00	Kg.	6%
	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5514.32.00	“	“
	Other woven fabrics of polyester staple fibres	5514.33.00	“	“
	Other woven fabrics	5514.39.00	“	“
	Printed:			
	Of polyester staple fibres, plain weave	5514.41.00	“	“
	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5514.42.00	“	“
	Other woven fabrics of polyester staple fibres	5514.43.00	“	“
	Other woven fabrics	5514.49.00	“	“
55.15	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES			
	Of polyester staple fibres:			
	Mixed mainly or solely with viscose rayon staple fibres	5515.11.00	“	“
	Mixed mainly or solely with man-made filaments	5515.12.00	“	“
	Mixed mainly or solely with wool or fine animal hair	5515.13.00	“	“
	Other	5515.19.00	“	“
	Of acrylic or modacrylic staple fibres:			
	Mixed mainly or solely with man-made filaments	5515.21.00	“	“
	Mixed mainly or solely with wool or fine animal hair	5515.22.00	“	“
	Other	5515.29.00	“	“
	Other woven fabrics:			
	Mixed mainly or solely with man-made filaments	5515.91.00	“	“
	Mixed mainly or solely with wool or fine animal hair	5515.92.00	“	“
	Other	5515.99.00	“	“
55.16	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES			
	Containing 85% or more by weight of artificial staple fibres:			
	Unbleached or bleached	5516.11.00	“	“
	Dyed	5516.12.00	“	“
	Of yarns of different colours	5516.13.00	“	“
	Printed	5516.14.00	“	“
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:			
	Unbleached or bleached	5516.21.00	“	“
	Dyed	5516.22.00	“	“
	Of yarns of different colours	5516.23.00	“	“
	Printed	5516.24.00	“	“

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Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		Kg.	6%	
Unbleached or bleached	5516.31.00	“	“	
Dyed	5516.32.00	“	“	
Of yarns of different colours	5516.33.00	“	“	
Printed	5516.34.00	“	“	
Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:				
Unbleached or bleached	5516.41.00	“	“	
Dyed	5516.42.00	“	“	
Of yarns of different colours	5516.43.00	“	“	
Printed	5516.44.00	“	“	
Other:				
Unbleached or bleached	5516.91.00	“	“	
Dyed	5516.92.00	“	“	
Of yarns of different colours	5516.93.00	“	“	
Printed	5516.94.00	“	“	

Chapter 56

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

Notes

1. This Chapter does not cover:

- (a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes, or cosmetics of Chapter 33, soaps or detergents of heading No.34.01, polishes, creams or similar preparations of heading No.34.05, fabric softeners of heading No.38.09) where the textile material is present merely as a carrying medium;
- (b) textile products of heading No.58.11;
- (c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No.68.05);
- (d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No.68.14); or
- (e) metal foil on a backing of felt or nonwovens (Section XV).

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

3. Headings Nos.56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No.56.03 also includes nonwovens in which plastics or rubber forms the bonding substance. Headings Nos.56.02 and 56.03 do not, however, cover:

- (a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

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- (b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where textile material is present merely for reinforcing purposes (Chapter 39 or 40).

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

	1	2	3	4	5
56.01	WADDING OF TEXTILE MATERIALS AND ARTICLESTHEREOF; TEXTILE FIBRES, NOT EXCEEDIN 5mm IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS				
	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	5601.10.00	“	12%	
	Wadding; other articles of wadding:				
	Of cotton	5601.21.00	“	“	
	Of man-made fibres	5601.22.00	“	“	
	Other	5601.29.00	“	“	
	Textile flock and dust and mill neps	5601.30.00	“	“	
56.02	FELT, WHETHER OR NOT IMPREGNATED, COATED,COVERED OR LAMINATED				
	Needleloom felt and stitch-bonded fibre fabrics	5602.10.00	“	“	
	Other felt, not impregnated, coated, covered or laminated:				
	Of wool or fine animal hair	5602.21.00	“	“	
	Of other textile materials	5602.29.00	“	“	
	Other	5602.90.00	“	“	
56.03	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED	5603.00.00	“	“	

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56.04	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING NO.54.04 AND 54.05, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS			
	Rubber thread and cord, textile covered	5604.10.00	Kg.	12%
	High tenacity yarn of polyester, of nylon or other polyamides or of viscose rayon, impregnated or coated	5604.20.00		
	Other	5604.90.00	“	“
56.05	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING NO.54.04 OR 54.05 COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR PO'WDER OR COVERED WITH METAL	5605.00.00	“	“
56.06	GIMPED YARN AND STRIP AND THE LIKE OF HEADING NO.54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING No.56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN	5606.00.00	“	“
56.07	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS			
	Of jute or other textile bast fibres of heading No.53.03	5607.10.00	“	“
	Of sisal or other textile fibres of the genus Agave:			
	Binder or baler twine	5607.21.00	“	“
	Other	5607.29.00	“	“
	Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	5607.30.00	“	“
	Of polyethylene or polypropylene:			
	Binder or baler twine	5607.41.00	“	“
	Other	5607.49.00	“	“
	Of other synthetic fibres	5607.50.00	“	“
	Other	5607.90.00	“	“

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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:				
	Made up fishing nets	5608.11.00	Kg.	12%	
	Other	5608.19.00	“	“	
	Other	5608.90.00	“	“	
56.09	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING NO.54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	5609.00.00	“	“	

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Chapter 57

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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.

	1	2	3	4	5
57.01	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP				
	Of wool or fine animal hair	5701.10.00	Kg.	6%	
	Of other textile materials	5701.90.00	"	"	
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				
	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	5702.10.00	"	12%	
	Floor coverings of coconut fibres (coir)	5702.20.00	"	"	
	Other, of pile construction, not made up:				
	Of wool or fine animal hair	5702.31.00	"	"	
	Of man-made textile materials	5702.32.00	"	"	
	Of other textile materials	5702.39.00	"	"	
	Other, of pile construction, made up:				
	Of wool or fine animal hair	5702.41.00	"	"	
	Of man-made textile materials	5702.42.00	"	"	
	Of other textile materials	5702.49.00	"	"	
	Other, not of pile construction, not made up:				
	Of wool or fine animal hair	5702.51.00	"	"	
	Of man-made textile materials	5702.52.00	"	"	
	Of other textile materials	5702.59.00	"	"	
	Other, not of pile construction, made up:				
	Of wool or fine animal hair	5702.91.00	"	"	
	Of man-made textile materials	5702.92.00	"	"	
	Of other textile materials	5702.99.00	"	"	

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57.03	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP				
	Of wool or fine animal hair	5703.10.00	Kg.	12%	
	Of nylon or other polyamides	5703.20.00	“	“	
	Of other man-made textile materials	5703.30.00	“	“	
	Of other textile materials	5703.90.00	“	“	
57.04	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP				
	Tiles, having a maximum surface area of 0.3m ²	5704.10.00	“	6%	
	Other	5704.90.00	“	12%	
57.05	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	5705.00.00	“	“	

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 No.58.01 also includes woven wofi 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 No.58.03, “gauze” means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4.Heading No.58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No.56.08.

5.For the purposes of heading No.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, provide 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 No.58.08.

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6. In heading No.58.10, the expression “embroidery” means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No.58.05).

7. In addition to the products of heading No.58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

	1	2	3	4	5
58.01	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING NO.58.02 OR 58.06				
	Of wool or fine animal hair	5801.10.00	Kg.	6%	
	Of cotton:				
	Uncut weft pile fabrics	5801.21.00	“	“	
	Cut corduroy	5801.22.00	“	“	
	Other weft pile fabrics	5801.23.00	“	“	
	Warp pile fabrics, epingle (uncut)	5801.24.00	“	“	
	Warp pile fabric, cut	5801.25.00	“	“	
	Chenille fabrics	5801.26.00	“	“	
	Of man-made fibres:				
	Uncut weft pile fabrics	5801.31.00	“	“	
	Cut corduroy	5801.32.00	“	“	
	Other weft pile fabrics	5801.33.00	“	“	
	Warp pile fabrics, epingle (uncut)	5801.34.00	“	“	
	Warp pile fabrics, cut	5801.35.00	“	“	
	Chenille fabrics	5801.36.00	“	“	
	Of other textile materials	5801.90.00	“	“	
58.02	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING NO.58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING NO.57.03				
	Terry towelling and similar woven terry fabrics, of cotton:				
	Unbleached	5802.11.00	“	“	
	Other	5802.19.00	“	“	
	Terry towelling and similar woven terry fabrics, of other textile materials	5802.20.00	“	“	
	Tufted textile fabrics	5802.30.00	“	“	
58.03	GAUZE, OTHER THAN NARROW FABRICS OF HEADING NO.58.06				
	Of cotton	5803.10.00	“	“	
	Of other textile materials	5803.90.00	“	“	

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58.04	TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS				
	Tulles and other net fabrics	5804.10.00	Kg.	6%	
	Mechanically made lace:				
	Of man-made fibres	5804.21.00	“	“	
	Of other textile materials	5804.29.00	“	“	
	Hand-made lace	5804.30.00	“	“	
58.05	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH) WHETHER OR NOT MADE UP	5805.00.00	“	“	
58.06	NARROW WOVEN FABRICS OTHER THAN GOODS OF HEADING NO.58.07; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)				
	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5806.10.00	“	“	
	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5806.20.00	“	“	
	Other woven fabrics:				
	Of cotton	5806.31.00	“	“	
	Of man-made fibres	5806.32.00	“	“	
	Of other textile materials	5806.39.00	“	“	
	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5806.40.00	“	“	
58.07	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED				
	Woven	5807.10.00	“	“	
	Other	5807.90.00	“	“	

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58.08	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES				
	Braids in the piece	5808.10.00	Kg.	6%	
	Other	5808.90.00	“	“	
58.09	WOVEN FABRICS OF METAL ThREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING NO.56.05 OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED				
58.10	EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS				
	Embroidery without visible ground	5810.10.00	“	“	
	Other embroidery:				
	Of cotton	5810.91.00	“	“	
	Of man-made fibres	5810.92.00	“	“	
	Of other textile materials	5810.99.00	“	“	
58.11	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING NO.58.10	5811.00.00			

Chapter 59

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

Notes

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

2. Heading No. 59.03 applies to:

- (a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapter 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°C and 30°C (usually Chapter 39);
 - (3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with 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 of heading No. 58.11;

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

3. For the purposes of heading No.59.05, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting). This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No.48.14) or on a textile backing (generally heading No.59.07).

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

- (a) textile fabrics impregnated, coated, covered or laminated with rubber:
- (i) weighing not more than 1,500g/m²; or
 - (ii) weighing more than 1,500g/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 No.56.04;
- (c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
- (d) plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than metre reinforcement, other than textile products of heading No.58.11.

5. Heading No.59.07 does not apply to:

- (a) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any result 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;

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- (e) wood veneered on a backing of textile fabrics (heading No.44.08);
- (f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No.68.05);
- (g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading No.68.14); or
- (h) metal foil on a backing of textile fabrics (Section XV).

6.Heading No.59.10 does not apply to:

- (a) transmission or conveying belting, of textile material, of a thickness of less than 3mm; or
- (b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No.40.10).

7.Heading No.59.11 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings Nos.59.08 to 59.10), the following only:
 - (i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes;
 - (ii) bolting cloth;
 - (iii) staining 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) 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 No.59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless of fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).
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59.01	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE UKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS				
	Textile fabrics coated with gum or amylose substances, of a kind used for the outer covers of books or the like	5901.10.00	Kg.	6%	
	Other	5901.90.00	“	“	
59.02	TYPE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON				
	Of nylon or other polyamides	5902.10.00	“	“	
	Of polyesters	5902.20.00	“	“	
	Other	5902.90.00	“	“	
59.03	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING NO.59.02				
	With polyvinyl chloride	5903.10.00	“	“	
	With polyurethane	5903.20.00	“	“	
	Other	5903.90.00	“	“	
59.04	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIES ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE				
	Linoleum	5904.10.00	“	“	
	Other:				
	With a base consisting of needleloom felt or nonwovens	5904.91.00	“	“	
	With other textile base	5904.92.00	“	“	
59.05	TEXTILE WALL COVERINGS	5905.00.00	“	“	

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59.06	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING NO.59.02 Adhesive tape of a width not exceeding 20cm Section XI Other: Knitted or crocheted Other	5906.10.00 5906.91.00 5906.99.00	Kg. " "	6% " "	
59.07	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	5907.00.00	"	"	
59.08	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MATHES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	5908.00.00	"	"	
59.09	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS	5909.00.00	"	"	
59.10	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT REINFORCED WITH METAL OR OTHER MATERIAL	5910.00.00	"	"	
59.11	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 Textile fabrics, felt and felt-lined woven fabrics, combined with one or more layers of rubber, leather or other material, of a kind used for card clothing, and similar fabric for other technical uses Bolting cloth, whether or not made up	5911.10.00 5911.20.00	" "	" "	

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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):				
Weighing less than 650g/m ²	5911.32.00	Kg.	6%	
Weighing 650g/m ² or more				
Straining cloth of a kind used in oil presses or the like, including that of human hair	5911.40.00	“	“	
Other	5911.90.00	“	“	

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Chapter 60

Knitted or crocheted fabrics

Notes

This Chapter does not cover:

- (a) crochet lace of heading No.58.04;
- (b) labels, badges or similar articles, knitted or crocheted, of heading No.58.07; or
- (c) knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No.60.01.

2.This chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

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

	1	2	3	4	5
60.01	PILE FABRICS, INCLUDING “LONG PILE” FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED				
	“Long pile” fabrics	6001.10.00	Kg.	6%	
	Looped pile fabrics:				
	Of cotton	6001.21.00	“	“	
	Of man-made fibres	6001.22.00	“	“	
	Of other textile materials	6001.29.00	“	“	
	Other:				
	Of cotton	6001.91.00	“	“	
	Of man-made fibres	6001.92.00	“	“	
	Of other textiles materials	6001.99.00	“	“	
60.02	OTHER KNITTED OR CROCHETED FABRICS				
	Of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread	6002.10.00	“	“	
	Other, of a width not exceeding 30cm	6002.20.00	“	“	
	Of a width exceeding 30cm, containing by weight 5% or more of elastomeric yam or rubber thread	6002.30.00	“	“	
	Other fabrics, warp knit (including those made on galloon knitting machines):				
	Of wool or fine animal hair	6002.41.00	“	“	
	Of cotton	6002.42.00	“	“	

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Of man-made fibres	6002.43.00	“	“
Other	6002.49.00	“	“
Other:			
Of wool or fine animal hair	6002.91.00	“	“
Of cotton	6002.92.00	“	“
Of man-made fibres	6002.93.00	“	“
Other	6002.99.00	“	“

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) goods of heading No.62.12;
 - (b) worn clothing or other worn articles of heading No.63.09; or
 - (c) orthopaedic appliances, surgical belts, trusses or the like (heading No.90.21).
3. For the purposes of headings Nos.61.03 and 61.04:
 - (a) the term “suit” means a set of garments composed of two or three pieces made up in identical fabric and comprising:
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or short shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and
 - 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. All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt, the other garments 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;

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- 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;
 - dinnerjacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) the term “ensemble” means a set of garments (other than suits and articles of heading No.61.07,61.08 or 61.09) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets and of waistcoats which may also form a second upper garment. and
 - one or two garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls. breeches. shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition: they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading No.61.12.

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

5. For expression of heading No.61.11:

- (a) the expression “babies garments and clothing accessories” means articles for young children of a body height not exceeding 86cm; it also covers babies' napkins;
- (b) articles which are, *prima facie*, classifiable both in heading No.61.11 and in other headings of this Chapter are to be classified in heading No.61.11.

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6. For the purposes of heading No.61.12, “ski suits” means garments or sets of garments which, by their general appearance and texture are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a “ski overall” that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a “ski ensemble”. that is. a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper) possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

7. Garments which are, *prima facie*, classifiable both in heading No.61.13 and in other headings of this Chapter. excluding heading No.61.11 are to be classified in heading No.61.13.

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

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

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61.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING NO.61.03				
	Of wool or fine animal hair	6101.10.00	1.No. 2Kg	3%	
	Of cotton	6101.20.00	“	“	
	Of man-made fibres	6101.30.00	“	“	
	Of other textile materials	6101.90.00	“	“	
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 NO.61.04				
	Of wool or fine animal hair	6102.10.00	“	“	
	Of cotton	6102.20.00	“	“	
	Of man-made fibres	6102.30.00	“	“	
	Of other textile materials	6102.90.00	“	“	
61.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED				
	Suits:				
	Of wool or fine animal hair	6103.11.00	“	“	
	Of synthetic fibres	6103.12.00	“	“	
	Of other textile materials	6103.19.00	“	“	
	Ensembles:				
	Of wool or fine animal hair	6103.21.00	“	“	
	Of cotton	6103.22.00	“	“	
	Of synthetic fibres	6103.23.00	“	“	
	Of other textile materials	6103.29.00	“	“	
	Jackets and blazers:				
	Of wool or fine animal hair	6103.31.00	“	“	
	Of cotton	6103.32.00	“	“	
	Of synthetic fibres	6103.33.00	“	“	
	Of other textile materials	6103.39.00	“	“	
	Trousers, bib and brace overalls, breeches and shorts:				
	Of wool or fine animal hair	6103.41.00	“	“	
	Of cotton	6103.42.00	“	“	
	Of synthetic fibres	6103.43.00	“	“	
	Of other textile materials	6103.49.00	“	“	

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61.04	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED				
	Suits:				
	Of wool or fine animal hair	6104.11.00	1.Kg. 2.No.	3%	
	Of cotton	6104.12.00	“	“	
	Of synthetic fibres	6104.13.00	“	“	
	Of other textile materials	6104.19.00	“	“	
	Ensembles:				
	Of wool or fine animal hair	6104.21.00	“	“	
	Of cotton	6104.22.00	“	“	
	Of synthetic fibres	6104.23.00	“	“	
	Of other textile materials	6104.29.00	“	“	
	Jackets and blazers:				
	Of wool or fine animal hair	6104.31.00	“	“	
	Of cotton	6104.32.00	“	“	
	Of synthetic fibres	6104.33.00	“	“	
	Of other textile materials	6104.39.00	“	“	
	Dresses:				
	Of wool or fine animal hair	6104.41.00	“	“	
	Of cotton	6104.42.00	“	“	
	Of synthetic fibres	6104.43.00	“	“	
	Of artificial fibres	6104.44.00	“	“	
	Of other textile materials	6104.49.00	“		
	Skirts and divided skirts:				
	Of wool or fine animal hair	6104.51.00	“	“	
	Of cotton	6104.52.00	“	“	
	Of synthetic fibres	6104.53.00	“	“	
	Of other textile materials	6104.59.00	“	“	
	Trousers, bib and brace overalls, breeches and shorts:				
	Of wool or fine animal hair	6104.61.00	“	“	
	Of cotton	6104.62.00	“	“	
	Of synthetic fibres	6104.63.00	“	“	
	Of other textile materials	6104.69.00	“	“	
61.05	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED				
	Of cotton	6105.10.00	“	“	
	Of man-made fibres	6105.20.00	“	“	
	Of other textile materials	6105.90.00	“	“	
61.06	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED				
	Of cotton	6106.10.00	“	“	
	Of man-made fibres	6106.20.00	“	“	
	Of other textile materials	6106.90.00	“	“	

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61.07	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED				
	Underpants and briefs:				
	Of cotton	6107.11.00	1.Kg. 2.No.	3%	
	Of man-made fibres	6107.12.00	“	“	
	Of other textile materials	6107.19.00	“	“	
	Nightshirts and pyjamas:				
	Of cotton	6107.21.00	“	“	
	Of man-made fibres	6107.22.00	“	“	
	Of other textile materials	6107.29.00	“	“	
	Other:				
	Of cotton	6107.91.00	“	“	
	Of man-made fibres	6107.92.00	“	“	
	Of other textile materials	6107.99.00	“	“	
61.08	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED				
	Slips and petticoats:				
	Of man-made fibres	6108.11.00	“	“	
	Of other textile materials	6108.19.00	“	“	
	Briefs and panties:				
	Of cotton	6108.21.00	“	“	
	Of man-made fibres	6108.22.00	“	“	
	Of other textile materials	6108.29.00	“	“	
	Nightdresses and pyjamas:				
	Of cotton	6108.31.00	“	“	
	Of man-made fibres	6108.32.00	“	“	
	Of other textile materials	6108.39.00	“	“	
	Other:				
	Of cotton	6108.91.00	“	“	
	Of man-made fibres	6108.92.00	“	“	
	Of other textile materials	6108.99.00	“	“	
61.09	T-SHIRTS, SINGLET AND OTHER VESTS, KNITTED OR CROCHETED				
	Of cotton	6109.10.00	“	“	
	Of other textile materials	6109.90.00	“	“	
61.10	JERSEY, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED				
	Of wool or fine animal hair	6110.10.00	“	“	
	Of cotton	6110.20.00	“	“	
	Of man-made fibres	6110.30.00	“	“	

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	Of other textile materials	6110.90.00	1.Kg. 2.No.	3%	
61.11	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED				
	Of wool or fine animal hair	6111.10.00	“	“	
	Of cotton	6111.20.00	“	“	
	Of synthetic fibres	6111.30.00	“	“	
	Of other textile materials	6111.90.00	“	“	
61.12	TRACKSUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED				
	Tracksuits:				
	Of cotton	6112.11.00	“	“	
	Of synthetic fibres	6112.12.00	“	“	
	Of other textile materials	6112.19.00			
	Ski suits	6112.20.00			
	Men's or boys: swimwear:				
	Of synthetic fibres	6112.31.00	“	“	
	Of other textile materials	6112.39.00	“	“	
	Women's or girls' swimwear:				
	Of synthetic fibres	6112.41.00	“	“	
	Of other textile materials	6112.49.00		“	
61.13	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING NO.59.03 OR 59.07	6113.00.00	“	“	
61.14	OTHER GARMENTS, KNITTED OR CROCHETED				
	Of wool or fine animal hair	6114.10.00	“	“	
	Of cotton	6114.20.00	“	“	
	Of man-made fibres	6114.30.00	“	“	
	Of other textile materials	6114.90.00	“	“	
61.15	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING STOCKINGS FOR VARICOSE VEINS AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED				
	Panty hose and tights:				
	Of synthetic fibres, measuring per single yarn less than 67 decitex	6115.11.00	“	“	
	Of synthetic fibres, measuring per single yarn 67 decitex or more	6115.12.00	“	“	
	Of other textile materials	6115.19.00	“	“	
	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	6115.20.00	“	“	

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	Other:				
	Of wool or fine animal hair	6115.91.00	1 Kg. 2 No.	3%	
	Of cotton	6115.92.00	“	“	
	Of synthetic fibres	6115.93.00	“	“	
	Of other textile materials	6115.99.00	“	“	
61.16	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED				
	Gloves impregnated. coated or covered with plastics or rubber	6116.10.00	“	“	
	Other:				
	Of wool or fine animal hair	6116.92.00	“	“	
	Of cotton	6116.92.00	“	“	
	Of synthetic fibres	6116.93.00	“	“	
	Of other textile materials	6116.99.00	“	“	
61.17	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES				
	Shawls, scarves, muffers, mantillas, veils and the like	6117.10.00	“	“	
	Ties, bow ties and cravats	6117.20.00	“	“	
	Other accessories	6117.80.00	“	“	
	Parts	6117.90.00	“	“	

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No.62.12).

2. This Chapter does not cover:

- (a) worn clothing or other worn articles of heading No.63.09; or
- (b) orthopaedic appliances, surgical belts, trusses or the like (heading No.90.21).

3. For the purposes of headings Nos.62.03 and 62.04:

- (a) the term "Suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or short shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and
 - 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. All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the 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;

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- evening dress (tailcoat), generally made of black cloth, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

- (b) the term “ensemble” means a set of garments (other than suits and articles of heading No.62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading No.62.11.

4. For the purposes of heading No.62.09:

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

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

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

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- (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 component of a “ski ensemble” must be made up in a fabric of the same texture, style and comp composition whether or not of the same colour; they also must be of corresponding or compatible size.

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

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments

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

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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 NO.62.03				
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:				
	Of wool or fine animal hair	6201.11.00	1Kg. 2.No.	3%	
	Of cotton	6201.12.00	"	"	
	Of man-made fibres	6201.13.00	"	"	
	Of other textile materials	6201.19.00	"	"	
	Other:				
	Of wool or fine animal hair	6201.91.00	"	"	
	Of cotton	6201.92.00	"	"	
	Of man-made fibres	6201.93.00	"	"	
	Of other textile materials	6201.99.00	"	"	
62.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-HEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING NO.62.04				
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:				
	Of wool or fine animal hair	6202.11.00	"	"	
	Of cotton	6202.12.00	"	"	
	Of man-made fibres	6202.13.00	"	"	
	Of other textile materials	6202.19.00	"	"	
	Other:				
	Of wool or fine animal hair	6202.91.00	"	"	
	Of cotton	6202.92.00	"	"	
	Of man-made fibres	6202.93.00	"	"	
	Of other textile materials	6202.99.00	"	"	
62.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)				
	Suits:				
	Of wool or fine animal hair	6203.11.00	"	"	
	Of synthetic fibres	6203.12.00	"	"	
	Of other textile materials	6203.19.00	"	"	
	Ensembles:				
	Of wool or fine animal hair	6203.21.00	"	"	
	Of cotton	6203.22.00	"	"	
	Of synthetic fibres	6203~23.00	"	"	
	Of other textile materials	6203.29.00	"	"	

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	Jackets and blazers:				
	Of wool or fine animal hair	6203.31.00	1.Kg. 2.No.	3%	
	Of cotton	6203.32.00	“	“	
	Of synthetic fibres	6203.33.00	“	“	
	Of other textile materials	6203.39.00	“	“	
	Trousers, bib and brace overalls, breeches and shorts:				
	Of wool or fine animal hair	6203.41.00	“	“	
	Of cotton	6203.42.00	“	“	
	Of synthetic fibres	6203.43.00	“	“	
	Of other textile materials	6203.49.00	“	“	
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:				
	Of wool or fine animal hair	6204.11.00	“	“	
	Of cotton	6204.12.00	“	“	
	Of synthetic fibres	6204.13.00	“	“	
	Of other textile materials	6204.19.00	“	“	
	Ensembles:				
	Of wool or fine animal hair	6204.21.00	“	“	
	Of cotton	6204.22.00	“	“	
	Of synthetic fibres	6204.23.00	“	“	
	Of other textile materials	6204.29.00	“	“	
	Jackets and blazers:				
	Of wool or fine animal hair	6204.31.00	“	“	
	Of cotton	6204.32.00	“	“	
	Of synthetic fibres	6204.33.00	“	“	
	Of other textile materials	6204.39.00	“	“	
	Dresses:				
	Of wool or fine animal hair	6204.41.00	“	“	
	Of cotton	6204.42.00	“	“	
	Of synthetic fibres	6204.43.00	“	“	
	Of artificial fibres	6204.44.00	“	“	
	Of other textile materials	6204.49.00	“	“	
	Skirts and divided skirts:				
	Of wool or fine animal hair	6204.51.00	“	“	
	Of cotton	6204.52.00	“	“	
	Of synthetic fibres	6204.53.00	“	“	
	Of other textile materials	6204.59.00	“	“	
	Trousers, bib and brace overalls, breeches and shorts:				
	Of wool or fine animal hair	6204.61.00	“	“	
	Of cotton	6204.62.00	“	“	
	Of synthetic fibres	6204.63.00	“	“	
	Of other textile materials	6204.69.00	“	“	

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	1	2	3	4	5
62.05	MEN'S OR BOYS' SHIRTS				
	Of wool or fine animal hair	6205.10.00	1.Kg. 2.No.	3%	
	Of cotton	6205.20.00	“	“	
	Of man-made fibres	6205.30.00	“	“	
	Of other textile materials	6205.90.00	“	“	
62.06	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES				
	Of silk or silk waste	6206.10.00	“	“	
	Of wool or fine animal hair	6206.20.00	“	“	
	Of cotton	6206.30.00	“	“	
	Of man-made fibres	6206.40.00	“	“	
	Of other textile materials	6206.90.00	“	“	
62.07	MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHT-SHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES				
	Underpants and briefs:				
	Of cotton	6207.11.00	“	“	
	Of other textile materials	6207.19.00	“	“	
	Nightshirts and pyjamas:				
	Of cotton	6207.21.00	“	“	
	Of man-made fibres	6207.22.00	“	“	
	Of other textile materials	6207.29.00	“	“	
	Other:				
	Of cotton	6207.91.00	“	“	
	Of man-made fibres	6207.92.00	“	“	
	Of other textile materials	6207.99.00	“	“	
62.08	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES				
	Slips and petticoats:				
	Of man-made fibres	6208.11.00	“	“	
	Of other textile materials	6208.19.00	“	“	
	Nightdresses and pyjamas:				
	Of cotton	6208.21.00	“	“	
	Of man-made fibres	6208.22.00	“	“	
	Of other textile materials	6208.29.00	“	“	
	Other:				
	Of cotton	6208.91.00	“	“	
	Of man-made fibres	6208.92.00	“	“	
	Of other textile materials	6208.99.00	“	“	

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1	2	3	4	5
62.09	BABIES' GARMENTS AND CLOTHING ACCESSORIES			
	Of wool or fine animal hair	6209.10.00	1.Kg. 2.No.	3%
	Of cotton	6209.20.00	“	“
	Of synthetic fibres	6209.30.00	“	“
	Of other textile materials	6209.90.00	“	“
62.10	GARMENTS, MADE UP OF FABRICS OF HEADING NO.56.02, 56.03,59.03,59.06 OR 59.07			
	Of fabrics of Heading No.56.02 or 56.03	6210.10.00	“	“
	Other garments, of the type described in subheadings 6201.11 to 6201.19	6210.20.00	“	“
	Other garments, of the type described in subheadings 6202.11 to 6202.19	6210.30.00	“	“
	Other men's or boys' garments	6210.40.00	“	“
	Other women's or girls' garments	6210.50.00	“	“
62.11	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS			
	Swimwear:			
	Men's or boys'	6211.11.00	“	“
	Women's or girls'	6211.12.00	“	“
	Ski suits	6211.20.00	“	“
	Other garments, men's or boys':			
	Of wool or fine animal hair	6211.31.00	“	“
	Of cotton	6211.32.00	“	“
	Of man-made fibres	6211.33.00	“	“
	Of other textile materials	6211.39.00	“	“
	Other garments, women's or girls':			
	Of wool or fine animal hair	6211.41.00	“	“
	Of cotton	6211.42.00	“	“
	Of man-made fibres	6211.43.00	“	“
	Of other textile materials	6211.49.00	“	“
62.12	BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED			
	Brassieres	6212.10.00	“	“
	Girdles and panty-girdles	6212.20.00	“	“
	Corselettes	6212.30.00	“	“
	Other	6212.90.00	“	“
62.13	HANDKERCHIEFS			
	Of silk or silk waste	6213.10.00	“	“
	Of cotton	6213.20.00	“	“
	Of other textile materials	6213.90.00	“	“

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	1	2	3	4	5
62.14	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE				
	Of silk or silk waste	6214.10.00	1.Kg. 2.No.	3%	
	Of wool or fine animal hair	6214.20.00	“	“	
	Of synthetic fibres	6214.30.00	“	“	
	Of artificial fibres	6214.40.00	“	“	
	Of other textile materials	6214.90.00	“	“	
62.15	TIES, BOW TIES AND CRAVATS				
	Of silk or silk waste	6215.10.00	“	“	
	Of man-made fibres	6215.20.00	“	“	
	Of other textile materials	6215.90.00	“	“	
62.16	GLOVES, MITTENS AND MITTS	6216.00.00	1.Kg. 2.prs.	“	
62.17	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING NO.62.12				
	Accessories	6217.10.00	Kg.	“	
	Parts	6217.90.00	“	“	

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Chapter 63

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

Notes

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.

2. Sub-Chapter 1 does not cover:

- (a) goods of Chapters 56 to 62; or
- (b) worn clothing or other worn articles of heading No.63.09.

3. Heading No.63.09 applies only to the following goods:

- (a) articles of textile materials:
 - (i) clothing and clothing accessories, and parts thereof;
 - (ii) blankets and travelling rugs;
 - (iii) bed linen, table linen, toilet linen and kitchen linen;
 - (iv) furnishing articles, other than carpets of headings Nos.57.01 to 57.05 and tapestries of heading No.58.05;
- (b) footwear and headgear of any material other than asbestos. In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:
 - (i) they must show signs of appreciable wear, and
 - (ii) they must be presented in bulk or in bales, sacks or similar packings.

1	2	3	4	5
I. OTHER MADE UP TEXTILE ARTICLES				
63.01	BLANKETS AND TRAVELLING RUGS			
	Electric blankets	6301.10.00	1.Kg. 2.No.	3%
	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	6301.20.00	“	“
	Blankets (other than electric blankets) and travelling rugs, of cotton	6301.30.00	“	“
	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	6301.40.00	“	“
	Other blankets and travelling rugs	6301.90.00	“	“

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63.02	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN				
	Bed linen, knitted or crocheted	6302.10.00	1.Kg. 2.No	3%	
	Other bed linen, printed:				
	Of cotton	6302.21.00	“	“	
	Of man-made fibres	6302.22.00	“	“	
	Of other textile materials	6302.29.00	“	“	
	Other bed linen:				
	Of cotton	6302.31.00	“	“	
	Of man-made fibres	6302.32.00	“	“	
	Of other textile materials	6302.39.00	“	“	
	Table linen, knitted or crocheted	6302.40.00	“	“	
	Other table linen:				
	Of cotton	6302.51.00	“	“	
	Of man-made fibres	6302.52.00	“	“	
	Of other textile materials	6302.53.00	“	“	
	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics. of cotton	6302.59.00	“	“	
	Other:				
	Of cotton	6302.91.00	“	“	
	Of flax	6302.92.00	“	“	
	Of man-made fibres	6302.93.00	“	“	
	Of other textile materials	6302.99.00	“	“	
63.03	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES				
	Knitted or crocheted:				
	Of cotton	6303.11.00	“	“	
	Of synthetic fibres	6303.12.00	“	“	
	Of other textiles materials	6303.19.00	“	“	
	Other:				
	Of cotton	6303.91.00	“	“	
	Of synthetic fibres	6303.92.00	“	“	
	Of other textile materials	6303.99.00	“	“	
63.04	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING NO.94.04				
	Bedspreads:				
	Knitted or crocheted	6304.11.00	“	“	
	Other	6304.19.00	“	“	
	Knitted or crocheted	6304.91.00	“	“	
	Not knitted or crocheted, of cotton	6304.92.00	“	“	
	Not knitted or crocheted, of synthetic fibres	6304.93.00	“	“	
	Not knitted or crocheted, of other textile materials	6304.99.00	“	“	

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63.05	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS				
	Of jute or of other textile bast fibres of heading No.53.03	6305.10.00	1 Kg. 2.No.	3%	
	Of cotton	6305.20.00	“	“	
	Of man-made textile materials:				
	Of polyethylene or polypropylene strip or the like	6305.31.00	“	“	
	Other	6305.39.00	“	“	
	Of other textile materials	6305.90.00	“	“	
63.06	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAIL-BOARDS OR LANDCRAFT; CAMPING GOODS				
	Tarpaulins, awnings and sunblinds:				
	Of cotton	6306.11.00	“	“	
	Of synthetic fibres	6306.12.00	“	“	
	Of other textile materials	6306.19.00	“	“	
	Tents:				
	Of cotton	6306.21.00	“	“	
	Of synthetic fibres	6306.22.00	“	“	
	Of other textile materials	6306.29.00	“	“	
	Sails:				
	Of synthetic fibres	6306.31.00	“	0%	
	Of other textile materials	6306.39.00	“	“	
	Pneumatic mattress:				
	Of cotton	6306.41.00	“	3%	
	Of other textile materials	6306.49.00	“	“	
	Other:				
	Of couon	6306.91.00	“	“	
	Of other textile materials	6306.99.00	“	“	
63.07	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS				
	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	6307.10.00	“	3%	
	Lifejackets and life-belts	6307.20.00	“	“	
	Other	6307.90.00	“	“	
	II. SETS				
63.08	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE	6308.00.00	“	“	

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	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS				
63.09	WORN CLOTHING AND OTHER WORN ARTICLES	6309.00.00	Kg.	3%	
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				
	Sorted	6310.10.00	“	“	
	Other	6310.90.00	“	“	

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) footwear without applied soles, of textile material (Chapter 61 or 62);
- (b) worn footwear of heading No.63.09;
- (c) articles of asbestos (heading No.68.12);
- (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No.90.21); or
- (e) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sports sportswear (Chapter 95).

2. For the purposes of heading No.64.06, the expression “parts” does not include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, ponpons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No.96.06.

3. For the purposes of this Chapter, the expression “rubber or plastics” includes any textile material visibly coated or covered externally with one or both of those materials.

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4. Subject to note 3 to this Chapter:

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

Subheading Note

1. For the purposes of subheadings Nos. 6402.11, 6402.19, 6403.11, 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, spike strips, spikes, springs, studs, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes.

National Notes

Items mentioned in the heading of this Section may be subject to Endangered Species legislation and may be imported covered by permit or certificate issued (as appropriate) under either the Endangered Species (Imports and Exports Act), 1987, issued by the Collector of Customs, Custom House, Waterport, or the EC Regulations on implementation in the Community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

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1	2	3	4	5
64.01	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NIETHER FIXED TO THE SOLES			
	Footwear incorporating a protective metal toe-cap	6401.10.00	1 Kg. 2.prs.	3%
	Other footwear:			
	Covering the knee	6401.91.00	“	“
	Covering the ankle but not covering the knee	6401.92.00	“	“
	Other	6401.99.00	“	“
64.02	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS			
	Sports footwear:			
	Ski-boots and cross-country ski footwear	6402.11.00	“	“
	Other	6402.19.00	“	“
	Footwear with upper straps or thongs assembled to the sole by means of plugs	6402.20.00	“	“
	Other footwear, incorporating a protective metal toe-cap	6402.30.00	“	“
	Other footwear:			
	Covering the ankle	6402.91.00	“	“
	Other	6402.99.00	“	“
64.03	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER			
	Sports footwear:			
	Ski-boots and cross-country ski footwear	6403.11.00	“	“
	Other	6403.19.00	“	“
	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	6403.20.00	“	“
	Footwear made on a base of platform of wood, not having an inner sole or a protective metal toe-cap	6403.30.00	“	“
	Other footwear. incorporating a protective metal toe-cap	6403.40.00	“	“
	Other footwear with outer soles of leather:			
	Covering the ankle	6403.51.00	“	“
	Other	6403.59.00	“	“
	Other footwear:			
	Covering the ankle	6403.91.00	“	“
	Other	6403.99.00	“	“

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	1	2	3	4	5
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: Sports footwear: tennis shoes, basketball shoes, gym shoes, training shoes and the like Other Footwear with outer soles of leather or composition leather With uppers of leather or composition leather With uppers of textile materials Other	6405.11.00 6405.19.00 6404.20.00 6405.10.00 6405.20.00 6405.90.00	1.Kg. 2.prs. " " " " "	6% " " " " "	
64.06	PARTS OF FOOTWEAR; REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES, AND PARTS THEREOF Uppers and parts thereof; other than stiffeners Outer soles and heels, of rubber or plastics Other: Of wood Of other materials	6406.10.00 6406.20.00 6406.91.00 6406.99.00	" " " "	" " " "	

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Chapter 65

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Chapter 65 Headgear and parts thereof

Notes

1. This Chapter does not cover:

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

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

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	1	2	3	4	5
65.01	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	6501.00.00	1.Kg. 2.No.	3%	
65.02	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLINGSTRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NORTRIMMED	6502.00.00	“	“	
65.03	FELT HATS AND OTHER FELT HEADGEAR, MADE FROM THE HAT BODIES, HOODS OR PLATEAUX OF HEADING NO.65.01, WHETHER OR NOT LINED OR TRIMMED	6503.00.00	“	“	
65.04	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	6504.00.00	“	“	
65.05	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED				
	Hair nets	6505.10.00	“	“	
	Other	6505.90.00	“	“	
65.06	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED				
	Safety headgear	6506.10.00	“	“	
	Other:				
	Of rubber or of plastics	6506.91.00	“	“	
	Of furskin	6506.92.00	“	“	
	Of other materials	6506.99.00	“	“	
65.07	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	6507.00.00	Kg.	“	

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Chapter 66

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Chapter 66

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

Notes

1. This Chapter does not cover:

- (a) measure walking-sticks or the like (heading No.90.17);
- (b) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading No.66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No.66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

	1	2	3	4	5
66.01	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS)				
	Garden or similar umbrellas	6601.10.00	1.Kg. 2.No.	0%	
	Other:				
	Having a telescopic shaft	6601.91.00	“	“	
	Other	6601.99.00	“	“	
66.02	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE	6602.00.00	“	12%	
66.03	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING NO.66.01 OR 66.02				
	Handles and knobs	6603.10.00	Kg.	“	
	Umbrella frames, including frames mounted on shafts (sticks)	6603.20.00	“	“	
	Other	6603.90.00	“	“	

Chapter 67

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

Notes

1. This Chapter does not cover:

- (a) straining cloth of human hair (heading No.59.11);
- (b) floral motifs of lace. of embroidery or other textile fabric (Section XI);
- (c) footwear (Chapter 64);
- (d) headgear or hair-nets (Chapter 65);
- (e) toys, sports requisites or carnival articles (Chapter 95); or
- (f) feather dusters. powder-puffs or hair sieves (Chapter 96).

2. Heading No.67.01 does not cover:

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

3. Heading No.67.02 does not cover:

- (a) articles of glass (Chapter 70); or
 - (b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving. stamping or other process, or consisting of parts assembled other wise otherwise than by binding, gluing. fitting into one another or similar methods.
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	1	2	3	4	5
67.01	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING NO.0505 AND WORKED QUILLS AND SCAPES)	6701.00.00	Kg.	12%	
67.02	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT				
	Of plastics	6702.10.00	“	“	
	Of other materials	6702.90.00	“	“	
67.03	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKE	6703.00.00	“	“	
67.04	WIGS, FALSE BEARS, 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:				
	Complete wigs	6704.11.00	1.Kg. 2.No.	“	
	Other	6704.19.00	Kg.	“	
	Of human hair	6704.20.00	1.Kg. 2.No.	“	
	Of other materials	6704.90.00	“	“	

Section XIII

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

Chapter 68

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

Notes.

1. This Chapter does not cover:

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper of heading No.48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading No.84.42;
- (g) Electrical insulators (heading No.85.46) or fittings of insulating materials of heading No.85.47;
- (h) Dental burrs (heading No.90.18);
- (ij) Articles of Chapter 91 (for example, clocks cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) Articles of chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading No.96.02. if made of materials specified in Note 2(b) to Chapter 96, or of heading No.96.06 (for example, buttons), No.96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
- (n) Articles of Chapter 97 (for example, works of art).

2. In heading No.68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading No.25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

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	1	2	3	4	5
68.01	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	6801.00.00	Kg	12%	
68.02	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING NO.68.01; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE)				
	Tiles, cubes and similar articles. whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificially coloured granules, chippings and powder	6802.10.00	“	“	
	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:				
	Marble, travertine and alabaster	6802.21.00	“	“	
	Other calcareous stone	6802.22.00	“	“	
	Granite	6802.23.00	“	“	
	Other stone	6802.29.00	“	“	
	Other:				
	Marble, travertine and alabaster	6802.91.00	“	“	
	Other calcareous stone	6802.92.00	“	“	
	Granite	6802.93.00	“	“	
	Other stone	6802.99.01	“	“	
	Stone tiles	6802.99.02	“	6%	
68.03	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	6803.00.00	“	“	
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				
	Millstones and grindstones for milling, grinding or pulping	6804.10.00	“	“	
	Other millstones, grindstones, grinding wheels and the like:				

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	Of agglomerated synthetic or natural diamond	6804.21.00	“	“
	Of other agglomerated abrasives or of ceramics	6804.22.00	“	“
	Of natural stone	6804.23.00	“	“
	Hand sharpening or polishing stones	6804.30.00	“	“
68.05	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OR PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP			
	On a base of woven textile fabric only	6805.10.00	“	“
	On a base of paper or paperboard only	6805.20.00	“	“
	On a base of other materials	6805.30.00	“	“
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 NO.68.11 OR 68.12 OR OF CHAPTER 69			
	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	6806.10.00	“	“
	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	6806.20.00	“	“
	Other	6806.90.00	“	“
68.07	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH)			
	In rolls	6807.10.00	“	“
	Other	6807.90.00	“	“
68.08	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	6808.00.00	“	“

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	1	2	3	4	5
68.09	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER Boards, sheets, panels, tiles and similar articles, not ornamented: Faced or reinforced with paper or paperboard only Other Other articles	 6809.11.00 6809.19.00 6809.90.00	 Kg “ “	 12% “ “	
68.10	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED Tiles, flagstones, bricks and similar articles: Building blocks and bricks Other Pipes Other articles: Prefabricated structural components for building or civil engineering Other	 6810.11.00 6810.19.00 6810.20.00 6810.91.00 6810.99.00	 “ “ “ “ “	 “ “ “ “ “	
68.11	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE Corrugated sheets Other sheets, panels, tiles and similar articles Tubes, pipes and tube or pipe fittings Other articles	 6811.10.00 6811.20.00 6811.30.00 6811.90.00	 “ “ “ “	 “ “ “ “	
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 NO.68.11 OR 68.13 Fabricated asbestos fibres, mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate Yarn and thread Cords and string, whether or not plaited Woven or knitted fabric Clothing, clothing accessories, footwear and headgear	 6812.10.00 6812.20.00 6812.30.00 6812.40.00 6812.50.00	 “ “ “ “ “	 “ “ “ “ 3%	

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	1	2	3	4	5
	Paper, millboard and felt	6812.60.00	Kg	12%	
	Compressed asbestos fibrejointing, in sheets or rolls	6812.70.00	“	“	
	Other	6812.90.00	“	“	
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				
	Brake linings and pads	6813.10.00	“	“	
	Other	6813.90.00	“	“	
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				
	Plates, sheets and strips of agglomerated or reconstituted mica whether or not on a support	6814.10.00	“	“	
	Other	6814.90.00	“	“	
68.15	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED				
	Non-electrical articles of graphite or other carbon	6815.10.00	“	“	
	Articles of peat	6815.20.00	“	“	
	Other articles:				
	Containing magnesite, dolomite or chromite	6815.91.00	“	“	
	Other	6815.99.00	“	“	

Chapter 69 **Ceramic products**

Notes.

1. This Chapter applies only to ceramics products which have been fired after shaping. Headings Nos 69.04 to 69.14 apply on to such products other than those classifiable in headings Nos. 69.01 to 69.03.

2 This Chapter does not cover:

- (a) Products of heading No.28.44;
- (b) Articles of chapter 71 (for example, imitation jewellery);
- (c) Cermets of heading No.81.13;
- (d) Articles of Chapter 82;
- (e) Electrical insulators (heading No.85.46) or fittings of insulating material of heading No.85.47;
- (f) Artificial teeth (heading No.90.21);
- (g) Articles of Chapter 91 (for example, clocks and lock cases);
- (h) Articles of Chapter 94 (for example furniture, lamps and lighting fittings, prefabricated buildings);
- (ij) Articles of chapter 95 (for example toys, games and sports requisites);
- (k) Articles of heading No.96.06 (for example buttons) or of heading No.96.14 (for example, smoking pipes); or
- (l) Articles of Chapter 97 (for example works of art).

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	1	2	3	4	5
I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS					
69.01	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	6901.00.00	Kg	12%	
69.02	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTURAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS				
	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or CR ₂ O	6902.10.00	“	“	
	Containing by weight more than 50% of alumina (Al ₂ O), of silica (SiO ₂) or of a mixture or compound of these products	6902.20.00	“	“	
	Other	6902.90.00	“	“	
69.03	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS				
	Containing by weight more than 50% of graph ite or other forms of carbon or of a mixture of these products	6903.10.00	“	“	
	Containing by weight more than 50% of alumina (Al ₂ O) or of a mixture or compound of alumina and of silica (SiO ₂)	6903.20.00	“	“	
	Other	6903.90.00	“	“	
II OTHER CERAMIC PRODUCTS					
69.04	CERAMICS BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE				
	Building bricks	6904.10.00	“	“	
	Other	6904.90.00	“	“	

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	1	2	3	4	5
69.05	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS				
	Roofing tiles	6905.10.00	Kg	12%	
	Other	6905.90.00	“	“	
69.06	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	6906.00.00	“	“	
69.07	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING				
	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	6907.10.00	“	“	
	Other	6907.90.00	“	“	
69.08	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING				
	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	6908.10.00	“	“	
	Other	6908.90.00	“	“	
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				
	Ceramics wares for laboratory, chemical or other technical uses:				
	Of porcelain or china	6909.11.00	“	“	
	Other	6909.19.00	“	“	
	Other	6909.90.00	“	“	

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	1	2	3	4	5
69.10	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES				
	Of porcelain or china:				
	Water closet pan	6910.10.01	1.Kg. 2.No.	12%	
	Flushing Cisterns	6910.10.02	“	“	
	Other	6910.10.03	“	“	
	Other:				
	Water closet pans	6910.90.01	“	“	
	Flushing cisterns	6910.90.02	“	“	
	Other	6910.90.03	“	“	
69.11	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA				
	Tableware and kitchenware	6911.10.00	“	6%	
	Other	6911.90.00	“	“	
69.12	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA	6912.00.00	“	6%	
69.13	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES				
	Of porcelain or china	6913.10.00	“	6%	
	Other	6913.90.00	“	“	
69.14	OTHER CERAMIC ARTICLES				
	Of porcelain or china	6914.10.00	“	12%	
	Other	6914.90.00	“	“	

Chapter 70 **Glass and glassware**

Notes

1. This Chapter does not cover:

- (a) goods of heading No.32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) articles of Chapter 71 (for example, imitation jewellery);
- (c) optical fibre cables of heading No.85.44, electrical insulators (heading No.85.46) or fittings of insulating material of heading No.85.47
- (d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers or other articles of Chapter 90;
- (e) lamps or lighting fittings, illuminated signs, illuminated nameplates or the like, having a permanently fixed light source, or parts thereof of heading No.94.05;
- (f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings Nos.70.03, 70.04 and 70.05:

- (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression “absorbent or 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.

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3.The products referred to in heading No.70.06 remain classified in that heading whether or not they have the character of articles.

4.For the purposes of heading No.70.19, the expression “glass wool” means:

- (a) mineral wools with a silica (SiO) content not less than 60% by weight;
- (b) mineral wools with a silica (SiO₂) content less than 60% but with an alkaline oxide (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B₂O₃) content exceeding 2% by weight. Mineral wools which do not comply with the above specifications fall in heading No.68.06.

5.Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note

1.For the purposes of subheadings No.7013.21, 7013.31 and 7013.91 the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

	1	2	3	4	5
70.01	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	7001.00.00	Kg.	12%	
70.02	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING NO.70.18), RODS OR RUBES, UNWORKED				
	Balls	7002.10.00	“	“	
	Rods	7002.20.00	“	“	
	Tubes:				
	Of fused quartz or other fused silica	7002.31.00	“	“	
	Of other glass having a linear coefficient of expansion not exceeding 5 x 10 ⁶ per Kelvin within a temperature range of 0°C to 300°C	7002.32.00	“	“	
	Other	7002.39.00	“	“	

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	1	2	3	4	5
70.03	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT OR REFLECTING LAYER, BUT NOT OTHERWISE WORKED Non-wired sheets: Coloured throughout the mass (body tinted), opacified, flashed, or having an absorbent or reflecting layer Other Wired sheets Profiles	 7003.11.00 7003.19.00 7003.20.00 7003.30.00	 Kg. “ “ “	 12% “ “ “	
70.04	DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT OR REFLECTING LAYER, BUT NOT OTHERWISE WORKED Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer Other glass	 7004.10.00 7004.90.00	 “ “	 “ “	
70.05	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT OR REFLECTING LAYER, BUT NOT OTHERWISE WORKED Non-wired glass, having an absorbent or reflecting layer Other non-wired glass: Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground Other Wired glass	 7005.10.00 7005.29.00 7005.29.00 7005.30.00	 “ “ “ “	 “ “ “ “	
70.06	GLASS OF HEADING NO. 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	7006.00.00	“	“	

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	1	2	3	4	5
70.07	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS Toughened (tempered) safety glass: Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels Other Laminated safety glass: Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels Other	7007.11.00 7007.19.00 7007.21.00 7007.29.00	Kg. " " " "	12% " " " "	
70.08	MULTIPLE-WALLED INSULATING UNITS OF GLASS	7008.00.00	"	"	
70.09	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS Rear-view mirrors for vehicles Other. Unframed Frames	7009.10.00 7009.91.00 7009.92.00	" " " "	" " " "	
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 Ampoules Other: For the purpose of a bottling factory For the sale of foodstuffs or medicines Other	7010.10.00 7010.90.01 7010.90.02 7010.90.03	" " " " "	" " " "	
70.11	GLASS, ENVELOPES (INCLUDING BULBS AND TUBES), OPEN AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE For electric lighting For cathode-ray tubes Other	7011.10.00 7011.20.00 7011.90.00	" " "	24% 12% "	
70.12	GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS	7012.00.00	"	"	

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1		2	3	4	5
70.13	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING NO.70.10 OR 70.18)				
	Of glass ceramics	7013.10.00	Kg.	6%	
	Drinking glasses other than of glass-ceramics:				
	Of lead crystal	7013.21.00	“	“	
	Other	7013.29.00	“	“	
	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:				
	Of lead crystal	7013.31.00	“	“	
	Of glass having a linear coefficient of expansion not exceeding 5×10^6 per Kelvin within a temperature range of 0°C to 300°C	7013.32.00	“	“	
	Other	7013.39.00	“	“	
	Other glassware:				
	Of lead crystal	7013.91.00	“	“	
	Other	7013.99.00	“	“	
70.14	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING NO.70.15), NOT OPTICALLY WORKED	7014.00.00	“	12%	
70.15	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES				
	Glasses for corrective spectacles	7015.10.00	“	6%	
	Other	7015.90.00	“	12%	

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	1	2	3	4	5
70.16	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALL-WARES, 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, SHELL OR SIMILAR FORMS				
	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	7016.10.00	Kg.	12%	
	Other:				
	Paving blocks, bricks, tiles	7016.90.01	“	“	
	Other	7016.90.02	“	“	
70.17	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED				
	Of fused quartz or other fused silica	7017.10.00	“	“	
	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	7017.20.00	“	“	
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				
	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	7018.10.00	“	“	
	Glass microspheres not exceeding 1mm in diameter	7018.20.00	“	“	
	Glass eyes	7018.90.01	“	Free	
	Other	7018.90.02	“	6%	

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70.19	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS)				
	Slivers, rovings, yarn and chopped strands	7019.10.00	Kg.	12%	
	Woven fabrics, including narrow fabrics	7019.20.00	“	“	
	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:				
	Mats	7019.31.00	“	“	
	Thin sheets (voiles)	7019.32.00	“	“	
	Other	7019.39.00	“	“	
	Other	7019.90.00	“	“	
70.20	OTHER ARTICLES OF GLASS	7020.00.00	“	“	

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

Chapter 71

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

Note

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:

- (a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
- (b) of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

- 2. (a) Headings Nos. 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles^{*}
- (b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

- (a) amalgams of precious metal, or colloidal precious metal (heading No. 28.43);
- (b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;
- (c) articles of Chapter 32 (for example, lustre);

^{*} *The underlined portion of this Note constitutes an optional text.
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- (d) handbags or other articles of heading No.42.02 or articles of heading No.42.03;
 - (e) articles of heading No.43.03 and 43.04;
 - (f) goods of Section XI (textiles and textile articles);
 - (g) footwear, headgear or other articles of Chapter 64 or 65;
 - (h) umbrellas, walking-sticks or other articles of Chapter 66;
 - (ij) abrasive goods of heading No.68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for style (heading No.65.22);
 - (k) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (l) arms or parts thereof (Chapter 93);
 - (m) articles covered by Note 2 to Chapter 95;
 - (n) articles of Chapter 96 other than those of headings Nos.96.0 I to 96.06 or 96.15; or
 - (o) original sculptures or statuary (heading No.97.03). collectors' pieces (heading No.97.05) or antiques of an age exceeding one hundred years (heading No.97.06), other than natural or cultured pearls or precious or semi-precious stones
4. (a) the expression "precious metal" means silver, gold and platinum;
- (b) the expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium;
- (c) the expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.

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5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing the 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 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 not platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
- (c) other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression “metal clad with precious metal” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. For the purposes of heading No. 71.13, the expression “articles of jewellery” means:

- (a) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and signia); and
- (b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 71.14, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.

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10. For the purposes of heading No.71.17, the expression “imitation jewellery” means articles of jewellery Within the meaning of paragraph (a) of Note 8 above (but not including buttons or other articles of heading No.96.06 or dress-combs, hair-slides or the like, or hairpins, of heading No.96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor Subheading Notes

1.For the purposes of subheadings Nos. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” means products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5mm.

2.Notwithstanding the provisions of Chapter Note 4(b), for the purposes of subheadings Nos.7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.

3.For the classification of alloys in the subheadings of heading No.71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

	1	2	3	4	5
	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; UNGRADED PEARLS, NATURAL RECULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT				
	Natural pearls	7101.10.00	Kg.	0%	
	Cultured pearls:				
	Unworked	7101.21.00	“	“	
	Worked	7101.22.00	“	“	
71.02	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET				
	Unsorted	7102.10.00	“	“	
	Industrial:				
	Unworked or simply sawn, cleaved or bruted	7102.21.00	“	“	
	Other	7102.29.00	“	“	

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	1	2	3	4	5
	Non-industrial:				
	Unworked or simply sawn, cleaved or bruted	7102.31.00	Kg.	0%	
	Other	7102.39.00	“	“	
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				
	Unworked or simply sawn or roughly shaped	7103.10.00	“	“	
	Otherwise worked:				
	Rubies, sapphires and emeralds	7103.91.00	“	“	
	Other	7103.99.00	“	“	
71.04	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADES BUT NOT STRUNG, MOUNTED OR SET; UNGRADED OR SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT				
	Piezo-electric quartz	7104.10.00	“	12%	
	Other, unworked or simply sawn or roughly shaped	7104.20.00	“	“	
	Other	7104.90.00	“	“	
71.05	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES				
	Of diamonds	7105.10.00	“	0%	
	Other	7105.90.00	“	“	
	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				
	Powder	7106.10.00	“	12%	
	Other:				
	Unwrought	7106.91.00	“	“	
	Semi-manufactured	7106.92.00	“	“	
	1	2	3	4	5

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71.07	BASE-METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	7107.00.00	Kg.	12%
71.08	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM			
	Non-monetary:			
	Powder	7108.11.00	“	“
	Other unwrought forms	7108.12.01	“	“
	Gold Bullion	7108.12.02	“	1%
	Other semi-manufactured forms	7108.13.00	“	12%
	Monetary, of legal tender	7108.20.00	“	Free
71.09	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	7109.00.00	“	12%
71.10	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM			
	Platinum:			
	Unwrought or in powder form	7110.11.00	“	“
	Other	7110.19.00	“	“
	Palladium:			
	Unwrought or in powder form	7110.21.00	“	“
	Other	7110.29.00	“	“
	Rhodium:			
	Unwrought or in powder form	7110.31.00	“	“
	Other	7110.39.00	“	“
	Iridium, osmium and ruthenium:			
	Unwrought or in powder form	7110.41.00	“	“
	Other	7110.49.00	“	“
71.11	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	7111.00.00	“	“
71.12	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL			
	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	7112.10.00	“	“
	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	7112.20.00	“	“
	Other	7112.90.00		

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II. 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:				
	Of silver, whether or not plated or clad with other precious metal	7113.11.00	1.Kg. 2.No.	3%	
	Of other precious metal, whether or not plated or clad with precious metal	7113.19.00	“	“	
	Of base metal clad with precious metal	7113.20.00	“	“	
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:				
	Of silver, whether or not plated or clad with other precious metal	7114.11.00	“	12%	
	Of other precious metal, whether or not plated or clad with precious metal	7114.19.00	“	“	
	Of base metal clad with precious metal	7114.20.00	“	“	
71.15	OTHER ARTICLES OF PRECIOUS METAL CLAD WITH PRECIOUS METAL Catalysts in the form of wire cloth or grill, of platinum Other	7115.10.00 7115.90.00	“ “	“ “	
71.16	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED) Of natural or cultured pearls Of precious or semi-precious stones (natural, synthetic or reconstructed)	7116.10.00 7116.20.00	“ “	4.5% “	
71.17	IMITATION JEWELLERY Of base metal, whether or not plated with precious metal: Cuff-links and studs Other Other	7117.11.00 7117.19.00 7117.90.00	“ “ “	3% “ “	

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71.18	COIN				
	Coin (other than gold coin). not being of legal tender:				
	Of silver	7118.10.01	Kg.	12%	
	Other	7118.10.02	“	“	
	Other:				
	Of gold:				
	Of legal tender not exceeding loz.	7118.90.01	1.Kg. 2.No.	Free	
	Of legal tender exceeding 101	7118.90.02	“	6%	
	Not of legal tender	7118.90.03	“	6%	
	Other coins, not of gold, of legal tender	7118.90.04	“	Free	

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes

1. This Section does not cover:

- (a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings Nos. 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) ferro-cerium or other pyrophoric alloys (heading No. 36.06);
- (c) headgear or parts thereof of heading No. 65.06 or 65.07;
- (d) umbrella frames or other articles of heading No. 66.03;
- (e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) assembled railway or tramway track (heading No. 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) lead shots prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition);
- (k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings)
- (l) articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) articles of Chapter 97 (for example, works of art).

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

- (a) articles of heading No.73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- (b) springs and leaves for springs, of base metal, other than clock or watch springs (heading No.91.14); and
- (c) articles of headings Nos.83.01, 83.02, 83.08, 83.10 and frames and mirrors of base metal, of heading No.83.06

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

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

3. 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 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.

4. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

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5. Classification of composite articles:

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

- (a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified; and
- (c) a cermet of heading No.81.13 is regarded as a single base metal.

Section XV

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

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

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.

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- (d) **Steel**
Ferrous materials other than those of heading No.72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.
- (e) **Stainless steel**
Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.
- (f) **Other alloy steel**
Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:
- 0.3% or more of aluminium
 - 0.0008% or more of boron
 - 0.3% or more of chromium
 - 0.3% or more of cobalt
 - 0.4% or more of copper
 - 0.4% or more of lead
 - 1.65% or more of manganese
 - 0.08% or more of molybdenum
 - 0.3% or more of nickel
 - 0.06% or more of niobium
 - 0.6% or more of silicon
 - 0.05% or more of titanium
 - 0.3% or more of tungsten (wolfram)
 - 0.1% or more of vanadium
 - 0.05% or more of zirconium
 - 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.
- (g) **Remelting scrap ingots of iron or steel**
Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

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- (h) **Granules**
Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1mm. And of which 90% or more by weight passes through a sieve with a mesh aperture of 5mm.
- (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 4.75mm. are of a width measuring at least ten times the thickness or if of a thickness of 4.75mm. or more are of a 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, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.
Flat-rolled products of a shape other than rectangular or square, of any size, as to be classified as products of a width of 600mm. 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. These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

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- (m) **Other bars and rods**
Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including square), triangles or other convex polygons. These products may:
- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
 - be twisted after rolling.
- (n) **Angles, shapes and sections**
Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.
Chapter 72 does not include products of heading No.73.01 or 73.02.
- (o) **Wire**
Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.
- (p) **Hollow drill bars and rods**
Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15mm. but does not exceed 52mm. And of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No.73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

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Subheading Notes

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

(a) **Alloy pig iron**

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

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

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight:

- 0.35% or more but not more than 0.7% of carbon
- 0.5% or more but not more than 1.2% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but not containing any other element in a proportion that would give the steel the characteristics of another alloy steel.

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2. For the classification of ferro-alloys in the subheadings of heading No. 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(c): by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1(c) must each exceed 10% by weight.

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I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM					
72.01	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS				
	Non-alloy pig iron containing by weight 0.5% or less of phosphorus	7201.10.00	Kg.	12%	
	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	7201.20.00	"	"	
	Alloy pig iron	7201.30.00	"	"	
	Spiegeleisen	7201.40.00	"	"	
72.02	FERRO-ALLOYS				
	Ferro manganese:				
	Containing by weight more than 2% of carbon	7202.11.00	"	"	
	Other	7202.19.00	"	"	
	Ferro-silicon:				
	Containing by weight more than 55% of silicon	7202.21.00	"	"	
	Other	7202.29.00	"	"	
	Ferro-silico-manganese	7202.30.00	"	"	
	Ferro-chromium:				
	Containing by weight more than 4% of carbon	7202.41.00	"	"	
	Other	7202.49.00	"	"	
	Ferro-silico-chromium	7202.50.00	"	"	
	Ferro-nickel	7202.60.00	"	"	
	Ferro-molybdenum	7202.70.00	"	"	
	Ferro-tungsten and ferro-silico-tungsten	7202.80.00	"	"	
	Other:				
	Ferro-titanium and ferro-silico-titanium	7202.91.00	"	"	
	Ferro-vanadium	7202.92.00	"	"	
	Ferro-niobium	7202.93.00	"	"	
	Other	7202.99.00	"	"	

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72.03	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99.94%, IN LUMPS, PELLETS OF SIMILAR FORMS Ferrous products obtained by direct reduction of iron ore Other	7203.10.00 7203.90.00	Kg. “	12% “	
72.04	FERROUS WASTE AND SCRAP, REMELTING SCRAP INGOTS OF IRON OR STEEL Waste and scrap of cast iron Waste and scrap of alloy steel: Of stainless steel Other Waste and scrap of tinned iron or steel Other waste and scrap: Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles Other Remelting scrap ingots	7204.10.00 7204.21.00 7204.29.00 7204.30.00 7204.41.00 7204.49.00 7204.50.00	“ “ “ “ “ “ “	“ “ “ “ “ “ “	
72.05	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL Granules Powders: Of alloy steel Other	7205.10.00 7205.21.00 7205.29.00	“ “ “	“ “ “	
II. IRON AND NON-ALLOY STEEL					
72.06	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING NO.72.03) Ingots Other	7206.10.00 7206.90.00	“ “	“ “	
72.07	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL Containing by weight less than 0.25% of carbon: Of rectangular (including square) cross-section, the width measuring less than twice the thickness	7207.11.00	“	“	

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	Other, of rectangular (other than square) cross-section	7207.12.00	Kg.	12%	
	Other	7207.19.00	“	“	
	Containing by weight 0.25% or more of carbon	7207.20.00	“	“	
72.08	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600mm OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED				
	In coils, not further worked than hot-rolled, of a thickness of less than 3mm and having a minimum yield point of 275Mpa or of a thickness of 3mm or more and having a minimum yield point of 355MPa:				
	Of a thickness exceeding 10mm	7208.11.00	“	“	
	Of a thickness of 4.75mm or more but not exceeding 10mm	7208.12.00	“	“	
	Of a thickness of 3mm or more but less than 4.75mm	7208.13.00	“	“	
	Of a thickness of less than 3mm	7208.14.00	“	“	
	Other, in coils, not further worked than hot-rolled:				
	Of a thickness exceeding 10mm	7208.21.00	“	“	
	Of a thickness of 4.75mm or more but not exceeding 10mm	7208.22.00	“	“	
	Of a thickness of 3mm or more but less than 4.75mm	7208.23.00	“	“	
	Of a thickness of less than 3mm	7208.24.00	“	“	
	Not in coils, not further worked than hot-rolled. of a thickness of less than 3mm and having a minimum yield point of 275MPa or of a thickness of 3mm or more and having a minimum yield point of 355Mpa:				
	Rolled on four faces or in a closed box pass, of a width not exceeding 1,250mm and of a thickness of not less than 4mm, without patterns in relief	7208.31.00	“	“	
	Other, of a thickness exceeding 10mm	7208.32.00	“	“	
	Other, of a thickness of 4.75mm or more but not exceeding 10mm	7208.33.00	“	“	
	Other, of a thickness of 3mm or more but less than 4.75mm	7208.34.00	“	“	
	Other, of a thickness of less than 3mm	7208.35.00	“	“	

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	Other, not in coils, not further worked than hot-rolled: Rolled on four faces or in a closed box pass, of a width exceeding 1,250mm and of a thickness of not less than 4mm, without patterns in relief	7208.41.00	Kg.	12%	
	Other, of a thickness exceeding 10mm	7208.42.00	“	“	
	Other, of a thickness of 4.75mm or more but not exceeding 10mm	7208.43.00	“	“	
	Other, of a thickness of 3mm or more but not less than 4.75mm	7208.44.00	“	“	
	Other, of a thickness of less than 3mm	7208.45.00	“	“	
	Other	7208.90.00	“	“	
72.09	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600mm OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3mm and having a minimum yield point of 275Mpa or of a thickness of 3mm or more and having a minimum yield point of 355MPa:				
	Of a thickness of 3mm or more	7209.11.00	“	“	
	Of a thickness exceeding 1mm but less than 3mm	7209.12.00	“	“	
	Of a thickness of 0.5mm or more but not exceeding 1mm	7209.13.00	“	“	
	Of a thickness of less than 0.5mm	7209.14.00	“	“	
	Other, in coils, not further worked than cold-rolled (cold-reduced):				
	Of a thickness of 3mm or more	7209.21.00	“	“	
	Of a thickness exceeding 1mm but less than 3mm	7209.22.00	“	“	
	Of a thickness of 0.5mm or more but not exceeding 1mm	7209.23.00	“	“	
	Of a thickness of less than 0.5mm	7209.24.00	“	“	
	Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3mm and having a minimum yield point of 275MPa or of a thickness of 3mm or more and having a minimum yield point of 355MPa:				
	Of a thickness of 3mm or more	7209.31.00	“	“	
	Of a thickness exceeding 1mm but less than 3mm	7209.32.00	“	“	
	Of a thickness of 0.5mm or more but not exceeding 1mm	7209.33.00	“	“	
	Of a thickness of less than 0.5mm	7209.34.00	“	“	

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	Other, not in coils, not further worked than cold-rolled (cold-reduced):				
	Of a thickness of 3mm or more	7209.41.00	Kg.	12%	
	Of a thickness exceeding 1mm but less than 3mm	7209.42.00	“	“	
	Of a thickness of 0.5mm or more but not exceeding 1mm	7209.43.00	“	“	
	Of a thickness of less than 0.5mm	7209.44.00	“	“	
	Other	7209.90.00	“	“	
72.10	FLAT-ROLLED, PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600mm OR MORE, CLAD, PLATED OR COATED				
	Plated or coated with tin:				
	Of a thickness of 0.5mm or more	7210.11.00	“	“	
	Of a thickness of less than 0.5mm	7210.11.00	“	“	
	Plated or coated with lead, including terne-plate	7210.20.00	“	“	
	Electrolytically plated or coated with zinc:				
	Of steel of a thickness of less than 3mm and having a minimum yield point of 275MPa or of a thickness of 3mm or more and having a minimum yield point of 355MPa	7210.31.00	“	“	
	Other	7210.39.00	“	“	
	Otherwise plated or coated with zinc:				
	Corrugated	7210.41.00	“	“	
	Other	7210.49.00	“	“	
	Plated or coated with chromium oxides or with chromium and chromium oxides	7210.50.00	“	“	
	Plated or coated with aluminium	7210.60.00	“	“	
	Painted, varnished or coated with plastics	7210.70.00	“	“	
	Other	7210.90.00	“	“	
72.11	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600mm, NOT CLAD, PLATED OR COATED				
	Not further worked than hot-rolled, of a thickness of less than 3mm and having a minimum yield point of 275MPa or of a thickness of 3mm or more and having a minimum yield point of 355MPa:				
	Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief	7211.11.00	“	“	
	Other, of a thickness of 4.75mm or more	7211.12.00	“	“	
	Other	7211.19.00	“	“	
	Not further worked than hot rolled:				

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	Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief	7211.21.00	Kg.	12%	
	Other, of a thickness of 4.75mm or more	7211.22.00	“	“	
	Other	7211.29.00	“	“	
	Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3mm and having a minimum yield point of 275MPa or of a thickness of 3mm or more and having a minimum yield point of 355MPa	7211.30.00	“	“	
	Other, not further worked than cold-rolled (cold-reduced):				
	Containing by weight less than 0.25% of carbon	7211.41.00	“	“	
	Other	7211.49.00	“	“	
	Other	7211.90.00	“	“	
72.12	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOYSTEEL, OF A WIDTH OF LESS THAN 600mm, CLAD, PLATED OR COATED				
	Electrolytically plated or coated with zinc:				
	Of steel of a thickness of less than 3mm and having a minimum yield point of 275MPa or of a thickness of 3mm or more and having a minimum yield point of 355MPa	7212.21.00	“	“	
	Other	7212.29.00	“	“	
	Otherwise plated or coated with zinc	7212.30.00	“	“	
	Painted, varnished or coated with plastics	7212.40.00	“	“	
	Otherwise plated or coated	7212.50.00	“	“	
	Clad	7212.60.00	“	“	
72.13	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL				
	Containing indentations, ribs, grooves or other deformations produced during the rolling process	7213.10.00	“	“	
	Of free-cutting steel	7213.20.00	“	“	
	Other, containing by weight less than 0.25% of carbon:				
	Of circular cross-section measuring less than 14mm in diameter	7213.31.00	“	“	
	Other	7213.39.00	“	“	
	Other, containing by weight 0.25% or more but less than 0.6% of carbon:				
	Of circular cross-section measuring less than 14mm in diameter	7213.41.00	“	“	
	Other	7213.49.00	“	“	
	Other containing by weight 0.6% or more of carbon	7213.50.00	“	“	

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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				
	Forged	7214.10.00	Kg.	12%	
	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	7214.20.00	“	“	
	Of free-cutting steel	7214.30.00	“	“	
	Other, containing by weight less than 0.255 of carbon	7214.40.00	“	“	
	Other, containing by weight 0.25% or more but less than 0.6% of carbon	7214.50.00	“	“	
	Other containing by weight 0.6% or more of carbon	7214.60.00	“	“	
72.15	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL				
	Of free-cutting steel, not further worked than cold-formed or cold-finished	7215.10.00	“	“	
	Other, not further worked than cold-formed or cold-finished, containing by weight less than 0.25% of carbon	7215.20.00	“	“	
	Other not further worked than cold-formed or cold-finished containing by weight 0.25% or more but less than 0.6% of carbon	7215.30.00	“	“	
	Other, not further worked than cold-formed or cold-finished, containing by weight 0.6% or more of carbon	7215.40.00	“	“	
	Other	7215.90.00	“	“	
72.16	ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL				
	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm	7216.10.00	“	“	
	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm:				
	L Sections	7216.21.00	“	“	
	T Sections	7216.22.00	“	“	
	U, I or H sections not further worked than hot-rolled, hot drawn or extruded of a height of 80mm or more:				
	U sections	7216.31.00	“	“	
	I sections	7216.32.00	“	“	
	H sections	7216.33.00	“	“	
	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more	7216.40.00	“	“	

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	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	7216.50.00	Kg.	12%	
	Angles, shapes and sections, not further worked than cold-formed or cold-finished	7216.60.00	“	“	
	Other	7216.90.00	“	“	
72.17	WIRE OF IRON OR NON-ALLOY STEEL				
	Containing by weight less than 0.25% of carbon:				
	Not plated or coated, whether or not polished	7217.11.00	“	“	
	Plated or coated with zinc	7217.12.00	“	“	
	Plated or coated with other base metals	7217.13.00	“	“	
	Other	7217.19.00	“	“	
	Containing by weight 0.25% or more but less than 0.6% of carbon:				
	Not plated or coated, whether or not polished	7217.21.00	“	“	
	Plated or coated with zinc	7217.22.00	“	“	
	Plated or coated with other base metals	7217.23.00	“	“	
	Other	7217.29.00	“	“	
	Containing by weight 0.6% or more of carbon:				
	Not plated or coated, whether or not polished	7217.31.00	“	“	
	Plated or coated with zinc	7217.32.00	“	“	
	Plated or coated with other base metals	7217.33.00	“	“	
	Other	7217.39.00	“	“	
	III. STAINLESS STEEL				
72.18	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL				
	Ingots and other primary forms	7218.10.00	“	“	
	Other	7218.90.00	“	“	
72.19	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600mm OR MORE				
	Not further worked than hot-rolled, in coils:				
	Of a thickness exceeding 10mm	7219.11.00	“	“	
	Of a thickness of 4.75mm or more but not exceeding 10mm	7219.12.00	“	“	
	Of a thickness of 3mm or more but less than 4.75mm	7219.13.00	“	“	
	Of a thickness of less than 3mm	7219.14.00	“	“	

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	Not further worked than hot-rolled, not in coils:				
	Of a thickness exceeding 10mm	7219.21.00	Kg.	12%	
	Of a thickness of 4.75mm or more but not exceeding 10mm	7219.22.00	“	“	
	Of a thickness of 3mm or more but less than 4.75mm	7219.23.00	“	“	
	Of a thickness of less than 3mm	7219.24.00	“	“	
	Not further worked than cold-rolled (cold-reduced):				
	Of a thickness of 4.75mm or more	7219.31.00	“	“	
	Of a thickness of 3mm or more but less than 4.75mm	7219.32.00	“	“	
	Of a thickness exceeding 1mm but less than 3mm	7219.33.00	“	“	
	Of a thickness of 0.5mm or more but not exceeding 1mm	7219.34.00	“	“	
	Of a thickness of less than 0.5mm	7219.35.00	“	“	
	Other	7219.90.00	“	“	
72.20	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600mm				
	Not further worked than hot-rolled:				
	Of a thickness of 4.75mm or more	7220.11.00	“	“	
	Of a thickness of less than 4.75mm	7220.12.00	“	“	
	Not further worked than cold-rolled (cold-reduced)	7220.20.00	“	“	
	Other	7220.90.00	“	“	
72.21	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL	7221.00.00	“	“	
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	7222.10.00	“	“	
	Bars and rods, not further worked than cold-formed or cold-finished	7222.20.00	“	“	
	Other bars and rods	7222.30.00	“	“	
	Angles, shapes and sections	7222.40.00	“	“	
72.23	WIRE OF STAINLESS STEEL	7223.00.00	“	“	

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	III. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL				
72.24	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL				
	Ingots and other primary forms	7224.10.00	Kg.	12%	
	Other	7224.90.00	“	“	
72.25	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600mm OR MORE				
	Of silicon-electrical steel	7225.10.00	“	“	
	Of high speed steel	7225.20.00	“	“	
	Other, not further worked than hot-rolled, in coils	7225.30.00	“	“	
	Other, not further worked than hot-rolled, not in coils	7225.40.00	“	“	
	Other, not further worked than cold-rolled (cold-reduced)	7225.50.00	“	“	
	Other	7225.90.00	“	“	
72.26	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600mm				
	Of silicon-electrical steel	7226.10.00	“	“	
	Of high speed steel	7226.20.00	“	“	
	Other:				
	Not further worked than hot-rolled	7226.91.00	“	“	
	Not further worked than cold-rolled (cold-reduced)	7226.92.00	“	“	
	Other	7226.99.00	“	“	
72.27	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL				
	Of high speed steel	7227.10.00	“	“	
	Of silico-manganese steel	7227.20.00	“	“	
	Other	7227.90.00	“	“	

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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 Bars and rods, of high speed steel Bars and rods, of silico-manganese steel Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded Other bars and rods, not further worked than forged Other bars and rods, not further worked than cold-formed or cold-finished Other bars and rods Angles, shapes and sections Hollow drill bars and rods	7228.10.00 7228.20.00 7228.30.00 7228.40.00 7228.50.00 7228.60.00 7228.70.00 7228.80.00	Kg. “ “ “ “ “ “ “ “	12% “ “ “ “ “ “ “ “	
72.29	WIRE OF OTHER ALLOY STEEL Of high speed steel Of silico-manganese steel Other	7229.10.00 7229.20.00 7229.90.00	“ “ “	“ “ “	

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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 exceeding 16mm.

	1	2	3	4	5
73.01	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHES OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL				
	Sheet piling	7301.10.00	Kg.	12%	
	Angles, shapes and sections:				
	Structural steelwork	7301.20.01	“	“	
	Other	7301.20.02	“	“	
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, SLEEPER (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINING OR FIXING RAILS				
	Rails	7302.10.00	“	“	
	Sleepers (cross-ties)	7302.20.00	“	“	
	Switch blades, crossing frogs, point rods and other crossing pieces	7302.30.00	“	“	
	Fish-plates and sole plates	7302.40.00	“	“	
	Other	7302.90.00	“	“	

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73.03	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	7303.00.00	Kg.	12%	
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	7304.10.00	“	“	
	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas	7304.20.00	“	“	
	Other, of circular cross-section, of iron or non-alloy steel:				
	Cold-drawn or cold-rolled (cold-reduced)	7304.31.00	“	“	
	Other	7304.39.00	“	“	
	Other, of circular cross-section, of stainless steel:				
	Cold-drawn or cold-rolled (cold-reduced)	7304.41.00	“	“	
	Other	7304.49.00	“	“	
	Other, of circular cross-section, of other alloy steel:				
	Cold-drawn or cold-rolled (cold-reduced)	73.04.51.00	“	“	
	Other	7304.59.00	“	“	
	Other	7304.90.00	“	“	
73.05	OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING INTERNAL AND EXTERNAL CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4mm OF IRON OR STEEL				
	Line pipe of a kind used for oil or gas pipelines:				
	Longitudinally submerged arc welded	7305.11.00	“	“	
	Other, longitudinally welded	7305.12.00	“	“	
	Other	7305.19.00	“	“	
	Casing of a kind used in drilling for oil or gas	7305.20.00	“	“	
	Other, welded:				
	Longitudinally welded	7305.31.00	“	“	
	Other	7305.39.00	“	“	
	Other	7305.90.00	“	“	
73.06	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RWETED OR SIMILARLY CLOSED), OR IRON OR STEEL				
	Line pipe of kind used for oil or gas pipelines	7306.10.00	“	“	

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	Casing and tubing of a kind used in drilling for oil or gas	7306.20.00	Kg.	12%	
	Other, welded, of circular cross-section, of iron or non-alloy steel	7306.30.00	“	“	
	Other, welded, of circular cross-section, of stainless steel	7306.40.00	“		
	Other, welded, of circular cross-section, of other alloy steel	7306.50.00	“	“	
	Other, welded, of non-circular cross-section	7306.60.00	“	“	
	Other	7306.90.00	“	“	
73.07	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL				
	Cast fittings:				
	Of non-malleable cast iron	7307.11.00	“	“	
	Other	7307.19.00	“	“	
	Other, of stainless steel:				
	Flanges	7307.21.00	“	“	
	Threaded elbows, bends and sleeves	7307.22.00	“	“	
	Butt welding fittings	7307.23.00	“	“	
	Other	7307.29.00	“	“	
	Other:				
	Flanges	7307.91.00	“	“	
	Threaded elbows, bends and sleeves	7307.92.00	“	“	
	But welding fittings	7307.93.00	“	“	
	Other	7307.99.00	“	“	
73.08	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING NO.94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL				
	Bridges and bridge-sections	7308.10.00	“	“	
	Towers and lattice masts	7308.20.00	“	“	
	Doors, windows and their frames and thresholds for doors	7308.30.00	“	“	
	Props and similar equipment for scaffolding, shuttering or pit-propping	7308.40.00	“	“	

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	Other:				
	Balustrades	7308.90.01	Kg.	12%	
	Metal roofing sheets	7308.90.02	“	“	
	Other	7308.90.03	“	“	
73.09	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUIFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	7309.00.00	“	“	
73.10	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUIFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT				
	Of a capacity of 50L or more	7310.10.00	“	“	
	Of a capacity of less than 50L:				
	Cans which are to be closed by soldering or crimping	7310.21.00	“	“	
	Other	7310.29.00	“	“	
73.11	CONTAINERS FOR COMPRESSED OR LIQUIFIED GAS, OF IRON OR STEEL	7311.00.00	“	“	
73.12	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED				
	Stranded wire, ropes and cables	7312.10.00	“	“	
	Other	7312.90.00	“	“	
73.13	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING OF IRON OR STEEL	7313.00.00	“	“	

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73.14	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL			
	Woven products:			
	Of Stainless steel	7314.11.00	“	“
	Other	7314.19.00	“	“
	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm ² or more	7314.20.00	“	“
	Other grill, netting and fencing, welded at the intersection	7314.30.00	“	“
	Other grill, netting and fencing:			
	Plated or coated with zinc	7314.41.00	“	“
	Coated with plastics	7314.42.00	“	“
	Other	7314.49.00	“	“
	Expanded metal	7314.50.00	“	“
73.15	CHAIN AND PARTS THEREOF, OF IRON OR STEEL			
	Articulated link chain and parts thereof:			
	Roller chain	7315.11.00	“	“
	Other chain	7315.12.00	“	“
	Parts	7315.19.00	“	“
	Skid chain	7315.20.00	“	“
	Other chain:			
	Stud-link	7315.81.00	“	“
	Other, welded link	7315.82.00	“	“
	Other	7315.89.00	“	“
	Other parts	7315.90.00	“	“
73.16	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	7316.00.00	“	“
73.17	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADING NO.83.05) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER	7317.00.00	“	“

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73.18	SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTERPINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL				
	Threaded articles:				
	Coach screws	7318.11.00	Kg.	12%	
	Other wood screws	7318.12.00	“	“	
	Screw hooks and screw rings	7318.13.00	“	“	
	Self-tapping screws	7318.14.00	“	“	
	Other screws and bolts, whether or not with their nuts or washers	7318.15.00	“	“	
	Nuts	7318.16.00	“	“	
	Other	7318.19.00	“	“	
	Non-threaded articles:				
	Spring washers and other lock washers	7318.21.00	“	“	
	Other washers	7318.22.00	“	“	
	Rivets	7318.23.00	“	“	
	Cotters and cotter-pins	7318.24.00	“	“	
	Other	7318.29.00	“	“	
73.19	SEWING NEEDLES, KNITTING NEEDS, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED				
	Sewing, darning or embroidery needles	7319.10.00	“	6%	
	Safety pins	7319.20.00	“	“	
	Other pins	7319.30.00	“	“	
	Other	7319.90.00	“	“	
73.20	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL				
	Leaf-springs and leaves therefor	7320.10.00	“	12%	
	Helical springs	7320.20.00	“	“	
	Other	7320.90.00	“	“	

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73.21	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIER, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL Cooking appliances and plate wanners: For gas filel or for both gas and other fuels For liquid fuel For solid fuel Other appliances: For gas fuel or for both gas and other fuels For liquid fuel For solid fuel Parts	7321.11.00 7321.12.00 7321.13.00 7321.81.00 7321.82.00 7321.83.00 7321.90.00	“ “ “ “ “ “ “	“ “ “ “ “ “ “	
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 CONDITIONEDAIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL Radiators and parts thereof: Of cast iron Other Other	7322.11.00 7322.19.00 7322.90.00	“ “ “	“ “ “	
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 UKE, OF IRON OR STEEL Iron or steel wool; pot scourers and scouring of polishing pads, gloves and the like Other: Of cast iron, not enamelled Of cast iron, enamelled Of stainless steel	7323.10.00 7323.91.00 7323.92.00 7323.93.00	“ “ “ “	6% “ “ “	

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	Of iron (other than csst iron) or steel, enamelled	7323.94.00	Kg.	“	
	Other	7323.99.00	“	“	
73.24	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL				
	Sinks and wash basis, of stainless steel	7324.10.00	“	12%	
	Baths:				
	Of cast iron, whether or not enamelled	7324.21.00	“	“	
	Other	7324.29.00	“	“	
	Other, including parts	7324.90.00	“	“	
73.25	OTHER CAST ARTICLES, OF IRON OR STEEL				
	Of non-malleable cast iron	7325.10.00	“	“	
	Other:				
	Grinding balls and similar articles for mills	7325.91.00	“	“	
	Other	7325.99.00	“	“	
73.26	OTHER ARTICLES OF IRON OR STEEL				
	Forged or stamped, but not further worked:				
	Grinding balls and similar articles for mills	7326.11.00	“	“	
	Other	7326.19.00	“	“	
	Articles of iron or steel wire for reinforcing concrete and brickwork	7326.20.00	“	“	
	Other	7326.90.00	“	“	

Chapter 74
Copper and articles thereof

Note

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

(a) **Refined copper**

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

TABLE - OTHER ELEMENTS

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

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

(b) **Copper Alloys**

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

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

(c) **Master Alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide

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(phosphor copper) containing more than 15% by weight of phosphorus falls in heading No.28.48.

(d) **Bars and rods**

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes are, however, to be taken to be unwrought copper of heading No.74.03.

(e) **Profiles**

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

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(f) **Wire**

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

In the case of heading No.74.14, however, the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

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

Flat-surfaced products (other than the unwrought products of heading No.74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (mci. “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 (md. Square) shape with a thickness not exceeding one-tenth of the width
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

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(h) **Tubes and pipes**

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

Subheading Note

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

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

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

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

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

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

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

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

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

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

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1		2	3	4	5
74.01	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)				
	Copper mattes	7401.10.00	Kg.	12%	
	Cement cooper (precipitated copper)	7401.20.00	“	“	
74.02	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	7402.00.00	“	“	
74.03	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT				
	Refined copper:				
	Cathodes and sections of cathodes	7403.11.00	“	“	
	Wire-bars	7403.12.00	“	“	
	Billets	7403.13.00	“	“	
	Other	7403.19.00	“	“	
	Copper alloys:				
	Copper-zinc base alloys (brass)	7403.21.00	“	“	
	Copper-tin base alloys (bronze)	7403.22.00	“	“	
	Copper-nickel base alloys (cupro-nickel)	7403.23.00	“	“	
	copper-nickel-zinc basealloys (nickel silver)				
	Other copper alloys (other than master alloys of heading No.74.05)	7403.29.00	“	“	
74.04	COPPER WASTE AND SCRAP	7404.00.00	“	“	
74.05	MASTER ALLOYS OF COPPER	7405.00.00	“	“	
74.06	COPPER POWDERS AND FLAKES				
	Powders of non-lamellar structure	7406.10.00	“	“	
	Powders of lamellar structure; flakes	7406.20.00	“	“	
	Of refined copper	7407.10.00	“	“	
	Of copper alloys:				
	Of copper-zinc base allQ’s (brass)	7407.21.00	“	“	
	Of copper-nickel base alloys (cupro- nickel) or copper-nickel-zinc base alloys (nickel silver)	7407.22.00	“	“	
	Other	7407.29.00	“	“	
74.08	COPPER WIRE				
	Of refined copper:				
	Of which the maximum cross-sectional dimension exceeds 6mm	7408.11.00	“	“	
	Other	7408.19.00	“	“	
	Of copper alloys:				
	Ofcopper-zinc base allQvs (brass)	7408.21.00	“	“	
	Of copper-nickel base alloys (cupro nickel) or copper-nickel-zinc base alloys (nickel silver)	7408.22.00	“	“	
	Other	7408.29.00	“	“	

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	1	2	3	4	5
74.09	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15mm				
	Of refined copper:				
	In coils	7409.11.00	Kg.	12%	
	Other	7409.19.00	“	“	
	Of copper-zinc base alloy's (brass):				
	In coils	7409.21.00	“	“	
	Other	7409.29.00	“	“	
	Of copper-tin base alloys (bronze):				
	In coils	7409.31.00	“	“	
	Other	7409.39.00	“	“	
	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	7409.40.00	“	“	
	Of other copper alloys	7409.90.00	“	“	
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:				
	Of refined copper	7410.11.00	“	“	
	Of copper alloys	7410.12.00	“	“	
	Backed:				
	Of refined copper	7410.21.00	“	“	
	Of copper alloys	7410.22.00	“	“	
74.11	COPPER TUBES AND PIPES				
	Of refined copper	7411.10.00	“	“	
	Of copper alloys:				
	Of copper-zinc base alloys (brass)	7411.21.00	“	“	
	Of copper-nickel base alloys (cupro-nickel or copper-nickel-zinc base alloys (nickel silver)	7411.22.00	“	“	
	Other	7411.29.00	“	“	
74.12	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)				
	Of refined copper	7412.10.00	“	“	
	Of copper alloys	7412.20.00	“	“	
74.13	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	7413.00.00	“	“	

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1		2	3	4	5
74.14	CLOTH (INCLUDING ENDLESS BANDS), GRILL AND NETTING, OF COPPER WIRE; EXPANDED METAL OF COPPER				
	Endless bands, for machinery	7414.10.00	Kg.	12%	
	Other	7414.90.00	“	“	
74.15	NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING NO.83.05) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER				
	Nails and tacks, drawing pins, staples and similar articles	7415.10.00	“	“	
	Other articles, not threaded:				
	Washers (including spring washers)	7415.21.00	“	“	
	Other	7415.29.00	“	“	
	Other threaded articles:				
	Screws for wood	7415.31.00	“	“	
	Other screws; bolts and nuts	7415.32.00	“	“	
	Other	7415.39.00	“	“	
74.16	COPPER SPRINGS	7416.00.00	“	“	
74.17	COOKING OR HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NON-ELECTRIC, AND PARTS THEREOF, OF COPPER	7417.00.00	“	“	
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				
	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	7418.10.00	“	6%	
	Sanitary ware and parts thereof	7418.20.00	“	12%	

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	1	2	3	4	5
74.19	OTHER ARTICLES OF COPPER				
	Chain and parts thereof	7419.10.00	Kg.	12%	
	Other:				
	Cast. moulded. stamped or forged, but not further worked	7419.91.00	“	“	
	Other	7419.99.00	“	“	

Chapter 75

Nickel and articles thereof

Note

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

(a) **Bars and rods**

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

(b) **Profiles**

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

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(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 (incl. Squares), equilateral triangles or regular convex polygons (incl. “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 (incl. Square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (incl. “modified rectangular”) cross-section exceeds one-tenth of the width.

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

Flat-surfaced products (other than the unwrought products of heading No.75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (incl. “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 (incl. Square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No.75.06 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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(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 (include. squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (include. square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

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

(a) **Nickel, not alloyed**

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

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

TABLE Other elements

Element	Limiting content % by weight
Fe Iron	0.5
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%.

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	1	2	3	4	5
75.01	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY				
	Nickel mattes	7501.10.00	Kg.	12%	
	Nickel oxide sinters and other intermediate products of nickel metallurgy	7501.20.00	“	“	
75.02	UNWROUGHT NICKEL				
	Nickel, not alloyed	7502.10.00	“	“	
	Nickel alloys	7502.20.00	“	“	
75.03	NICKEL WASTE AND SCRAP	7503.00.00	“	“	
75.04	NICKEL POWDERS AND FLAKES	7504.00.00	“	“	
75.05	NICKEL BARS, RODS, PROFILES AND WIRE				
	Bars, rods and profiles:				
	Of nickel, not alloyed	7505.11.00	“	“	
	Of nickel alloys	7505.12.00	“	“	
	Wire:				
	Of nickel, not alloyed	7505.21.00	“	“	
	Of nickel alloys	7505.22.00	“	“	
75.06	NICKEL PLATES, SHEETS, STRIP AND FOIL				
	Of nickel, not alloyed	7506.10.00	“	“	
	Of nickel alloys	7506.20.00	“	“	
75.07	NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)				
	Tubes and pipes:				
	Of nickel, not alloyed	7507.11.00	“	“	
	Of nickel alloys	7507.12.00	“	“	
	Tube or pipe fittings	7507.20.00	“	“	
75.08	OTHER ARTICLES OF NICKEL	7508.00.00	“	“	

Chapter 76 Aluminium and articles thereof

Note

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (incl. Squares), equilateral triangles or regular convex polygons (incl. “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 (incl. Square),

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triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (incl. "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No.76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (incl. "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 (md. Square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No.76.06 and 76.07 apply inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Note

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

(a) 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

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

(b) **Aluminium alloys**

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

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

	1	2	3	4	5
76.01	UNWROUGHT ALUMINIUM				
	Aluminium, not alloyed	7601.10.00	Kg.	12%	
	Aluminium alloys	7601.20.00	“	“	
76.02	ALUMINIUM WASTE AND SCRAP	7602.00.00	“	“	
76.03	ALUMINIUM POWDERS AND FLAKES				
	Powders of non-lamellar structure	7603.10.00	“	“	
	Powders of lamellar structure: flakes	7603.20.00	“	“	
76.04	ALUMINIUM BARS, RODS AND PROFILES				
	Of aluminium, not alloyed	7604.10.00	“	“	
	Of aluminium alloys:				
	Hollow profiles	7604.21.00	“	“	
	Other	7604.29.00	“	“	

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	1	2	3	4	5
76.05	ALUMINIUM WIRE				
	Of aluminium, not alloyed:				
	Of which the maximum cross-sectional dimension exceeds 7mm	7605.11.00	Kg.	12%	
	Other	7605.19.00	“	“	
	Of aluminium alloys:				
	Of which the maximum cross-sectional dimension exceeds 7mm	7605.21.00	“	“	
	Other	7605.29.00	“	“	
76.06	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2mm				
	Rectangular (including square):				
	Of aluminium, not alloyed	7606.11.00	“	“	
	Of aluminium alloys	7606.12.00	“	“	
	Other:				
	Of aluminium, not alloyed	7606.91.00	“	“	
	Of aluminium alloys	7606.92.00	“	“	
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 0.2mm				
	Not backed:				
	Rolled but not further worked	7607.11.00	“	“	
	Other:				
	Aluminium foil or disposable aluminium containers for sale of foodstuffs or medicine	7607.19.01	“	Free	
	Other	7607.19.02	“	12%	
	Backed	7607.20.00	“	“	
76.08	ALUMINIUM TUBES AND PIPES				
	Of aluminium, not alloyed	7608.10.00	“	“	
	Of aluminium alloys	7608.20.00	“	“	
76.09	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	7609.00.00	“	“	

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	1	2	3	4	5
76.10	ALUMINIUM STRUCTURE (EXCLUDING PREFABRICATED BUILDINGS OF HEADING NO.94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES Doors, windows and their frames and thresholds for doors Other: Balustrades Other	7610.10.00 7610.90.01 7610.90.02	“ “ “	“ “ “	
76.11	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUIFIED GAS), OF A CAPACITY EXCEEDING 300L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	7611.00.00	“	“	
76.12	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUIFIED GAS), OF A CAPACITY NOT EXCEEDING 300L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT Collapsible tubular containers Other	7612.10.00 7612.90.00	“ “	“ “	
76.13	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUIFIED GAS	7613.00.00	“	“	

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	1	2	3	4	5
76.14	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED				
	With steel core	7614.10.00	Kg.	12%	
	Other	7614.90.00	“	“	
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				
	Table, kitchen or other household articles and parts thereof, pot scourers and scouring or polishing pads, gloves and the like	7615.10.00	“	6%	
	Sanitary ware and parts thereof	7615.20.00	“	12%	
76.16	OTHER ARTICLES OF ALUMINIUM				
	Nails, tacks, staples (other than those of heading No.83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	7616.10.00	“	“	
	Other	7616.90.00	“	“	

Chapter 78

Lead and articles thereof

Note

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

(a) **Bars and rods**

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

(b) **Profiles**

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

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(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 (incl. Squares), equilateral triangles or regular convex polygons (incl. “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 (incl. Square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (incl. “modified rectangular”) cross-section exceeds one-tenth of the width.

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

Flat-surfaced products (other than the unwrought products of heading No.78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (incl. “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 (incl. Square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No.78.04 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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(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 (incl. squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (incl. square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

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

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

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

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	1	2	3	4	5
78.01	UNWROUGHT LEAD				
	Refined lead	7801.10.00	Kg.	12%	
	Other:				
	Containing by weight antimony as the principal other element	7801.91.00	“	“	
	Other	7801.99.00	“	“	
78.02	LEAD WASTE AND SCRAP	7802.00.00	“	“	
78.03	LEAD BARS, RODS, PROFILES AND WIRE	7803.00.00	“	“	
78.04	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES				
	Plates, sheets, strip and foil:				
	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm	7804.11.00	“	“	
	Other:				
	Roofing sheets	7804.19.01	“	“	
	Other	7804.19.02	“	“	
	Powders and flakes	7804.20.00	“	“	
78.05	LEAD TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	7805.00.00	“	“	
78.06	OTHER ARTICLES OF LEAD	7806.00.00	“	“	

Chapter 79 Zinc and articles thereof

Note

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

(a) **Bars and rods**

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

(b) **Profiles**

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

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(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 (incl. Squares), equilateral triangles or regular convex polygons (incl. “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 (incl. Square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (incl. “modified rectangular”) cross-section exceeds one-tenth of the width.

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

Flat-surfaced products (other than the unwrought products of heading No.79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (incl. “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 (incl. Square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No.79.05 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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(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 (incl. squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (incl. square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

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

(c) **Zinc dust**

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

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	1	2	3	4	5
79.01	UNWROUGHT ZINC				
	Zinc, not alloyed:				
	Containing by weight 99.99% or more of zinc	7901.11.00	Kg.	12%	
	Containing by weight less than 99.99% of zinc	7901.12.00	“	“	
	Zinc alloys	7901.20.00	“	“	
79.02	ZINC WASTE AND SCRAP	7902.00.00	“	“	
79.03	ZINC DUST, POWDERS AND FLAKES				
	Zinc dust	7903.10.00	“	“	
	Other	7903.90.00	“	“	
79.04	ZINC BARS, RODS, PROFILES AND WIRE	7904.00.00	“	“	
79.05	ZINC PLATES, SHEETS, STRIP AND FOIL				
	Roofing sheets	7905.00.01	“	“	
	Other	7905.00.02	“	“	
79.06	ZINC TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	7906.00.00	“	“	
79.07	OTHER ARTICLES OF ZINC				
	Gutters, roof capping, skylight frames and other fabricated building components	7907.10.00	“	“	
	Other	7907.90.00	“	“	

Chapter 80 Tin and articles thereof

Note

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

(a) **Bars and rods**

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

(b) **Profiles**

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

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(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 (incl. Squares), equilateral triangles or regular convex polygons (incl. “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 (incl. Square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (incl. “modified rectangular”) cross-section exceeds one-tenth of the width.

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

Flat-surfaced products (other than the unwrought products of heading No.80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (incl. “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 (incl. Square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 80.04 and 80.05 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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(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 (incl squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (incl square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

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

(a) Tin, not alloyed

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

TABLE - Other elements

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

(b) Tin alloys

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

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

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	1	2	3	4	5
80.01	UNWROUGHT TIN				
	Tin, not alloyed	8001.10.00	Kg.	12%	
	Tin alloys	8001.20.00	“	“	
80.02	TIN WASTE AND SCRAP	8002.00.00	“	“	
80.03	TIN BARS, RODS, PROFILES AND WIRE	8003.00.00	“	“	
80.04	TIN PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2mm	8004.00.00	“	“	
80.05	TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.22mm; TIN POWDERS AND FLAKES				
	Foil	8005.10.00	“	“	
	Powders and flakes	8005.20.00	“	“	
80.06	TIN TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	8006.00.00	“	“	
80.07	OTHER ARTICLES OF TIN	8007.00.00	“	“	

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Chapter 81**

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Chapter 81

Other base metals; cermets; articles thereof

Subheading Note

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

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	1	2	3	4	5
81.01	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP				
	Powders	8101.10.00	Kg.	12%	
	Other:				
	Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	8101.91.00	“	“	
	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	8101.92.00	“	“	
	Wire	8101.93.00	“	“	
	Other	8101.99.00	“	“	
81.02	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP				
	Powders	8102.10.00	“	“	
	Other:				
	Unwrought molybdenum, including bars and rods, obtained simply by sintering; waste and scrap	8102.91.00	“	“	
	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	8102.92.00	“	“	
	Wire	8102.93.00	“	“	
	Other	8102.99.00	“	“	
81.03	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP				
	Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	8103.10.00	“	“	
	Other	8103.90.00	“	“	
81.04	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP				
	Unwrought magnesium:				
	Containing at least 99.8% by weight of magnesium	8104.11.00	“	“	
	Other	8104.19.00	“	“	
	Waste and scrap	8104.20.00	“	“	
	Raspings, turnings and granules, grades according to size;				
	powders	8104.30.00	“	“	
	Other	8104.90.00	“	“	

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	1	2	3	4	5
81.05	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY, COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powder Other	8105.10.00 8105.90.00	Kg. “ “	12% “ “	
81.06	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	8106.00.00	“	“	
81.07	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP Unwrought cadmium; waste and scrap; powders Other	8107.10.00 8107.90.00	“ “	“ “	
81.08	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP Unwrought titanium; waste and scrap; powders Other	8108.10.00 8108.90.00	“ “	“ “	
81.09	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP Unwrought zirconium; waste and scrap; powders Other	8109.10.00 8109.90.00	“ “	“ “	
81.10	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	8110.00.00	“	“	
81.11	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	8111.00.00	“	“	

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	1	2	3	4	5
81.12	BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP				
	Beryllium				
	Unwrought, waste and scrap, powders	8112.11.00	Kg.	12%	
	Other	8112.19.00	“	“	
	Chromium	8112.20.00	“	“	
	Germanium	8112.30.00	“	“	
	Vanadium	8112.40.00	“	“	
	Other:				
	Unwrought, waste and scrap, powders	8112.91.00	“	“	
	Other	8112.99.00	“	“	
81.13	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	8113.00.00	“	“	

Chapter 82

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

Notes

Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No.82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

- (a) Base metal;
- (b) Metal carbides or cermets;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet); or
- (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2.Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No.84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No.85.10.

3.Sets consisting of one or more knives of heading No.82.11 and at least an equal number of articles of heading No.82.15 are to be classified in heading No.82.15.

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82.01	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; 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				
	Spades and shovels	8201.10.00	1Kg. 2.No.	6%	
	Forks	8201.20.00	“	“	
	Mattocks, picks, hoes and rakes	8201.30.00	“	“	
	Axes, bill hooks and similar hewing tools	8201.40.00	“	“	
	Secateurs and similar one-handed pruners and shears (including poultry shears)	8201.50.00	“	“	
	Hedge shears, a two-handed pruning shears and similar two-handed shears)	8201.60.00	“	“	
	Other hand tools of a kind used in agriculture, horticulture and forestry	8201.90.00	“	“	
82.02	HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES)				
	Hand saws	8202.10.00	“	6%	
	Band saw blades	8202.20.00	“	“	
	Circular saw blades (including slitting or slotting saw blades):				
	With working part of steel	8202.31.00	“	“	
	With working part of other materials	8202.32.00	“	“	
	Chain saw blades	8202.40.00	“	“	
	Other saw blades:				
	Straight saw blades, for working metal	8202.91.00	“	“	
	Other	8202.99.00	“	“	
82.03	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCHERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS				
	Files, rasps and similar tools	8203.10.00	“	6%	
	Pliers (including cutting pliers), pincers, tweezers and similar tools	8203.20.00	“	“	
	Metal cutting shears and similar tools	8203.30.00	“	“	
	Pipe-cutters, bolt croppers, perforating punches and similar tools	8203.40.00	“	“	

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1	2	3	4	5
82.04	HAND-OPERATED SPANNERS AND WRENCHERS (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES			
	Hand-operated spanners and wrenches:			
	Non-adjustable			
	8204.11.00	1.Kg. 2.No.	6%	
	Adjustable			
	8204.12.00	“	“	
	Interchangeable spanner sockets, with or without handles			
	8204.20.00	“	“	
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; ANVILS; PORTABLE FORGES; HAND OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS			
	Drilling, threading or tapping tools			
	8205.10.00	“	6%	
	Hammers and sledge hammers			
	8205.20.00	“	“	
	Planes, chisels, gouges and similar cutting tools for working wood			
	8205.30.00	“	“	
	Screwdrivers			
	8205.40.00	“	“	
	Other hand tools (including glaziers' diamonds):			
	Household tools			
	8205.51.00	“	“	
	Other			
	8205.59.00	“	“	
	Blow lamps			
	8205.60.00	“	“	
	Vices, clamps and the like			
	8205.70.00	“	“	
	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks			
	8205.80.00	“	“	
	Set of articles of two or more of the foregoing suoheadings			
	8205.90.00	“	“	
82.06	8206.00.00	“	6%	
	TOOLS OF TWO OR MORE OF THE HEADINGS NOS.82.02 TO 82.05, PUT IN SETS FOR RETAIL SALE			

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	1	2	3	4	5
82.07	INTERCHANGEABLE TOOLS FOR HAND-TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHIN~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 ROCKDRILLING OR EARTH BORING TOOLS				
	Rock drilling or earth boring tools:				
	With working part of sintered metal carbide or cermets	8207.11.00	1.Kg. 2.No	6%	
	With working part of other material	8207.12.00	“	“	
	Dies for drawing or extruding metal	8207.20.00	“	“	
	Tools for pressing, stamping or punching	8207.30.00	“	“	
	Tools for tapping or threading	8207.40.00	“	“	
	Tools for drilling, other than for rock drilling	8207.50.00		“	
	Tools for boring or broaching	8207.60.00	“	“	
	Tools for milling	8207.70.00	“	“	
	Tools for turning	8207.80.00	“	“	
	Other interchangeable tools	8207.90.00	“	“	
82.08	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES				
	For metal working	8208.10.00	“	12%	
	For wood working	8208.20.00	“	“	
	For kitchen appliances or for machines used by the food industry	8208.30.00	“	“	
	For agricultural, horticultural or forestry machines	8208.40.00	“	“	
	Other	8208.90.00	“	“	
82.09	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF SINTERED METAL CARBIDES OR CERMETS	8209.00.00.	“	“	
82.10	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10KG. OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	8210.00.00	“	“	

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82.11	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING NO.82.08, AND BLADES THEREFOR				
	Sets of assorted articles	8211.10.00	“	6%	
	Other:				
	Table knives having fixed blades	8211.91.00	“	“	
	Other' knives having fixed blades	8211.92.00	“	12%	
	Knives having other than fixed blades	8211.93.00	“	“	
	Blades	8211.94.00	“	“	
82.12	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)				
	Razors	8212.10.00	“	“	
	Safety razor blades, including razor blade blanks in, strips	821220.00	“	“	
	Other	8212.90.00	“	“	
82.13	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS AND BLADES THEREFOR	8213.00.00	“	6%	
82.14	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)				
	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	8214.10.00	“	12%	
	Manicure or pedicure sets and instruments (including nail files)	8214.20.00	“	“	
	Other	8214.90.00	“	“	
82.15	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE				
	Sets of assorted articles containing at least one article plated with precious metal	8215.10.00	“	6%	
	Other sets of assorted articles	8215.20.00	“	“	
	Other:				
	Plated with precious metal	8215.91.00	“	“	
	Other	8215.99.00	“	“	

Chapter 83
Miscellaneous articles of base metal

Notes

1.For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No.73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2.For the purposes of heading No.83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 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.

	1	2	3	4	5
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 BASEMETAL				
	Padlocks	8301.10.00	1.Kg. 2.No.	12%	
	Locks of a kind used for motor vehicles	8301.20.00	“	“	
	Locks of a kind used for furniture	8301.30.00	“	“	
	Other locks	8301.40.00	“	“	
	Clasps and frames with clasps, incorporating locks	8301.50.00	“	“	
	Parts	8301.60.00	“	“	
	Keys presented separately	8301.70.00	“	“	

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1		2	3	4	5
83.02	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL				
	Hinges	8302.10.00	1Kg. 2No.	12%	
	Castors	8302.20.00	“	“	
	Other mountings, fittings and similar articles suitable for motor vehicles	8302.30.00	“	“	
	Other mountings, fittings and similar articles:				
	Suitable for buildings	8302.41.00	“	“	
	Other, suitable for furniture	8302.42.00	“	“	
	Other	8302.49.00	“	“	
	Hat-racks, hat-pegs, brackets and similar fixtures	8302.50.00	“	“	
	Automatic door closers	8302.60.00	“	“	
83.03	ARMoured OR REINFORCED SAFES, STRONG-BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	8303.00.00	“	“	
83.04	FILING CABINETS, CARD-INDEX CABINETS, PAPER STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING NO.94.03	8304.00.00	“	“	
	LETTER SLIPS, 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				
	Fittings for loose leaf binders or files	8305.10.00	“	“	
	Staples in strips	8305.20.00	“	“	
	Other, including parts	8305.90.00	“	“	

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	1	2	3	4	5
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				
	Bells, gongs and the like	8306.10.00	1.Kg. 2.No.	12%	
	Statuettes and other ornaments: Plated with precious metal	8306.21.00	“	“	
	Other	8306.29.00	“	“	
	Photograph, picture or similar frames; mirrors	8306.30.00	“	“	
83.07	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS				
	Of iron or steel	8307.10.00	“	“	
	Of other base metal	8307.90.00	“	“	
83.08	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL				
	Rooks, eyes and eyelets	8308.10.00	“	“	
	Tubular or bifurcated rivets	8308.20.00	“	“	
	Other. including parts	8308.90.00	“	“	
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				
	Crown corks and stoppers for the purpose of a bottling factory or food canning industry	8309.10.00	“	“	
	Other	8309.90.00	“	“	

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1	2	3	4	5
83.10	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING NO.94.05	8310.00.00	1.Kg. 2.No.	12%
83.11	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF CASE METAL OR OF METAL CARBI DES, COATED OR CORD WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBI DES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING			
	Coated electrodes of base metal. for electric arc-welding	8311.10.00	“	“
	Cored wire of base metal, for electric arc-welding	8311.20.00	“	“
	Coated rods and cored wire. of base metal, for soldering, brazing or welding by flame	8311.30.00	“	“
	Other. including parts	8311.90.00	“	“

Section XVI

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

Notes

1. This Section does not cover:

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No.40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No.40.16);
- (b) Articles of leather or of composition leather (heading No.42.04) or of furskin (heading No.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 of textile material (heading No.59.10), or other articles of textile material for technical uses (heading No.59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos.71.02 to 71.04 or articles wholly of such stones of heading No.71.16 except unmounted worked sapphires and diamonds for styli (heading No.85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading No.73.04);
- (ii) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;

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- (o) Interchangeable tools of heading No.82.07 or brushes of a kind used as parts of machines of heading No.96.03; similar interchangeable tools are to be classified according to the constituent material of their working part (for example in Chapter 40, 42, 43, 45 or 59 or heading No.68.04 or 69.09); or
- (p) Articles of Chapter 95.

2. Subject to Note 1 to this Section. Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of Heading No.84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of Chapters 84 or 85 (other than headings Nos.84.85 and 85.48) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading No.84.79 or 85.43) are to be classified with the machines of that kind. However, parts which are equally suitable for use principally with the goods of headings Nos.85.17 and 85.25 are to be classified in heading No.85.17;
- (c) All other parts are to be classified in heading No.84.85 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

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

Notes

1. This Chapter does not cover:

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Appliances or machinery (for example, pumps) or parts thereof of ceramic material (Chapter 69);
- (c) Laboratory glassware (heading No.70.17); machinery, appliances or other articles for technical uses or parts thereof of glass (heading No.70.19 or 70.20);
- (d) Articles of heading No.73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Electro-mechanical tools for working in the hand, of heading No.85.08 or electro-mechanical domestic appliances of heading No.85.09; or
- (f) Hand-operated mechanical floor sweepers, not motorised (heading No.96.03).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos.84.01 to 84.24 and at the same time to a description in one or other of the headings Nos.84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter. Heading No.84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading No.84.36);
- (b) Grain dampening machines (heading No.84.37);
- (c) Diffusing apparatus for sugarjuice extraction (heading No.84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No.84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No.84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading No.84.52); or
- (b) Office machinery of heading No.84.72.

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3. A machine-tool for working any material which answers to a description in heading No.84.56 and at the same time to a description in heading No.84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading No.84.56.

4. Heading No.84.57 applies only to machine-tools for working metal (other than lathes) which can carry out different types of machining operations either:

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

5. (A). For the purposes of heading No.84.71, the expression “automatic data processing machines” means:

- (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
- (b) Analogue machines capable of stimulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
- (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

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(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:

- (a) it is connectable to the central processing unit either directly or through one or more other units;
- (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units presented separately are also to be classified in heading No.84.71.

Heading No.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.Heading No.84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05mm, whichever is less. Other steel balls are to be classified in heading No.73.26.

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

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

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Subheading Note

1.Subheading No.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.

1	2	3	4	5
84.01	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION		1.Kg.	
	Nuclear reactors	8401.10.00	2.No.	12%
	Machinery and apparatus for isotopic separation and parts thereof	8401.20.00	“	“
	Fuel elements (cartridges), non-irradiated	8401.30.00	1.Kg.	“
			2.gm/	
			fs	
	Parts of nuclear reactors	8401.40.00	Kg.	“
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:			
	Watertube boilers with a steam production exceeding 45t per hour	8402.11.00	1.kg.	“
			2.No.	
	Watertube boilers with a steam production not exceeding 45t per hour	8402.12.00	“	“
	Other vapour generating boilers, including hybrid boilers	8402.19.00	“	“
	Super-heated water boilers	8402.10.00	“	“
	Parts	8402.90.00	Kg.	“
84.03	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING NO.84.02			
	Boilers	8403.10.00	1.Kg.	“
			2.No.	
	Parts	8403.90.00	Kg.	“

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	1	2	3	4	5
84.04	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING NO.84.02 OR 84.03 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS				
	Auxiliary plant for use with boilers of heading No.84.02 or 84.03	8404.10.00	1.Kg. 2.No.	12%	
	Condensers for steam or other vapour power units	8404.20.00	“	“	
	Parts	8404.90.00	Kg.	“	
84.05	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS				
	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	1 .Kg. 2.No.	“	
	Parts	8405.90.00	Kg.	“	
84.06	STEAM TURBINES AND OTHER VAPOUR TURBINES				
	Turbines: For marine propulsion	8406.11.00	1.Kg. 2.No.	“	
	Other	8406.19.00	“	“	
	Parts	8406.90.00	Kg.	“	
84.07	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES				
	Aircraft engines	8407.10.00	1.Kg. 2.No.	Free	
	Marine propulsion engines (inclusive of spares):				
	Outboard motors	8407.21.00	“	Free	
	Other	8407.29.00	“	Free	
	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:				
	Of a cylinder capacity not exceeding 50cc	8407.31.00	“	12%	
	Of a cylinder capacity exceeding 50cc but not exceeding 250cc	8407.32.00	“	“	
	Of a cylinder capacity exceeding 250cc but not exceeding 1000cc	8407.33.00	“	“	
	Of a cylinder capacity exceeding 1000cc	8407.34.00	“	“	
	Other engines	8407.90.00	“	“	

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	1	2	3	4	5
84.08	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES) Marine propulsion engines (inclusive of spares): Engines of a kind used for the propulsion of vehicles of Chapter 87 Other engines	8408.10.00 8408.20.00 8408.90.00	1.Kg 2.No. " " "	Free 12% "	
84.09	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING NO.84.07 or 84.08 For aircraft engines Other: Suitable for use solely or principally with spark-ignition internal combustion piston engines Other	8409.10.00 8409.91.00 8409.99.00	Kg. " "	Free 12% "	
84.10	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR Hydraulic turbines and water wheels: Of a power not exceeding 1000kW Of a power exceeding 1000kW but not exceeding 10000kW Of a power exceeding 10000kW Parts, including regulators	8410.11.00 8410.12.00 8410.13.00 8410.90.00	1.Kg. 2.No. " " Kg. "	" " " "	
84.11	TURBOJETS, TURBO-PROPELLERS AND OTHER GAS TURBINES Turbo-jets: Of a thrust not exceeding 25kN Of a thrust exceeding 25kN Turbo-propellers: Of a power not exceeding 1100kW Of a power exceeding 1100kW Other gas turbines: Of a power not exceeding 5000kW Of a power exceeding 5000kW Parts: Of turbo-jets or turbo-propellers Other	8411.11.00 8411.12.00 8411.21.00 8411.22.00 8411.81.00 8411.82.00 8411.91.00 8411.99.00	1.Kg. 2.No. " " " " " " Kg. "	" " " " " " " "	
84.12	OTHER ENGINES AND MOTORS Reaction engines other than turbo-jets Hydraulic power engines and motors: Linear acting (cylinders) Other	8412.10.00 8412.21.00 8412.29.00	1.Kg. 2.No. " "	12% " "	

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	Pneumatic power engines and motors: Linear acting (cylinders)	8412.31.00	1.Kg. 2.No.	12%	
	Other	8412.39.00	“	“	
	Other	8412.80.00	“	“	
	Parts	8412.90.00	Kg.	“	
84.13	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS Pumps fitted or designed to be fitted with a measuring device: Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	8413.11.00	1 Kg. 2.No.	“	
	Other	8413.19.00	“	“	
	Hand pumps, other than those of subheading No.8413.11 or 8413.19	8413.20.00	“	“	
	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	8413.30.00	“	“	
	Concrete pumps	8413.40.00	“	“	
	Other reciprocating positive displacement pumps	8413.50.00	“	“	
	Other rotary positive displacement pumps	8413.60.00	“	“	
	Other centrifugal pumps	8413.70.00	“	“	
	Other pumps: liquid elevators:				
	Pumps	8413.81.00	“	“	
	Liquid elevators	8413.82.00	“	“	
	Parts:				
	Of pumps	8413.91.00	Kg.	“	
	Of liquid elevators	8413.92.00	“	“	
84.14	AIR OR VACUUM PUMPS, AIR OR OTHER GASCOMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS Vacuum pumps	8414.10.00	1.Kg. 2.No.	“	
	Hand- or foot-operated air pumps	8414.20.00	“	“	
	Compressors of a kind used in refrigerating equipment	8414.30.00	“	“	
	Air compressors mounted on a wheeled chassis for towing	8414.40.00	“	“	
	Fans:				
	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W	8414.51.00	“	“	
	Other	8414.59.00	“	“	
	Hoods having a maximum horizontal side not exceeding 120cm	8414.60.00	“	“	
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	Other	8414.80.00	1.Kg. 2.No.	12%
84.15	Parts 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	8414.90.00	Kg.	“
	Window or wall types. self-contained	8415.10.00	1.Kg. 2.No.	12%
	Other: Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	8415.81.00	“	“
	Other. incorporating a refrigerating unit	8415.82.00	“	“
	Not incorporating a refrigerating unit	8415.83.00	“	“
	Parts	8415.90.00	Kg.	“
84.16	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES			
	Furnace burners for liquid fuel	8416.10.00	1.Kg. 2.No.	“
	Other furnace burners, including combination burners	8416.20.00	“	“
	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	8416.30.00	“	“
	Parts	8416.90.00	Kg.	“
84.17	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON- ELECTRIC			
	Furnace and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	8417.10.00	1Kg. 2.No.	“
	Bakery ovens. including biscuit ovens	8417.20.00	“	“
	Other	8417.80.00	“	“
	Parts	8417.90.00	Kg.	“

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84.18	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT. ELECTRIC OR OTHER: HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING NO.84.15				
	Combined refrigerator-freezers. fitted with separate external doors	8418.10.00	1.Kg. 2.No.	3%	
	Refrigerators. household type:				
	Compression-type	8418.21.00	“	“	
	Absorption-type. electrical	8418.22.00	“	“	
	Other	8418.29.00	1.Kg. 2.No.	“	
	Freezers of the chest type, not exceeding 800L. capacity	8418.30.00	“	“	
	Freezers of the upright type, not exceeding 900L. capacity	8418.40.00	“	“	
	Other refrigerating or freezing chests. cabinets. display counters. showcases and similar refrigerating or freezing furniture	8418.50.00	“	“	
	Other refrigerating or freezing equipment; heat pumps:				
	Compression type units whose condensers are heat exchangers	8418.61.00	“	“	
	Other	8418.69.00	“	“	
	Parts:				
	Furniture designed to receive refrigerating or freezing equipment	8418.91.00	Kg.	“	
	Other	8418.99.00	“	“	
84.19	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE HEATERS, NON-ELECTRIC				
	Instantaneous or storage water heaters. non-electric:				
	Instantaneous gas water heaters	8418.11.00	1 Kg. 2.No.	12%	
	Other	8418.19.00	“	“	
	Medical. surgical or laboratory sterilisers	8419.20.00	“	“	

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	Dryers:				
	For agricultural products	8419.31.00	1 Kg. 2.No.	12%	
	For wood, paper pulp, paper or paperboard	8419.32.00	“	“	
	Other	8419.39.00	“	“	
	Distilling or rectifying plant	8419.40.00	“	“	
	Heat exchange units	8419.50.00	“	“	
	Machinery for liquifying air or other gases	8419.60.00	“	“	
	Other machinery, plant and equipment:				
	For making hot drinks or for cooking or heating food	8419.81.00	“	“	
	Other	8419.89.00	“	“	
	Parts	8419.90.00	Kg.	“	
84.20	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR				
	Calendering or other rolling machines	8420.10.00	1.Kg. 2.No.	12%	
	Parts:				
	Cylinders	8420.91.00	Kg.	“	
	Other	8420.99.00	“	“	
84.21	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES				
	Centrifuges, including centrifugal dryers:				
	Cream separators	8421.11.00	1.Kg. 2.No.	“	
	Clothes dryers	8421.12.00	“	“	
	Other	8421.19.00	“	“	
	Filtering or purifying machinery and apparatus for liquids:				
	For filtering or purifying water	8421.21.00	“	“	
	For filtering or purifying beverages other than water	8421.22.00	“	“	
	Oil or petrol-filters for internal combustion engines	8421.23.00	“	“	
	Other	8421.29.00	“	“	
	Filtering or purifying machinery and apparatus for gases:				
	Intake air filters for internal combustion engines	8421.31.00	“	“	
	Other	8421.39.00	“	“	
	Parts:				
	Of centrifuges, including centrifugal dryers	8421.91.00	“	“	
	Other	8421.99.00	“	“	

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84.22	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING, CAPSULING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY; MACHINERY FOR AERATING BEVERAGES Dish washing machines: Of the household type	8422.11.00	1.Kg 2.No.	3%	
	Other	8422.19.00	“	“	
	Machinery for cleaning or drying bottles or other containers	8422.20.00	“	12%	
	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers: machinery for aerating beverages	8422.30.00	“	“	
	Other packing or wrapping machinery	8422.40.00	“	“	
	Parts	8422.90.00	“	“	
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 Personal weighing machines. including baby scales: household scales	8423.10.00	“	12%	
	Scales for continuous weighing of goods on conveyors	8423.20.00	“	“	
	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	8423.30.00	“	“	
	Other weighing machinery: Having a maximum weighing capacity not exceeding 30kg.	8423.81.00	“	“	
	Having a maximum weighing capacity exceeding 30kg, but not exceeding 5.000kg.	8423.82.00	“	“	
	Other	8423.89.00	“	“	
	Weighing machine weights of all kinds: parts of weighing machinery	8423.90.00	“	“	
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				

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SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES			
Fine extinguishers, whether or not charged	8424.10.00	“	“
Spray guns and similar appliances	8424.20.00	“	“
Steam ;or sand blasting machines and similar jet projecting machines	8424.30.00	“	“
Other appliances:			
Agricultural or horticultural	8424.81.00	“	“
Other	8424.89.00	“	“
Parts	8424.90.00	“	“

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84.25	PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles: Powered by electric motor	8425.11.00	1.Kg. 2.No.	12%	
	Other	8425.19.00	“	“	
	Pit-head winding gear; winches specially designed for use				
	Underground	8425.20.00	“	“	
	Other winches; capstans: Powered by electric motor	8425.31.00	“	“	
	Other	8425.41.00	“	“	
	Jacks: hoists of a kind used for raising vehicles: Built-in jacking systems of a type used in garages	8425.41.00	“	“	
	Other jacks and hoists. hydraulic	8425.42.00	“	“	
	Other	8425.49.00	“	“	
84.26	DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE Overhead travelling cranes, transporter cranes, gantry crane, bridge cranes, mobile lifting frames and straddle carriers: Overhead travelling cranes on fixed support	8426.11.00	“	“	
	Mobile lifting frames on tyres and straddle carriers	8426.12.00	“	“	
	Other	8426.19.00	“	“	
	Tower cranes	8426.20.00	“	“	
	Portal or pedestal jib cranes	8426.30.00	“	“	
	Other machinery, self-propelled: On tyres	8426.41.00	“	“	
	Other	8426.49.00	“	“	
	Other machinery: Designed for mounting on road vehicles	8426.91.00	“	“	
	Other	8426.99.00	“	“	
84.27	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT Self-propelled trucks powered by an electric motor	8427.10.00	“	“	
	Other self-propelled trucks	8427.20.00	“	“	
	Other trucks	8427.90.00	“	“	

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84.28	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS)			
	Lifts and skip hoists	8428.10.00	1.Kg. 2.No.	12%
	Pneumatic elevators and conveyors	8428.20.00	“	“
	Other continuous-action elevators and conveyors, for goods or materials:			
	Specially designed for underground use	8428.31.00	“	“
	Other, bucket type	8428.32.00	“	“
	Other, belt type	8428.33.00	“	“
	Other	8428.39.00	“	“
	Escalators and moving walkways	8428.40.00	“	“
	Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment	8428.50.00	“	“
	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	8428.60.00	“	“
	Other machinery	8428.90.00	“	“
84.29	SELF-PROPELLED BULLDOZERS, ANGLE DOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS			
	Bulldozers and angledozers:			
	Track laying	8429.11.00	“	“
	Other	8429.19.00	“	“
	Graders and levellers	8429.20.00	“	“
	Scrapers	8429.30.00	“	“
	Tamping machines and road rollers	8429.40.00	“	“
	Mechanical shovels, excavators and shovel loaders:			
	Front-end shovel loaders	8429.51.00	“	“
	Machinery with a 3600 revolving superstructure	8429.52.00	“	“
	Other	8429.59.00	“	“
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			
	Pile-drivers and pile-extractors	8430.10.00	“	“
	Snow-ploughs and snow-blowers	8430.20.00	“	“

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	Coal or rock cutters and tunneling machinery: Self-propelled	8430.31.00	1.Kg. 2.No.	12%	
	Other	8430.39.00	“	“	
	Other boring or sinking machinery: Self-propelled	8430.41.00			
	Other	8430.49.00	“	“	
	Other machinery, self-propelled	8430.50.00	“	“	
	Other machinery, not self-propelled: Tamping or compacting machinery	8430.61.00	“	“	
84.34	MILKING MACHINES AND DAIRY MACHINERY				
	Milking machines	8434.10.00	“	“	
	Dairy machinery	8434.20.00	“	“	
	Parts	8434.90.00	Kg.	“	
84.35	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES				
	Machinery	8435.10.00	1.Kg. 2.No.	“	
	Parts	8435.90.00	Kg.	“	
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				
	Machinery for preparing animal feeding stuffs	8436.10.00	1.Kg. 2.No.	“	
	Poultry-keeping machinery; poultry incubators and brooders:				
	Poultry incubators and brooders	8436.21.00	“	“	
	Other	8436.29.00	“	“	
	Other machinery	8436.80.00	“	“	
	Parts:				
	Of poultry-keeping machinery or poultry incubators and brooders	8436.91.00	Kg.	“	
	Other	8436.99.00	“	“	

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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			
	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	8437.10.00	1.Kg. 2.No.	12%
	Other machinery	8437.80.00	“	“
	Parts	8437.90.00	Kg.	“
84.38	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS			
	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	8438.10.00	1 Kg. 2.No.	“
	Machinery for the manufacture of confectionery cocoa or chocolate	8438.20.00	“	“
	Machinery for sugar manufacture	8438.30.00	“	“
	Brewery machinery	8438.40.00	“	“
	Machinery for the preparation of meat or poultry	8438.50.00	“	“
	Machinery for the preparation of fruits, nuts or vegetables	8438.60.00	“	“
	Other machinery	8438.80.00	“	“
	Parts	8438.90.00	Kg.	“
84.39	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD			
	Machinery for making pulp of fibrous cellulosic material	8439.10.00	1.Kg. 2.No.	“
	Machinery for making paper or paperboard	8439.20.00	“	“
	Machinery for finishing paper or paperboard	8439.30.00	“	“
	Parts:			
	Of machinery for making pulp of fibrous cellulosic material	8439.91.00	Kg.	“
	Other	8439.99.00	“	“
84.40	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES			
	Machinery	8440.10.00	1.Kg. 2.No.	“
	Parts	8440.90.00	Kg.	“

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84.41	OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS			
	Cutting machines	8441.10.00	1.Kg. 2.No.	“
	Machines for making bags, sacks or envelopes	8441.20.00	“	“

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	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8441.30.00	1.Kg 2.No.	12%	
	Machines for moulding articles in paper pulp, paper or paperboard	8441.40.00	“	“	
	Other machinery	8441.80.00	“	“	
	Parts	8441.90.00	Kg.	“	
84.42	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADINGS NOS.84.56 TO 84.65), FOR THE TYPE-FOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANES, GRAINED OR POLISHED)				
	Phototype-setting and composing machines	8442.10.00	1.Kg. 2.No.	“	
	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	8442.20.00	“	“	
	Other machinery, apparatus and equipment	8442.30.00	“	“	
	Parts of the foregoing machinery, apparatus or equipment	8442.40.00	Kg.	“	
	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example. planed, grained or polished)	8442.50.00	“	“	
84.43	PRINTING MACHINERY; MACHINES FOR USES ANCILLARY TO PRINTING				
	Offset printing machinery:				
	Reel fed	8443.11.00	“	“	
	Sheet fed. office type (sheet size not exceeding 22 x 36cm)	8443.12.00	“	“	
	Other	8443.19.00	“	“	
	Letterpress printing machinery, excluding flexographic printing:				
	Reelfed	8443.21.00	“	“	
	Other	8443.29.00	“	“	
	Flexographic printing machinery	8443.30.00	“	“	
	Gravure printing machinery	8443.40.00	“	“	
	Other printing machinery	8443.50.00	“	“	
	Machines for uses ancillary to printing	8443.60.00	“	“	
	Parts	8443.90.00	Kg.	“	

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84.44	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	8444.00.00	1.Kg. 2.No.	12%	
84.45	MACHINERY FOR PRODUCING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING NO.84.46 OR 84.47 Machines for preparing textile fibres: Carding machines Combing machines Drawing or roving machines Other Textile spinning machines Textile doubling or twisting machines Textile winding (including weft-winding) or reeling machines Other	8445.11.00 8445.12.00 8445.13.00 8445.19.00 8445.20.00 8445.30.00 8445.40.00 8445.90.00	“ “ “ “ “ “ “ “	“ “ “ “ “ “ “ “	
84.46	WEAVING MACHINES (LOOMS) For weaving fabrics of a width not exceeding 30cm For weaving fabrics of a width exceeding 30cm shuttle type: Power looms Other For weaving fabrics of a width exceeding 30cm shuttleless type	8445.10.00 8446.21.00 8446.29.00 8446.30.00	“ “ “ “	“ “ “ “	
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: With cylinder diameter not exceeding 165mm With cylinder diameter exceeding 165mm Flat knitting machines: stitch-bonding machines Other	8447.11.00 8447.12.00 8447.20.00 8447.90.00	“ “ “ “	“ “ “ “	

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84.48	AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING NO.84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADINGNO.84.44, 84A5, 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 No.84.44, 84.45, 84.46 or 84.47:				
	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	8448.11.00	1.Kg. 2.No.	12%	
	Other	8448.19.00	“	“	
	Parts and accessories of machines of heading No.84.44 or of their auxiliary machinery	8448.20.00	“	“	
	Parts and accessories of machines of heading No.84.45 or of their auxiliary machinery:				
	Card clothing	8448.31.00	“	“	
	Of machines for preparing textile fibres. other than card clothing	8448.32.00	“	“	
	Spindles, spindle flyers, spinning rings and ring travellers	8448.33.00	“	“	
	Other	8448.39.00	“	“	
	Parts and accessories of weaving machines (looms) or of their auxiliary machinery:				
	Shuttles	8448.41.00	“	“	
	Reeds for looms, healds and heald-frames	8448.42.00	“	“	
	Other	8448.49.00	“	“	
	Parts and accessories of machines of heading No.84.47 or of their auxiliary machinery:				
	Sinkers. needles and other articles used in forming stitches	8448.51.00	“	“	
	Other	8448.59.00	“	“	
84.49	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NON-WOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	8449.00.00	“	“	

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	1	2	3	4	5
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: Fully-automatic machines	8450.11.00	1.Kg. 2.No.	3%	
	Other machines. with built-in centrifugal drier	8450.12.00	“	“	
	Other	8450.19.00	“	“	
	Machines. each of a dry linen capacity exceeding 10kg	8450.20.00	“	12%	
	Parts	8450.90.00	Kg.	6%	
84.51	MACHINERY (OTHER THAN MACHINES OF HEADING NO.84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS Dry-cleaning machines	8451.10.00	1.Kg. 2.No.	12%	
	Drying machines: Each of a dry linen capacity not exceeding 10kg	8451.21.00	“	3%	
	Other	84.51.29.00	“	“	
	Ironing machines and presses (including fusing presses)	8451.30.00	“	“	
	Washing, bleaching or dyeing machines	8451.40.00	“	“	
	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	8451.50.00	“	“	
	Other machinery	8451.80.00	“	“	
	Parts	8451.90.00	Kg.	“	

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84.52	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING NO.84.40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES				
	Sewing machines of the household type	8452.10.00	1.Kg. 2.No.	12%	
	Other sewing machines:				
	Automatic units	8452.21.00	1.Kg. 2.No.	“	
	Other	8452.29.00	“	“	
	Sewing machine needles	8452.30.00	Kg.	“	
	Furniture, bases and covers for sewing machines and parts thereof	8452.40.00	“	“	
	Other parts of sewing machines	8452.90.00	“	“	
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				
	Machinery for preparing, tanning or working hides, skins or leather	8453.10.00	1 Kg. 2.No.	“	
	Machinery for making or repairing footwear	8453.20.00	“	“	
	Other machinery	8453.80.00	“	“	
	Parts	8453.90.00	Kg.	“	
84.54	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES				
	Converters	8454.10.00	1.Kg. 2.No.	“	
	Ingot moulds and ladles	8454.20.00	“	“	
	Casting machines	8454.30.00	“	“	
	Parts	8454.90.00	Kg.	“	
84.55	METAL-ROLLING MILLS AND ROLLS THEREFOR				
	Tube mills	8455.10.00	1.Kg. 2.No.	“	
	Other rolling mills:				
	Hot or combination hot and cold	8455.21.00	“	“	
	Cold	8455.22.00	“	“	
	Rolls for rolling mills	8455.30.00	Kg.	“	
	Other parts	8455.90.00	“	“	
84.56	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM,				

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ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES			
Operated by laser or other light or photon beam processes	8456.10.00	1.Kg. 2.No.	“
Operated by ultrasonic processes	8456.20.00	“	“
Operated by electro-discharge processes	8456.30.00	“	“
Other	8456.90.00	Kg.	“

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84.57	MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL			
	Machining centres	8457.10.00	1.Kg. 2.No.	12%
	Unit construction machines (single station)	8457.20.00	“	“
	Multi-station transfer machines	8457.30.00	“	“
84.58	LATHES FOR REMOVING METAL			
	Horizontal lathes:			
	Numerically controlled	8458.11.00	“	“
	Other	8458.19.00	“	“
	Other lathes:			
	Numerically controlled	8458.91.00	“	“
	Other	8458.99.00	“	“
84.59	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES OF HEADING NO.84.58			
	Way-type unit head machines	8459.10.00	“	“
	Other drilling machines:			
	Numerically controlled	8459.21.00	“	“
	Other	8459.29.00	“	“
	Other boring-milling machines:			
	Numerically controlled	8459.31.00	“	“
	Other	8459.39.00	“	“
	Other boring machines	8459.40.00	“	“
	Milling machines, knee-type:			
	Numerically controlled	8459.51.00	“	“
	Other	8459.59.00	“	“
	Other milling machines:			
	Numerically controlled	8459.61.00	“	“
	Other	8459.69.00	“	“
	Other threading or tapping machines	8459.70.00	“	“
84.60	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL, SINTERED METAL CARBIDES OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING NO.84.61			

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	Flat-surface grinding machines, in which the positioning in any one axis can be setup to an accuracy of at least 0.01mm:		1.Kg. 2.No.	12%	
	Numerically controlled	8460.11.00	“	“	
	Other	8460.19.00	“	“	
	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm:				
	Numerically controlled	8460.21.00	“	“	
	Other	8460.29.00	“	“	
	Sharpening (tool or cutter grinding) machines:				
	Numerically controlled	8460.31.00	“	“	
	Other	8460.39.00	“	“	
	Roning or lapping machines	8460.40.00	“	“	
	Other	8460.90.00	“	“	
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, SINTERED METAL CARBIDES OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED				
	Planing machines	8461.10.00	“	“	
	Shaping or slotting machines	8461.20.00	“	“	
	Broaching machines	8461.30.00	“	“	
	Gear cutting, gear grinding or gear finishing machines	8461.40.00	“	“	
	Sawing or cutting-off machines	8461.50.00	“	“	
	Other	8461.90.00	“	“	
84.62	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE				
	Forging or die-stamping machines (including presses) and hammers	8462.10.00	“	“	
	Bending, folding, straightening or flattening machines (including presses):				
	Numerically controlled	8462.21.00	“	“	
	Other	8462.29.00	“	“	

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	Shearing machines (including presses), other than combined punching and shearing machines: Numerically controlled	8462.31.00	1.Kg. 2.No.	12%	
	Other	8462.39.00	“	“	
	Punching or notching machines (including presses), including combined punching and shearing machines: Numerically controlled	8462.41.00	“	“	
	Other	8462.49.00	“	“	
	Other: Hydraulic presses	8462.91.00	“	“	
	Other	8462.99.00	“	“	
84.63	OTHER MACHINE-TOOLS FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS, WITHOUT REMOVING MATERIAL				
	Draw-benches for bars, tubes, profiles, wire or the like	8463.10.00	“	“	
	Thread rolling machines	8463.20.00	“	“	
	Machines for working wire	8463.30.00	“	“	
	Other	8463.90.00	“	“	
84.64	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS				
	Sawing machines	8464.10.00	“	“	
	Grinding or polishing machines	8464.20.00	“	“	
	Other	8464.90.00	“	“	
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				
	Machines which can carry out different types of machining operations without tool change between such operations	8465.10.00	“	“	
	Other: Sawing machines	8465.91.00	“	“	
	Planing, milling or moulding (but cutting) machines	8465.92.00	“	“	
	Grinding, sanding or polishing machines	8465.93.00	“	“	
	Bending or assembling machines	8465.94.00	“	“	
	Drilling or mortising machines	8465.95.00	“	“	
	Splitting, slicing or paring machines	8465.96.00	“	“	
	Other	8465.99.00	“	“	

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84.66	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS NOS.84.56 TO 84.65, INCLUDING WORK OR TOOL HOLDERS, SELF- OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE- TOOLS; TOOLHOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND				
	Tool holders and self-opening dieheads	8466.10.00	Kg.	12%	
	Work holders	8466.20.00	"	"	
	Dividing heads and other special attachments for machine tools	8466.30.00	"	"	
	Other:				
	For machines of heading No.84.64	8466.91.00	"	"	
	For machines of heading No.84.65	8466.92.00	"	"	
	For machines of headings Nos.84.56 to 84.61	8466.93.00	"	"	
	For machines of headings No.84.62 or 84.63	8466.94.00	"	"	
84.67	TOOLS FOR WORKING IN THE HAND, PNEUMATIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR				
	Pneumatic:				
	Rotary type (including combined rotary- percussion)	8467.11.00	1Kg. 2.No.	6%	
	Other	8467.19.00	"	"	
	Other tools:				
	Chain saws	8467.81.00	"	"	
	Other	8467.89.00	"	"	
	Parts:				
	Of chain saws	8467.91.00	Kg.	"	
	Of pneumatic tools	8467.92.00	"	"	
	Other	8467.99.00	"	"	
84.68	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING NO 85.15; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES				
	Hand-held blow pipes	8468.10.00	1.Kg. 2.No.	12%	
	Other gas-operated machinery and apparatus	8468.20.00	"	"	
	Other machinery and appararrs	8468.80.00	"	"	
	Parts	8468.90.00	"	"	

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84.69	TYPEWRITERS AND WORD-PROCESSING MACHINES				
	Automatic typewriters and word-processing machines	8469.10.00	1.Kg. 2.No.	12%	
	Other typewriters, electric:				
	Weighing not more than 121:& excluding case	8469.21.00	“	“	
	Other	8469.29.00	“	“	
	Other typewriters, non-electric:				
	Weighing not more than 12kg. excluding case	8469.31.00	“	“	
	Other	8469.39.00	“	“	
84.70	CALCULATING MACHINES; ACCOUNTING MACHINES, CASH REGISTERS, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE				
	Electronic calculators capable of operation without an external source of power	8470.10.00	“	“	
	Other electronic calculating machines:				
	Incorporating a printing device	8470.21.00	“	“	
	Other	8470.29.00	“	“	
	Other calculating machines	8470.30.00	“	“	
	Accounting machines	8470.40.00	“	“	
	Cash registers	8470.50.00	“	“	
	Other	8470.90.00	“	“	
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				
	Analogue or hybrid automatic data processing machines	8471.10.00	“	6%	
	Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined	8471.20.01	1. Kg 2. No	6%	
	Portable computers, including laptops, netbooks and tablet PCs	8471.20.02	“	0%	
	Other:				
	Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit: storage units, input units, output units	8471.91.00	“	6%	

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	Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing	8471.92.00	1.Kg. 2.No.	12%	
	Storage units, whether or not presented with the rest of a system	8471.93.00	“	“	
	Other, including software but not games	8471.99.00	“	0%	
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)				
	Duplicating machines	8472.10.00	“	12%	
	Addressing machines and address plate embossing machines	8472.20.00	“	“	
	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps				
	Other	8472.90.00	“	“	
84.73	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS NOS. 84.69 TO 84.72				
	Parts and accessories of the machines of heading No.84.69	8473.10.00	Kg.	“	
	Parts and accessories of the machines of heading No.84.70:				
	Of the electronic calculating machines of subheading No. 8470.10, 8470.21 or 8470.29	8473.21.00	“	“	
	Other	8473.29.00	“	“	
	Parts and accessories of the machines of heading No.84.71	8473.30.00	“	6%	
	Parts and accessories of the machines of heading No.84.72	8473.40.00	“	12%	

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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			
	Sorting, screening, separating or washing machines	8474.10.00	1.Kg. 2.No.	12%
	Crushing or grinding machines	8474.20.00	“	“
	Mixing or kneading machines:			
	Concrete or mortar mixers	8474.31.00	“	“
	Machines for mixing mineral substances with bitumen	8474.32.00	“	“
	Other	8474.39.00	“	“
	Other machinery	8474.80.00	“	“
	Parts	8474.90.00	Kg.	“
84.75	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE			
	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	8475.10.00	1.Kg. 2.No.	“
	Machines for manufacturing or hot working glass or glassware	8475.20.00	“	“
	Parts	8475.90.00	Kg.	“
84.76	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES			
	Machines:			
	Incorporating heating or refrigerating devices	8476.11.00	1.Kg. 2.No.	“
	Other	8476.19.00	“	“
	Parts	8476.90.00	Kg.	“

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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				
	Injection-moulding machines	8477.10.00	1.Kg. 2.No.	12%	
	Extruders	8477.20.00	“	“	
	Blow moulding machines	8477.30.00	“	“	
	Vacuum moulding machines and other thermoforming machines	8477.40.00	“	“	
	Other machinery for moulding or otherwise forming:				
	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8477.51.00	“	“	
	Other	8477.59.00	“	“	
	Other machinery	8477.80.00	“	“	
	Parts	8477.90.00	Kg.	“	
84.78	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER				
	Machinery	8478.10.00	1.Kg. 2.No.	“	
	Parts	8478.90.00	Kg.	“	
84.79	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER				
	Machinery for public works, building or the like	8479.10.00	1.Kg. 2.No.	“	
	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8479.20.00	“	“	
	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	8479.30.00	“	“	
	Rope or cable-making machines	8479.40.00	“	“	
	Other machines and mechanical appliances:				
	For treating metal, including electric wire coil-winders	8479.81.00	“	“	
	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8479.82.00	“	“	
	Other	8479.89.00	“	“	
	Parts	8479.90.00	Kg.	“	

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1	2	3	4	5
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			
	Moulding boxes for metal foundry	8480.10.00	Kg.	12%
	Mould bases	8480.20.00	“	“
	Moulding patterns	8480.30.00	“	“
	Moulds for metal or metal carbides:			
	Injection or compression types	8480.41.00	“	“
	Other	8480.49.00	“	“
	Moulds for glass	8480.50.00	“	“
	Moulds for mineral materials	8480.60.00	“	“
	Moulds for rubber or plastics:			
	Injection or compression types	8480.71.00	“	“
	Other	8480.79.00	“	“
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			
	Pressure-reducing valves	8481.10.00	“	“
	Valves for oleohydraulic or pneumatic transmissions	8481.20.00	“	“
	Check valves	8481.30.00	“	“
	Safety or relief valves	8481.40.00	“	“
	Other appliances	8481.80.00	“	“
	Parts	8481.90.00	“	“
84.82	BALL OR ROLLER BEARINGS			
	Ball bearings	8482.10.00	1.Kg. 2.No.	“
	Tapered roller bearings, including cone and tapered roller assemblies	8482.20.00	“	“
	Spherical roller bearings	8482.30.00	“	“
	Needle roller bearings	8482.40.00	“	“
	Other cylindrical roller bearings	8482.50.00	“	“
	Other, including combined ball/roller bearings	8482.80.00	“	“
	Parts:			
	Balls, needles and rollers	8482.91.00	Kg.	“
	Other	8482.99.00	“	“

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	1	2	3	4	5
84.83	TRANSMISSION SHAFTS (INCLUDED CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS) Transmission shafts (including cam shafts and crank shafts) and cranks Bearings housing, incorporating ball or roller bearings Bearing housings, not incorporating ball or roller bearings; plain shaft bearings Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball screws; gear boxes and other speed changers. including torque converters Flywheels and pulleys. including blocks Clutches and shaft couplings (including universal joints) Parts	8483.10.00 8483.20.00 8484.30.00 8483.40.00 8483.50.00 8483.60.00 8483.90.00	Kg. “ “ “ “ “ “	12% “ “ “ “ “ “	
84.84	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal Other	8484.10.00 8484.90.00	“ “	“ “	
84.85	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER Ships' or boats propellers and blades therefor Other	8485.10.00 8485.90.00	“ “	0% 12%	

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

This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading No.70.11; or
- (c) Electrically heated furniture of Chapter 94.

2. Headings Nos.85.01 to 85.04 do not apply to goods described in heading No.85.11, 85.12, 85.40, 85.41 or 85.42. however, metal tank mercury arc rectifiers remain classified in heading No.85.04.

3. Heading No.85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

- (a) Vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No.84.14), centrifugal clothes-dryers (heading No.84.21), dish washing machines (heading No.84.22), household washing machines (heading No.84.50), roller or other ironing machines (heading No.84.20 or 84.51), sewing machines (heading No.84.52), electric scissors (heading No.85.08) or to electro-thermic appliances (heading No.85.16).

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4. For the purposes of heading No.85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements). The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements. Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No.85.42.

5. For the purposes of headings Nos.85.41 and 85.42:

- (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
- (b) "Electronic integrated circuits and microassemblies" are:
 - (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
 - (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc), obtained by thin- or thick-film technology and active elements (diodes, transistors, monolithic integrated circuits, etc). obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components:
 - (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

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

6. Records, tapes and other media of heading No.85.23 or 85.24 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.

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	1	2	3	4	5
85.01	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS)				
	Motors of an output not exceeding 37.5W	8501.10.00	1.Kg. 2.No.	12%	
	Universal AC/DC motors of an output exceeding 37.5W	8501.20.00	“	“	
	Other DC motors; DC generators:				
	Of an output not exceeding 750W	8501.31.00	“	“	
	Of an output exceeding 750W but not exceeding 75kW	8501.32.00	“	“	
	Of an output exceeding 75Kw but not exceeding 375kW	8501.33.00	“	“	
	Of an output exceeding 375kW	8501.34.00	“	“	
	Other AC motors, single-phase	8501.40.00	“	“	
	Other AC motors, multi-phase:				
	Of an output not exceeding 750W	8501.51.00	“	“	
	Of an output exceeding 750W but not exceeding 75kW	8501.52.00	“	“	
	Of an output exceeding 75kW	8501.53.00	“	“	
	AC generators (alternators):				
	Of an output not exceeding 75kVA	8501.61.00	“	“	
	Of an output exceeding 75kVA but not exceeding 375kVA	8501.62.00	“	“	
	Of an output exceeding 375kVA but not exceeding 750kVA	8501.63.00	“	“	
	Of an output exceeding 750kVA	8501.64.00	“	“	
85.02	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS				
	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):				
	Of an output not exceeding 75kVA	8502.11.00	“	“	
	Of an output exceeding 75kVA but not exceeding 375kVA	8502.12.00	“	“	
	Generating sets with spark-ignition internal combustion piston engines	8502.13.00	“	“	
	Other generating sets	8502.30.00	“	“	
	Electric rotary converters	8502.40.00	“	“	
85.03	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS NOS.85.01 OR 85.02	8503.00.00	Kg.	“	

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	1	2	3	4	5
85.04	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS				
	Ballasts for discharge lamps or tubes	8504.10.00	Kg	12%	
	Liquid dielectric transformers: Having a power handling capacity not exceeding 650kVA	8504.21.00	“	“	
	Having a power handling capacity exceeding 650kVA but not exceeding 10,000kVA	8504.22.00	“	“	
	Having a power handling capacity exceeding 10,000kVA	8504.22.00	“	“	
	Other transformers: Having a power handling capacity not exceeding 11 kVA	8504.31.00	“	“	
	Having a power handling capacity exceeding 1 kVA but not exceeding 16kVA	8504.32.00	“	“	
	Having a power handling capacity exceeding 16kVA but not exceeding 500kVA	8504.33.00	“	“	
	Having a power handling capacity exceeding 500kVA	8504.34.00	“	“	
	Static converters	8504.40.00	“	“	
	Other inductors	8504.50.00	“	“	
	Parts	8504.90.00	“	“	
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: Of metal	8505.11.00	“	“	
	Other	8505.19.00	“	“	
	Electro-magnetic couplings, clutches and brakes	8505.20.00	“	“	
	Electro-magnetic lifting heads	8505.30.00	“	“	
	Other including parts	8505.90.00	“	“	

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	1	2	3	4	5
85.06	PRIMARY CELLS AND PRIMARY BATTERIES Of an external volume not exceeding 300m ³ : Manganese dioxide	8506.11.00	1.Kg. 2.No.	12%	
	Mercuric oxide	8506.12.00	“	“	
	Silver oxide	8506.13.00	“	“	
	Other	8506.19.00	“	“	
	Of an external volume exceeding 300cm ³ : Parts	8506.20.00 8506.90.00	“ Kg.	“ “	
85.07	ELECTRIC ACCUMULATORS. INCLUDING SEPARATORS THEREFOR. WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE) Lead-acid. of a kind used for starting piston engines	8507.10.00	1.Kg. 2.No.	“	
	Other lead-acid accumulators	8507.20.00	“	“	
	Nickel-cadmium	8507.30.00	“	“	
	Nickel iron	8507.40.00	“	“	
	Other accumulators	8507.80.00	“	“	
	Parts	8507.90.00	Kg.		
85.08	ELECTRO~MECHANICAL TOOLS FOR WORKING IN THE HAND, WITH SELF-CONTAINED ELECTRIC MOTOR Drills of all kinds	8508.10.00	1.Kg. 2.No.	6%	
	Saws	8508.20.00	“	“	
	Other tools	8508.80.00	“	“	
	Parts	8508.90.00	“	“	
85.09	ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR Vacuum cleaners	8509.10.00	“	3%	
	Floor polishers	8509.20.00	“	“	
	Kitchen waste disposers	8509.30.00	“	“	
	Food grinders and mixers: fruit or vegetable juice extractors	8509.40.00	“	“	
	Other appliances	8509.80.00	“	“	
	Parts	8509.90.00	Kg.	“	
85.10	SHAVERS AND HAIR CLIPPERS, WITH SELF-CONTAINED ELECTRIC MOTOR Shavers	8510.10.00	“	12%	
	Hair clippers	8510.20.00	“	“	
	Parts	8510.90.00	“	“	

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	1	2	3	4	5
85.11	ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES				
	Sparking plugs	8511.10.00	Kg.	12%	
	Ignition magnetos: magneto-dynamos: magnetic flywheels	8511.20.00	“	“	
	Distributors: ignition coils	8511.30.00	“	“	
	Starter motors and dual purpose starter-generators	8511.40.00	“	“	
	Other generators	8511.50.00	“	“	
	Other equipment	8511.80.00	“	“	
	Parts	8511.90.00	“	“	
85.12	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING NO.85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS. OF A KIND USED FOR CYCLES OR MOTOR VEHICLES				
	Lighting or visual signalling equipment of a kind used on bicycles	8512.10.00	“	“	
	Other lighting or visual signalling equipment	8512.20.00	“	“	
	Sound signalling equipment	8512.30.00	“	“	
	Windscreen wipers, defrosters and demisters	8512.40.00	“	“	
	Parts	8512.90.00	“	“	
85.13	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETORS), OTHER THAN LIGHTING EQUIPMENT OF HEADING NO.85.12				
	Lamps	8513.10.00	“	“	
	Parts	8513.90.00	“	“	

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	1	2	3	4	5
85.14	INDUSTRIAL OR LABORATORY ELECTRIC (INCLUDING INDUCTION OR DIELECTRIC) FURNACES AND OVENS; OTHER INDUSTRIAL OR LABORATORY INDUCTION OR DIELECTRIC HEATING EQUIPMENT				
	Resistance heated furnaces and ovens	8514.10.00	1.Kg. 2.No.	12%	
	Induction or dielectric furnaces and ovens	8514.20.00	“	“	
	Other furnaces and ovens	8514.30.00	“	“	
	Other induction or dielectric heating equipment	8514.40.00	“	“	
	Parts	8514.90.00	Kg.	“	
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 SINTERED METAL CARBIDES				
	Brazing or soldering machines and apparatus:				
	Soldering irons and guns	8515.11.00	1.Kg. 2.No.	“	
	Other	8515.19.00	“	“	
	Machines and apparatus for resistance welding of metal:				
	Fully or partly automatic	8515.21.00	“	“	
	Other	8515.29.00	“	“	
	Machines and apparatus for arc (including plasma arc) welding of metals:				
	Fully or partly automatic	8515.31.00	“	“	
	Other	8515.39.00	“	“	
	Other machines and apparatus	8515.80.00	“	“	
	Parts	8515.90.00	Kg.	“	

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	1	2	3	4	5
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 NO.85.45				
	Electric instantaneous or storage water heaters and immersion heaters	8516.10.00	1.Kg. 2.No.	3%	
	Electric space heating apparatus and electric soil heating apparatus:				
	Storage heating~ radiators	8516.21.00	“	“	
	Other	8516.29.00	“	“	
	Electro-thermic hair-dressing or hand-drying apparatus:				
	Hair dryers	8516.31.00	“	“	
	Other hair-dressing apparatus	8516.32.00	“	“	
	Hand-drying apparatus	8516.33.00	“	“	
	Electric smoothin~g irons	8516.40.00	“	“	
	Microwave ovens	8516.50.00	“	“	
	Other ovens: cookers, cooking plates, boiling rings, grillers and roasters	8516.60.00	“	“	
	Other electro-thermic appliances:				
	Coffee or tea makers	8516.71.00	“	“	
	Toasters	8516.72.00	“	“	
	Other	8516.79.00	“	“	
	Electric heating resistors	8516.80.00	“	12%	
	Parts	8516.90.00	Kg.	“	
85.17	ELECTRICAL APPARATUS FOR LINE TELEPHONY OR LINE TELEGRAPHY. INCLUDING SUCH APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS				
	Telephone sets	8517.10.01	1.Kg. 2.No.	12%	
	Mobile telephones	8517.10.02	1.Kg. 2.No.	0%	
	Teleprinters	8517.20.00	“	12%	
	Telephonic or telegraphic switching apparatus	8517.30.00	“	“	
	Other apparatus. for carrier-current line systems	8517.40.00	“	“	
	Other apparatus:				
	Telephonic	8517.81.00	“	“	
	Telegraphic	8517.82.00	“	“	
	Parts	8517.90.00	Kg.	“	

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85.18	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS. WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES. EARPHONES AND COMBINED MICROPHONE/SPEAKER SETS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS			
Microphones and stands therefor	8518.10.00	1.Kg. 2.No.	0%	
Loudspeakers. whether or not mounted in their enclosures:				
Single loudspeakers. mounted in their enclosures	8518.21.00	“	“	
Multiple loudspeakers. mounted in the same enclosure	8518.22.00	“	“	
Other	8518.29.00	“	“	
Headphones, earphones and combined microphone/speaker sets	8518.30.00	“	“	
Audio-frequency electric amplifiers	8518.40.00	“	“	
Electric sound amplifier sets	8518.50.00	“	“	
Parts	8518.90.00	Kg.	“	
85.19	TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE			
Coin- or disc-operated record-players	8519.10.00	1.Kg. 2.No.	0%	
Other record-players:				
Without loudspeaker	8519.21.00	“	“	
Other	8519.29.00	“	“	
Turntables (record-decks):				
With automatic record changing mechanism	8519.31.00	“	“	
Other	8519.39.00	“	“	
Transcribing machines	8519.40.00	“	“	
Other sound reproducing apparatus:				
Cassette-type	8519.91.00	“	“	
Other	8519.99.00	“	“	

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85.20	MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND REPRODUCING DEVICE				
	Dictating machines not capable of operating without an external source of power	8520.10.00	1.Kg. 2.No.	0%	
	Telephone answering machines	8520.20.00	“	“	
	Other magnetic tape recorders incorporating sound reproducing apparatus:				
	Cassette-type	8520.31.00	“	“	
	Other	8520.39.00	“	“	
	Other	8520.90.00	“	“	
85.21	VIDEO RECORDING OR REPRODUCING APPARATUS				
	Magnetic tape-type	8521.10.00	“	“	
	Video Cameras	8521.10.01	“	Free	
	Other	8521.10.02	“	0%	
	Others	8521.90.00	“	“	
85.22	PARTS AND ACCESSORIES OF APPARATUS OF HEADINGS NOS.85.19 TO 85.21				
	Pick-up cartridges	8522.10.01	Kg.	0%	
	Parts and accessories for video cameras	8522.10.02	“	Free	
	Other	8522.90.00	“	0%	
85.23	PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, OTHER THAN PRODUCTS OF CHAPTER 37				
	Magnetic tapes:				
	Of a width not exceeding 4mm	8523.11.00	“	0%	
	Of a width exceeding 4mm but not exceeding 6.5mm	8523.12.00	“	“	
	Of a width exceeding 6.5mm	8523.13.00	“	“	
	Magnetic discs	8523.20.00	“	“	
	Other	8523.90.00	“	“	
85.24	RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, BUT EXCLUDING PRODUCTS OF CHAPTER 37				
	Gramophone records	8524.10.00	Kg.	0%	
	Magnetic tapes:				
	Of a width not exceeding 4mm	8524.21.00	“	“	

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	Of a width exceeding 4mm but not exceeding 6.5mm	8524.22.00	Kg.	0%	
	Of a width exceeding 6.5mm	8524.23.00	“	“	
	Other	8524.90.00	“	“	
85.25	TRANSMISSION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY, RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS: TELEVISION CAMERAS				
	Transmission apparatus	8525.10.00	1.Kg. 2.No.	12%	
	Transmission apparatus incorporating reception apparatus	8525.91.00	“	“	
	Television cameras	8525.92.00	“	“	
85.26	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS				
	Radar apparatus	8526.10.00	“	“	
	Other:				
	Radio navigational aid apparatus	8526.91.00	“	“	
	Radio remote control apparatus	8526.92.00	“	“	
85.27	RECEPTION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY OR 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, including apparatus capable of receiving also radio-telephony or radio-telegraphy:				
	Combined with sound recording or reproducing apparatus	8527.11.00	“	“	
	Other	8527.19.00	“	0%	
	Radio-broadcast receivers not capable of operating without an external source of power. of a kind used in motor vehicles including apparatus capable of receiving also radio-telephony or radio-telegraphy:				
	Combined with sound recording or reproducing apparatus	8527.21.00	“	12%	
	Other	8527.29.00	“	0%	

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	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:				
	Combined with sound recording or reproducing apparatus	8527.31.00	1.Kg. 2.No.	12%	
	Not combined with sound recording or reproducing apparatus but combined with a clock	8527.32.00	“	“	
	Other	8527.39.00	“	0%	
	Other apparatus	8527.90.00	“	“	
85.28	TELEVISION RECIEVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT COMBINED, THE SAME HOUSING, WITH RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS				
	Televisions	8528.10.10	“	0%	
	Television spares	8528.10.90	“	“	
85.29	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS NOS.85.25 TO 85.28				
	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	8529.10.00	Kg.	12%	
	Other	8529.90.00	“	“	
85.30	ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, IN LAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING NO.86.08)				
	Equipment for railways or tramways	8530.10.00	“	12%	
	Other equipment	8530.80.00	“	“	
	Parts	8530.90.00	“	“	

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	1	2	3	4	5
85.31	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING NO.85.12 OR 85.30				
	Burglar or fire alarms and similar apparatus	8531.10.00	“	“	
	Indicator panels incorporating liquid crystal (LCD) or light emitting diodes (LED)	8531.20.00	“	“	
	Other apparatus	8531.80.00	“	“	
	Parts	8531.90.00	“	“	
85.32	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE- SET)				
	Fixed capacitors designed for use in 50/60Hz circuits and having a reactive power handling capacity of not less than 0.5kvar (power capacitors)	8532.10.00	“	“	
	Other fixed capacitors:				
	Tantalum	8532.21.00	“	“	
	Aluminium electrolytic	8532.22.00	“	“	
	Ceramic dielectric. single layer	8532.23.00	“	“	
	Ceramic dielectric. multilayer	8532.24.00	“	“	
	Dielectric of paper or plastics	8532.25.00	“	“	
	Variable or adjustable (pre-set) capacitors	8532.30.00	“	“	
	Parts	8532.90.00	“	“	
85.33	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS				
	Fixed carbon resistors, composition or film types	8533.10.00	“	“	
	Other fixed resistors:				
	For a power handling capacity not exceeding 20W	8533.21.00	“	“	
	Other	8533.29.00	“	“	
	Wirewound variable resistors, including rheostats and potentiometers:				
	For a power handling capacity not exceeding 20W	8533.31.00	“	“	
	Other	8533.39.00	“	“	
	Other variable resistors, including rheostats and potentiometers	8533.40.00	“	“	
	Parts	8533.90.00	“	“	
85.34	PRINTED CIRCUITS	8534.00.00	“	“	

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	1	2	3	4	5
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, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1,000 VOLTS				
	Fuses	8535.10.00	“	“	
	Automatic circuit breakers:				
	For a voltage of less than 72.5kv	8535.21.00	“	“	
	Other	8535.29.00	“	“	
	Isolating switches and make-and-break switches	8535~30.00	“	“	
	Lightning arresters, voltage limiters and surge suppressors	8535.40.00	“	“	
	Other	8535.90.00	“	“	
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, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS				
	Fuses	8536.10.00	“	“	
	Automatic circuit breakers	8536.20.00	“	“	
	Other apparatus for protecting electrical circuits	8536.30.00	“	“	
	Relays:				
	For a voltage not exceeding 60V	8536.41.00	“	“	
	Other	8536.49.00	“	“	
	Other switches	8536.50.00	“	“	
	Lamp-holders, plugs and sockets:				
	Lamp-holders	8536.61.00	“	“	
	Other	8536.69.00	“	“	
	Other apparatus	8536.90.00	“	“	

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85.37	BOARDS, PANELS (INCLUDING NUMERICAL CONTROL PANELS), CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING NO.85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, OTHER THAN SWITCHING APPARATUS OF HEADING NO.85.17 For a voltage not exceeding 1,000V For a voltage exceeding 1,000V	8537.10.00 8537.20.00	Kg. “	12% “
85.38	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING NO.85.35, 85.36 OR 85.37 Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No.85.37, not equipped with their apparatus Other	8538.10.00 8538.90.00	“ “	“ “
85.39	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS Sealed beam lamp units Other filament lamps, excluding ultra-violet or infra-red lamps: Tungsten halogen Other, of a power not exceeding 220W and for a voltage exceeding 100V Other Discharge lamps, other than ultra-violet lamps: Fluorescent, hot cathode Other Ultra-violet or infra-red lamps; arc lamps Parts	8539.10.00 8539.21.00 8539.22.00 8539.29.00 8539.31.00 8539.39.00 8539.40.00 8539.90.00	“ “ “ “ “ “ “ “ “	24% “ “ “ “ “ 6% “

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	1	2	3	4	5
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:				
	Colour	8540.11.00	Kg.	12%	
	Black and white or other monochrome	8540.12.00	“	“	
	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	8540.20.00	“	“	
	Other cathode-ray tubes	8540.30.00	“	“	
	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:				
	Magnetrons	8540.41.00	“	“	
	Klystrons	8540.42.00	“	“	
	Other	8540.49.00	“	“	
	Other valves and tubes:				
	Receiver or amplifier valves and tubes	8540.81.00	“	“	
	Other	8540.89.00	“	“	
	Parts:				
	Of cathode-ray tubes	8540.91.00	“	“	
	Other	8540.99.00	“	“	
85.41	DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTORS DEVICES; PHOTSENSITIVES SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MOULDS OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS				
	Diodes, other than photosensitive or light emitting diodes	8541.10.00	“	“	
	Transistors, other than photosensitive transistors:				
	With a dissipation rate of less than 1W	8541.21.00	“	“	
	Other	8541.29.00	“	“	
	Thyristors, diacs and triacts, other than photosensitive devices				
	Photosensitive semiconductor devices including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	8541.40.00	“	0%	
	Other semiconductor devices	8541.50.00	“	12%	
	Mounted piezo-electric crystals	8541.60.00	“	“	
	Parts	8541.90.00	“	0%	

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85.42	ELECTRONIC INTEGRATED CIRCUITS AND MICRO-ASSEMBLIES Monolithic integrated circuits: Digital Other Hybrid integrated circuits Other Parts	8542.11.00 8542.19.00 8542.20.00 8542.80.00 8542.90.00	Kg. " " " "	12% " " " "
85.43	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER Particle accelerators Signal generators Machines and apparatus, for electroplating, electrolysis and electrophoresis Other machines and apparatus Parts	8543.10.00 8543.20.00 8543.30.00 8543.80.00 8543.90.00	1.Kg. 2.No. " " " Kg.	" " " " " "
85.44	INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING COAXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS Winding wire: Of copper Other Co-axial cable and other co-axial electric conductors Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships Other electric conductors, for a voltage not exceeding 80V: Fitted with connectors Other Other electric conductors, for a voltage exceeding 80V but not exceeding 1,000V: Fitted with connectors Other Other electric conductors, for a voltage exceeding 1,000V Optical fibre cables	8544.11.00 8544.19.00 8544.20.00 8544.30.00 8544.41.00 8544.49.00 8544.51.00 8544.59.00 8544.60.00 8544.70.00	" " " " " " " " " " " " "	" " " " " " " " " " " "

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	1	2	3	4	5
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:				
	Of a kind used for furnaces	8545.11.00	Kg.	12%	
	Other	8545.19.00	“	“	
	Brushes	8545.20.00	“	“	
	Other	8545.90.00	“	“	
85.46	ELECTRICAL INSULATORS OR ANY MATERIAL				
	Of glass	8546.10.00	“	“	
	Of ceramics	8546.20.00	“	“	
	Other	8546.90.00	“	“	
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 NO.85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL				
	Insulating fittings of ceramics	8547.10.00	“	“	
	Insulating fittings of plastics	8547.20.00	“	“	
	Other	8547.90.00	“	“	
85.48	ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	8548.00.00	“	“	

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes

1. This Section does not cover articles of heading No. 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading No. 95.06.

2. The expressions “parts” and parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

- (a) Joints, washers or the like of any material (classified according to their constituent material or in heading No. 84.84), or other articles of vulcanised rubber other than hard rubber (heading No. 40.16);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section Xv), or similar goods of plastics (Chapter 39);
- (c) Articles of Chapter 82 (tools);
- (d) Articles of heading No. 83.06;
- (e) Machines or apparatus of headings Nos. 84.01 to 84.79, or parts thereof; articles of heading No. 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;
- (f) Electrical machinery or equipment (Chapter 85);
- (g) Articles of Chapter 90;
- (h) Articles of Chapter 91;
- (ij) Arms (Chapter 93);
- (k) Lamps or lighting fittings of heading No. 94.05; or
- (l) Brushes of a kind used as parts of vehicles (heading No. 96.03).

3. References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

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4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft. Amphibious motor vehicles are classified as motor vehicles.

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 hover-train transport systems as signalling, safety or traffic control equipment for railways.

Chapter 86

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

Notes

1. This Chapter does not cover:

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No.44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading No.73.02, or
- (c) Electrical signalling, safety or traffic control equipment of heading No.85.30.

2. Heading No.86.07 applies inter alia, to:

- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) Coachwork.

3. Subject to the provisions of Note I above, heading No.86.08 applies, inter alia, to:

- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields

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86.01	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS				
	Powered from an external source of electricity	8601.10.00	1.Kg.	12%	
	Powered by electric accumulators	8601.20.00	2.No.	“	
86.02	OTHER RAIL LOCOMOTIVES LOCOMOTIVES TENDERS				
	Diesel-electric locomotives	8602.10.00	“	“	
	Other	8602.90.00	“	“	
86.03	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING NO.86.04				
	Powered from an external source of electricity	8603.10.00	“	“	
	Other	8603.90.00	“	“	
86.04	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	8604.00.00	“	“	
86.05	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING NO.86.04)	8605.00.00	“	“	
86.06	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED				
	Tank wagons and the like	8606.10.00	“	“	
	Insulated or refrigerated vans and wagons, other than those of subheading No.8606.10	8606.20.00	“	“	
	Self-discharging vans and wagons. other than those of subheading No.8606.10 or 8606.20	8606.30.00	“	“	
	Other:				
	Covered and closed	8606.91.00	“	“	
	Open, with non-removable sides of a height exceeding 60cm	8606.92.00	“	“	
	Other	8606.99.00			

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86.07	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING STOCK Bogies, bissel-bogies. axles and wheels and parts thereof: Driving bogies and bissel-bogies Other bogies and bissel-bogies Other, including parts Brakes, and parts thereof: Air brakes and parts thereof Other Rooks and other coupling devices, buggers and parts thereof Other: Of locomotives Other	8607.11.00 8607.12.00 8607.19.00 8607.21.00 8607.29.00 8607.30.00 8607.91.00 8607.99.00	Kg. “ “ “ “ “ “ “ “ “ “	12% “ “ “ “ “ “ “ “ “	
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	86.08.00.00	“	“	
86.09	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	8609.00.00	“	“	

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.

3.For the purposes of heading No.87.02, the expression “public transport type passenger motor vehicles” means vehicles designed for the transport of ten persons or more (including the driver).

4.Motor chassis fitted with cabs fall in headings No.87.02 to 87.04, and not in heading No.87.06.

5.Heading No.87.12 includes all children's bicycles. Other children's cycles fall in heading No.95.01.

6.Rates of duty shown in headings No.87.03 and No.87.11 (Tariff Group No.8711.10.00) only applies for imports effected by licenced dealers of new motor vehicles. These rates do not apply to importations of motor vehicles effected by private individuals, which are covered by CPC C4.07, Item 23 in Schedule 2 of the Import Duty (Franchise) Regulations, 1993.

7.Rates of duty on vehicles shown under Commodity Codes 8704.21.00 to 8704.90.00 purchased between 1 June/31 December 2000 will be zero rated. All these vehicles will revert to 18% import duty on 1Jan 01.

8.As from 1st July 2001, motor vehicles for the transport of goods will be classified for duty purposes by cylinder capacity, commodity codes 870490.01 - 870490.03 refer.

9.A goods vehicles purchased in Gibraltar from a local dealer as defined in the Traffic Act 2005 exclusively for business or Government use and being classified in Annex II to Council Directive 70/156/EEC under codes N1, 2 or 3 will be zero rated as from 1 July 2006 (Import Duty (Franchise) (Amendment) Regulations 2006).

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9. As from 1 July 2010 the rates of duty for commodity codes of heading 87.11 shall refer to motor cycles with 4 stroke engines.

10. As from the 1 July 2010 commodity code 8711.90.00 under heading 87.11 shall refer to electric motor-cycles.

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87.01	TRACTORS (OTHER THAN TRACTORS OF HEADING NO.87.09)				
	Pedestrian controlled tractors	8701.10.00	1.Kg. 2.No.	12%	
	Road tractors for semi-trailers	8701.20.00	“	“	
	Track laying tractors	8701.30.00	“	“	
	Other	8701.90.00	“	“	
87.02	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLE				
	with compression ignition internal combustion piston engine (diesel or semi-diesel):				
	With a seating capacity for eight or more passengers	8702.10.01	“	18%	
	With a seating capacity for eight or more passengers imported on or after 1 Sept 1989 for use exclusively on approved bus routes	8702.10.02	“	Free	
	other:				
	With a seating capacity for eight or more passengers	8702.90.01	“	18%	
	With a seating capacity for eight or more passengers imported on or after 1 Sept 1989 for use exclusively on approved bus routes	8702.90.02	“	Free	
87.03	MOTOR CARS AND OTHER MOTOR VEHICLE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING NO.87.02) INCLUDING STATION WAGONS AND RACING CARS				
	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	8703.10.00	“	6%	
	Other vehicles with spark-ignition internal combustion reciprocating piston engine:				
	Of a cylinder capacity not exceeding 1,000cc	8703.21.00	“	15%	
	Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	8703.22.00	“	“	
	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000cc	8703.23.01	“	18%	
	Of a cylinder capacity exceeding 2,000cc but not exceeding 3,000cc	8703.23.02	“	22%	
	Of a cylinder capacity exceeding 3,000cc	8703.24.00	“	“	
	Other vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
	Of a cylinder capacity not exceeding 1,000cc	8703.31.00	“	15%	
	Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	8703.32.00	“	“	

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	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000cc:			
	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000cc	8703.32.01	1.Kg. 2.No.	18%
	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	8703.32.02	“	22%
	Of a cylinder capacity exceeding 2,500cc	8703.33.00	“	“
	Other			
	With electric motors	8703.90.01	“	0%
	Other	8703.90.02	“	6%
	Vehicles adapted for the use of a disabled person	8703.90.03	“	0%
87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS			
	Dumpers designed for off-highway use	8704.10.00	“	12%
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) and with spark-ignition internal combustion piston engine;			
	Of a cylinder capacity not exceeding 1,500cc	8704.90.01	“	12.5%
	Of a cylinder capacity exceeding 1,500cc but not exceeding 2000cc	8704.90.02	“	15%
	Of a cylinder capacity exceeding 2000cc	8704.90.03	“	17.5%
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-MIXERLORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS			
	Crane lorries	8705.10.00	“	18%
	Mobile drilling derricks	8705.20.00	“	12%
	Fire fighting vehicles	8705.30.00	“	18%
	Concrete mixer lorries	8705.40.00	“	“
	Other	8705.90.00	“	“
87.06	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS NOS.87.01 TO 87.05	8706.00.00	“	12%
87.07	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS NOS.87.01 TO 87.05			
	For the vehicles of heading No.87.03	8707.10.00	“	“
	Other	8707.90.00	“	“

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	1	2	3	4	5
87.08	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS NOS.87.01 TO 87.05				
	Bumpers and parts thereof	8708.0.00	1.Kg. 2.No.	12%	
	Other parts and accessories of bodies (including cabs):				
	Safety seat belts	8708.21.00	“	“	
	Other:				
	New and complete basic body chassis construction kits for the assembly of motor vehicles	8708.29.01	“	“	
	Other	8708.29.02	“	“	
	Brakes and servo-brakes and parts thereof:				
	Mounted brake linings	8708.31.00	“	“	
	Other	8708.39.00	“	“	
	Gear boxes	8708.40.00	“	“	
	Drive-axles with differential, whether or not provided with other transmission components	8708.50.00	“	“	
	Non-driving axles and parts thereof	8708.60.00	“	“	
	Road wheels and parts and accessories thereof	8708.70.00	“	“	
	Suspension shock-absorbers	8708.80.00	“	“	
	Other parts and accessories:				
	Radiators	8708.91.00	“	“	
	Silencers and exhaust pipes	8708.92.00	“	“	
	Clutches and parts thereof	8708.93.00	“	“	
	Steering wheels, steering columns and steering boxes	8708.94.00	“	“	
	Other	8708.99.00	“	“	
87.09	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES				
	Vehicles:				
	Electrical	8709.11.00	“	“	
	Other	8709.19.00	“	“	
	Parts	8709.90.00	Kg.	“	
87.10	TANKS AND OTHER ARMoured FIGHTING VEHICLES. MOTORISED. WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES	8710.00.00	1.Kg. 2.No.	“	

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87.11	MOTORCYCLES (INCLUDING MOPEDS) AND FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE CARS				
	With reciprocating, internal combustion piston engine of cylinder capacity not exceeding 50cc	8711.10.00	1.Kg. 2.No.	6%	
	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc	8711.20.00	“	15%	
	With reciprocating internal-combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc	8711.30.00	“	“	
	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	8711.40.00	“	“	
	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc	8711.50.00	“	“	
	Other	8711.90.00	“	0%	
87.12	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED	8712.00.00	“	0%	
87.13	INVALID CARRIAGES. WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED				
	Not mechanically propelled	8713.10.00	“	Free	
	Other	8713.90.00	“	“	
87.14	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS NOS.87.11 TO 87.13				
	Of motorcles (including mopeds):				
	Saddle	8714.11.00	“	12%	
	Other	8714.19.00	“	12%	
	Of invalid carriages	8714.20.00	“	Free	
	Other:				
	Frames and forks, and parts thereof	8714.91.00	“	0%	
	Wheel rims and spokes	8714.92.00	“	“	
	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	8714.93.00	“	“	
	Brakes, including coaster braking hubs and hub brakes and parts thereof	8714.94.00	“	“	
	Saddles	8714.95.00	“	“	
	Pedals and crank-gear, and parts thereof	8714.96.00	“	“	
	Other	8714.99.00	“	“	
87.15	BABY CARRIAGES AND PARTS THEREOF	8715.00.00	“	0%	

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87.16	TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF				
	Trailers and semi-trailers of the caravan type, for housing or camping	8716.10.00	1.Kg. 2.No.	25%	
	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	8716.20.00	“	“	
	Other trailers and semi-trailers for the transport of goods:				
	Tanker trailers and tanker semi-trailers	8716.31.00	“	“	
	Other	8716.39.00	“	“	
	Other trailers and semi-trailers	8716.40.00	“	“	
	Other vehicles	8716.80.00	“	12%	
	Parts	8716.90.00	Kg.	“	

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Aircraft, spacecraft and parts thereof

1	2	3	4	5
88.01	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT			
	Gliders and hang gliders	8801.10.00	1.Kg. 2.No.	12%
	Other	8801.90.00	“	“
88.02	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SPACECRAFT LAUNCH VEHICLES			
	Helicopters:			
	Of an unladen weight not exceeding 2,000 kg.	8802.11.00	Free	“
	Of an unladen weight exceeding 2,000kg.	8802.12.00	“	“
	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	8802.20.00	“	“
	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kg. but not exceeding 15,000kg.	8802.30.00	“	“
	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	8802.40.00	“	“
	Spacecraft (including satellites) and spacecraft launch vehicles	8802.50.00	“	“
88.03	PARTS OF GOODS OF HEADING NO.88.01 OR 88.02			
	Propellers and rotors and parts thereof	8803.10.00	Kg.	“
	Under-carriages and parts thereof	8803.20.00	“	“
	Other parts of aeroplanes or helicopters	8803.30.00	“	“
	Other:			
	Parts of goods of heading No.88.01	8803.90.01	“	12%
	Other	8803.90.02	“	“
88.04	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES) AND ROTO-CHUTES; PARTS THEREOF AND ACCESSORIES THERETO	8804.00.00	“	“
88.05	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES			
	Aircraft launching ear and parts thereof, deck arrestor or similar gear and parts thereof	8805.10.00	Free	“
	Ground flying trainers and parts thereof	8805.20.00	“	“

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Ships, boats and floating structures

Note

1.A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No.89.06 if it does not have the essential character of a vessel of a particular kind.

National Notes

Fast launches, as defined in Section 2 of the Fast Launches (Control) Act, 1987, may only be imported if, prior to its entry into a (Controlled Area) as defined in the Fast Launches (Control)(Amendment) Act, 1988, a licence has been obtained from the Governor. authorising such importation. Any such Licence may stipulate conditions which will be observed after importation.

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	1	2	3	4	5
89.01	CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR TRANSPORT OF PERSONS OR GOODS Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds: under 18 metres of length inclusive of spares over 18 metres in length inclusive of spares Tankers Refrigerated vessels, other than those of subheading No.8901.20 Other vessels for the transport of goods and other vessels for the transport of both persons and goods: under 18 metres of length inclusive of spares over 18 metres of length inclusive of spares	8901.10.01 8901.10.02 8901.20.00 8901.30.00 8901.90.01 8901.90.02	1.Kg. 2.No. " " " " " "	0% " " " " " "	
89.02	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS under 18 metres of length inclusive of spares over 18 metres of length inclusive of spares	8902.00.01 8902.00.02	" "	0% "	
89.03	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES Inflatable Other: Sailboats, with or without auxiliary motor Motorboats, other than outboard motorboats Other: under 18 metres of length inclusive of spares over 18 metres of length inclusive of spares Jetskis	8903.10.00 8903.91.00 8903.92.00 8903.99.01 8903.99.02 8903.99.03	" " " " " " "	0% " " " " " 20%	
89.04	TUGS AND PUSHER CRAFT	8904.00.00	"	0%	

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1	2	3	4	5
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			
	Dredgers	8905.10.00	1.Kg. 2.No.	Free
	Floating or submersible drilling or production platforms	8905.20.00	“	“
	Other	8905.90.00	“	“
89.06	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS	8906.00.00	“	3%
89.07	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LADING-STAGES, BUOYS AND BEACONS)			
	Inflatable rafts	8907.10.00	“	12%
	Other	8907.90.00	“	“
89.08	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP			
	under 18 metres of length inclusive of spares	8908.00.01	“	0%
	over 18 metres of length inclusive of spares	8908.00.02	“	“

Section XVIII

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

Chapter 90

**Optical, photographic, cinematographic, measuring, checking,
precision, medical or surgical instruments and apparatus; parts and
accessories thereof**

Notes

1. This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No.40.16), of leather or of composition leather (heading No.42.04) or of textile material (heading No.59.11);
- (b) Refractory goods of heading No.69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No.69.09;
- (c) Glass mirrors, not optically worked, of heading No.70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No.83.06 or Chapter 71);
- (d) Goods of heading No.70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

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- (f) Pumps incorporating measuring devices, of heading No.84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading No.84.23); lifting or handling machinery (headings Nos.84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No.84.41); fittings for adjusting work or tools on machine-tools, of heading No.84.66, including fittings with optical devices for reading the scale (for example, 'optical' dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No.84.70); valves or other appliances of heading No.84.81;
- (g) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No.85.12); portable electric lamps of heading No.85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No.85.19 or 85.20); sound-heads (heading No.85.22); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No.85.26); sealed beam lamp units of heading No.85.39; optical fibre cables of heading No.85.44;
- (h) Searchlights or spotlights of heading No.94.05;
- (ij) Articles of Chapter 95:
- (k) Capacity measures, which are to be classified according to their constituent material; or
- (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example in heading No.39.23 or Section XV).

2. Subject to Note I above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84.85 or 91 (other than heading No.84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instruments or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading No.90.10, 90.13 or 90.3 1) are to be classified with the machines, instruments or apparatus of that kind;
- (c) All other parts and accessories are to be classified in heading No.90.33.

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3.The provisions of Note 4 to Section XVI apply also to this Chapter.

4.Heading No.90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No.90.13.

5.Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No.90.13 and in heading No.90.31 are to be classified in heading No.90.31.

6.Heading No.90.32 applies only to:

- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and
- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

	1	2	3	4	5
90.01	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING NOS.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				
	Optical fibres, optical fibre bundles and cables	9001.10.00	Kg.	12%	
	Sheets and plates of polarising material	9001.20.00	“	“	
	Contact lenses -	9001.30.00	“	0%	
	Spectacle lenses of glass	9001.40.00	“	“	
	Spectacle lenses of other materials	9001.50.00	“	“	
	Other	9001.90.00	“	12%	

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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: Projectors for photographic enlargers or reducers: For cameras Others Other Filters: For cameras Others Other	 9002.11.01 9002.11.02 9002.19.00 9002.20.01 9002.20.02 9002.90.00	 1.Kg. 2.No. " " " " " " " " " "	 Free 12% " Free 12% "
90.03	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF Frames and mountings (spectacles and sunglasses): Of plastics Of other materials Parts Other	 9003.11.00 9003.19.00 9003.90.00 9003.90.10	 " " Kg. 1.Kg. 2.No.	 0% " " 6%
90.04	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER Sunglasses, spectacles Other	 9004.10.00 9004.90.00	 1.Kg. 2.No. " "	 0% 6%
90.05	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY Binoculars Other instruments Parts and accessories (including mountings)	 9005.10.00 9005.80.00 9005.90.00	 " " Kg.	 0% 12% "
90.06	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF HEADING NO.85.39 Cameras of a kind used for preparing	 9006.10.00	 1.Kg.	 Free

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| printing plates or cylinders |

| 2.No. |

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	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	9006.20.00	1.Kg. 2.No.	Free	
	Cameras specially designed for underwater use, for aerial surveyor or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	9006.30.00	“	“	
	Instant print cameras	9006.40.00	“	“	
	Other cameras: With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35mm	9006.51.00	“	“	
	Other. for roll film of a width less than 35mm	9006.52.00	“	“	
	Other, for roll film of a width of 35mm	9006.53.00	“	“	
	Other				
	Photographic flashlight apparatus and flashbulbs:	9006.59.00	“	“	
	Discharge lamp (~electronic~) flashlight apparatus	9006.61.00	“	“	
	Flashbulbs. flashcubes and the like	9006.62.00	“	“	
	Other	9006.69.00	“	“	
	Parts and accessories:				
	For cameras	9006.91.00	Kg.	“	
	Other	9006.99.00	“	“	
90.07	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS				
	Cameras:				
	For film of less than 16mm width or for double-8mm film	9007.11.00	1.Kg. 2.No.	12%	
	Other	9007.19.00	“	“	
	Projectors:				
	For film of less than 16mm width	9007.21.00	“	“	
	Other	9007.29.00	“	“	
	Parts and accessories:				
	For cameras	9007.91.00	Kg.	“	
	For projectors	9007.92.00	“	“	
90.08	IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS				
	Slide projectors	9008.10.00	1.Kg. 2.No.	“	
	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	9008.20.00	“	“	
	Other image projectors	9008.30.00	“	“	

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	Photographic (other than cinematographic) enlargers and reducers	9008.40.00	1.Kg.	12%	
	Parts and accessories	9008.90.00	2.No. Kg.	“	
90.09	PHOTOCOPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE AND THERMO-COPYING APPARATUS				
	Electrostatic photocopying apparatus: Operating by reproducing the original image directly onto the copy (direct process)	9009.11.00	1.Kg. 2.No.	“	
	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	9009.12.00	“	“	
	Other photo-copying apparatus: Incorporating an optical system	9009.21.00	“	“	
	Of the contact type	9009.22.00	“	“	
	Thermo-copying apparatus	9009.30.00	“	“	
	Parts and accessories	9009.90.00	Kg.	“	
90.10	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES (INCLUDING APPARATUS FOR THE PROJECTION OF CIRCUIT PATTERNS ON SENSITISED SEMICONDUCTOR MATERIALS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS				
	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	9010.10.00	1.Kg. 2.No.	“	
	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	9010.20.00	“	“	
	Projection screens	9010.30.00	“	“	
	Parts and accessories	9010.90.00	Kg.	“	
90.11	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY CINEPHOTOMICROGRAPHY OR MICROPROJECTION				
	Stereoscopic microscopes	9011.10.00	1.Kg. 2.No.	“	
	Other microscopes, for photomicrography, cinephotomicrography or microprojection	9011.20.00			
	Other microscopes	9011.80.00	“	“	

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90.12	Parts and accessories MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS	9011.90.00	Kg.	12%
	Microscopes other than optical microscopes and diffraction apparatus	9012.10.00	1.Kg 2.No.	“
	Parts and accessories	9012.90.00	Kg.	“
90.13	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN; OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER			
	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	9013.10.00	1.Kg. 2.No.	“
	Lasers, other than laser diodes	9013.20.00	“	“
	Other devices, appliances and instruments	9013.80.00	“	“
	Parts and accessories	9013.90.00	Kg.	“
90.14	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES			
	Direction finding compasses	9014.10.00	1 Kg. 2.No.	“
	Instruments and appliances for aeronautical or space navigation (other than compasses)	9014.20.00	“	“
	Other instruments and appliances	9014.80.00	“	“
	Parts and accessories	9014.90.00	Kg.	
90.15	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL, GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS			
	Rangefinders	9015.10.00	1.Kg. 2.No.	“
	Theodolites and tacheometers	9015.20.00	“	“
	Levels	9015.30.00	“	“
	Photogrammetrical surveying instruments and appliances	9015.40.00	“	“
	Other instruments and appliances	9015.80.00	“	“
	Parts and accessories	9015.90.00	Kg.	

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	1	2	3	4	5
90.16	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	9016.00.00	1.Kg. 2.No.	12%	
90.17	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHES, 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				
	Drafting tables and machines, whether or not automatic	9017.10.00	“	“	
	Other drawing, marking-out or mathematical calculating instruments	9017.20.00	“	“	
	Micrometers, callipers and gauges	9017.30.00	“	“	
	Other instruments	9017.80.00	“	“	
	Parts and accessories	9107.90.00	Kg.	“	
90.18	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, (INCLUDING SCINTIGRAPHIC APPARATUS), OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS				
	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):				
	Electro-cardiographs	9018.11.00	1.Kg. 2.No.	“	
	Other	9018.19.00	“	“	
	Ultra-violet or infra-red ray apparatus	9018.20.00	“	“	
	Syringes, needles, catheters, cannulae and the like:				
	Syringes, with or without needles	9018.31.00	“	“	
	Tubular metal needles and needles for sutures:				
	Tubular metal needles and needles for sutures	9018.32.01	“	“	
	Microfine needles and lancets	9018.32.02	“	Free	
	Other	9018.39.00	“	12%	
	Other instruments and appliances, used in dental sciences:				

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1	2	3	4	5
	Dental drill engines, whether or not combined on a single base with other dental equipment	9018.41.00	1.Kg. 2.No.	12%
	Other	9018.49.00	“	“
	Other ophthalmic instruments and appliances	9018.50.00	“	“
	Other instruments and appliances	9018.90.00	“	“
90.19	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS			
	Mechano-therapy appliances: massage apparatus: psychological aptitude-testing apparatus	9019.10.00	“	“
	Ozone therapy. oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	9019.20.00	“	“
90.20.	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	9020.00.00	“	“
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 ORCARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY			
	Artificial joints and orthopaedic or fracture appliances:			
	Artificial joints	9021.11.00	“	Free
	Other	9021.19.00	“	“
	Artificial teeth and dental fittings:			
	Artificial teeth	9021.21.00	“	12%
	Other	9021.29.00	“	“
	Other artificial parts of the body	9021.30.00	“	Free
	Hearing aids, excluding parts and accessories	9021.40.00	“	12%
	Pacemakers for stimulating heart muscles. excluding parts and accessories	9021.50.00	“	Free
	Other	9021.90.00	“	“

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90.25	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS Thermometers, not combined with other instruments: Liquid-filled, for direct reading Other Barometers, not combined with other instruments Other instruments Parts and accessories	9025.11.00 9025.19.00 9025.20.00 9025.80.00 9025.90.00	1.Kg. 2.No. “ “ “ “ Kg.	12% “ “ “ “	
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 MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING NOS.90.14, 90.15,90.28 OR 90.32 For measuring or checking the flow or level of liquids For measuring or checking pressure Other instruments or apparatus Parts and accessories	9026.10.00 9026.20.00 9026.80.00 9026.90.00	1.Kg. 2.No. “ “ Kg.	“ “ “ “	
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 QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES Gas or smoke analysis apparatus Chromatographs and electrophoresis instruments Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	9027.10.00 9027.20.00 9027.30.00	1.Kg. 2.No. “ “	“ “ “	

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	1	2	3	4	5
	Exposure meters	9027.40.00	1.Kg. 2.No.	12%	
	Other instruments and apparatus using optical radiations (UV, visible, IR)	9027.50.00	“	“	
	Other instruments and apparatus	9027.80.00	“	“	
	Microtomes; parts and accessories	9027.90.00	“	“	
90.28	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR				
	Gas meters	9028.10.00	“	“	
	Liquid meters	9028.20.00	“	“	
	Electricity meters	9028.30.00	“	“	
	Parts and accessories	9028.90.00	Kg.	“	
90.29	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING NO.90.15; STROBOSCOPES				
	Revolution counters. production counters taximeters, mileometers, pedometers and the like	9029.10.00	1.Kg. 2.No.	“	
	Speed indicators and tachometers. stroboscopes	9029.20.00	“	“	
	Parts and accessories	9029.90.00	Kg.	“	
90.30	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING NO.90.28; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS				
	Instruments and apparatus for measuring or detecting ionising radiations	9030.10.00	“	“	
	Cathode-ray oscilloscopes and cathode-ray oscillographs	9030.20.00	“	“	
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:				
	Multimeters	9030.31.00	“	“	
	Other	9030.39.00	“	“	

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	Other instruments and apparatus, specially designed for telecommunications (for example. cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	9030.40.00	1.Kg. 2.No.	12%	
	Other instruments and apparatus: With a recording device	9030.81.00	“	“	
	Other	9030.89.00	“	“	
	Parts and accessories	9030.90.00	Kg.	“	
90.31	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS				
	Machines for balancing mechanical parts	9031.10.00	1.Kg. 2.No.	“	
	Test benches	9031.20.00	“	“	
	Profile projectors	9031.30.00	“	“	
	Other optical instruments and appliances	9031.40.00	“	“	
	Other instruments, appliances and machines	9031.80.00			
	Parts and accessories	9031.90.00	Kg.	“	
90.32	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS				
	Thermostats	9032.10.00	“	“	
	Manostats	9032.20.00	“	“	
	Other instruments and apparatus: Hydraulic or pneumatic	9032.81.00	“	“	
	Other	9032.89.00	“	“	
	Parts and accessories	9032.90.00	“	“	
90.33	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	9033.00.00	“	“	

Chapter 91

Clocks and watches and parts thereof

Notes

1. This Chapter does not cover:

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (heading No.71.13 or 71.17 as the case maybe);
- (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (Generally heading No.71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading No.91.14);
- (d) Bearing balls (heading No.73.26 or 84.82, as the case may be);
- (e) Articles of heading No.84.12 constructed to work without an escapement;
- (f) Ball bearings (heading No.84.82); or
- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Reading No.91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos.71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No.91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12mm in thickness and 50mm in width, length or diameter.

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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.

1	2	3	4	5
91.01	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility: With mechanical display only With opto-electronic display only Other Other wrist-watches, whether or not incorporating a stop-watch facility: With automatic winding Other Other: Battery or accumulator powered Other			
	9101.11.00	1.Kg. 2.No.	3%	
	9101.12.00	“	“	
	9101.19.00	“	“	
	9101.21.00	“	“	
	9101.29.00	“	“	
	9101.91.00	“	“	
	9101.99.00	“	“	
91.02	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING NO.91.01 Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility: With mechanical display only With opto-electronic display only Other Other wrist-watches, whether or not incorporating a stop-watch facility: With automatic winding Other Other: Battery or accumulator powered Other			
	9102.11.00	“	“	
	9102.12.00	“	“	
	9102.19.00			
	9102.21.00	“	“	
	9102.29.00	“	“	
	9102.91.00	“	“	
	9102.99.00	“	“	
91.03	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF HEADING NO.91.04 Battery or accumulator powered Other			
	9103.10.00	“	6%	
	9103.90.00	“	“	

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	1	2	3	4	5
91.04	INSTRUMENT PANEL; CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFTS OR VESSELS	9104.00.00	1.Kg. 2.No.	6%	
91.05	OTHER CLOCKS				
	Alarm clocks:				
	Battery, accumulator or mains powered	9105.11.00	“	“	
	Other	9105.19.00	“	“	
	Wall clocks:				
	Battery, accumulator or mains powered	9105.21.00	“	“	
	Other	9105.29.00	“	“	
	Other:				
	Battery, accumulator or mains powered	9105.91.00	“	“	
	Other	9105.99.00	“	“	
91.06	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCKS OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS)				
	Time-registers; time recorders	9106.10.00	“	“	
	Parking meters	9106.20.00	“	“	
	Other	9106.90.00	“	“	
91.07	TIME SWITCHES WITH CLOCKS OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	9107.00.00	“	“	
91.08	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED				
	Battery or accumulator powered:				
	With mechanical display only or with a device to which a mechanical display can be incorporated	9108.11.00	“	“	
	With opto-electronic display only	9108.12.00	“	“	
	Other	9108.19.00	“	“	
	With automatic winding	9108.20.00	“	“	
	Other:				
	Measuring 33.8mm or less	9108.91.00	“	“	
	Other	9108.99.00	“	“	
91.09	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED				
	Battery, accumulator or mains powered:				
	Of alarm clocks	9109.11.00	“	“	
	Other	9109.19.00	“	“	
	Other	9109.90.00	“	“	

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	1	2	3	4	5
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: Complete movements, unassembled or partly assembled (movement sets) Incomplete movements, assembled Rough movements Other	 9110.11.00 9110.12.00 9110.19.00 9110.90.00	 Kg. “ “ “	 6% “ “ “	
91.11	WATCH CASES AND PARTS THEREOF Cases of precious metal or of metal clad with precious metal Cases of base metal, whether or not gold- or silver-plated Other cases Parts	 9111.10.00 9111.20.00 9111.80.00 9111.90.00	 “ “ “ “	 “ “ “ “	
91.12	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF Cases of metal Other cases Parts Section XVIII	 9112.10.00 9112.80.00 9112.90.00	 “ “ “	 “ “ “	
91.13	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF Of precious metal or of metal clad with precious metal Of base metal, whether or not gold- or silver-plated Other	 9113.10.00 9113.20.00 9113.90.00	 1.Kg. 2.No. “ “	 “ “ “	
91.14	OTHER CLOCK OR WATCH PARTS Springs, including hair-springs Jewels Dials Plates and bridges Other	 9114.10.00 9114.20.00 9114.30.00 9114.40.00 9114.90.00	 Kg. “ “ “ “	 “ “ “ “ “	

Chapter 92

Musical instruments; parts and accessories of such articles

Notes

1. This Chapter does not cover:

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading No.95.03);
- (d) Brushes for cleaning musical instruments (heading No.96.03);
- (e) Collectors' pieces or antiques (heading No.97.05 or 97.06); or
- (f) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, heading No.39.24, Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of heading No.92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading No.92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

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	1	2	3	4	5
92.01	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPS ICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS				
	Upright pianos	9201.10.00	1.Kg. 2.No.	0%	
	Grand pianos	9201.20.00	“	“	
	Other	9201.90.00	“	“	
92.02	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)				
	Played with a bow	9202.10.00	“	“	
	Other	9202.90.00	“	“	
92.03	KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS	9203.00.00	“	“	
92.04	ACCORD IONS AND SIMILAR INSTRUMENTS; MOUTH ORGANS				
	Accordions and similar instruments	9204.10.00	“	“	
	Mouth organs	9204.20.00	“	“	
92.05	OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES)				
	Brass-wind instruments	9205.10.00	“	“	
	Other	9205.90.00	“	“	
92.06	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACCAS)	9206.00.00	“	“	
92.07	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS)				
	Keyboard instruments, other than accordions	9207.10.00	“	“	
	Other	9207.90.00	“	“	

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	1	2	3	4	5
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; DECOYCALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS				
	Musical boxes	9208.10.00	1.Kg. 2.No.	“	
	Other	9208.90.00	“	“	
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				
	Metronomes, tuning forks and pitch pipes	9209.10.00	Kg.	“	
	Mechanisms for musical boxes	9209.20.00	“	“	
	Musical instrument strings	9209.30.00	“	“	
	Other:				
	Parts and accessories for pianos	9209.91.00	“	“	
	Parts and accessories for the musical instruments of heading No.92.02	9209.92.00	“	“	
	Parts and accessories for the musical instruments of heading No.92.03	9209.93.00	“	“	
	Parts and accessories for the musical instruments of heading No.92.07	9209.94.00	“	“	
	Other	9209.99.00	“	“	

Section XIX

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

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes

1. This Chapter does not cover:

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading No.87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90),
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading No.97.05 or 97.06).

2. In heading No.93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No.85.26.

National Notes

Arms and ammunition may only be imported under:

- (i) import licence issued by the Deputy Governor;
- (ii) licence to hold a firearm issued by the Commissioner of Police.

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	1	2	3	4	5
93.01	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING NO.93.07	9301.00.00	1.Kg. 2.No.	Free	
93.02	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING NO.93.03 OR 93.04	9302.00.00	“	12%	
93.03	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS)				
	Muzzle-loading firearms	9303.10.00	“	“	
	Other sporting, hunting or target-shooting shotguns, including Combination shotgun-rifles	9303.20.00	“	“	
	Other sporting, hunting or target-shooting rifles	9303.30.00	“	“	
	Other	9303.90.00	“	“	
93.04	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING NO.93.07	9304.00.00	“	“	
93.05	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS NOS.93.01 TO 93.04				
	Of revolvers or pistols	9305.10.00	Kg.	“	
	Of shotguns or rifles of heading No.93.03:				
	Shotgun barrels	9305.21.00	“	“	
	Other	9305.29.00	“	“	
	Other	9305.90.00	“	“	

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1		2	3	4	5
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				
	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	9306.10.00	1.Kg. 2.No.	12%	
	Shotgun cartridges and parts thereof; air gun pellets:				
	Cartridges	9306.21.00	“	“	
	Other	9306.29.00	“	“	
	Other cartridges and parts thereof	9306.30.00	“	“	
	Other	9306.90.00	“	“	
93.07	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	9307.00.00	“	“	

ALL ITEMS IN THIS CHAPTER ARE AFFECTED BY THE NATIONAL NOTES

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

Furniture; bedding, mattresses, mattress Supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included: illuminated signs, illuminated name-plates and the like:

prefabricated buildings.

Notes

1. This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for Placing on the floor or ground (for example, cheval-glasses (swing mirrors)) of heading No.70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or safes of heading No.83.03;
- (e) Furniture specially designed as parts of refrigerators of heading No.84.18; flirniture specially designed for sewing machines (heading No.84.52);
- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading No.85.18 heading No.85.18), of headings Nos.85. 19 to 85.21 (heading No.85.22) or of headings Nos.85.25 to 85.28 heading No.85.29);
- (h) Articles of heading No.87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading No.90.18 or dentists' Spittoons (heading No.90. 18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases);
or
- (l) Toy flirniture or toy lamps or lighting fittings (heading No.95.03), billiard tables or other flirniture Specially constructed for games (heading No.95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns heading No.95.05).

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2. The articles (other than parts) referred to in headings Nos.94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground. The following are, however, to be classified in the above mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand on the other:

- (a) Cupboards, bookcases, other than shelved furniture and unit furniture;
 - (b) Seats and beds.
3. (a) In headings Nos.94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (b) Goods described in heading No.94.04, presented separately, are not to be classified in heading No.94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading No.94.06, the expression “prefabricated buildings” means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or workite accommodation, offices, schools, shops, sheds, garages or similar buildings.

	1	2	3	4	5
94.01	SEATS (OTHER THAN THOSE OF HEADING NO.94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF				
	Seats of a kind used for aircraft	9401.10.00	1.Kg. 2.No.	Free	
	Seats of a kind used for motor vehicles	9401.20.00	“	12%	
	Swivel seats with variable height adjustment	9401.30.00	“	3%	
	Seats other than garden seats or camping equipment, convertible into beds	9401.40.00	“	“	
	Seats of cane, osier, bamboo or similar materials	9401.50.00	“	“	
	Other seats, with wooden frames:				
	Upholstered	9401.61.00	“	“	
	Other	9401.69.00	“	“	
	Other seats, with metal frames:				
	Upholstered	9401.71.00	“	“	
	Other	9401.79.00	“	“	
	Other seats	9401.80.00	“	“	
	Parts	9401.90.00	Kg.	“	

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	1	2	3	4	5
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				
	Dentists', barbers' or similar chairs and parts thereof	9402.10.00	1.Kg. 2.No.	3%	
	Other	9402.90.00	“	“	
94.03	OTHER FURNITURE AND PARTS THEREOF				
	Metal furniture of a kind used in offices	9403.10.00	“	3%	
	Other metal furniture	9403.20.00	“	“	
	Wooden furniture of a kind used in offices	9403.30.00	“	“	
	Wooden furniture of a kind used in the kitchen	9403.40.00	“	“	
	Wooden furniture of a kind used in the bedroom	9403.50.00	“	“	
	Other wooden furniture	9403.60.00	“	“	
	Furniture of plastics	9403.70.00	“	“	
	Furniture of other materials, including cane, osier, bamboo or similar materials	9403.80.00	“	“	
	Parts	9403.90.00	Kg.	“	
94.04	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUF'FED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED				
	Mattress supports	9404.10.00	1.Kg. 2.No.	3%	
	Mattresses:				
	Of cellular rubber or plastics, whether or not covered	9404.21.00	“	“	
	Of other materials	9404.29.00	“	“	
	Sleeping bags	9404.30.00	“	“	
	Other	9404.90.00	“	“	

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	1	2	3	4	5
94.05	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED				
	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	9405.10.00	1 Kg. 2.No.	6%	
	Electric table, desk, bedside or floor-standing lamps	9405.20.00	“	“	
	Lighting sets of a kind used for Christmas trees	9405.30.00	“	“	
	Other electric lamps and lighting fittings	9405.40.00	“	“	
	Non-electric lamps and lighting fittings	9405.50.00	“	“	
	Illuminated signs, illuminated name-plates and the like	9405.60.00	“	12%	
	Parts:				
	Of glass	9405.91.00	Kg.	“	
	Of plastics	9405.92.00	“	“	
	Other	9405.99.00	“	“	
94.06	PREFABRICATED BUILDINGS	9405.00.00	1.Kg. 2.No.	12%	

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes

This Chapter does not cover:

- (a) Christmas tree candles (heading No.34.06);
- (b) Fireworks or other pyrotechnic articles of heading No.36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No.42.06 or Section XI;
- (d) Sports bags or other containers of heading No.42.02,43.03 or 43.04;
- (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
- (f) Textile flags or hunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking sticks, whips, riding-crops or the like (heading No.66.02), or parts thereof (heading No.66.03);
- (ij) Unmounted glass eyes for dolls or other toys, of heading No.70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading No.83.06;
- (m) Electric motors (heading No.85.01), electric transformers (heading No.85.04) or radio remote control apparatus (heading No.85.26);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading No.87.12);
- (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44) for such articles made of wood);
- (q) Spectacles, goggles or the like, for sports or outdoor games (heading No.90.04);

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- (r) Décor calls or whistles (heading No.92.08);
- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading No.94.05); or
- (u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).

2.This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3.Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

National Notes

Toys may only be imported if they:

- i. carry the “EC” mark consisting of the symbol “CE” and
- ii. have a notice affixed either to the toy or its packaging or contained in an accompanying leaflet giving in English the name and/or trade name and/or mark and the address of the manufacturer of his authorised representative in the European Economic Community or of the importer of the toy into the European Economic Community in a visible, easily legible and indelible form; and
- iii. are accompanied by the relevant warnings or indications of precaution.

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	1	2	3	4	5
95.01	WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE, TRICYCLES, SCOOTERS, PEDAL CARS); DOLLS' CARRIAGES	9501.00.00	Kg.	3%	
95.02	DOLLS REPRESENTING ONLY HUMAN BEINGS				
	Dolls, whether or not dressed	9502.10.00	“	3%	
	Parts and accessories:				
	Garments and accessories therefor, footwear and headgear	9502.91.00	“	“	
	Other	9502.99.00	“	“	
95.03	OTHER TOYS; REDUCED-SIZE (“SCALE”) MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS				
	Electric trains, including tracks, signals and other accessories therefor	9503.10.00	“	3%	
	Reduced-size (“scale”) model assembly kits, whether or not working models, excluding those of subheading No.9503.10	9503.20.00	“	“	
	Other construction sets and constructional toys	9503.30.00	“	“	
	Toys representing animals or non-human creatures:				
	Stuffed	9503.41.00	“	“	
	Other	9503.49.00	“	“	
	Toy musical instruments and apparatus	9503.50.00	“	“	
	Puzzles	9503.60.00	“	“	
	Other toys, put up in sets or outfits	9503.70.00	“	“	
	Other toys and models, incorporating a motor	9503.80.00	“	“	
	Other	9503.90.00	“	“	
95.04	ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT				
	Video games of a kind used with a television receiver	9504.10.00	1.Kg. 2.No.	0%	
	Articles and accessories for billiards	9504.20.00	Kg.	0%	
	Other games, coin- or disc-operated, other than bowling alley equipment	9504.30.00	1.Kg. 2.No.	12%	
	Playing cards	9504.40.00	Kg.	“	
	Other	9504.90.00	“	“	

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	1	2	3	4	5
95.05	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES				
	Articles for Christmas festivities	9505.10.00	1.Kg.	12%	
	Other	9505.90.00	“	“	
95.06	ARTICLES AND EQUIPMENT FOR 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:				
	Skis	9506.11.00	1.Kg. 2.No.	0%	
	Ski-fastenings (ski-bindings)	9506.12.00	“	“	
	Other	9506.19.00	“	“	
	Water-skis, surf-boards, sailboards and other water-sport equipment:				
	Sailboards	9506.21.00	“	“	
	Other	9506.29.00	“	“	
	Gold clubs and other golf-equipment:				
	Clubs, complete	9506.31.00	“	“	
	Balls	9506.32.00	“	“	
	Other	9506.39.00	“	“	
	Articles and equipment for table-tennis	9506.40.00	“	“	
	Tennis, badminton or similar rackets, whether or not strung:				
	Lawn-tennis rackets, whether or not strung	9506.51.00	“	“	
	Other	9506.59.00	“	“	
	Balls. other than golf balls and table-tennis balls:				
	Lawn-tennis balls	9506.61.00	“	“	
	Inflatable	9506.62.00	“	“	
	Other	9506.69.00	“	“	
	Ice-skates and roller skates, including skating boots with skates attached	9506.70.00	“	“	
	Other:				
	Gymnasium or athletics articles and equipment	9506.91.00	“	“	
	Other	9506.99.00	“	“	

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	1	2	3	4	5
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 NO.92.08 OR 97.05) AND SIMILAR HUNTING OR SHOOTING REQUISITES				
	Fishing rods	9507.10.00	1.Kg. 2.No.	0%	
	Fish hooks, whether or not snelled	9507.20.00	"	"	
	Fishing reels	9507.30.00	"	"	
	Other	9507.90.00	"	"	
95.08	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES	9508.00.00	"	12%	

ALL ITEMS IN THIS CHAPTER ARE AFFECTED BY THE NATIONAL NOTES

Chapter 96

Miscellaneous manufactured articles

Notes

1. This Chapter does not cover:

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading No.71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No.96.01 or 96.02 applies. however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading No.90.03), mathematical drawing pens (heading No.90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading No.90.18);
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (ij) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading No.96.02 the expression "vegetable or mineral carving material" means:

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo or dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

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In heading No.96.03 the expression “prepared knots and tufts for broom or brush making” applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes. or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.Articles of this Chapter. other than those of headings Nos.96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls. or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings Nos.96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). precious metal or metal clad with precious metal constitute only minor constituents.

	1	2	3	4	5
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)				
	Worked ivory and articles of ivory	9601.10.00	1.Kg. 2.No.	12%	
	Other	9601.90.00	“	“	
96.02	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX, OF STEARING, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING NO.35.03) AND ARTICLES OF UNHARDENED GELATIN	9602.00.00	“	“	

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	1	2	3	4	5
96.03	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES)				
	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	9603.10.00	1.Kg. 2.No.	12%	
	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:				
	Tooth brushes	9603.21.00	“	“	
	Other	9603.29.00	“	“	
	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	9603.30.00	“	“	
	Paint, distemper, varnish or similar brushes (other than brushes of sub-heading No.9603.30); paint pads and rollers	9603.40.00	“	“	
	Other brushes constituting parts of machines, appliances or vehicles	9603.50.00	“	“	
	Other	9603.90.00	“	“	
96.04	HAND SIEVES AND HAND RIDDLES	9604.00.00	“	“	
96.05	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	9605.00.00	“	“	
96.06	BUTTONS, PRESS FASTENERS, SNAP-FASTENERS AND PRESS STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS				
	Press fasteners, snap-fasteners and press-studs and parts therefor	9606.10.00	Kg.	6%	
	Buttons:				
	Of plastics, not covered with textile material	9606.21.00	“	“	
	Of base metal, not covered with textile material	9606.22.00	“	“	
	Other	9606.29.00	“	“	
	Button moulds and other parts of buttons;	9606.30.00	1.Kg.	12%	

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	button blanks		2.No.	
96.07	SLIDE FASTENERS AND PARTS THEREOF			
	Slide fasteners:			
	Fitted with chain scoops of base metal	9607.11.00	“	“
	Other	9607.19.00	“	“
	Parts	9607.20.00	“	“
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 NO.96.09			
	Ball point pens	9608.10.00	“	0%
	Felt tipped and other porous tipped pens and markers	9608.20.00	“	“
	Fountain pens, stylograph pens and other pens:			
	Indian ink drawing pens	9608.31.00	“	“
	Other	9608.39.00	“	“
	Propelling or sliding pencils	9608.40.00	“	“
	Sets of articles from two or more of the foregoing subheadings	9608.50.00	“	“
	Refills for ball point pens, comprising the ball point and ink-reservoir	9608.60.00	“	“
	Other:			
	Pen nibs and nib points	9608.91.00	“	“
	Other	9608.99.00	“	“
96.09	PENCILS (OTHER THAN PENCILS OF HEADING No.96.08), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS			
	Pencils and crayons, with leads encased in a rigid sheath	9609.10.00	“	“
	Pencil leads, black or coloured	9609.20.00	“	“
	Other	9609.90.00	“	“
96.10	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	9610.00.00	“	12%

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96.11	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSTING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	9611.00.00	Kg.	12%	
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				
	Ribbons	9611.10.00	“	“	
	Ink-pads	9612.20.00	“	“	
96.13	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS				
	Pocket lighters, gas fuelled, non-refillable	9613.10.00	1.Kg. 2.No.	“	
	Pocket lighters, gas fuelled, refillable	9613.20.00	“	“	
	Table lighters	9613.30.00	“	“	
	Other lighters	9613.80.00	“	“	
	Parts	9613.90.00	Kg.	“	
96.14	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF				
	Roughly shaped blocks of wood or root, for the manufacture (of pipes	9614.10.00	“	“	
	Pipes and pipe bowls	9614.20.00	1.Kg. 2.No.	“	
	Other	9614.90.00	Kg.	“	
96.15	COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE OTHER THAN THOSE OF HEADING NO.85.16 AND PARTS THEREOF				
	Combs, hair-slides and the like:				
	Of hard rubber or plastics	9615.11.00	“	“	
	Other	9615.19.00	“	“	
	Other	9615.90.00	“	“	

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	1	2	3	4	5
96.16	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER- PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS				
	Scent sprays and similar toilet sprays, and mounts and heads therefor	9616.10.00	1.Kg.	12%	
	Powder-puffs and pads for the application of cosmetics or toilet preparations	9616.20.00	“	“	
96.17	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS	9617.00.00	1.Kg. 2.No.	“	
96.18	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	9618.00.00	“	“	

Section XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors pieces and antiques

Notes

1. This Chapter does not cover:

- (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No.59.07) except if they may be classified in heading No.97.06; or
- (c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos.71.01 to 71.03).

2. For the purposes of heading No.97.02, the expression “original engravings, prints and lithographs” means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No.97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

- 4.
 - (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
 - (b) Heading No.97.06 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

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1. Goods imported solely for exhibition in a gallery or museum and intended to be exported within two months after the date of importation, are not chargeable with duty provided that the goods are not exported within that time, this item shall cease to apply and duty shall be payable at any other relevant rate provided for under this Schedule.

2. Collectors' motor vehicles are-

- (a) in their original state, without substantial changes to the chassis, body, steering, braking, transmission or suspension system and engine. Repairing and restoring is allowed, broken or worn out parts, accessories and units can be replaced provided that the vehicle is preserved and maintained in historically correct condition. Modernised or modified vehicles are excluded;
- (b) at least 30 years old; and
- (c) of a model or type which is no longer in production.

	1	2	3	4	5
97.01	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING NO.49.06 AND OTHER HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES				
	Paintings, drawings and pastels	9701.10.00	1.Kg. 2.No.	0%	
	Other	9701.90.00	“	“	
97.02	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	9702.00.00	“	“	
97.03	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	9703.00.00	“	“	
97.04	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED, OR IF UNUSED NOTE OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED	9704.00.00	“	Free	
97.05	COLLECTIONS AND COLLECTORS' PIECES OR ZOOLOGICAL, BOTANICAL, MINERALOGICAL,	9705.00.00	“	“	

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	ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST			
	Collectors' Motor Vehicles	9705.00.10	“	“
97.06	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	9706.00.00	“	“

Chapter 98

Special classification provisions – Non-commercial

Notes.

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3 (a). Goods which are described in any provision of this Chapter are classifiable in said provision if the conditions and requirements thereof and of any applicable regulations are met.

CN code	Description	Conventional rate of duty (%)	Supplementary unit	Particular Rates of Duty and specific provisions	
				5	6
1	2	3	4	5	6
9822	Beverages				
9822 02 10	Aerated waters containing added sugar or other sweetening matter or flavoured with a content of above 5 grams per 100ml	10	1		
9822 03 00	Beer	£0.35/l	1		
9822 04	Wine				
9822 04 10	-Sparkling wine	£0.69/l	1		
9822 04 21	-Still wine	£0.50/l	1		
9822 06 00	Cider, perry, mead	£0.07/l	1		
9822 08	Spirits, liqueurs and other spirituous beverages				
9822 08 10	-Spirits, liqueurs and other spirituous beverages, having an alcoholic strength by volume not exceeding 15% vol	£0.33/l	1		
9822 08 90	-Spirits, liqueurs and other spirituous beverages, having an alcoholic strength by volume exceeding 15% vol	£1.00 /l	1		
9824	Tobacco and manufactured tobacco substitutes				
9824 02 00	- Cigarettes containing tobacco	£65/1000 p/st	1000 p/st		
9824 03 00	- Other manufactured tobacco	£45/kg	-		
9824 03 11	Water-pipe tobacco specified in subheading note 2 to Chapter 24	£15/kg			
9824 03 12	Smokeless Heated Tobacco	£45/kg			

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CN code	Description	Conventional rate of duty (%)	Supplementary unit	Particular Rates of Duty and specific provisions	
				5	6
1	2	3	4	5	6
9833 00 00	Perfumery, cosmetic or toilet preparations	3	p/st		
9848 00 00	Stationery	0	p/st		
9862 00 00	Clothing	3	p/st		
9864 00 00	Footwear	3	-		
9868 00 00	Articles of stone, plaster, cement, ceramic and other building materials	12	-		
9871 00 00	Jewellery	3	-		
9880	Electrical and electronic equipment (WEEE)				
9880 11 00	- Large household appliances	12	p/st		
9880 12 00	- Small household items	12	p/st		
9880 13	- IT and telecommunication equipment				
9880 13 9	--Telecommunications equipment				
9880 13 91	---Telephones for cellular networks or for other wireless networks	0	p/st		
9880 13 99	---Other telecommunications equipment	12	p/st		
9880 13 10	-- IT equipment	6	p/st		
9880 14 00	- Consumer equipment	12	p/st		
9880 15 00	- Lighting equipment	6	p/st		
9880 16 00	- Electrical and electronic tools	6	p/st		
9880 17	- Toys, leisure and sports equipment				
9880 17 10	-- Toys	3	p/st		
9880 17 90	-- Leisure and sports equipment	0	p/st		
9880 18 00	- Medical devices	12	p/st		
9880 19 00	- Monitoring and control instruments	12	p/st		
9880 20 00	- Automatic dispensers	12	p/st		
9880 21 00	- Batteries	12	p/st		
9887 08 00	Parts and accessories of motor vehicles	12	p/st		
9891 00 00	Watches	3	p/st		
9894 00 00	Furniture	12	-		
9898	Goods acquired abroad by a traveller for personal or household use, other than goods of heading 9822, 9824, 9833, 9868 or 9880				
9898 10 00	- Goods which, if classified in accordance with the provisions of Chapter 1 to 97, would be subject to a rate of customs duty of 12%	12	p/st		
9898 20 00	-Goods which, if classified in accordance with the provisions of Chapters 1-97, would be subject to a rate of customs duty of 3%	3	p/st		

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9898 90 00	- Goods which, if classified in accordance with the provisions of Chapter 1 to 97, would be subject to a rate of customs duty of 6%	6	p/st	

Special classification provisions – Commercial

Notes.

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3 (a). Goods which are described in any provision of this Chapter are classifiable in said provision if the conditions and requirements thereof and of any applicable regulations are met.
2. The words and expressions used in this chapter have the same meaning as in Chapters 1 to 97.
3. Firearms and explosives require a licence from the Royal Gibraltar Police (RGP).
4. Meat and meat products require a permit from the Environmental Agency.

CN code	Description	Conventional rate of duty (%)	Supplementary unit	Particular Rates of Duty and specific provisions	
				5	6
1	2	3	4	5	6
9901 00 00	I. -Goods that are being shipped in transit through Gibraltar by a business that does not carry on business in Gibraltar				
9902 00 00	Parts, components and other goods, falling within Chapters 25-97 of the tariff, intended for incorporation in ships, boats or other vessels under 18 metres of length for the purposes of their construction, repair, maintenance, conversion, fitting out or equipping of such ships, boats or other vessels under 18 metres of length	6	p/st		
9903 00 00	Parts, components and other goods, falling within Chapters 25-97 of the tariff, intended for incorporation in ships, boats, other vessels over 18 metres of length or aircrafts for the purposes of their construction, repair, maintenance, conversion, fitting out or equipping of such ships, boats, other vessels over 18 metres of length or aircrafts	Free	p/st		
9903 00 00	Foodstuffs and other consumable goods, other than	Free			

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CN code	Description	Conventional rate of duty (%)	Supplementary unit	Particular Rates of Duty and specific provisions	
				5	6
1	2	3	4	5	6
	meat and meat products, alcoholic beverages and tobacco products				
9904 00 00	Meat and meat products	Free			
9905 00 00	Beer	£0.35/l	l		
9906 00 00	Spirits	£1.00/l	l		
9907 00 00	Cigarettes	£65/1000 p/st	p/st		
9908 00 00	Tobacco products, other than cigarettes	£45/kg			
9909 00 00	Pharmaceutical products	Free			
9910 00 00	Firearms and explosives	12	p/st		
9911 00 00	Lubricating oils	Free			
9912 00 00	Chemical products, other than lubricating oils	12			
9913 00 00	Aerated waters containing added sugar or other sweetening matter or flavoured with a content of above 5 grams per 100ml	£3/kg			

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*Reproduces the Import Duty (Franchise) Regulations 1993**

* *LN. 1993/018*

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IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 2003 INDEX TO ASSIST CLASSIFICATION

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This alphabetical index has no legal force and does not claim to be exhaustive. It is provided to help Tariff users to locate goods within the Tariff Schedule only. The short descriptions used herein cannot convey fully the scope of headings provided by the terms of the headings themselves or the Section or Chapter Notes. The tariff classification of goods must follow from the legal texts using the General Rules for the Interpretation of the Combined Nomenclature which are part of the legal provisions. No entry in this index can be considered to amend or interpret the legal provisions of the Tariff.

The numeric references shown are the first four digits of the commodity code, equivalent to the HS heading level. Some items are listed only by their general description. For example, apples are not itemised but an entry appears under "fruit".

An alphabetical tariff classification index for chemicals (mainly Chapters 28 and 29)(European Customs Inventory of Chemical) is published by the EC Commission (see Volume 1, Part 1, paragraph 1.1.5.).

A	Chapter or Heading No.
Abaca (Manila hemp)	53.05
Abietic acid	38.06
Abrasives, natural	25.13
Abrasives on a base of paper or fabrics	68.05
Absolutes (essential oils)	33.01
Accelerators of electrons and protons	84.53
Accordions	92.04
Accounting machines	84.70
Accumulator preparations based on cadmium oxide or nickel hydroxide	38.23
Accumulators (rechargeable batteries)	85.07
Acetates	29.15
Acetone	29.14
Acetylene black	28.03
Acetylene gas generators	84.05
Acetylsalicylic acid (aspirin) tablets	30.04
Acid oil	15.19
Acid, oleic, crude	15.19
Acids –	
Alginic	39.13
Fatty, chemically defined	29.15/ 29.16
Fatty, industrial monocarboxylic	15.19
Inorganic	28.06
Naphthenic	38.23
Organic	29.15, 29.18
Resin	38.06
Acorns	23.08

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Acrylonitrile	29.26
Acrylonitrile-butadiene-styrene (ABS)	39.03, 39.06
Activated carbon	38.02
Activated minerals	38.02
Additives, cement waterproofing	38.23
Additives for mineral oils, prepared	38.11
Addressing machines	84.72
Adhesives plaster, bandages and dressings	30.05
Adhesive tape –	
Of plastics, self-adhesive	39.19
Of plastics, non self-adhesive	39.20, 39.21
Rubberised textile	59.06
Adhesives	Ch.35
Adjustable spanners	82.04
Advertising materials –	37.06
Advertising or instructional film Blackboards and notice boards (freestanding)	96.10
Book matches	36.05
Cassettes	85.23, 85.24
Cigarette lighters	96.13
Diaries	48.20
Display stands, floor standing	94.03
Drawing chalk and charcoals	96.09
Drawing instruments	90.17
Metal badges	71.17
Pens and pencils	96.08, 96.09
Printed matter	49.09/ 49.11
Adzes	82.01
Aerated waters	22.01
Aerated waters, flavoured	22.02
Aerators, lawn	84.32
Aerials	85.29
Aerial filters and separators	85.29
Aerial transporters (telphers)	84.28
After-shave and pre-shave lotions	33.07
Agar-Agar	13.02
Agave fibres, not spun	53.04
Agglomerated slate, worked and articles thereof	68.03
Agricultural hand tools	82.01
Agricultural tractor engines	84.07, 84.08
Agricultural tractors	87.01
Agricultural trailers and parts	87.16
Agglomer	85.29
Aerial transporters (telphers)	84.28
After-shave and pre-shave lotions	33.07
Air conditioning machines, self-contained	84.15
Air cushion vehicles	Chs.86, 87 or 88
<i>(see Note 5 to Section XVII)</i>	

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Air heaters, non-electric, iron or steel	73.22
Air, liquid or compressed	28.51
Air pre-heaters for boilers	84.04
Air pumps and compressors	84.14
Airbeds or rubberised textile fabric	Sec.XI
Aircraft	88.02
Aircraft jet and gas turbine engines	84.11
Aircraft launching gear	88.05
Aircraft parts –	
Electrical, radio and radar	Ch.85
Engines –	
Jet and gas turbine	84.11
Piston	84.07, 84.08
Navigational instruments	Ch.90
Other (<i>but see Section XVII notes</i>)	88.03
Aircraft piston engines	84.07, 84.08
Air rifles and air pistols	93.04
Airships	88.01
Alabaster, crude	25.15
Alabaster, worked, and articles thereof	68.02
Alarm clocks –	
With watch movements	91.03
Other than with watch movements	91.05
Albardin grass	14.04
Albumins, albuminates and other albumin derivatives	35.02
Alcohols –	
Acyclic	29.05
Cyclic	29.06
Fatty, chemically defined	29.05
Fatty, industrial	15.19
Aldehyde acids	29.18
Aldehyde-function compounds	29.12, 29.13
Alfalfa (lucerne) seed	12.09
Alkali or alkaline-earth metals	28.05
Alkaline iron oxide (for gas purification)	38.23
Alkaloids, vegetable	29.39
Alkyd resins	39.07
Alkylbenzenes	27.07, 29.02, 38.17
Alkyl-naphthalenes	27.07, 29.02, 38.17
Alkyl phenol ethoxylates	34.02
Almond nuts –	
Fresh or dried	08.02
Roasted or salted	20.08
Aloes	13.02
Alsike seed	12.09

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Aluminates	28.41
Aluminium, including alloys	Ch.76
Aluminium oxide	28.18
Aluminium paste	32.12
Aluminium, unwrought	76.01
Aluminium waste and scrap	76.02
Alums	28.33
Amalgams –	
Of precious metals	28.43
Other	28.51
Ambari hemp, not spun	53.03
Amber, crude	25.30
Amber, worked	96.02
Ambergris	05.10
Amino-resins	39.09
Ammeters	90.30
Ammeters, parts	90.30, 90.33
Ammonia	28.14
Ammonium zinc chloride	28.42
Ammoniacal gas liquors	38.23
Ammonium nitrate	31.02
Ammonium phosphates	28.35, 31.05
Ammonium sulphate	31.02
Ammonium sulphonitrate	31.02
Ammunition	93.06
Amplifiers, audio-frequency	85.18
Ampoule files (saws)	82.02
Ampoules, glass	70.10
Amusement machines	95.04
Anchors, iron or steel	73.16
Anchovies	03.03, 03.05, 16.04
Andalusite	25.08
Angledozers	84.29
Angles (profiles)–	
Aluminium	76.04
Copper	74.07
Iron or steel	72.16, 72.22, 72.28, 73.01
Lead	78.03
Magnesium	81.04
Nickel	75.05
Tin	80.03
Zinc	79.04
Animal black	38.02
Animal feed preparations	23.09
Animal hair clippers (machinery)	84.36
Animal or vegetable fats and oil machinery	84.79

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Animals, dead (unfit for human consumption)	05.11
Animals, live	Ch.1
Animal toilet preparations	33.07
Anise seeds	09.09
Anodes, zinc	79.07
Anoraks	61.01, 61.02, 62.01, 62.02
Anthracene	27.07, 29.02
Anthracene black	28.03
Anthracite	27.01
Anti-corrosive and anti-fouling compositions	32.08, 32.10
Anti-freezing preparations	38.20
Anti-knock preparations	38.11
Anti-histamine medicaments	30.03, 30.04
Anti-rust preparations	27.10, 34.03, 38.23
Anti-sprouting products	38.08
Antibiotics	29.41, 30.03, 30.04
Antimonates	28.41
Antimony	81.10
Antimony ores and concentrates	26.17
Antiques	97.06
Antisera	30.02
Antlers	05.07
Anvils	82.05
Apparatus for games and sports	Ch.95
Apparel–	
Asbestos	68.12
Fur, artificial (except headgear and footwear)	43.04
Imitation fur, knitted fabric	Ch.61
Imitation fur, woven fabric	Ch.62
Furskin (except headgear and footwear)	43.03
Headgear	Ch.65
Knitted or crocheted	Ch.61
Leather	42.03
Plastics	39.26
Rubber	40.15
Worn, in bulk packings	63.09
Other textile	Ch.62
Apple pomace, dried	23.08
Apples	<i>See fruit, edible</i>
Appliance wires, electrical, insulated	85.44
Apricot kernels	12.12
Apricots	<i>See fruit, edible</i>
Aprons	61.14, 62.11
Aqueous distillates of essential oils	33.01

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Aqueous solutions of essential oils	33.01
Arabic, gum	13.01
Arc-lamp carbons	85.45
Arc-lamps	85.39
Architectural plans and drawings	49.06
Areca and cola nuts	08.02
Argol	23.07
Armaments	Ch.93
Armoured fighting vehicles and parts	87.10
Arrowroot, fresh or dried	07.14
Arsenates	28.42
Arsenic	28.04
Arsenic sulphides, natural	25.30
Arsenites	28.42
Artificial –	
Flowers, foliage or fruit	67.02
Graphite	38.01
Honey	17.02
Stone, articles of	68.10
Waxes	34.04
Artillery, weapons	93.01
Artists' brushes	93.03
Artists' colours	32.13
Asbestos, articles of	68.12, 68.13
Asbestos, crude and waste	25.24
Asbestos-cement, articles of	28.68
Asbestos-cement working machinery	84.64
Asparagus	<i>See vegetables, edible</i>
Asphalt, articles of	68.07
Asphalt, natural	27.14
Asphaltic rock	27.14
Aspirin (acetylsalicylic acid)–	
Tabletted or compounded	30.03, 30.04
Others	29.18
Asses	01.01
Astronomical instruments	90.05
Athletic equipment	95.06
Atlases	49.05
Auger bits	82.07
Automata (animated shop window displays)	96.18
Automatic data processing machines (incl. systems) and units thereof, machines, systems and units thereof–	84.71
Parts	84.73
Automatic door closers, base metal	83.02
Automatic stop motions, textile	84.48
Automatic vending machines	84.76
Automatics, bar and chucking (lathes)	84.58

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Auxiliary boiler plant	84.04
Aviation fuel (kerosene type)	27.10
Aviation fuel (spirit type)	27.10
Avocados, fresh or dried	08.04
Awnings, textile	63.06
Axes	82.01
Axles for motor vehicles	87.08
Axles, tyres and wheels for railway and tramway rolling stock	86.07
Azides	28.50

B

Baby carriages and parts	87.15
Backsaws	82.02
Backward wave oscillators and amplifiers	85.43
Bacon	02.10
Bacon, canned, prepared or preserved	16.02
Bacon, prepared or preserved	16.02
Badges, woven textile, no embroidered	58.07
Badian seeds	09.09
Bag and envelope making machinery	84.41
Bagasse	23.02
Bagasse pulp	47.06
Bagatelle tables	95.04
Bags, for packing of goods, of woven textile materials	63.05
Bags, paper	48.19
Bags, of plastic sheeting, for packing of goods (without handles)	39.23
Bags, of plastic sheeting, with handles, not designed for prolonged use	39.23
Bags, travelling, of leather plastic sheeting, textile or paperboard	42.02
Bahia piassava	14.03
Bakery and biscuit machinery	84.38
Bakeware, aluminium	76.15
Baking powders, prepared	21.02
Balances –	
Electrical	90.16
Electrical, parts	90.16, 90.33
Precision, non-electrical	90.16
Balata	40.01
Baler twine	56.07
Balers, pick-up (agricultural)	84.33
Ball bearings	84.82
Ball clay	25.08
Ball-point pens	96.08
Ballet shoes	Ch.64

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Balloons	88.01
Balloons, toy	95.03
Balls –	
For ball bearings(<i>see Note 6 to Chapter 84</i>)	84.82
For use in grinding and crushing mills, of iron or steel	73.25, 73.26
Sports	95.06
Steel	73.25, 73.26
Toys	95.03
Balsams	13.01
Bamboo canes	14.01
Bananas, incl. plantains, fresh or dried	08.03
Bandages and plasters	30.05
Bands (for machinery etc)	<i>see belts and belting</i>
Bands, of plaited iron or steel wire	73.12
Bands, rubber (eg. office equipment)	40.16
Bandsaw, blades	82.02
Banknotes	49.07
Barbed wire, iron or steel	73.13
Barbiturates –	
Tabletted or compounded	30.03, 30.04
Other	29.33
Barium carbonates, natural (whitherite)	25.11
Barium, oxide	28.16
Barium sulphate, natural (barytes)	25.11
Bark, chinchona	12.11
Bark, for use in perfumery, pharmacy, insecticides, etc.	12.11
Barley	10.03, 11.02/11.04
Barometers	90.25
Barrels, wood	44.16
Bars –	
Aluminium	76.04
Copper	74.07
Iron or steel	72.13/72.15, 72.21, 72.22, 72.27, 72.28
Lead	78.03
Magnesium	81.04
Nickel	75.05
Tin	80.03
Zinc	79.04
Basalt, crude	25.16
Basalt, fused, articles of	68.15
Basic slag	31.03
Basket work	46.02

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Bath salts and other bath preparations	33.07
Bathing caps	65.06
Bathrobes	61.07, 61.08, 62.07, 62.08
Baths, iron or steel	73.24
Baths of plastic	39.22
Battenboard	44.12
Batteries, electric, non-rechargeable	85.06
Batteries, rechargeable	85.07
Battery carbons	85.45
Battery chargers	85.04
Bauxite, activated	38.02
Bauxite and concentrates	76.02
Bauxite, calcined (metallurgical and abrasive grades)	26.06
Bauxite, calcined (refractory grade)	38.23
Bay leaves	09.10
Bayonets	93.07
Beacons (marine)	89.07
Beads, base metal, unstrung	83.08
Beads, glass	70.18
Beadings, wood	44.09
Beans –	
Cocoa	18.01
Field, including horse and tic	07.13
Leguminous, edible	<i>See vegetable, edible</i>
Leguminous, for sowing	07.13
Locust, whole, kibbled or ground	12.12
Soya	12.01
Bearing housings	84.83
Bearings –	
Ball, roller or needle roller	84.82
Plain shaft (not of carbon or graphite)	84.83
Bed linen	63.02
Bedding, stuffed or sprung (excluding bed linen)	94.04
Beds	94.01/94.03
Bedspreads	63.04
Bedsprings, combination (mattress supports)	94.04
Bedsprings (single)	73.20
Bedsteads (metal)	94.03
Beef –	
Corned	16.02
Fresh, chilled, frozen	02.01, 02.02
Prepared or preserved	16.02
Salted, in brine, dried or smoked	02.10
Tongues, canned, prepared or otherwise preserved	16.02
Bee-keeping machinery	84.36
Beer-coolers, non-refrigerated	84.19

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Beer coolers, refrigerated	84.18
Beer, malt	22.03
Bees	01.06
Beeswax	15.21
Beet pulp	23.03
Beet seeds	12.09
Bell domes, base metal	83.06
Bells, electric	85.31
Bells, non-electric base metal	83.06
Belts (textile, other than knitted) for apparel	62.17
Belts and belting, transmission or conveyor –	
Leather	42.04
Plastics	39.20, 39.21, 39.26
Rubber and rubber/textile combinations	40.10
Textile material (not containing rubber) (<i>see Ch.59 Note 6</i>)	59.10
Bengal matches	36.04
Bentonite	25.08
Benzene	27.07, 29.02
Benzole	27.07
Berets	65.03, 65.05
Berries, fresh	08.10
Beryllium	81.12
Betatrons	85.43
Betel nuts, fresh or dried	08.02
Beverage aerating machines	84.22
Beverages, alcoholic and non-alcoholic	Ch.22
Bicarbonate of soda (sodium bicarbonate)	28.36, 30.04
Bicycles, childrens’	87.12
Bicycles, other	87.12
Bile	05.10
Bill hooks	82.01
Billiard tables	95.04
Binoculars, refracting	90.05
Bins, storage (furniture)	94.03
Birds (other than poultry)	01.06
Birds’ nests (edible)	04.10
Biscuits, chocolate coated	19.05
Biscuits	19.05
Bismuth, metal	81.06
Bits, drilling	82.07
Bitumen, natural	27.14
Bitumen, petroleum	27.13
Bituminous –	
Asphalts (manufactured) and emulsions	27.15
Mineral oils, crude	27.09

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Mixtures and mastics	27.15
Paints	32.10
Shale	27.14
Black, animal	38.02
Blades –	
Bandsaw	82.02
Cutting, for machines or mechanical appliances	82.08
Safety razor	82.12
Saw, for hand or machine saws	82.02
Scissor	82.13
Bladders, animal	05.04
Bladders, fish	05.11
Blankets –	
Electric (textile)	63.01
Other	63.01
Blanks, record	85.23
Bleaching machines for textiles	84.51
Blister copper	74.02
Blockboard	44.12
Blocks, pulley	84.83
Blood, animal	05.11
Blood-grouping reagents	30.06
Blouses	61.06, 62.06
Blow lamps	82.05
Boards, with writing or drawing surfaces	96.10
Boats	89.01/ 89.04
Bobbins –	
For spinning and weaving, of iron or steel	73.26
Of paper	48.22
Of wood	44.21
Bodies (incl. cabs) for motor vehicles	87.07
Bodkins, iron or steel	73.19
Boilers, central heating (other than steam generating boilers), iron or steel	84.03
Boilers, steam and other vapour generating	84.02
Boilers, sugar	84.19
Bolduc	58.06
Bolster cases	63.02
Bolt croppers	82.03
Bolting cloth	59.11
Bolts, copper	74.15
Bolts (for the securing of doors, windows etc.) of base metal	83.02
Bolts, iron or steel	73.18
Bolts and nuts, of nickel	75.08
Bombs	93.06

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Bonded fibre fabrics and articles thereof, other than stitch bonded	56.03
Bond, share and stock certificates	49.07
Bone black	38.02
Bone, worked	96.01
Bone-working machinery	84.56, 84.65
Bones and bone pieces, meal and powder	05.06
Bonito	03.02, 03.03, 16.04
Book-binding and book-sewing machinery	84.40
Bookcases	94.03
Bookcloth	59.01
Books –	
Children's picture, drawing or colouring	49.03
Other printed	49.01
Boot and shoe (leather) machinery	84.53
Boots	Ch.64
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Borates and perborates	28.40
Borax (disodium tetraborate)	28.40
Boric acid –	
Crude natural	25.28
Other	28.10
Boric oxide	28.10
Borides	28.50
Boring and sinking machines	84.30
Boring machines, metal working	84.59
Boron	28.04
Bottle caps, base metal	83.09
Bottle cleaning and drying machines	84.22
Bottles –	
Plastic	39.23
Glass	70.10
Bovine animals	01.02
Boxes, aluminium	76.12
Boxes, iron or steel	73.10
Boxes, paper and paperboard	48.19
Boxes, wood	44.15
Braces, carpenters	82.05
Braces (clothing)	62.12
Braid making machines	84.47
Braid, textile, in the piece	58.08
Brake linings –	
Mounted	87.08
Unmounted	68.13
Brandy	22.08
Brans, sharps and other residues –	
Cereals	23.02

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Leguminous vegetables	23.02
Rice	23.02
Brass (alloy of copper and zinc)	Ch.74
Brassieres	62.12
Brazil nuts, fresh or dried	08.01
Brazing appliances, gas-operated	84.68
Brazing machines and apparatus, electric	85.15
Brazing powders and pastes	38.10
Bread and breadcrumbs	19.05
Breakdown lorries	87.05
Breathing appliances	90.19, 90.20
Breeches	61.03, 61.04, 62.03, 62.04
Brewers' pitch	38.07
Brewery machinery	84.38
Bridges, iron or steel	73.08
Brickmaking machinery	84.74
Bricks and blocks –	
Concrete, including refractory concrete	68.10
Non-refractory, clay	69.04
Refractory –	
Chemically bonded	68.15
Fired after shaping	69.02
Of silencious fossil meals or earths	69.01
Fusion cast	68.15
Pitch bonded	68.15
Tar bonded	68.15
Bricks, glass	70.16
Briefcases	42.02
Briquettes (coal)	27.01
Brisling (sprats) prepared or preserved	16.04
Bristles, animal	05.02
Broaching machines	84.61
Broaching tools	82.07
Broadcasters, fertiliser	84.32
Brocades –	
Cotton	52.08 to 52.12
Man-made filaments	54.07, 54.08
Man-made staple fibres	55.12 to 55.16
Broccoli, dried, dehydrated or evaporated	07.12
Brochures, booklets, etc, printed –	
Advertising material	49.11
Other	49.01
Bromates and perbromates	28.29
Bromides and oxybromides	28.27
Bromine	28.01
Bronze alloy of copper and tin	Ch.74
Brooders, poultry	84.36

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Broomcorn tops	14.03
Broom handles, wood	44.17
Brooms	96.03
Broths	21.04
Brushes	96.03
Brushes, carbon, electrical	85.45
Brush handles, wood	44.17
Brush making hair	05.02
Buckets, wood	44.16
Buckles, base metal, for clothing,	83.08
Buckram	59.01
Buckwheat	10.08
Buds, flower	06.03
Buds, for grating and budding	06.02
Buffaloes	01.02
Building materials, of asbestos cement	68.11
Building stone, crude	25.15, 25.16
Buildings, pre-fabricated	94.06
Bulbs, electric lamp	85.39
Bulbs, flower	06.01
Bullac	<i>See fruit, edible</i>
Bulldozers	84.29
Bullion lead	78.01
Bullocks	01.02
Bulls	01.02
Bung covers, base metal	83.09
Buoys	89.07
Burglar alarms, electric	85.31
Burners, furnace non-electric	84.16
Bushes	06.02
Butane	27.11
Butchers' cleavers	82.14
Butt welded lathe tools	82.07
Butter, butter fat and oil	04.05
Butter, cocoa	18.04
Butter-knives of base metal	82.15
Butterfly nets	95.07
Buttermilk –	
Fresh	04.03
Preserved	04.02
Buttons, button moulds and button blanks	96.06

C

Cabinets, filing, of base metal	83.04, 94.03
Cabinets (furniture)	94.03
Cabinets (radio and television)	85.29
Cable –	
Electric, insulated	85.44

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General wiring, electric, insulated	85.44
Mains (power distribution), insulated	85.44
Optical fibre, image transmitting	90.01
Submarine telecommunications insulated	85.44
Telecommunications, insulated	85.44
Wire, not electrically insulated, aluminium	76.14
Wire, not electrically insulated, copper	74.13
Cable-making machinery	84.79
Cable, iron or steel	73.12
Cables, textile	56.07
Cables, textile, scrap or worn out	63.10
Cachets, empty for pharmaceutical use	19.05
Cadmium	81.07
Cadmium pigment colours	32.06
Caffeine	29.39
Cages and aviaries, small, of iron or steel	73.26
Cake, oil-seed	23.04/ 23.06
Cakes	19.05
Calcined bauxite, refractory grade	38.23
Calcium ammonium nitrate	31.02
Calcium citrate (crude)	38.23
Calcium cyanamide	31.02
Calcium hypochlorite	28.28
Calcium nitrate	28.34
Calcium tartrate (crude)	38.23
Calculating instruments	90.17
Calculating machines	84.70
Calendars of any kind, printed	49.10
Calendaring machines, other than metalworking and glass-working	84.20
Calorimeters	90.27
Calves	01.02
“Camelback” (tyre retreading)	40.06
Camera lenses (mounted)	90.02
Camera motors	85.01
Camera powerwinders	90.06
Cameras, cinematographic	90.07
Cameras, photographic	90.06
Cameras, television	85.25
Camphor	29.14
Can casing machines	84.22
Canary seed	10.08
Candelilla wax	15.21
Candles, sulphur	38.08
Candles, other	34.06
Canes, bamboo, rattan and single, garden	14.01
Canes, walking etc.	66.02

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Cannabis sativa (true hemp), not spun	53.02
Canned fruit and nuts	20.06
Canned vegetables	20.02, 20.03, 20.05
Cans, aluminium	76.12
Cans, iron or steel	73.10
Cantharides	05.10
Canvas, cotton	52.09
Canvas, flax	53.09
Canvas, prepared painting	59.01
Capacitors, electrical	85.32
Capers	<i>See vegetables, edible</i>
Capping machines	84.22
Caps, bathing	65.06
Capsicums, sweet	<i>See vegetables, edible</i>
Capstans	84.25
Capsules, base metal, for bottles etc.	83.09
Capsuling machines	84.22
Caramel	17.02
Caramels, confectionery (not containing cocoa)	17.04
Caravans, motorised	87.03
Caravans, not mechanically propelled, and parts	87.16
Caraway seeds	09.09
Carbides	28.49
Carbines –	
Military	93.01
Sporting	93.03
Carbon, activated	38.02
Carbon blocks, plates or other semi- manufactures	38.01
Carbon brushes and blanks	85.45
Carbon dioxide	28.11
Carbon electrodes	85.45
Carbon fibre	68.15
Carbon fibre, reinforced plastics	Ch.39
Carbon film (plastics)	39.20
Carbon (including blacks)	28.03
Carbon, non-electrical, non-ceramic, articles of	68.15
Carbon paper	48.09, 48.16
Carbon, retort	27.04
Carbonaceous pastes for electrodes	38.01
Carbonates –	
Double or complex	28.42
Other	28.36
Carboxylic acids	29.15/ 29.18
Carboys, glass	70.10
Carboys, plastic	39.23

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Card clothing foundation fabric	59.11
Card clothing textile machinery	84.48
Cardamoms	09.08
Carboard box and carton-marking machinery	84.41
Cardigans	61.10
Cards –	
For punched-card machines	48.23
Pictorial, greeting and picture postcards	49.09
Playing	95.04
Cargo, nets textile	56.08
Carnauba wax	15.21
Carnival articles	95.05
Carp	03.01, 03.03, 03.05, 16.04
Carpet underlay rubber	40.08
Carpet yarn, of man-made filaments	54.02, 54.03
Carpets and other textile flooring coverings	Ch.57
Car radios	85.27
Carrageening	13.02
Carriages, baby and parts	87.15
Carriages, invalid	87.13
Carriages, not mechanically-propelled, and parts	87.16
Carrots	07.06
Cars	87.03
Cartridge sound recorders	85.20
Cartridges –	
Ammunition	93.06
Blank (incl. industrial)	93.06
Computer tape	85.23, 85.24
Recording tape	85.23, 85.24
Sound head	85.22
Carts and parts	87.16
Case openers	82.05
Casein, caseinates and other casein derivatives	35.01
Casein glues	35.01
Casein, hardened in primary forms	39.13
Cases, clock	91.12
Cases, for cutlery, wood	44.20
Cases for spectacles, binoculars, cameras, musical instruments or guns	42.02
Cases, paper, crimped	48.23
Cases, watch	91.11
Cash boxes, base metal	83.03
Cash registers –	
Incorporating a calculating device	84.70
Parts	84.73
Cashew kernels, salted or roasted	20.08

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Cashew nuts, fresh or dried	08.01
Casings, sausage, of plastics	39.17
Casings, sausage (natural)	05.04
Caskets for jewellery, wood	44.20
Casks –	
Aluminium	76.12
Iron or steel	73.09, 73.10
Wood	44.16
Cassette decks and mechanisms	85.19
Cassette tapes	85.23, 85.24
Cassia pulp	13.02
Castanets	92.06
Casting machines, metal foundry	84.54
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Castor oil, other	15.15, 15.18
Castor seed	12.07
Castoreum	05.10
Catalogues	49.11
Catalytic preparations for chemical processes	38.15
Catapults, aircraft launching	88.05
Catgut	42.06
Cathode-ray tubes	85.40
Cats	01.06
Cattle	01.02
Cauliflowers	07.04
Caustic potash (potassium hydroxide)	28.15
Caustic soda (sodium hydroxide)	28.15
Caviar and caviar substitutes	16.04
Ceiling tiles of plastics	39.18
Cellular rubber mattresses, cushions, pillows	94.04
Celluloid sheets	39.20
Cellulose acetate (incl. triacetate) in primary forms	39.12
Cellulose based glues put up for retail sale	35.06
Cellulose fibre-cement, articles of	68.11
Cellulose, regenerated, sheets	39.20
Cement	25.23
Cement, articles of	68.10
Cement based paints	32.14
Cement copper	74.01
Cement-making machinery	84.74
Cements or mortars, refractory	38.01, 38.16
Central heating boilers (other than steam generating boilers), iron or steel	84.03
Centrifugal (spring) dryers	84.21
Centrifuges	84.21
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Ceramic fibre	68.06, 69.03, 69.14

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Ceramic firing testers	38.23
Ceramic-making machinery	84.74
Ceramics-working machinery	84.56, 84.64
Cereal husks	12.13
Cereal straws	12.13
Cereals –	
Milled, flaked, etc.	Ch.11
Prepared by swelling or roasting	19.04
Unmilled	Ch.10
Cerium compounds	28.46
Cermets –	
Non-radioactive	81.13
Radioactive	28.44
Chain, copper	74.19
Chain, iron or steel	73.15
Chairs	94.01, 94.02
Chalk, drawing, etc.	96.09
Chalk, natural	25.09
Chamotte earth	25.08
Champagne	22.04
Charcoal, activated	38.02
Charcoal, wood	44.02
Charcoals, drawing	96.09
Charts	49.05
Chassis, fitted with engines for motor vehicles	87.06
Chassis without engines, for motor vehicles	87.08
Checking machines, weight-operated	84.23
Cheese	04.06
Cheese fondues	21.06
Cheese presses	84.34
Cheetah skins, raw	43.01
Chemical lighters	96.13
Chemicals mixtures and preparations	Ch. 30 to 38
*Chemicals, inorganic	Ch.28
*Chemicals, organic	Ch.29
Chenille fabrics	58.01, 58.06
Chenille yarns	56.06
Cheque books	49.07
Cheque-writing machines	84.69
Cherries, fresh	08.09
Chestnuts, fresh or dried	08.02
Chewing gum	17.04
Chewing gum base	38.23, 40.05
Chicory, roasted	21.01
Chicory root, unroasted	06.01

* A reference to chemicals is included in the note appearing on the first page of the Index

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Chicory salad, fresh or chilled	07.05
China	Ch.69
China clay	25.07
China clay, working machinery	84.74
Chinaware, domestic	69.11
Chiolite, natural	25.27
Chipboard, wood (particle board)	44.10
Chips, wood	44.01
Chipwood	44.04
Chiropody sets and appliances	82.14
Chisels, cold	82.05
Chisels, wood	82.05
Chlorates and perchlorates	28.29
Chlorides of metals (other than sodium)	28.27
Chlorides and oxychlorides, of non-metals	28.12
Chlorides, double or complex	28.42
Chlorine	28.01
Chlorites and hypochlorites	28.28
Chlorosulphuric acid	28.06
Chocolate –	
Confectionery	18.06
Couverture	18.06
Milk crumb	18.06
Moulded	18.06
Preparations	18.06
White	17.04
Chocolate machinery	84.38
Choline chloride	29.23
Christmas cards	49.09
Christmas crackers	95.05
Christmas tree decorations	95.05
Christmas tree lights	94.05
Chromates, dichromates and perchromates	28.41
Chromite bricks, unfired	68.15
Chromium	81.12
Chromium colours	32.06
Chromium ores and concentrates	26.10
Chromium oxides and hydroxides	28.19
Chucks	84.66
Chutney, mango	20.01
Cider	22.06
Cider-making machinery	84.35
Cigar and cigarette holders	96.14
Cigarette boxes, wood	44.20
Cigarette cases –	
Copper	74.19
Iron or steel	73.26

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Cigarette vending machines	84.76
Cigarettes	24.02
Cigars	24.02
Cinchona bark	12.11
Cinematographic cameras	90.07
Cinematographic film –	
Sensitised and unexposed, in rolls	37.07
Exposed and developed	37.06
Exposed but not developed	37.04
Cinematographic projectors	90.07
Cinematographic sound recorders	85.20
Cinematographic sound reproducers	85.20
Cinnamon	09.06
Circuit breakers, electrical	85.35
Circular saw blades	82.02
Circuses, travelling	95.08
Cisterns, flushing, plastic	39.22
Citrus fruit	<i>See fruit, edible</i>
Citrus fruit juice	20.09
Citrus fruit, waste, dried	23.08
Civet	05.10
Clamps	82.05
Clams	03.07, 16.05
Clasps, non-locking, base metal, for handbags, travel goods, etc	83.08
Claws	05.07
Clay	25.07, 25.08
Clay, expanded	68.06
Cleaning machinery, textile	84.51
Cleavers, butchers’	82.14
Clementines	<i>See fruit edible</i>
Climbing-sticks	66.02
Clippers –	
Animal hair (machinery)	84.36
Hair, electric	85.10
Hair, non-electric	82.14
Nail	82.14
Cloaks	61.01, 61.02, 62.01, 62.02
Clock –	
Cases and parts of clock cases	91.12
Glasses, of plastics	Ch.39
Glasses, other	70.15
Movements, assembled	91.09
Movements, unassembled	91.10
Clock radios	85.27
Parts	91.14
Clocks –	

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With watch movements	91.03
Other than with watch movements	91.04, 91.05
Cloth –	
Iron or steel	73.14
Photographic sensitised, unexposed	37.03
Wire, aluminium	76.16
Wire, copper	74.14
Clothing	<i>See apparel</i>
Clothing accessories	61.17, 62.17
Cloths, cleaning, textile	63.07
Clover	12.14
Clover seed and seed of clover-like plants	12.09
Cloves	09.07
Clubs, golf	95.06
Clutch linings, unmounted	68.13
Clutches and clutch brake assemblies for machinery	84.83
Clutches for motor vehicles	87.08
Coaches and omnibuses	<i>see motor vehicles</i>
Coaches, railway and tramway mechanically propelled	86.03
Coaches, railway, not mechanically propelled	86.05
Coal	27.01
Coal cutters	84.30
Coal tar	27.06
Coal tar pitch	27.08
Coal tar pitch, articles of	68.07
Coalfish (Saithe)	03.01/03.03, 03.05 16.04
Coat hangers –	
Iron or steel	73.23
Plastics	39.26
Wood	44.21
Coating machinery, textile	84.51
Coats, textile	61.01, 61.02, 62.01, 62.02
Cobalt oxides and hydroxides	28.22
Cobalt	81.05
Cochineal	05.11
Cochineal extract	32.03
Cockles	03.07, 16.05
Cocks for boilers, pipes, tanks, etc	84.81
Cocoa –	
Beans	18.01
Butter	18.04
Paste	18.03
Powder unsweetened	18.05
Preparations	18.06
Shells and husks	18.02
Skins	18.02

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Waste	18.02
Coconut (copra) oil	15.13, 15.16, 15.18
Coconut shells	14.04
Coconuts, fresh or dried	08.01
Cocoons, silk worm –	
Suitable for reeling	50.01
Unsuitable for reeling	50.03
Cod	03.01/03.03, 03.05, 16.04
Cod liver oil, put-up as a medicament	30.04
Cod liver oil, in bulk	15.04, 15.16, 15.18
Coffee –	
Extracts, essences and concentrates	21.01
Instant	21.01
Raw, roasted and filter	09.01
Substitutes –	
Containing coffee	09.01
Not containing coffee	82.10
Coffee mills, domestic, non-electric	82.10
Coffee or tea makers, electric	85.16
Coffee processing machinery	84.38
Coffer-dams	89.07
Cognac	22.08
Coin-sorting, counting and wrapping machines	84.72
Coir –	
Fibre, not spun	53.05
Yarn	53.08
Coke and semi-coke of coal, lignite or peat	27.04
Coke, petroleum	27.13
Coke pitch	27.08
Cold cathode valves and tubes	85.40
Colour lakes	32.05
Colouring matter	Ch.32
Combine harvester-threshers	84.33
Combine harvester-thresher engines	84.07, 84.08
Combs, hair	96.15
Combs, textile machinery	84.48
Communications apparatus, radio	85.25, 85.27
Communion wafers	19.05
Compact discs	85.23, 85.24
Compact disc players (laser optical) reading systems- digital audio disc players - Combined with a radio receiver	85.27

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Other	85.19
Compasses –	
Electronic	90.14
Non-electrical	90.14
Composing sticks, hand-operated	96.11
Composition leather	41.11
Compound optical microscopes	90.11
Compressed tablets (confectionery)	17.04
Compression ignition (diesel) engines	84.08
Compressors, air or gas	84.14
Computer –	
Discs	85.23, 85.24
Tapes	85.23, 85.24
Computers, electronic	<i>See automatic data processing machines</i>
Concentrates –	
Chicory	21.01
Coffee	21.01
Essential oils	33.01
Concertinas	92.04
Concrete, articles of	68.10
Concrete-mixing machines	84.74
Concrete-working machinery	84.56, 84.64
Concretes and cements, refractory	38.16
Concretes (essential oils)	33.01
Concretes ready to pour, non-refractory	38.23
Condensers for refrigerators and refrigerating equipment	84.18
Condensers, steam and other vapour	84.04
Condiments, mixed	21.03
Conditioners, hay	84.33
Condoms	40.14
Conduit tubing –	
Ceramic	69.06
Of base metal, lined with insulating material	84.47
Of iron or steel, unlined	73.03 to 73.06
Confectionery –	
Chocolate	18.06
Liquorice	17.04
Sugar (not containing cocoa)	17.04
Confectionery machinery	84.38
Confetti	95.05
Connectors, electrical	85.35, 85.36
Contact lenses, unmounted	90.01
Contact lens solutions	33.07
Contactors, electrical	85.35, 85.36

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Container cleaning, capping, closing, drying, sealing, filling or labelling machines	84.22
Containers for compressed or liquified gas –	
Of aluminium	76.13
Of iron or steel	73.11
Containers for conveyance or packing of goods –	
Aluminium	76.12
Fibreboard	44.15
Glass	70.10
Iron or steel	73.09, 73.10
Road-rail	86.09
Wood	44.15
Continuous-line graph recorders, electrical	Ch.90
Control panels, electrical	85.37
Convertors, metal foundry	84.54
Conveyor bands, belts and belting	<i>See belts and belting</i>
Conveyor and transmission belt fasteners, of iron or steel	73.26
Conveyors	84.28
Cookers, non-electrical iron or steel	73.21
Cooking apparatus, electrical, domestic	85.16
Cooking apparatus, electrical, industrial and laboratory	85.14
Cooking apparatus, non-electric, of copper	74.17
Cooking utensils, ceramic	Ch.69
Cooking utensils, glass	70.13
Cookware, aluminium	76.15
Coopers' products, wood	44.16
Copal	13.01
Copper, including alloys	Ch.74
Copper ores and concentrates	26.03
Copper, refined, unwrought	74.03
Copper waste and scrap	74.04
Copper wire	74.08
Copra	12.03
Cops –	
For spinning and weaving, of iron or steel	73.26
Of paper	48.22
Of wood	44.21
Coral, unworked	05.08
Coral, worked	96.01
Cord, rubber, vulcanised	40.07
Cord, string, etc, of asbestos	68.12
Cordage –	
Aluminium	76.14
Copper	74.13
Iron or steel	73.12

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Textile (incl. string)	56.07
Textile, scrap or worn out	63.10
Cordials, non-alcoholic, concentrated	21.06
Corduroy	58.01
Coriander seeds	09.09
Cork, agglomerated, incl. articles thereof	45.04
Cork, natural –	
Articles of	45.03
In rectangular blocks, plates, sheets or strips	45.02
Unworked, crushed, granulated or ground	45.01
Waste	45.01
Cork-working machinery	84.56, 84.65
Corks, crown, base metal	83.09
Corms	06.01
Corn	<i>See maize</i>
Corned beef	16.02
Cornflakes	19.04
Corn oil	15.15, 15.16, 15.18
Corozo nuts	14.04
Corozo, worked	96.02
Corrugated sheets, asbestos-cement	68.11
Corsets	62.12
Corticosteroid medicaments	29.27, 30.03, 30.04
Corundum, artificial	28.18
Corundum, natural	25.13
Cosmetic cases –	
Of aluminium	76.16
Of copper	74.19
Of iron or steel	73.26
Cosmetics brushes	96.03
Cosmetics	Ch.33
Costumes	61.03, 61.04, 62.03, 62.04
Cotters and cotter-pins, copper	74.15
Cotters and cotter-pins, iron or steel	73.18
Cotton (textile) –	
Carded or combed	52.03
Fabrics, knitted –	
Impregnated, coated, covered or laminated with rubber	59.06, 60.01
Otherwise impregnated, coated, covered or laminated	Ch.59, 60.01
Not coated or impregnated	Ch.60
Fabrics, woven –	
Impregnated, coated, covered or laminated	Ch.59

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Other –	
Corduroy	58.01
Gauze	58.03 (see Note 3 to Ch.58)
Terry	58.02
Velour pile fabrics	58.01
Velour flock coated fabrics	59.07
Velvet	58.01
Other	52.08 to 52.12
Linters	14.04
Rags, pulled or garnetted	52.02
Raw	52.01
Thread	52.04 to 52.07
Waddings –	
Medicated or put up for retail sale for medical or surgical purposes	30.05
Other	56.01
Waste	52.02
Yarn	52.04 to 52.07
Cotton linter pulp	47.06
Cotton seed	12.07
Cotton seed cake and meal	23.06
Cotton seed oil	15.12, 15.18
Couch-grass	14.03
Cough sweets	17.04
Counter-bores	82.07
Counters (furniture)	94.03
Counters and timbers –	
Electronic, electric	90.29
Non-electric	90.29
Parts	90.29, 90.33
Countersinks	82.07
Counting machines, weight-operated	84.23
Couplings, shaft	84.83
Couverture, chocolate	18.06
Cows	01.02
Crabs	03.06, 16.05
Cradles, maintenance	84.31
Cramps	82.05
Cramps, spiked, iron or steel	73.17
Crane lorries	87.05
Cranes –	
Floating	89.05
Lorry mounted, excl. works trucks	87.05
Railway and tramway rolling stock	86.04
Other	84.26
Cranks and crankshafts	84.83
Crates, wood	44.15

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Cravats	61.17, 62.15
Crawfish	03.01, 03.06, 16.05
Crayfish, freshwater	03.06, 16.05
Crayons	96.09
Cream, canned	04.02
Cream, fresh (incl. UHT and frozen)	04.01
Cream separators	84.21
Creosote oils	27.07
Cresols	27.07, 29.07
Cresylic acid	27.07
Cricket pads	95.06
Cricket requisites, except gloves and other clothing	95.06
Crimpers, hay	84.33
Crispbread	19.05
Crochet hooks, iron or steel	73.19
Cross-cut saws	82.02
Crucibles, refractory	69.03
Crushers, cider-making	84.35
Crushers, fruit juice preparation	84.35
Crushing machinery, mineral	84.74
Crustaceans	03.06, 16.05
Cryolite, natural	25.27
Crystals, piezo-electric, mounted	84.74
Crystallised fruit, fruit peel and parts of plants	20.06
Cucumbers, fresh or chilled	07.07
Cuff-links	71.17
Cultivators	84.32
Culture media-prepared	38.21
Cumin seeds	09.09
Cupboards	94.03
Cupro-nickel	Ch.74
Cups, paper	48.23
Cups, plastic vending	39.23, 39.24
Curbstones, of natural stone (excl. slate)	68.01
Curd	04.06
Curling grips, iron or steel	96.15
Curling tong heaters, electric	85.16
Currants	See fruits, edible
Currency notes	49.07
Curtains, textile	63.03
Cushions	94.04
Cut flowers	06.03
Cutlasses	93.07
Cutlery	82.11, 82.14, 82.15
Cutters, coal	84.30
Cutters, milling	82.07

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Cutting appliances, gas-operated	84.68
Cutting machines and apparatus, by application of direct electrical energy	85.15
Cutting wheels, discs, etc	68.04
Cuttings	06.02
Cuttle-fish	03.07
Cyanamides –	
Calcium	31.02 or 31.05
Other	28.51
Cyanates and thiocyanates	28.38
Cyanides and complex cyanides	28.37
Cycles, not motorised	87.12
Cycles, not motorised parts	87.14
Cyclotrons	85.43
Cylinders for compressed or liquified gas –	
Aluminium	76.13
Iron or steel	73.11
Cymbals	92.06
D	
Dairy machinery	84.34
Damasks –	
Cotton	52.08 to 52.12
Flax	53.09
Man-made filaments	54.07, 54.08
Man-made staple fibres	55.12 to 55.16
Dari	10.07
Dasheens, fresh or dried	07.14
Data recorders	85.43
Date stamps, hand-operated	96.11
Date, fresh or dried	08.04
Deaf aids	90.21
Decalcomanias	49.08
Decorations, Christmas tree (except lights)	95.05
Decoys, game	95.07
Deed boxes, base metal	83.03
Deep freezers	84.18
Defrosters and demisters, electric, for motor vehicles	85.12
Degras	15.22
Demonstrational instruments, apparatus or models	90.23
Dental –	
Fillings and cements	30.06
Instruments and appliances	90.18
Plate brushes	96.03
Preparations based on plaster	34.07
Wax put up in sets or in plates, sticks, etc	34.07

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Dentists' chairs –	
Incorporation dental equipment	90.18
Not incorporating dental equipment	94.02
Denture brushes	96.03
Denture-cleansing preparations	33.06
Denture fixtures	33.06
Deodorants, anti-perspirants and room deodorisers	33.07
Deodorisers, room prepared	33.07
Depilatories	33.07
Desiccated coconut	08.01
Designs (printer matter)	49.11
Desk racks, base metal	83.04
Desks	94.03
Detergents	34.01, 34.02
Detonators, detonating fuses	36.03
Dextrins and dextrin glues	35.05
Diamond dies for wire drawing	82.07
Diamonds	71.02
Diatomite, activated	38.02
Diatomite, not activated	25.12
Diazo-, azo- and azoxy-compounds	29.27
Dictating machines and parts and accessories	85.20, 85.22
Dictation transcription machines and parts and accessories	85.20, 85.22
Die casting machines	84.54
Dies of sintered metal carbide	82.07
Dies, threading	82.07
Diesel engines	84.08
Diesel oil	27.10
Diggers, shaker	84.33
Digital audiodisc players (laser optical reading systems - compact disc players) - Combined with a radio receiver	85.27
Other	85.19
Dinas earth	25.08
Diodes, valve and semi-conductor	85.41
Dipentene	29.02, 38.05
Dips, sheep and cattle	38.08
Disc brake pad assemblies	87.08
Discharge lamps	85.39
Discs –	
Computer	85.23, 85.24
For the manufacture of crown corks	45.04
Dishwashing machines	84.22
Disinfectants	38.08
Dispersions, rubber	40.05
Display cabinets, refrigeration	84.18
Distempers	32.09

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Distilled water	28.51
Distributors, asphalt, bitumen, tar and tarmacadam	84.79
Distributors, fertilizer and seed	84.32
Dithionites	28.31
Divan beds	94.03
Divan seats, whether or not convertible into beds	94.01
Dividing heads for machine tools	84.66
Dobbies, textile	84.48
Document cases	42.02
Documents of title	49.07
Dogfish	03.01/03.03, 03.05, 16.04
Dogs	01.06
Dolls	95.02
Dolomite, crude	25.18
Dom nuts	14.04
Dom palm seeds	14.04
Domestic articles –	
Of copper	74.18
Of iron or steel	73.23
Domestic glassware	70.13
Doors and door frames, iron or steel, for buildings	73.08
Doors and door frames, aluminium	76.10
Doors, wood	44.18
Doubling machines, textile	84.45
Dover sole	03.01/03.03, 03.05, 16.04
Down	05.05
Drain pipes, ceramic	69.06
Drained fruit, fruit peel and parts of plants	20.06
Drawers (furniture)	94.03
Drawing chalks and charcoals	96.09
Drawing instruments	90.17
Drawing knives	82.05
Drawing pins, copper	74.15
Drawing pins, iron or steel (except copper headed)	73.17
Drawings, hand	97.01
Drawings, industrial, architectural, etc.	49.06
Drawn wood	44.09
Dredgers	89.05
Dress patterns –	
Paper	48.23
Textile	63.07
Dresses	61.04, 62.04
Dressing gowns	61.07, 61.08, 62.07, 62.08
Dressings –	
For textiles, paper or leather	38.09

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Medical and surgical	30.05
Driers –	
Agricultural, mechanical	84.19
Prepared	32.11
Drill, cotton fabric	52.08 to 52.12
Drilling machines, metal working	84.59
Drills, agricultural	84.32
Drills, hand	82.05
Drills, twist	82.07
Drums, aluminium	76.12
Drums, iron or steel	73.09, 73.10
Drums, musical	92.06
Drums, wood, for packing of goods	44.15
Dry cleaners, laundering	84.51
Dryers, spin	84.21
Dryers, tumbler	84.51
Duck, cotton fabric	52.09
Ducks, dead	02.07
Ducks, live	01.05
Dummies, tailors' etc	96.18
Dumpers and dump trucks	87.04
Duplicators hectograph and stencil	84.72
Durra	10.07
Dust, textile	56.01
Dust and powder of natural or synthetic precious or semi-precious stones	71.05
Dusters, feather	96.03
Dusters, textile	63.07
Dwelling houses and other buildings of iron or steel	94.06
Dyeing extracts, vegetable	32.03
Dyeing machinery for textiles	84.51
Dyeing raw vegetable, materials for	14.04
Dyes and dyestuffs	32.04, 32.12
Dyes, hair	33.05
Dyestuffs, intermediate products	29.21, 29.22
E	
Earth colours, natural	25.30, 28.21
Earth moving machinery	84.29, 84.30
Earthenware	Ch.69
Ebonite, and articles of	40.17
Ebonite (vulcanite) working machinery	84.56, 84.65
Ecaussine, worked, and articles thereof	68.02
Echo sounding or detection instruments –	
Complete	90.15
Parts	90.15, 90.33
Economic boilers	84.02
Economisers, for boilers	84.04

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Edible offal, meat –	
Fresh, chilled, frozen	02.06, 02.08
Salted, in brine, dried or smoked	02.10
Edible offal, poultry (other than liver)	02.07
Eel-grass	14.02
Eels	03.01/03.03, 03.05, 16.04
Egg grading machines	84.33
Egg white (ovalbumin)	35.02
Eggs and yolks	04.07, 04.08
Eggs, fish, for hatching	05.11
Eiderdowns (stuffed furnishings)	94.04
Elastic (rubber) thread –	
Textile covered	56.04
Other	40.07
Electric current	27.16
Electric lampmaking machines	84.75
Electrical apparatus, appliances and machinery –	
Accumulators	85.07
Alarms, burglar and fire	85.31
Amplifiers, audio-frequency	85.18
Batteries and cells	85.06
Capacitors	85.32
Carbons	85.45
Circuit breakers	85.35, 85.36
Coffee or tea makers	85.16
Conduit tubing –	
Of base metal, lined with insulating material	85.47
Of iron or steel unlined	73.03 to 73.06
Connectors	85.35, 85.36
Contactors	85.35, 85.36
Control and automatic starter cabinets	85.37
Control equipment	90.32
Controllers for motors	85.35, 85.36, 85.37
Control panels	85.37
Cooking, domestic, including microwave ovens	85.16
Cooking, industrial and laboratory	85.14
Electric blankets	63.01
Electrical parts of machinery, not elsewhere specified	85.48
Electro-magnets	85.05
Extractor hoods	84.14
Fans	84.14
Filament and discharge lamps	85.39
Floor polishers and scrubbers, domestic	85.09
Fluorescent lamps	85.39

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Food mixers, domestic	85.09
Food processors, liquidisers and blenders	85.09
For making connections to or in electric circuits	85.35, 85.36
For protecting electrical circuits	85.35, 85.36
Fruit juice extractors	85.09
Furnaces, industrial & laboratory	85.14
Fuses and fusegear	85.35, 85.36
Generating sets	85.02
Generators	85.01
Hair clippers	85.10
Hand tools	85.08
Hats and other headgear	Ch.65
Heating, domestic	85.16
Heating, for motor vehicles	85.16
Heating, industrial & laboratory	85.14
Induction and dielectric heating and cooking apparatus	85.14, 85.16
Inductors, calibrated	85.04
Insulated wire, cable, bars, strip	85.44
Insulating fittings	85.47
Insulators	85.46
Kettles	85.16
Lamp-holders	85.36
Lamps (ie. Bulbs and tubes, not fittings)	84.39
Lighters, cigarette	96.13
Lighting fittings	94.05
Micro-switches	85.35, 85.36
Motor generator sets	85.02
Motors and parts	85.01, 85.03
Non-automatic starters	85.35, 85.36
Potentiometers (resistors)	85.33
Radar	85.26
Radio	85.25, 85.27
Rectifying apparatus	85.04, 85.40
Relays	85.35, 85.36
Resistors	85.16, 85.33, 85.45
Rotary converters	85.02
Rotors and stators (unwound)	85.03
Shavers	85.10
Signalling equipment	85.12, 85.30, 85.31
Smoothing irons	85.16
Space heaters	85.16
Starters for discharge tubes	85.36
Starting and ignition equipment for internal combustion engines	85.11
Switchboards—	

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Telephonic	85.17
Other	85.37
Switches	85.35, 85.36
Synchros	85.01
Telecommunications apparatus	85.17
Television	85.25, 85.28
Toasters	85.16
Traffic control	85.30
Transformers	85.04
Vacuum cleaners, domestic	85.09
Valves and tubes	85.40
Waterheaters, instantaneous or storage	85.16
Welding, soldering and brazing	85.15
Electricity energy	27.16
Electricity supply or production meters –	
Complete	90.28
Parts	90.28, 90.33
Electro-chemical machines, metal working	84.56
Electro-magnetic devices	85.05
Electro-magnets	85.05
Electro-medical apparatus	90.18
Electro-plating anodes –	
Copper	74.19
Nickel	75.08
Zinc	79.07
Electrodes –	
Carbon	85.45
Discharge carbon	85.45
Molybdenum	81.02
Welding coated or cored with flux materials of base metal	83.11
Electrolytic copper	74.03
Electron accelerators	85.43
Electron microscopes	90.12
Electron optical valves and tubes	85.40
Electronic control equipment –	
Complete	90.32
Parts	90.32, 90.33
Electronic games, displaying score	95.04
Electronic games, without score	95.03
Electronic microcircuits	85.42
Electronic valve-making machinery	84.75
Elements, chemical, radio-active	28.44
Elevator bands, belts and belting	<i>See belts and belting</i>
Elevators, for goods	84.28
Elevators, liquid	84.13
Embroidery, in the piece, strips or in motifs	58.10

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Embroidery machines	84.47
Embroidery stilettoes, iron or steel	73.19
Emery, crude	25.13
Emulsifiers	34.02
Emulsion paint	32.09
Enamel glass, in the mass	70.01
Enamels, painters'	32.08/32.10
Enamels, vitrifiable	32.07
End mills	82.07
Engineering plans and drawings	49.06
Engravings original	97.02
Enzymes prepared	35.07
Epoxide resins	39.07
Epoxides	29.10
Erasers, plastic	39.26
Erasers, rubber	40.16
Escalators	84.28
Esparto	14.04
Esparto pulp	47.06
Esparto wax	15.21
Essences –	
Chicory	21.01
Coffee	21.01
Essential oils	33.01
Esters, inorganic	29.19, 29.20
Etchings, original	97.02
Ethers	29.09
Ethyl alcohol	22.07, 22.08
Ethylcellulose in primary forms	39.12
Evaporators for refrigerators and refrigerating equipment	84.18
Evaporators, other	84.19
Excavating machinery	84.29, 84.30
Exhausters, air or gas	84.14
Expanded metal, aluminium	76.16
Expanded metal, copper	74.14
Expanded metal, iron or steel	73.14
Expanded polystyrene sheets	39.21
Expanded vinyls	39.21
Expansion meters, non-electric	90.27
Explosives	Ch.36
Exposure meters, photo-electric	90.27
Exposure meters, other	90.27
Extenders, compounded, for paints	38.23
Extractor, hoods	84.14
Extracts –	
Chicory	21.01
Coffee	21.01

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Hop	13.02
Liquorice	13.02
Malt	19.01
Meat	16.03
Pyrethrum	13.02
Eye make-up	33.04
Eyes and eyelets, base metal, for clothing, tents, etc	83.08
Eyes, artificial	90.21
Eyes for grafting and budding	06.02

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Fabric, asbestos	68.12
Fabrics (textile), knitted or crocheted (incl. narrow and pile fabrics)–	
Impregnated, coated, covered or laminated	Ch.59
Other	Ch.60
Fabrics (textile) woven –	
Alpaca	51.11, 51.12
Cashmere	51.11, 51.12
Coarse animal hair (incl. horsehair)	51.13
Corduroy	58.01
Cotton	52.08 to 52.12
Fine animal hair	51.11, 51.12
Flax (linen)	53.09
Gum or amylaceous coated	59.01
Imitation fur	58.01
Impregnated, coated, covered or laminated	Ch.59 (<i>see</i> <i>Ch.Notes 1,2,4</i> <i>and 5</i>)
Man-made filaments	54.07, 54.08
Man-made staple fibres	55.12 to 55.16
Metal thread or metallised yarn	58.09
Mohair	51.11, 51.12
Moquettes	58.01
Narrow	58.06 (<i>see Ch.58</i> <i>Note 5</i>)
Paper yarn	53.11
Pile and chenille –	
Narrow, not coated (not Terry)	58.06(<i>see Ch.58</i> <i>Note 5</i>)
Terry, of cotton (not narrow)	58.02
Other	58.01
Rubberised	59.06
Rubberised tyre cord fabric	59.02
Silk	50.07
Vegetable textile fibres (other than cotton and flax) –	

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Bast fibres (incl. jute)	53.10
Hemp, true	53.11
Other	53.11
Velour pile fabrics	58.01
Velour flock coated fabrics	59.07
Velvet	58.01
Wicks	59.08
Woollen (wool)	51.11
Worsted (wool)	51.12
Fabrics (textile), other –	
Nonwovens other than stitch-bonded	56.03
Embroidery in the piece, strips, or in motifs	58.10
Felt	56.02
Gas mantles	59.08
Gum or amylaceous coated	59.01
Impregnated with oil, paint, wax, etc	59.07
Impregnated coated, covered or laminated with plastics	59.02, 59.03
Lace	58.04
Machinery, for use in	59.11
Rubberised	59.06
Rubberised tyre cord fabric	59.02
Tulle and net	58.04
Fabrics, other than textile –	
Glass fibre	70.19
Reinforcing, iron or steel	73.14
Woven wire –	
Aluminium	76.16
Copper	74.14
Iron or steel	73.14
Face powder	33.04
Factice derived from oils	40.02
Fairground amusements and equipment	95.08
Fan belts, rubber (motor vehicle)	40.10
Fancy goods, leather, other than bags, wallets, etc	42.05
Fans –	
Electric	84.14
Hand, textile	63.07
Mechanical	84.14
Room	84.14
Farmyard-manure spreaders	84.32
Fasteners, press and snap, (for clothing, household linen etc)	96.06
Fasteners, slide (zips)	96.07
Fat –	
Animal or vegetable, fish or marine mammal	Ch.15
Cocoa	18.04
From bones or waste	Ch.15

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Pig and poultry, rendered or solvent extracted	15.01
Pig and poultry, unrendered	02.09
Fats, edible, prepared	15.17
Fatty acids chemically defined	29.15, 29.16
Fatty acids, industrial monocarboxylic	15.19
Fatty alcohols, chemically defined	29.05
Fatty alcohols, industrial	15.19
Feather dusters	96.03
Feathers, dressed	67.01
Feathers, undressed	05.05
Felsper, other than precious stones	25.29
Felt, asbestos	68.12
Felt textile	56.02
Felt-hat making machines	84.49
Felt-making and finishing machines	84.49
Felt tipped pens and parts	96.08
Felts, machinery	59.11
Fencing of iron or steel wire	73.14
Fencing wire, iron or steel	73.13
Fennel seeds	09.09
Fents, textile	<i>See Fabrics</i> <i>(textile)</i>
Fermenting vats, with cooling coils, etc	84.19
Fermenting vats, without mechanical or cooling equipment	<i>See Vats</i>
Ferro-alloys	72.02
Ferro-cerium	36.06
Ferro-uranium	28.44
Fertiliser distributors	84.32
Fertilisers	Ch.31
Fibre, ceramic	68.06, 69.03, 69.14
Fibreglass (glass fibre reinforced plastics)	Ch.39
Fibre-tipped pens and parts	96.08
Fibres –	
Cotton	Ch.52
Glass	70.19
Man-made, artificial –	
Filament	Ch.54
Staple	Ch.55
Man-made, synthetic –	
Filament	Ch.54
Staple	Ch.55
Vegetable, brushmaking	14.03
Vegetable, textile –	
Agave (inc. sisal), not spun	53.04
Coir, not spun	53.05
Flax, not spun	53.01

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Manila hemp, not spun	53.05
True hemp	53.02
Hibiscus cannabinus, not spun	53.03
Jute, not spun	53.03
Ramie, not spun	53.05
Other bast fibres, not spun	53.03
Other vegetable textile fibres (other than cotton) not spun	53.04, 53.05
Field beans	07.13
Figs, fresh or dried	08.04
Files, dental	90.18
Files, nail	82.14
Files, rotary	82.07
Files (tools)	82.03
Filing cabinets, base metal	83.04, 94.03
Filings, painters'	32.14
Film –	
Exposed and developed –	
Cinematographic	37.06
Photographic, still	37.05
Exposed but not developed	37.04
Sensitised and unexposed, in rolls	37.02
Sensitised and unexposed, in the flat	37.01
Film base, plastics	39.20
Film base, polyester	39.19, 39.20, 39.21
Film, plastics	“ “ “
Filter cloths and bags (textile)	59.11
Filter presses	84.21
Filter rods, textile, for cigarettes	56.01
Filtering machinery and equipment	84.21
Finishers for asphalt, bitumen, tar and tarmacadam	84.79
Finishing machinery for textiles	84.51
Fire alarms, electric	85.31
Fire-extinguishers preparations and charges	38.13
Fire extinguishers	84.24
Fire extinguishing grenades, charged	38.13
Fire fighting vehicles	87.05
Fire floats	89.05
Fire tube boilers	84.02
Firearms	Ch.93
Fireclay	25.08
Firelighters	36.06
Fires, non-electric, domestic, of iron or steel	73.21
Fireworks	36.04
First-aid outfits	30.06
Fish –	
Bladders and waste	05.11

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Fillets	03.04
Fresh or chilled	03.02
Frozen	03.03
In airtight containers	16.04
Inedible dead fish, livers and roes	05.11
Live	03.01
Livers	03.02, 03.03
Meal and flour (animal foods)	23.01
Paste	16.04
Prepared or preserved	16.04
Roes	03.02, 03.03, 16.04
Salted, dried or smoked	03.05
Shell	03.06, 03.07, 16.05
Solubles	23.09
Wet, salted, split	03.05
Fish-eaters, of base metal	82.15
Fish glues	35.03
Fish-hooks	95.07
Fishing nets, industrial	56.08
Fishing tackle	95.07
Fishing vessels	89.02
Fittings, base metal, for furniture, doors, windows, etc	83.02
Fittings, pipe or tube –	
Aluminium	76.09
Copper	74.12
Lead	78.05
Nickel	75.04
Plastics	39.17
Tin	80.05
Zinc	79.06
Flagons, plastic	39.23
Flags, pennants, banners and bunting of textile fabric	63.07
Flagstones, of natural stone (excl. slate)	68.01
Flakes –	
Aluminium	76.03
Copper	74.06
Lead	78.04
Magnesium	81.04
Nickel	75.04
Tin	80.05
Zinc	79.03
Flasks, vaccum	96.17
Flavouring materials, odoriferous	33.02
Flax –	
Fabric, woven (linen)	53.09
Raw or processed, but not spun	53.01

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Rope, twine	56.07
Seed	12.04
Yarn and thread	53.06
Flaxboard	44.10
Flexible tubing and piping, base metal	83.07
Flint, crude	25.17
Flint, for lining grinders	68.02
Flints, lighter	36.06
Float glass	70.05
Floating cranes	89.05
Floating docks	89.05
Floating or submersible drilling or production platforms for oil or gas extraction	89.05
Floating structures	89.07
Flock, textile	56.01
Floor coverings, felt (not underlay)	57.04
Floor coverings, paper, based	48.15
Floor coverings, plastics	39.18
Floor coverings, coated on a textile base	59.04
Floorpolishers and scrubbers, electric –	
Domestic	85.09
Industrial	84.79
Floor polishes and creams	34.05
Flooring, rubber, in the piece	40.08
Floppy disc drives	84.71
Floppy discs	85.23, 85.24
Flour –	
Arrowroot	11.06
Fruit, edible	11.06
Gluten	11.09
Leguminous vegetable	11.06
Malt	11.07
Manioc	11.06
Of oil seeds and oleaginous fruit, non-defatted (excl. mustard flour)	12.08
Potato	11.05
Preparations	19.01
Sago	11.06
Salep	11.06
Wheat and other cereals –	
Wheat or meslin	11.01
Others	11.02
Wood	44.05
Flours and meals (animal foods)	23.01
Flow meters and controllers –	
Electrical	90.26
Non-electric	90.26
Parts	90.26, 90.33

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Flower buds	06.03
Flower bulbs	06.01
Flower seed	12.09
Flowers, artificial	67.02
Flowers, cut	06.03
Fluorescent lamps	85.39
Fluorides	28.26
Fluorine	28.01
Fluorine salts	28.26
Fluoroborates	28.26
Fluorosilicates	28.26
Fluorspare, o/t precious stones	25.29
Flux, soldering, etc.	38.10
Fly papers	38.08
Fly-wheels	84.83
Flying machines	88.01, 88.02
Foamed vinyls	<i>see expanded vinyls</i>
Fodder presses	84.33
Foil –	
Aluminium	76.07
Copper	74.10
Gold	71.08
Lead	78.04
Magnesium	81.04
Nickel	75.06
Platinum	71.10
Silver	71.06
Tin	80.05
Zinc	79.05
Folders –	
Paper or cardboard	48.20
Plastics	39.26
Foliage, artificial	67.02
Foliage, natural and ornamental (not bearing flowers or flower buds)	06.04
Fondants (not containing cocoa)	17.04
Food freezers	84.18
Food grinders, domestic, non-electric	82.10
Food manufacture and preparation machinery	84.38
Food mixers, domestic, electric	85.09
Food mixers, domestic, non-electric	82.10
Food processors, liquidisers and blenders	85.09
Food slicers, domestic, non- electric	82.10
Food supplements to maintain general health or well- being	21.06
Food vending machines, automatic	84.76

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Footballs	95.06
Footwear –	
Asbestos	68.12
Canvas	64.04, 64.05
Cork soled	64.05
Furskin	64.05
Leather	64.03, 64.05
Parts of	64.06
Plastic or rubber	64.01, 64.02
Removable in-soles	64.06
Rope soled	64.05
Wood soled	64.05
Worn, in bulk packings	63.09
Forage harvesters	84.33
Forage kale, roots and similar products	12.14
Forage, sweetened or unsweetened	23.09
Forest-tree seeds	12.09
Forges, portable	82.05
Forging machines	84.62
Fork-lift trucks and parts –	
Rough terrain	84.27
Other	84.27
Forks (cutlery)	82.15
Forks (hand tools)	82.01
Forming machines, metal working	84.62
Foundry core binders prepared	38.23
Foundry machinery	84.54
Foundry moulds of sand forming machines	84.74
Fountain pens and parts	96.08
Fourdrinier wires, copper	74.14
Fowls, dead	02.07
Fowls, live	01.05
Frames –	
Door and window, aluminium	76.10
Door and window, iron or steel	73.08
Door and window, wood	44.18
Handbag, trunk, etc. of base metal	83.01, 83.08
Mirror, photograph and pic., base metal	83.06
Mirror, photograph and picture, wood	44.14
Skylight, zinc	79.07
Spectacle and goggle, etc	90.03
Tennis racket	95.06
Freezer, food	84.18
Freshwater fish	03.01/03.03, 03.05, 16.04
Friction material for clutches, brakes, etc. of asbestos	68.13
Frog's legs	02.08
Fruit, artificial	67.02

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Fruit bowls, wood	44.19
Fruit, edible, incl. peel and nuts –	
Drained, glace or crystallised	20.06
Dried	Ch.8
Flours of	11.06
Fresh	Ch.8
Frozen	08.11, 20.04
Jams and jellies	20.07
Juices	20.09
Marmalades	20.07
Prepared or preserved by vinegar or acetic acid	20.01
Provisionally preserved	08.12
Puree and pastes	20.07
Otherwise prepared or preserved	20.08
Fruit jelly	20.07
Fruit juice concentrates	Ch.20
Fruit juice extractors	85.09
Fruit juice preparing machinery	84.35
Fruit kernels	06.01
Fruit squashes, non-alcoholic, concentrated	21.06
Fruit stocks and trees	06.02
Fuel, lighter, in containers not exceeding 300cm ³	36.06
Fuel oils	27.10
Fuel, solid (coal)	27.01
Fuel wood	44.01
Fulminates	28.38
Funfair games	95.04
Fungicides	38.08
Fur, artificial	43.04
Fur clothing	<i>see Apparel</i>
Fur (imitation), knitted fabric	60.01
Fur (imitation), woven fabric	58.01
Fur hats	65.06
Furnace black	28.03
Furnace burners, non-electric	84.16
Furnaces, electric, industrial and laboratory	85.14
Furnaces, industrial and laboratory non- electric	84.17
Furnishing articles, textile, other	63.04
Furniture –	
Antique	97.06
New, used or reproduction	94.03
Furniture polishes and creams	34.05
Furskins “dropped” (“standard”)	43.02
Furskins, raw	43.01
Furskins, tanned or dressed	43.02
Fuses and fusegear, electrical	85.35, 85.36
Fuses, safety or detonating	36.03

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Gaiters	64.06
Gallium	81.12
Gall nuts	14.04
Game (meat and edible offals), fresh, chilled or frozen	02.08
Games, table or parlour	95.04
Games, equipment outdoor	95.06
Garlic	<i>see Vegetable, edible</i>
Garments	<i>see Apparel</i>
Garnet, natural	25.13
Gas—	
Burners, industrial	84.16
Coal, water, producer, etc	27.05
Compressors	84.14
Cylinders and containers, aluminium	76.13
Containers, iron or steel	73.11
Generators	84.05
Mantles	59.08
Oil	27.10
Petroleum and methane	27.11
Space heaters	73.22
Supply or production meters	90.28
Supply or production meters, parts	90.28, 90.33
Turbines	84.11
Gaskets, composite or sets	84.84
Gas or smoke analysis apparatus, non-electric	90.27
Gauges—	
Electrical	Ch.90
Non-electric	“
Parts	“
Gauze—	
Bonded fibre	56.03
Impregnated with pharmaceuticals	30.05
In retail packs for medical use	30.05
Iron or steel	73.14
Textile	58.03 (<i>see Note 3</i>) <i>to Ch.58</i>
Wire, aluminium	76.16
Wire copper	74.14
Gear-making and finishing machines	84.61
Gearboxes for motor vehicles	87.08, 87.14
Gear and gearing (incl. gear-boxes), for machinery	84.83
Geese, dead	02.07
Geese, live	01.05
Gelatin and gelatin derivatives	35.03
Gelatin coying pastes	38.23

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Gelatin, hardened, in primary form	39.13
Gelatin, unhardened, worked	35.03, 96.02
Generating sets, electric	85.02
Generators, electric	85.01
Generators, gas	84.05
Geophysical instruments–	
Electrical	90.15
Non-electric	90.15
Parts	90.15, 90.33
Germanium	81.12
Germanium and silicon rectifying apparatus	85.04
Germination plant, agricultural	84.36
Getters for vacuum tubes	38.23
Ghee, natural	04.05
Gimped yarn	56.05, 56.06
Gimping machines, textile	84.47
Gin	22.08
Ginger, drained, glace or crystallised	20.06
Ginger preserved in syrup	20.08
Ginger (spices)	09.10
Gingerbread	19.05
Girdles	62.12
Glace fruit, fruit peel and parts of plants	20.06
Glands, animal (unfit for human consumption)	05.10
Glands or other organs and extracts (medicinal)	30.01
Glass and glassware	Ch.70
Glass–	
Balls, rod and tubes (unworked)	70.02
Bottle-making machines	84.75
Cast or rolled, unworked	70.03
Clears, rigid and flexible plastics	39.19/39.21
Drawn or eblon, unworked	70.04
Envelopes	70.11
Fibre	70.19
Float	70.05
Frit	32.07
In sheets, surface polished	70.05
Microspheres	70.18
Powder, granules or flakes	32.07
Pressed or moulded, of a kind used in building	70.16
Sheet, unworked	70.03/70.05
Tiles	70.16
Glass fibre reinforced plastics	Ch.39
Glass wool	70.19
Glass-working (in the cold) machinery	84.56, 84.64
Glass-working machines (other than for working glass in the cold)	84.56, 84.75
Glaziers' diamonds, mounted	82.05

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Gliders	88.01
Globes, printed	49.05
Globes and shades, glass	94.05
Gloves	61.16, 62.16
Gluconic acid	29.18
Glucose	17.02, 21.06
Glues and size	35.06
Glutamates	29.22
Gluten breast for diabetics	19.05
Gluten (wheat)	11.09
Glycerol and glycerol lyes	15.20
Glycosides	29.38
Goat hair	51.02
Goat meat	02.04
Goat skins (Yemen, Mongolian and Tibetan) raw	43.01
Goats	01.04
Goggles	90.04
Gold and goldsmiths' wares	71.14
Gold coin	71.18
Gold ore	26.16
Gold, unwrought or semi-manufactured	71.08
Gold, waste and scrap	71.12
Golf balls, clubs and requisites	95.06
Golf club head covers	39.26, 63.07
Gomuti (gumati) fibre	14.03
Gongs, non-electric, base metal	83.06
Goggles	82.05
Graders, motor	84.29
Grading machines for agricultural produce	84.33
Grain cleaning machines	84.33
Gramophone records	85.24
Gramophones and parts	85.19, 85.22
Granite, crude	25.16
Granite, worked and articles thereof	68.02
Grape juice	20.09
Grape marc	23.09
Grape must	20.09, 22.04
Grapes	<i>see Fruit, edible</i>
Graphite—	
Artificial	38.01
Natural	25.04
Non-electrical, non-ceramic, articles of	68.15
Grappnels, iron or steel	73.16
Grass mowers	84.33
Grass seed	12.09
Grasses for ornamental purposes	06.04
Grates, domestic, of iron or steel	73.21
Gravel	25.17

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Grease guns, hand powered	82.05
Grease paints	33.04
Grease, wool	15.05, 15.16, 15.18
Greaves	23.01
Greetings cards	49.09
Grenades (munitions)	93.06
Greyhounds	01.06
Grill, of iron or steel wire	73.14
Grinding machines, metal working, other than gear grinding machines	84.60
Grinding machines, mineral	84.74
Grinding wheels, mounted on framework (hand or pedal operated)	82.05
Grindstones and grinding wheels, unmounted	68.04
Ground flying trainers	88.05
Grounded cake and meal	23.04 to 23.06
Groundnut oil	15.08, 15.16, 15.18
Groundnuts	12.02
Groundnuts, roasted	20.08
Groundsheets, textile	63.06
Guano	31.01
Guar seed flour and gum	13.02
Guavas, fresh or dried	08.04
Guided weapons launchers	93.01
Guided weapons and missiles	93.06
Guinea fowls, prepared or preserved	16.02
Guinea fowls, dead	02.07
Guinea fowls, live	01.05
Guinea maize	10.07
Guipure lace	58.10
Guitars–	
Electric	92.07
Non-electric (incl. semi-acoustic)	92.02
Gum inhibitors, prepared for mineral oils	38.11
Gum-resins (natural)	13.01
Gumati (gomuti) fibre	14.03
Gums, confectionery (not containing cocoa)	17.04
Gums, natural, moulded or carved	96.02
Gums, natural other	13.01
Gun-powder (black powder)	36.01
Gunstock blocks, wood	93.05
Guns–	
Air, gas or spring operated	93.04
Artillery	93.01
Howitzers	93.01
Humane killers	93.03

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Line throwing	93.03
Machine (incl. machine pistols)	93.01
Parts	93.05
Sporting	93.03
Spray	84.24
Gut, articles of	42.06
Guts, animal	05.04
Gutta-percha	40.01
Gutters–	
Ceramic	69.06
Plastics	39.25
Zinc	79.09
Gymnastic apparatus	95.06
Gypsum	25.20
H	
Hacksaw blades	82.02
Hacksaw frames	82.02
Haddock	03.01/03.03, 03.05, 16.04
Hafnium	81.12
Hair animal–	
Badger, hog and pig	05.02
Bovine and horse	05.03
Felt	56.02
Prepared for wigs	67.03
Other (incl. sheep's or lamb's wool)	
Carded or combed	51.05
Noils	51.03
Not carded or combed wool	51.01
Not carded or combed other than wool	51.02
Tops	51.05
Transmission or conveyor belts	59.10
Waste	51.03, 51.04
Yarn (except coarse animal hair or horsehair), not put up for retail sale	51.06/51.08
Yarn (except for coarse animal hair or horse hair), put up for	51.09
Yarn of coarse animal hair or horse hair,(whether or not put up for retail sale)	51.10
Hair, other–	
Clippers, electric	85.10
Curlers, electric	85.16
Dryers, electric	85.16
Human, unworked	05.01
Human, worked	67.03
Nets	65.05

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Slides, pins and curlers (non-electric)	96.15
Vegetable	14.02
Hair care preparations	33.05
Hake	03.01/03.03, 03.05, 16.04
Halibut	“ “
Halides	28.12
Halogen or sulphur compounds	Ch.28 Sub- Chapter III
Ham and hams, prepared or preserved	16.02
Hammers	82.05
Hammocks, textile	63.06
Hams, dried or smoked	02.10
Hand-	
Drills	82.05
Polishing stones	68.04
Saws	82.02
Screens, textile	63.07
Tools, electric	85.08
Tools, non-electric	82.01/82.06
Tools, pneumatic or wish self- contained non- electric motor	84.67
Trucks, not mechanically propelled, and parts	87.16
Handbags, leather, plastic, sheeting, textile fabric or paperboard	42.02
Handkerchiefs, paper	48.18
Handkerchiefs, textile	62.13
Handles, broom, brush and tool, of wood	44.17
Handles, cutlery, base metal	82.11, 82.14
Hangars, iron or steel	94.06
Hard plastic working machinery	84.67
Hardboard (fibreboard)	44.11
Harmoniums	92.03
Harness (for animals)	42.01
Harps	92.02
Harpsichords	92.01
Harrows, agricultural	84.32
Harvesters, agricultural and horticultural	84.33
Hat bodies and forms, felt	65.01
Hat boxes	42.02
Hat, felt making machines	84.49
Hat foundations and frames	65.07
Hat-making blocks	84.49
Hat pegs, base metal	83.02
Hat racks, base metal	83.02
Hat shapes, plaited	65.02
Hatchets	82.01
Hatching eggs	04.07

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Hats	Ch.65
Hats and other headgear of plaited materials	65.04
Hatters' fur	51.02
Hay	12.14
Hay knives	82.01
Hay or grass mowers	84.33
Hay rakes	84.33
Hay tedders	84.33
Haymaking machinery	84.33
Hazel nuts (filberts), fresh or dried	08.02
Head-bands (parts of hats)	65.07
Headgear	Ch.65
Heat exchangers	84.19
Heat meters–	
Electrical	90.26
Non-electrical	90.26
Parts	90.26, 90.33
Heaters, air, non-electric, of iron or steel	73.22
Heating apparatus, electric–	
Domestic	85.16
For motor vehicles	85.16
Industrial and laboratory	85.14
Heating elements (resistors), electric	85.16
Heifers	01.02
Helicopters	88.02
Hemp true–	
Fabrics, woven	53.11
Fibres, not spun	53.02
Rope, twine	56.07
Waste and tow	53.02
Yarn	53.08
Herbicides	38.08
Herbs	<i>see Vegetables, edible</i>
Herring–	
Prepared or preserved	16.04
Liquified	23.09
Meal	23.01
Oil	15.04, 15.16, 15.18
Other	03.01/03.03, 03.05
Heterocyclic compounds	29.32/29.34
Hewing tools	82.01
Hibiscus cannabinus, not spun	53.03
Hide and skin working machinery	84.53
Hide powder	35.04
Hide waste	05.11

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Hides, raw	41.02/41.04
High explosives	36.02
Hinges, base metal	83.02
Hinnies	01.01
Hockey requisites, except clothing	95.06
Hoes	82.01
Hoists	84.25
HOLDERS, cigar and cigarette	96.14
Hollow profiles, metal–	
Aluminium	76.04
Copper	74.07
Iron or steel	73.03, 73.04, 73.06
Nickel	73.05
Hollow-ware–	
Aluminium	76.15
Copper	74.18
Iron or steel	73.23
Honestones	68.04
Honey, artificial	17.02
Honey, natural	04.09
Honing machines	84.60
Hoods, felt, unblocked	65.01
Hooks, base metal, for clothing, tents, etc.	83.08
Hoopwood	44.04
Hooves	05.07
Hop decoction vessels	84.19
Hop extract	13.02
Hops	12.10
Hormones	29.37, 30.03, 30.04
Horn-cores	05.06
Horn, worked	96.01
Horns, animal	05.07
Horse beans	07.13
Horse chestnuts	23.08
Horsehair	05.03
Horsehair, woven fabric	51.13
Horsemeat–	
Fresh, chilled, frozen	02.05
Salted, in brine, dried or smoked	02.10
Horse-radish	<i>see Vegetable, edible</i>
Horticultural hand tools	82.01
Hosepiping, rubber	40.09
Hosepiping, textile	59.09
Hospital furniture (excl. beds)	

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without mechanical fittings)	94.02
Hospital sheeting, rubber	40.08
Hot air distributors, non-electric iron or steel	73.22
Hot water bottles, rubber	40.14
House shoes	64.02/64.05
Household brooms and brushes	96.03
Household utensils, wood	44.19
Housings, bearing	84.83
Hovercraft	86.03, 87.03, 89.01, 89.06
Howitzers	93.01
Humane killers (guns)	93.03
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Waste based fluting	48.05
Wood pulp board	48.05
Woollen paper and woollen board	48.05
Wrapping and packing paper	48.04, 48.05
Writing	48.02
Paper and paperboard, specific types and articles–	
Albums	48.20
Bags and boxes	48.19
Blotting pads	48.20
Box files	48.19
Carbon and copying paper	48.09, 48.16
Cases, crimped	48.23
Compendiums (writing)	48.17
Condenser paper (cut to size or shape)	48.23
Cups	48.23
Diaries	48.20
Disposable catering paperware	48.23
Dress patterns	48.23
Envelopes	48.17
Exercise books	48.20
Fans and hand screens	48.23
Handkerchiefs	48.18
Kraft paper and paperboard–	
Machine glazed	48.02, 48.04
Other	48.02, 48.04
Memorandum blocks	48.20
Napkins and liners, for babies	48.18
Paper in strips or rolls for office machines	48.23
Plates	48.23

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Plug wrap	48.13
Punched cards, tapes, etc	48.23
Registers, account books and the like	48.20
Sanitary towels of cellulose wadding	48.18
Serviettes	48.18
Stationery (paper)	48.17, 48.20, 48.23
Stencils, duplicator	48.16
Tape, self-adhesive (pressure sensitive) paper based	48.11, 48.23
Toilet paper (in cut sheets or rolls)	48.18
Towels	48.18
Transfer papers (cut to size)	48.16
Typing paper	48.02, 48.23
Writing paper (cut to size)	48.23
Paper, asbestos	68.12
Paper clips	83.05
Paper knives	82.14
Paper machine (fourdrinier) wires, of copper	74.14
Paper rests, base metal	83.04
Paper trays, base metal	83.04
Paper-making and pulp mill machinery	84.39
Paper-making machinery fabrics	59.11
Paper-making material	Ch.47
Paper yarn	53.08
Papoula de Sao Francisco	53.03
Para piassava	14.03
Paracetamol	29.24, 30.03, 30.04
Parachutes	88.04
Paraffin wax	27.12
Parkas	62.01, 62.02
Parquet flooring panels, assembled, wood	44.18
Paste, cocoa	18.03
Paste, fruit (not confectionery)	20.07
Pastel crayons	96.09
Pastels, hand drawn	97.01
Pastes—	
Fish	16.04
Modelling	34.07
Poultry and meat	16.02
Pastes and masses for making confectionery	17.04
Pastilled, confectionery	17.04
Pastry	19.05
Pastry-rolling machines	84.20
Pates, poultry and meat	16.02
Paving blocks, wood	44.21
Paving setts, of natural stone (excl. slate)	68.01

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Peaches, fresh	08.09
Peach kernels	12.12
Peanut butter	20.08
Pearls, natural or cultured, unworked or worked	71.01
Pears and quinces	08.08
Pears, avocado, fresh or dried	08.04
Pears, edible	<i>see Fruit, edible</i>
Peas	07.08
Peat	27.03
Peat, articles of	68.15
Pebbles	25.17
Pecan nuts, fresh or dried	08.02
Pecting substances, pectinates and pectates	13.02
Pedal cars	95.01
Pedometers	90.29
Pedometers, parts	90.29, 90.33
Peel or fruit	<i>see Fruit, edible</i>
Pen nibs	96.08
Pencil leads	96.09
Pencils	96.08, 96.09
Pencil sharpeners, non- mechanical	82.14
Pencil boards, wood	44.07, 44.08
Pens and parts	96.08
Penicillins	9.41, 30.03, 30.04
Pepper	09.04
Peppercorns	09.04
Peppers, sweet	<i>see Vegetables, edible</i>
Peptones and their derivatives	35.04
Perambulators and parts	87.15
Percarbonates	28.36
Percolators	84.19
Percussion caps	36.03
Percussion musical instruments	92.06
Perforating punches	82.03
Perfumes	33.03
Periodicals	49.02
Perlite, unexpanded	25.30
Permanent magnets and blanks	85.05
Peroxides of sodium or potassium	28.15
Perrhenates	28.41
Perry	22.06
Personal stereos with built-in radio receivers	85.27
Petrol and petrol-paraffin engines	84.07
Petroleum–	
Bitumen	27.13
Coke	27.13
Jelly	27.12

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Oils, crude	27.09
Sulphonates (not water soluble)	38.23
Pewterware	80.07
Pharmaceutical glassware	70.17
Pharmaceuticals	Ch.30
Phase meters, frequency deviation and phase deviation meters, parts	90.30, 30.33
Phenolic resins	39.09
Phenols	27.07, 29.07
Phosphates, polysphosphates and superphosphates–	
Double or complex	28.42
Fertilisers	31.03, 31.05
Other	25.10, 28.35
Phosphides excl. ferrophosphorus	28.48
Phosphites	28.35
Phosphoaminolipids	29.23
Phosphoric acids	28.09
Phosphoric esters	29.19
Phosphorus	28.04
Phosphorus pentoxide	28.09
Phosphorus trisulphide	28.13
Photo-cathode valves and tubes	85.40
Photo-copying apparatus	90.09
Photo-diodes	85.41
Photo-multipliers	85.40
Photo-semi-conductors	85.41
Photo-transistors	85.41
Photocells	85.41
Photogrammetrical surveying instruments	90.15
Photographic cameras	90.06
Photographic chemicals	37.07
Photographic enlargers and reducers	90.08
Photographic flashbulbs, electrically ignited	90.06
Photographic flashlight apparatus	90.06
Photographic laboratory apparatus and equipment	90.10
Photographic lighting equipment (non-flash)	94.05
Photographic paper, sensitised	37.03
Photographic plates–	
Exposed and developed	37.05
Exposed, but not developed	37.04
Unexposed	37.01
Photographic prints	49.11
Photometers–	
Electrical	90.27
Non-electric	90.27
Phthalic acid esters	29.17
Phthalic anhydride	29.17
Physico-chemical process machines, metal working	84.56

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Pianos	92.01
Piassava	14.03
Pick-up balers, agricultural	84.33
Pickling preparations for metal surfaces	38.10
Picks (hand tools)	82.01
Picture books, childrens	49.03
Picture frames, base metal	83.06
Picture postcards	49.09
Pictures, printed	49.11
Piezo-electric crystals, mounted	85.41
Piezo-electric quartz	71.03
Piezo-electric quartz (synthetic)	71.04
Pigeons, dead	02.08
Pigeons, live	01.06
Pig fat, rendered or solvent extracted	15.01
Pig fat, unrendered	02.09
Pig iron	72.01
Pig products, canned, prepared or otherwise preserved	16.02
Pigments	32.04/32.07, 32.12
Pigs, live	01.03
Pilchards	03.01/03.03, 03.05,16.04
Pile-driving machinery	84.30
Pile extractors, single purpose	84.28
Pile fabrics	see Fabrics (textile)
Pillow cases	63.02
Pillows (bedding)	94.04
Pimento	07.09, 09.04
Pincers	82.03
Pineapples, fresh or dried	08.04
Pine oil	38.05
Pinene	29.02
Pins, ordinary–	
Copper	74.19
Iron or steel	73.19
Pintables	95.04
Pipe cleaners	96.03
Pipe cutters	82.03
Pipe fittings–	
Aluminium	76.09
Copper	74.12
Iron or steel	73.07
Plastics	39.17
Pipes–	
Aluminium	76.08
Asbestos-cement	68.11

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Cast iron	73.03
Ceramic	69.06
Copper	74.11
Iron or steel	73.03/73.06
Lead	78.05
Magnesium	81.04
Pitch fibre	68.07
Plastics	39.17
Tin	80.06
Zinc	79.06
Pipes, smoking and bowls	96.14
Piping, flexible, base metal	83.07
Piping, rubber	40.09
Pistacchio nuts, fresh or dried	08.02
Pistols–	
Air gas, or spring operated	93.04
Blank cartridge firing	93.03
Firearms	93.02
Pit saws	82.02
Pitch and pitch coke	27.08
Pitch fibre pipes, couplings and fittings	68.07
Pitch, vegetable	38.07
Pitprops, wood	44.03
Plaice	03.01/03.03, 03.05, 16.04
Plaiting materials, manufactures of	Ch.46
Plaiting (vegetables) material	14.01
Plaits and similar products of plaiting materials	46.01
Planer tools	82.07
Planes, hand	82.05
Planing machines, metal working	84.61
Plans	49.06
Plantains, fresh or dried	08.03
Plant-growth regulators	38.08
Plants for use in perfumery, pharmacy, insecticides, etc	12.11
Plaster, articles of	68.09
Plaster preparations, dental	34.07
Plasters (of calcinated gypsum or calcium sulphate)	25.20
Plastic footwear	64.01, 64.02, 64.05
Plastic, hard, working machinery	84.56, 84.65
Plastics–	
Bags and sacks (non-woven)	39.23
Baths	39.22
Bottles	39.23
Builders' ware	39.25
Carrier bags	39.23
Executive cases	42.02

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Floor coverings	39.18
Household articles	39.24
Pipes and fittings	39.17
Plates, sheet, film foil, strip	39.20, 39.21
Rods and profiles	39.16
Self-adhesive strip, etc	39.19
Wall coverings, backed, but not paper backed	39.18
Plastics processing machinery	84.77
Plateaux, hat, felt	65.01
Plate glass, polished	70.05
Plate glass, unworked	70.03
Plates, metal–	
Aluminium	76.06
Coated or cored with flux materials for soldering, welding, etc, of base metal	83.11
Copper	74.09
Iron or steel	72.08/72.10
Iron or steel of stainless steel	72.19 ^B
Iron or steel of other alloy steel	72.25 ^B
Lead	78.04
Magnesium	81.04
Nickel	75.06
Tin	80.04
Zinc	79.05
Plates, paper	48.23
Plate-warmers, non-electric, domestic, of iron or steel	73.21
Platform trucks, not fitted with lifting or handling machinery	87.09
Platinum	71.10
Platinum ores and concentrates	26.16
Platinum, rolled	71.11
Platinum, waste and scrap	71.12
Playing cards	95.04
Pleasure craft	89.03
Pliers	82.03
Ploughs	84.32
Ploughs, snow, self-propelled	87.05
Ploughs, snow, not self-propelled	84.30
Plugs, socket	85.36
Plums, fresh	08.09
Plywood	44.12
Pneumatic mattresses, textile	63.06
Pochettes	42.02
Polarimeters–	
Electrical	90.27

^B *Sheets and plates prepared for use in structures should be entered to heading 73.08*

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Non-electric	90.27
Parts	90.27, 90.33
Polarising materials, sheets and plates	90.01
Poles, split or pointed, wood	44.04
Polishes	34.05
Polishing wheels, discs, etc	68.04
Pollards	23.02
Polo requisites, except clothing	95.06
Polyacetals	39.07
Polyacrylics and polymeth-acrylics, in primary forms	39.06
Polyamides, in primary forms	39.08
Polycarbonates, in primary forms	39.07
Polyesters, in primary forms	39.07
Polyethylene (polythene)	39.01
Polyethylene terephthalate, in primary forms	39.07
Polypropylene carbon copying film	39.20
Polypropylene, in primary forms	39.03
Polytetrafluoroethylene, in primary forms	39.04
Polyurethanes, in primary forms	39.09
Polyvinyl acetate, in primary forms	39.05
Polyvinyl chloride (PVC), in primary forms	39.04
Polyvinylidene chloride, in primary forms	39.04
Pompons, textile	58.08
Poplins, cotton fabric	52.08/52.12
Poppy seed	12.07
Porcelain	Ch.69
Pork, fresh, chilled, frozen	02.03
Pork, canned, prepared or otherwise preserved	16.02
Pork (salted in brine, dried or smoked)	02.10
Porosimeters–	
Non-electric	90.27
Electric	90.27
Parts	90.27, 90.33
Port (wine)	22.04
Postage stamps	49.07
Postage stamps, philatelic	97.04
Postcards, picture	49.09
Pot scourers, iron or steel	73.23
Potassium chloride	31.04
Potassium salts, crude, natural	31.04
Potassium sulphate	31.04
Potato crisps	20.05
Potato-diggers and harvesters	84.33
Potato flakes	11.05
Potato granules	11.05
Potatoes	<i>see Vegetables, edible</i>
Potentiometers (resistors)	85.33

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Pots of plastics	39.23, 39.24, 39.26
Pottery	Ch.69
Pottery, broken	25.30
Pottery-making machinery	84.74
Pouches, leather, plastics or textile	42.02
Pouffes (stuffed furnishings)	94.04
Poultry, dead	02.07
Poultry fat, rendered or solvent extracted	15.01
Poultry fat, unrendered	02.09
Poultry keeping machinery	84.36
Poultry, live	01.05
Poultry liver, fresh, chilled, frozen, salted or in brine	02.07
Poultry liver, canned, prepared or otherwise preserved	16.02
Poultry meat, canned, prepared or otherwise preserved	16.02
Powder puffs	96.16
Powders–	
Aluminium	76.03
Copper	74.06
Face	33.04
Iron or steel	72.05
Lead	78.04
Magnesium	81.04
Nickel	75.04
Scouring	34.05
Tin	80.05
Zinc	79.03
Power supplies–	
For computers	84.71
Other	85.04
Prams, dolls	95.01
Prawns	03.06, 16.05
Precious metals	Ch.71
Precious metal chemical compounds, colloids and amalgams	28.43
Precious stones	Ch.71
Prefabricated buildings and parts thereof	<i>see Buildings</i>
Premier jus	15.02
Prepared waxes	Ch.15, 34.04
Press fasteners (for clothing household linen, etc)	96.06
Press tools	82.07
Presses–	
Cheese	84.34
Filter	84.21
Metal working	84.62
Straw and fodder	84.33
Tableting and pelleting	84.79
Pressure gauges, aluminium	84.79

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Pressure gauges and recorders–	
Electrical	90.26
Non-electric	90.26
Parts	90.26, 90.33
Primary cells and batteries	85.06
Printed circuits, bare or with printed passive components	85.34
Printed matter	Ch.49
Printers blankets, rubber	48.08, 40.16
Printing blocks, plates or cylinders	84.42
Printing ink	32.15
Printing machinery for textiles	84.51
Printing machinery, other	84.42, 84.43
Printing sets, hand	96.11
Printing type of all kinds	84.42
Prints, original	97.02
Prints, photographic and pictures	49.11
Prisms–	
Mounted	90.02
Unmounted	90.01
Process pressure vessels (incorporating thermal equipment)	84.19
Process timers	91.06
Producer gas generators	84.05
Production counters–	
Electric	90.29
Non-electric	90.29
Parts	90.29, 90.33
Profile projectors	90.31
Profiles–	
Aluminium	76.04
Copper	74.07
Glass	70.03
Iron or steel, hollow	73.03, 73.04, 73.06
Lead	78.03
Magnesium	81.04
Nickel	75.05
Plastics	39.16
Tin	80.03
Zinc	79.04
Projectors (missiles)	93.01
Projectors–	
Cinematographic	90.07
Image, overhead or slide	90.08
Propane	27.11
Propellant powders	36.01
Propellers, ships’	84.85

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Protein concentrates	21.06
Protein hydrolysates	21.06
Proteins–	
Hardened, in primary forms	39.13
Other	35.04
Proton microscopes	90.12
Provitamins and vitamins	29.36
Pruning knives	82.11
Psychrometers	90.25
Psychrometers, parts	90.25, 90.33
Puffed rice	19.04
Pulleys and pulley blocks	84.83
Pullovers	61.10
Pulp–	
Of cotton linter	47.06
Of esparto	47.06
Of straw	47.06
Of vegetable fibre	47.06
Of wood	47.01/47.05
Pulpwood, in the form of chips	44.01
Pulpwood, other	44.03
Pulverising machinery, mineral	84.74
Pumice stone, crude	25.13
Pumpkins	<i>see Vegetables, edible</i>
Pumps, air vacuum	84.14
Pumps for liquids, incl. petrol and oil measuring	84.13
Punched-card (accounting and statistical) machines	84.71
Punches, perforating	82.03
Punching machines (metal working)	84.62
Puree, fruit	20.07
Puree, tomato	20.02
Purifying apparatus	84.21
Purses, leather, plastics or textile	42.02
Push chairs, baby	87.15
Puttees	64.06
Putty	32.14
Pyjamas	61.07, 61.08, 62.07, 62.08
Pyrethrum	12.11, 13.02
Pyrolignites	38.23
Pyrometers	90.27
Pyrometers, parts	90.27, 90.33
Pyrophoric alloys	36.06
Pyrophosphoric acid	28.09
Pyrotechnic articles	36.04

Q

Quartz and quartzite, crude o/t precious stones	25.06
Quartz crystals, piezo-electric, mounted	85.41
Quartz crystals, piezo-electric, unmounted	71.03, 71.04
Quartz, fused	Ch.70
Quaternary ammonium salts and hydroxides	29.23
Quebracho extract	32.01
Quickline	25.22
Quillaia bark	14.04
Quills, raw	05.05
Quilt covers	63.04
Quilted textile products in the piece	58.11
Quilts (stuffed furnishings)	94.04
Quinces	<i>see Fruit, edible</i>
Quinine	29.39

R

Rabbits, dead	02.08
Rabbit hair	51.02
Rabbits, domestic	01.06
Rabbit skins, raw	43.01
Rackets and racket frames	95.06
Racks, desk, of base metal	83.04
Radar apparatus	85.26
Radiators, central heading, non-electric–	
Aluminium	76.15
Iron or steel	73.22
Radiators for motor vehicles	87.08
Radio–	
Apparatus	85.25/85.27
Communications apparatus	85.25, 85.27
Navigational aids	85.26
Radar	85.26
Radiogramophones	85.27
Receiving sets	85.27
Relay links	85.25
Remote control apparatus	85.26
Test equipment	Ch.90
Transmitter-receivers	85.25
Tuners	85.27
Valves and tubes	85.40
Radio-cassette type	85.27
Radio, television and radar vehicles (special purposes motor lorries)	87.05
Radio-active chemical elements and compounds	28.44
Radiography apparatus	90.22
Radiotherapy apparatus	90.22

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Raffia	14.01
Rags, wool or other animal hair, pulled or garnetted	51.04
Rags, other than pulled or garnetted	63.10
Rail locomotives–	
Electric	86.01
Non-electric	86.02
Railway and tramway–	
Coaches, vans and trucks, mechanically propelled	86.03
Goods vans, wagons and trucks	86.06
Locomotive and rolling stock parts	86.07
Passenger coaches and luggage vans, not mechanically propelled	86.05
Railway servicing rolling stock not mechanically propelled	86.04
Tank and cask wagons	86.06
Track fixtures and fittings	86.08
Railway fog signals	36.04
Railway sleepers, iron or steel	73.02
Railway sleepers, wood	44.06
Railway track material, iron or steel	73.02
Raisins	08.06
Rakes (hand tools)	82.01
Rakes, hay and side delivery	84.33
Ramie–	
Fabrics, woven	53.11
Raw or processed, but not spun	53.05
Rope, twine	56.07
Yarn and thread	53.08
Rangefinders, optical and opto-electronic	90.15
Rangers, non-electric, iron or steel	73.21
Rape oil (incl. colza oil)	15.14, 15.18
Rape seed	12.05
Rape seed cake and meal	23.06
Raschel lace	60.02
Rasps	82.03
Rat poisons	38.08
Rattan canes	14.01
Razor blades and blanks	82.12
Razors, electric	<i>see Shavers, electric</i>
Razors, non-electric, incl. parts	82.12
Razors, safety	82.12
Reaction engines	84.11, 84.12
Reactors, nuclear	84.01
Reaction initiators and accelerators for chemical processes	38.15
Reagents–	
Blood grouping	30.02, 30.06

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Composite diagnostic or laboratory	38.22
Reaners	82.07
Receiving sets, radio and television	85.27, 85.28
Record blanks	85.23
Record players and record-playing mechanisms–	
Combined with radio or television receivers	85.27
Other	85.19
Recorders, tape–	
Instrumentation	85.43
Sound	85.20
Recording apparatus, sound	85.19, 85.20
Recording apparatus, time	91.06
Recording material, sound or data	85.19, 85.20
Recording tapes	85.23, 85.24
Recordings, sound or data	85.23, 85.24
Records, gramophone	85.24
Rectifiers–	
Battery chargers	85.04
Mercury arc, metal tank	85.04
Mercury arc, valve	85.40
Selenium and copper	85.04
Semi-conductor	85.41
Valve and tube	85.40
Rectifying apparatus	85.04, 85.40, 85.41
Redfish	03.01/03.03, 03.05, 16.04
Red lead	28.24
Reeds (plaiting material)	14.01
Reeling machines for yarn	84.45
Reels, fishing	95.07
Reels for cables, piping and the like, of iron or steel	73.26
Reels, sewing thread, wood	44.21
Refrigeration gas compressors	84.14
Refrigerators	84.18
Refractometers, electric	90.27
Refractometers, non-electric	90.27
Refractory articles, unfired	68.15
Refractory cements, or mortars	38.16
Refractory goods, fired, non-constructional	69.03
Refuse collection vehicles	87.04
Regenerated cellulose sheets	39.19/39.21
Regulators and control units	90.32
Regulators and control units, parts	90.32/90.33
Reinforcing (incl. deformed) bars of iron or steel	72.13, 72.14
Reinforcing fabric of aluminium wire	76.16
Reinforcing fabric of copper wire	74.14
Reinforcing fabric of iron or steel wire	73.14

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Relay links, radio and television	85.25
Relays, electrical	85.36
Rennet	35.07
Reproducing apparatus, sound	85.19
Reservoirs, aluminium	76.11, 76.12
Reservoirs, copper	74.19
Reservoirs, iron or steel	73.08, 73.10
Residues, fatty	15.22
Resin acids	38.06
Resinoids (essential oils)	33.01
Resings, natural	13.01
Resins, natural, moulded or carved	96.02
Resins, synthetic	Ch.39
Resistors–	
Heating carbon	85.45
Heating elements	85.16
Other (incl. barretters and thermistors)	85.33
Respirators	90.19
Revenue stamps	49.07
Revenue stamps, philatelic	97.04
Revolution counters, non-electric	90.29
Revolution counters, electric	90.29
Revolution counters, parts	90.29, 90.33
Revolvers–	
Blank cartridge firing	93.03
Firearms	93.02
Rhenium	81.12
Rhizomes	06.01
Rhodium	71.10
Ribbons, typewriter, etc	96.12
Ribbons, woven textile	38.06
Rice	10.06, 11.02, 11.03
Rice bran, meal and other residues	23.02
Rice-pre-cooked	21.06
Rice paper	19.05
Riddles, hand	96.04
Riding crops	66.02
Rifles–	
Air, gas or spring operated	93.04
Military	93.01
Sporting	93.03
Rigs, floating or submersible and drilling or production, for oil or gas extraction	89.05
Ring spanners	82.04
Riveting machines, metal working	84.63
Rivets, metal–	
Blind tubular pop and bifurcated	83.08

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Copper	74.15
Iron and steel, incl. cylindrical pop	73.18
Road-rail containers	86.09
Roadrollers, mechanically propelled	84.29
Roadrollers, not mechanically propelled	84.30
Roadsweeper lorries	87.05
Robots–	
Handling	84.28
Welding	85.15
Rock drilling bits	82.07
Rock wool	68.06
Rods, fishing	95.07
Rods–	
Aluminium	76.04
Base metal, coated or corded with flux materials for soldering, welding, etc	83.11
Copper	74.07
Lead	78.03
Magnesium	81.04
Nickel	75.05
Plastics	39.16
Rubber	40.06, 40.08, 40.17
Tin	80.03
Zinc	79.04
Roes	16.04
Roll film–	
Sensitised and unexposed	37.02
Exposed but not developed	37.04
Exposed and developed	37.05, 37.06
Rolled gold	71.09
Roller bearings	84.82
Rollers, lawn and sports ground	84.32
Rollers, road, mechanically propelled	84.29
Rollers, road, not mechanically-propelled	84.30
Rolling mill (metal working), handling machinery	84.28
Rolling mills and rolls therefor	84.55
Rolls (machinery), metal rolling mills	84.55
Roof capping, zinc	79.07
Roofing felt	68.07
Roofing tiles–	
Asbestos-cement	68.11
Cement or concrete	68.10
Ceremaci	69.05
Slate	68.03
Root harvesters, lifters and toppers	84.33
Roots for use in perfumery, pharmacy, insecticides, etc	12.11
Roots, plant (other than tuberous)	06.02

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Roots, tuberous	06.01
Rope, aluminium	76.14
Rope, copper	74.13
Rope, iron or steel	73.12
Rope-making machinery	84.79
Rope, textile	56.07
Rope, textile, scrap or worn out	63.10
Rose stocks, trees, shrubs, brushes and plants	06.02
Rosin	38.06
Rotary convertors, electric	85.02
Rotachutes	88.04
Rotors and stators (unwound)	85.03
Roundabouts, fairground	95.08
Rubber—	
Accelerators, prepared	38.12
Apparel	40.15
Balata	40.01
Belts and belting, conveyor, elevator, machinery or transmission	40.10
Carpet, underlay	40.08
Cord, vulcanised	40.07
Cord, textile covered	56.04
Dispersions	40.05
Ebonite	40.17
Elastic fabrics and trimmings	Chs.50/60
Flooring and tiles	40.08
Footwear	64.01, 64.02
Gloves	40.15
Gutta-percha	40.01
Hard (ebonite and vulcanite)	40.17
Hosepiping	40.09
Hot-water bottles	40.14
Hygienic and pharmaceutical articles	40.14
Inflatable goods	40.16
Inner tubes	40.13
Latex, natural	40.01, 40.05
Latex, synthetic	40.02, 40.05
Masterbatch	40.05
Mats and matting	40.08, 40.16
Natural, raw	40.01
Parings	40.04
Piping and tubing	40.09
Plates, sheets or strip	40.05, 40.08, 40.17
Profile shapes	40.08, 40.17
Raw, natural	40.01
Raw, synthetic	40.02
Reclaimed	40.03

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Rods	40.06, 40.08, 40.17
Roller covering for machinery	40.09
Scrap	40.04, 40.17
Seals, fluid and oil	40.16
Solutions	40.05
Stationery requisites	40.16
Synthetic, raw	40.02
Thread	40.06, 40.07
Thread, textile covered	56.04
Tyres	40.11, 40.12
Vulcanite	40.17
Waste	40.04, 40.17
Rubber-working machinery	84.77
Rucksacks	42.02
Rugs—	
Rugs (floor covering)	Ch.57
Rugs (travelling)	63.01
Rum	22.08
Rushes (plaiting material)	14.01
Rusks	19.05
Rye	10.02, 11.02/11.04
Rye-grass seed	12.09
S	
Saccharin and its salts, without additives	29.25
Saccharin Preparations—	
Containing foodstuffs	21.06
Containing substances other than foodstuffs	38.23
Sacks, for the packing of goods, of woven textile material	63.05
Sacks (non-woven) plastic	39.23
Saddlery	42.01
Safes, base metal	83.03
Safety glass	70.07
Safety helmets	65.06
Safety pins—	
Copper	74.19
Iron or steel	73.19
Safety razors	82.12
Saffron	09.10
Sago—	
Flour and meal	11.06
Prepared	19.03
Starch	11.08

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Sago and tapioca, substitute starches, prepared	19.03
Sailboards	95.06
Sails, textile	63.06
Saith (coalfish)	03.01/03.03, 03.05, 16.04
Salad cream, mayonnaise and dressing	21.03
Salad vegetables and roots	Ch.7
Salep flour and meal	11.06
Salep, fresh or dried	07.14
Salmon—	
Live	03.01
Fresh/chilled	03.02
Frozen	03.03
Dried, salted or in brine, smoked	03.05
Canned, prepared or otherwise preserved	16.04
Salt	25.01
Salts of metallic acids	28.41
Saltwater fish	03.01/03.03, 03.05
Sandals	64.02/64.05
Sandblasting machines, incl. nozzles	84.24
Sands, natural	25.05
Sandstone, crude	25.16
Sanitary towels, of textile wadding	56.01
Sanitary towels, of cellulose wadding	48.18
Sanitary ware—	
Aluminium	76.15
Ceramic	69.10
Copper	74.18
Iron or steel	73.24
Plastics	39.22
Sanitary ware (ceramic) making machinery	84.74
Sardines	03.01/03.03, 03.05, 16.04
Satchels	42.02
Sateens, cotton	52.08/52.12
Saucepans, aluminium	76.15
Saucepans, copper	74.18
Sauces, spicy	21.03
Sausage casings of plastics	39.17
Sausages	16.01
Saw blade blanks	82.02
Saw blades, for hand or machine saws	82.02
Sawdust	44.01
Sawing machines—	
Metal working	84.61
Wood working	84.65
Saws (non-mechanical)	82.02

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Saws, surgical	90.18
Scabbards for side-arms	93.07
Scales	84.23, 90.16
Scallops	03.07
Scandium	28.05
Scandium compounds	28.46
Scarves	61.17, 62.14
Scent sprays, empty	96.16
Scented sachets	33.07
Scheelite	26.11
Scissors	82.13
Scooters, motor	87.11
Scooters, motor, parts and accessories	87.14
Scouring preparations	34.05
Scrap metal	<i>see under constituent metal</i>
Scraper machines, earth, self-propelled	84.29
Scrapers (hand tools)	82.05
Screening machinery, mineral	84.74
Screening, woven wire, aluminium	76.16
Screening, woven wire, copper	74.14
Screens for projectors	90.10
Screw cutting machines, metal working	84.59
Screwdrivers, hand	82.05
Screwhooks and rings, iron or steel	73.18
Screws, copper	74.15
Screws, iron or steel	73.18
Screws, nickel	75.08
Sculptures, original	95.03
Scythes	82.01
Sea-bream	03.01/03.03, 03.05, 16.04
Sealing wafers of cereal flour	19.05
Sealing waxes	32.14, 34.04
Seals and plombs, base metal	83.09
Seal meat	02.08
Seals, rubber	40.16
Searchlight lorries	87.05
Searchlights	94.05
Seasonings, mixed	21.03
Seat sticks	66.02
Seats (incl. aircraft and vehicle and parts thereof)	94.01
Seaweed, raw	12.12
Secateurs	82.01
Sections—	
Aluminium	76.04
Copper	74.07
Iron or steel	72.16, 73.01

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Iron or steel of stainless steel	72.22
Iron or steel of other alloy steel	72.28
Lead	78.03
Magnesium	81.04
Nickel	75.05
Tin	80.03
Zinc	79.04
Seed cleaning machines	84.33
Seed distributors	84.32
Seeds–	
Cereal	Ch.10
For carving	14.04
Leguminous vegetable	07.13
Oil	Ch.12
Spice	09.09
Vegetable, other than leguminous	12.09
Seeger cones	38.23
Selenates	28.42
Selenium	28.04
Selenium pigment colours	32.06
Semen	05.11
Semi-conductor devices	85.41, 85.42
Semolina	11.03
Sensitised paper, paperboard and cloth	37.03
Sensitised plates–	
Exposed but not developed	37.04
Unexposed	37.01
Separating machines, mineral	84.74
Serviettes, paper	48.18
Sesamum oil	15.15, 15.18
Sesamum seed	12.07
Sewing machines and furniture therefor	84.52
Sewing machines for book-binding	84.40
Sewing thread–	
Of cotton	52.04 (<i>see Note 5 to Sec XI</i>)
Of man-made filaments	54.01 (<i>see Note 5 to Sec XI</i>)
Of man-made staple fibres	55.08 (<i>see Note 5 to Sec XI</i>)
Shafts, transmission, of machinery	84.83
Shampoos	33.05
Shank tools	82.07
Shaper tools	82.07
Shaping machines, metal working	84.62
Share, stock and bonded certificates	49.07
Sharks	03.01/03.03, 03.05, 16.04

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Sharpening wheels, discs, etc	68.04
Sharps	23.02
Shave hooks	23.02
Shavers, electric–	
Blade, cutting plates and heads	85.10
Complete and other parts	85.10
Shavers, non-electric, incl. parts	82.12
Shaving cream	33.07
Shaving soap	34.01
Shawl	61.17, 62.14
Shearing machines (metal working)	84.62
Shears, grass	82.01
Shears, metal cutting (hand tools)	82.03
Shears, tailors’	82.13
Sheath, contraceptives, Rubber	40.14
Sheep	01.04
Sheep shearers (machinery)	84.36
Sheets (bed linen)	63.02
Sheets, metal–	
Aluminium	76.06
Copper	74.09
Iron or steel	72.08/72.10
Iron or steel of stainless steel	72.19
Iron or steel of other alloy steel	72.25
Lead	78.04
Magnesium	81.04
Nickel	75.06
Tin	80.04
Zinc	79.05
Sheets, plastics	39.18/39.21
Sheets, rubber	40.05, 40.08, 40.17
Sheets, tiles, etc. of asbestos cement	68.11
Shellac	13.01
Shellfish	03.06, 03.07, 16.05
Shells, artillery	93.06
Shells, sea	05.08
Shelves and shelving (furniture)	94.03
Sherry	22.04
Shingle	25.17
Shin-guards	95.06
Ships	89.01/89.06
Ships’ biscuits	19.05
Ships’ bottom compositions	32.08, 32.10
Ships’ for breaking up	89.08
Ships’ propellers	84.85
Ships’ spare parts	<i>Classified to</i>

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	<i>appropriate</i>
	<i>Ch.not to Ch.89</i>
Shirt blouses	61.06, 62.06
Shirts	61.05, 61.06, 62.05, 62.06
Shock absorbers	87.08, 87.09, 87.14, 87.16
Shoes	<i>see Footwear</i>
Shopping bags	39.23, 42.02
Shorts	61.03, 61.04, 62.03, 62.04
Shot, iron or steel	72.05
Shot, lead (for ammunition)	93.06
Shovels	82.01
Shrimps	03.06, 16.05
Shrubs	06.02
Shuttles, textile machine (except sewing machine)	84.48
Sickles	82.01
Side-arms (bayonets, swords, etc)	93.07
Side-cars	87.11
Side delivery rakes	84.33
Sieves, hand	96.04
Sieving, woven wire, aluminium	76.16
Sieving, woven wire, copper	74.14
Sign-plates, base metal, complete	83.10
Signal generators	85.43
Signalling equipment, electric	85.12, 85.30, 85.31
Signalling equipment, electro-mechanical	86.08
Signalling equipment, mechanical, non-electric	86.08
Signalling whistles, etc	92.08
Silicates	28.39
Silicates, double or complex	28.42
Siliceous fossil meals and earths	25.12
Silicides	28.50
Silicon	28.04
Silicon alloys and products (incl. transistors)	38.18, 38.23, Ch.72, 85.41
Silicones in primary forms	39.10
Silk–	
Bolting cloth	59.11
Cocoons, suitable for reeling	50.01
Cocoons, unsuitable for reeling	50.03
Fabrics, knitted	60.01, 60.02
Fabrics, woven	50.07
Narrow woven fabrics	58.06
Noils	50.03
Pulled or garnetted rags	50.03

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Raw (not thrown)	50.02
Waste	50.03
Yarn	50.04, 50.06
Silk-worm gut	50.06
Silimanite	25.08
Silver–	
Anodes	71.15
Chemicals	28.43
Coin	71.18
Jewellery, gem set or not	71.13
Ore	26.26
Plated wares–	
Cutlery	82.11, 82.14, 82.15
Domestic wares, copper	74.18
Domestic wares, iron or steel	73.23
Domestic wares, zinc	79.07
Ornamental	83.06
Silversmiths wares, other than jewellery	71.14
Unwrought or semi-manufactured	71.06
Waste and scrap	71.12
Wire	71.06
Simulators (other than ground flying trainers) for military training purposes	85.43
Sinews	05.11
Sinks–	
Ceramic	69.10
Iron or steel	73.24
Plastics	39.22
Sintered metal carbide tools	82.07
Sirens, electric	85.31
Sisal–	
Not spun	53.04
Rope, twine	56.07
Yarn	53.08
Skate boards	95.06
Skates	95.06
Skins–	
Bird	05.05, 67.01
Fur, raw	43.01
Other, raw	41.01/41.03
Waste	05.11
Skipping ropes	95.03
Skirts, textile	61.04, 62.04
Skis (snow)	95.06
Skylight frames, zinc	79.07
Slag (iron and steel)	26.18, 26.19
Slag wool	68.03

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Slate, crude	25.14
Slate, worked and articles thereof	68.03
Slates, drawing	96.10
Sleepers, railway or tramway, of wood	44.06
Sleeping bags (filled)	94.04
Slide fasteners	96.07
Slide projectors	90.08
Slings, wire, iron or steel	73.12
Slippers	64.02/64.05
Slips, plant	06.02
Slotting machines, metal working	84.61
Smoothing irons, electric	85.16
Snails, other than sea snails	03.07
Snap fasteners (for clothing, household linen, etc)	96.06
Snow-ploughs–	
Mechanically propelled	87.05
Not mechanically propelled	84.29
Snuff	24.03
Snuff boxes, of iron or steel	73.26
Soap, soap flakes and powders	34.01
Soap substitutes	34.02
Soapstocks	15.22
Socket sets	82.04
Socks	61.15, 62.17
Soda ash	28.36
Sodium bicarbonate (Bicarbonate of soda)	28.36, 30.04
Sodium chloride	25.01
Sodium nitrate	31.02, 31.05
Softboard	44.11
Soft soap	34.01
Soft toys	95.03
Soil heating apparatus, electric	85.16
Solder–	
Base metal, coated or cored with flux material	83.11
Predominantly of aluminium	76.01, 76.04, 76.05
Predominantly of lead	78.01, 78.03
Predominantly of tin–	
Cast sticks	80.01
Wire	80.03
Soldering machines and apparatus, electric	85.15
Solubles–	
Fish	23.09
Marine mammal	23.09
Solvents, composite, organic for varnish, etc	38.14
Soot removers	84.04
Sorbitol–	
Chemically defined	29.05

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Other	38.23
Sorghum tops	14.03
Sorghums incl. grain sorghum	10.07
Sorting boxes, office, of base metal	83.04
Sorting machines–	
Coin	84.72
Mineral	84.74
Punched-card	84.71
Sound amplifier sets	85.18
Sound recorders and reproducers–	
Laser optical reading systems (digital audio disc players-compact disc players) Combined with a radio receiver	85.27
Photo-electric	85.20
Other	85.19
Sound recording and reproducing apparatus–	
Combined with radio or television receivers	85.28
Other	85.20
Sound-track, exposed and developed, cinematographic	37.06
Soups	21.04
Soya bean cake and meal	23.04
Soya bean flour (non-defatted)	12.08
Soya bean oil	15.07, 15.16, 15.18
Soya beans	12.01
Spa waters	22.01
Spa waters (flavoured)	22.02
Space heaters, electric	85.16
Spades	82.01
Spaghetti, uncooked	19.02
Spaghetti, cooked	19.02
Spangles, base metal	83.08
Spanners	82.04
Spark erosion machines, metal working	84.56
Spark ignition (petrol) engines	84.07
Sparking plugs for internal combustion engines	85.11
Spats	64.06
Spectacle and goggle frames etc	90.03
Spectacle lenses, unmounted	90.01
Spectacles and goggles	90.04
Spectrometers–	
Electric	90.27
Non-electric	90.27
Parts	90.27, 90.33
Spectrophotometers (photo-electric)	90.27
Spectrophotometers (photo-electric) parts	90.27, 90.33
Spectrum analysers	90.30
Spectrum analysers, parts	90.30, 90.33

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Speed indicators	90.29
Speed indicators, parts	90.29, 90.33
Speiss, nickel	75.01
Spent oxide	38.23
Sperm oil	15.04
Spermaceti	15.21
Spices	07.09 and Ch.9
Spiegeleisen	72.01
Spikes, iron or steel, for sports footwear	64.06
Spinach	<i>see Vegetables,</i> <i>edible</i>
Spin dryers	84.21
Spindles and spindle flyers, textile	84.48
Spinning machines, textile	84.45
Spirit, petroleum and white	27.10
Spirits–	
Beverages	22.08
Methylated and neutral	22.07
Of turpentine	38.05
Perfumed	33.03
Splints and other fracture appliances	90.21
Split peas	07.13
Spokeshaves	82.05
Sponge iron or steel–	
Not in powder form	72.03
Sponge iron powder	72.05
Sponges–	
Natural	05.09
Plastics	39.23
Spools for spinning and weaving, of iron or steel	73.26
Spools, of paper	48.22
Spools, of turned wood	44.21
Spools for film, tape, etc, of plastics	39.23
Spools, typewriter, loaded	96.12
Spoons	82.15
Sporting guns, rifles and carbines	93.03
Sports shoes	Ch.64
Sports shoes, leather	64.03
Spotlights (non-focusing)	94.05
Sprat (brisling)	03.01/03.03, 03.05, 16.04
Spraying equipment incl. spray guns	84.24
Spraying lorries	87.05
Sprays, scent and toilet, empty	96.16
Springs (inner units for mattresses, etc)	94.04
Spring washers, of iron or steel	73.18
Springs and leaves for springs, iron or steel	73.20
Springs, combination (mattress supports)	94.04

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Springs, copper	74.16
Springs, upholstery and mattress (single)	73.20
Squeegees	96.03
Squid	03.07
Stabilising valves	85.40
Stacking machines (not self-propelled)	84.25
Stamp impressed paper	49.07
Stamp vending machines, automatic	84.76
Stamping foils	32.12
Stamps, date and similar, hand-operated	96.11
Stamps postages, revenue, etc	49.07
Stamps (postage, revenue) philatelic	97.04
Standard lamps	94.05
Standard trees	06.02
Stands (furniture)	94.03
Stannates	28.41
Staples, in strips, of base metal	83.05
Staples, other, of iron or steel	73.17
Starch glues	35.05
Starch, soluble or roasted	35.05
Starches	11.08
Starting equipment, electric, for internal combustion engines	85.11
Station wagons and estate cars	87.03
Stationery—	
Glassware	70.13
Paper	48.17, 48.20, 48.23
Paper clips, base metal	83.05
Pencils	96.08, 96.09
Pens	96.08
Staples, in strips, of base metal	83.05
Statues, original works of art	97.03
Statuettes, base metal	83.06
Staves, wood, finished or unfinished	44.16
Steam and other vapour generating boilers	84.02
Steam and vapour power units	84.06
Steam blasting machines	84.24
Steam engines with self-contained boilers	84.06
Steam turbines	84.06
Stearic acid—	
Chemically defined	29.15
Industrial	15.19
Stearine(e)	15.03
Stearin, moulded or carved	96.02
Steatite, natural	25.26
Steers	01.02

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Stems for grafting and budding	06.02
Stencil correctors (retail)	38.23
Stencils (paper)	48.16
Sterilising equipment	84.19
Sticks, seat and walking	66.02
Sticks, wood, roughly trimmed	44.04
Stilettos, embroidery, iron or steel	73.19
Stillingia oil	15.15, 15.16, 15.18
Stitch-bonded fabric	56.02, Ch.60
Stock, share and bond certificates	49.07
Stockings	61.15
Stocks, fruit	06.02
Stocks, rose	06.02
Stomachs, animal	05.04
Stone, articles of	Ch.68
Stone, crushed or broken	25.17
Stone-working machinery	84.56, 84.64
Stop clocks	91.03, 91.05
Stop watches	91.01, 91.02
Stoppers–	
Agglomerated cork	45.04
Base metal, for bottles, etc	83.09
Natural cork	45.03
Storage bins and racks (floor standing)	94.03
Storage heater bricks, ceramic	69.14
Storage water heaters, non- electric	84.19
Storax, crude	13.01
Stoves, domestic, non-electric, iron or steel	73.21
Stranded wire–	
Aluminium	76.14
Copper	74.13
Iron or steel	73.12
Straw–	
Agglomerated blocks, panels, etc	68.08
Cereal	12.13
Cleaned, bleached or dyed	14.01
Envelopes for bottles	46.02
Imitation, of man-made fibres	54.04, 54.05
Pulp	47.06
Straw and fodder presses	84.33
Streptomycin	29.41, 30.03, 30.04
String or cord grass trimmers–	
With self-contained electric motor	85.08
With self-contained non-electric motor	84.67
String musical instruments	92.01, 92.02
Strip–	

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Aluminium	76.06
Copper	74.09
Iron or steel	72.11, 72.12
Iron or steel of stainless steel	72.20
Iron or steel of other alloy steel	72.26
Lead	78.04
Magnesium	81.04
Nickel	75.06
Plastics	39.19/39.21
Rubber	40.05, 40.08, 40.17
Tin	80.04
Zinc	79.05
Stroboscopes	90.29
Stroboscopes, parts	90.29, 90.33
Strong-boxes, base metal	83.03
Strong-rooms, linings and doors, base metal	83.03
Strontianite	25.30
Strontium oxide, hydroxide and peroxide	28.16
Structures and parts thereof, aluminium (other than prefabri-cated buildings)	76.10
Structures and parts thereof, iron or steel (other than pre-fabricated buildings)	73.08
Studs, fastening (for clothing, household linen etc.	96.06
Studs, for sportswear	64.06
Studs other, of iron or steel (except copper headed)	73.17
Styli, gramophone	85.22
Stylographic pens and parts	96.08
Styrene butadiene rubber	40.02
Styrene	29.02
Suction hose, rubber	40.09
Sugar beet and sugar cane	12.12
Sugar boilers	84.19
Sugar confectionery machinery	84.38
Sugar making and refining machinery	84.38
Sugar(s)–	
Beet and cane, solid	17.01
Chemically pure	17.01, 17.02, 29.40
Confectionery, not containing cocoa	17.04
Flavoured or coloured, not containing cocoa	17.01, 17.02
Invert	17.02, 21.06
Sucrose	17.01, 21.06
Syrups	17.02, 21.06
Suitcases	42.02
Suits	61.03, 61.04, 62.03, 62.04

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Sulphamates	28.42
Sulphates and persulphates, inorganic	Ch.31, 28.33, 28.42
Sulphides and polysulphides of metals	28.30
Sulphides of non-metals	28.13
Sulphite lye	38.04
Sulphite turpentine	38.05
Sulphites of metals	28.32
Sulphonamides	29.35, 30.03, 30.04
Sulphoxylates	28.31
Sulphur–	
Candles, bands and wicks	38.08
Sublimed, precipitated, colloidal	28.02
Other	25.03
Sulphonitric acid	28.08
Sulphuric acid	28.07
Sulphuric esters	29.20
Sultanas	08.06
Sultones and sultams	29.34
Sunblinds, textile	63.06
Sunflower seed	12.06
Sunflower seed cake and meal	23.06
Sunflower seed oil	15.12, 15.16, 15.18
Sunglasses	90.04
Sun umbrellas	66.01
Super-heated water boilers	84.02
Super-heaters	84.04
Surfacing preparations (non-refractory)	32.14
Surge suppressors	85.35, 85.36
Surgical belts and trusses	90.21
Surgical furniture	94.02
Surgical instruments and appliances	90.18
Surgical ligatures and sutures, sterile	30.06
Surveying instruments (non-electrical)	90.15
Suspenders and suspender belts	62.12
Swaging machines	84.63
Swath turners	84.33
Swedes	12.14
Sweep generators	85.43
Sweetbreads	02.06
Sweet corn	Ch.7, Ch.20
Sweet fat	21.06
Sweet potatoes, fresh or dried	07.14
Sweets, boiled	17.04
Sweets, sugarless, containing synthetic sweetening agents	21.06

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Swimwear	61.12, 62.11
Swine	01.03
Swings, fairground	95.08
Switchboards–	
Telephonic	85.17
Other	85.37
Switches, electrical	85.35, 85.36
Switches, time	91.07
Swivels and swivel hooks for all purposes, of iron or steel	73.26
Swords	93.07
Synchros	85.01
Synchrotrons	85.43
Synthetic organic dyestuffs	32.04
Synthetic organic tanning substances	32.02
Synthetic or reconstructed precious and semi-precious stones	71.04
Synthetic rubber	40.02
T	
Table glassware	70.13
Table jelly crystals, powders and squares	21.06
Table lamps	94.05
Table linen	63.02
Tables, billiard and bagatelle	95.04
Tables (furniture)	94.03
Tables, table tennis	95.06
Tableware, ceramic	69.11, 69.12
Tableware, plastics	39.24
Tableware, wood	44.19
Tachometers	90.15
Tachometers, electronic, electrical	90.29
Tachometers, parts	90.29, 90.33
Tacks, copper	74.15
Tacks, iron or steel	73.17
Tags, indexing, of base metal	83.05
Tailors' dummies	96.18
Talc, natural	25.26
Talcum powders	33.04
Tall oil	38.03
Tall oil, fatty acid	15.19
Tallow	15.02
Tallow oil	15.03
Tangerines, fresh or dried	<i>see Fruit, edible</i>
Tanks, aluminium	76.11, 76.12
Tanks (armoured fighting vehicles) and parts	87.10
Tanks, copper	74.19

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Tanks, vats etc, iron or steel	73.09, 73.10
Tanning extracts, vegetable	32.01
Tanning, raw vegetable material for	14.04
Tanning substances, synthetic	32.02
Tannins (tannic acid)	32.01
Tantalum	81.03
Tantalum ores and concentrates	26.15
Tape–	
Computer	85.23, 85.24
Decks, instrumentation	85.43
Decks, sound	85.19
Players	85.19
Recorders and reproducers combined with radio or television receivers	85.27
Recorders and reproducers, sound, and parts and accessories	85.20, 85.22
Recorders, instrumentation	85.43
Recording	85.23, 85.24
Rubberised textile	59.06
Self-adhesive (pressure sensitive), paper-based	48.11, 48.23
Self-adhesive, of plastics	39.19
Woven textile, narrow	58.06
Video	85.23, 85.24
Tapers	34.06
Tapestries–	
Hand-made	58.05
Other–	
Cotton	52.08/52.12
Man-made filaments	54.07, 54.08
Man-made staplefibres (discontinuous)	55.12/55.16
Tapioca and substitutes	19.03
Tapping machines	84.59
Taps, for boilers, pipes, tanks, etc	84.81
Taps, threading	82.07
Tar	27.06
Tar sands	27.14
Tarpaulins–	
Plastics	39.21
Textile	63.06
Tartaric acid	29.18
Tassels, textile	58.08
Taximeters, non-electric	90.29
Taximeters, non-electric, parts	90.29, 90.33
Tea	09.02
Tea, extracts, essences and concentrates	21.01
Tea makers, electric	85.16
Tea processing machinery	84.79
Teats, rubber	40.14

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Tedders, hay	84.33
Tees, golf	95.06
Teeth, artificial	90.21
Telegraphic poles, wood	44.03
Telemetering instruments and apparatus	90.30
Telemetering instruments and apparatus, parts	90.30, 90.33
Telephone answering machines	85.20
Telephone sets	85.17
Telephonic and telegraphic apparatus	85.17
Teleprinters	85.17
Telescopes	90.05
Television–	
Cabinets and cases	85.29
Camera tubes	85.40
Picture tubes	85.40
Receiving sets	85.28
Recorders and reproducers, image and sound, and parts and accessories	85.21, 85.22
Relay links	85.25
Transmitting apparatus (incl. cameras)	85.25
Television games	95.04
Tellurium	28.04
Telphers (aerial transporters)	84.28
Temperature controllers (thermo-stats, etc)	90.32
Temperature controllers (thermo-stats, etc), parts	90.32, 90.33
Tendons	05.11
Tennis racket head covers	39.26, 63.07
Tennis requisites, except clothing	95.06
Tents, textile	63.06
Terminals and terminal strips	85.35, 85.36
Terpenic by-products of essential oils	33.01
Terry fabrics, woven	58.02
Tetracycline	29.41
Tetraethyl-lead	29.31
Thallium	81.12
Theatres, travelling	95.08
Theatrical scenery, textile	59.07
Theobromine	29.39
Theodolites	90.15
Thermionic valves and tubes	85.40
Thermocolorimeters	90.27
Thermo-copying apparatus	90.09
Thermometers	90.25
Thermometers, parts	90.25, 90.33
Thermostats and thermo- regulators–	
Mechanical (incl. those with electrical triggering device)	90.32
Electrical	90.32

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Parts	90.32, 90.33
Thinners, composite, organic for varnish etc	38.14
Thiosulphates	28.32
Thorium	28.44
Thorium compounds	28.44
Thorium ores and concentrates	26.12
Thread cutting machines, metal working	84.59
Threading dies and taps	82.07
Throwing machines, textile	84.45
Thyme	09.10
Thyratrons	85.40
Thyristors	85.41
Tic beans	07.13
Ticking, cotton woven fabric	52.08/52.12
Tights	61.15
Tile hangers, of iron or steel	73.26
Tile-making machinery	84.54
Tiles–	
Agglomerated cork	45.04
Carpet	Ch.57
Ceiling, plastics	39.20, 39.26
Cement or concrete	68.10
Ceramic–	
Of siliceous fossil meals or earth	69.01
Refractory	69.02
Roofing	69.05
Paving, hearth and wall, unglazed	69.07
Paving, hearth and wall, glazed	69.08
Flooring, plastics	39.18
Rubber	40.08
Time recording apparatus	91.06
Time recorders	91.06
Time registers	91.06
Time switches	91.07
Timothy seed	12.09
Tin–	
Dross	26.20
Flue, dust	26.20
Ingots	80.01
Ores and concentrates	26.09
Ornaments	83.06
Stoppers, bottle caps, etc	83.09
Waste and scrap	80.02
Tin alloy solder, soft, in cast forms	80.01
Tinmen's snips	82.03
Tin plate of iron or steel	72.10, 72.12
Tinned iron or steel–	
Articles of domestic ware	73.23

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Casks, drums, boxes, cans and similar containers	73.10
Hollow ware	73.23
Titanates	28.41
Titanium	81.08
Titanium ores and concentrates	26.14
Titanium oxides	28.23
Toasters	85.16
Tobacco—	
Chewing	24.03
Manufactured	24.03
Smoking	24.03
Unmanufactured	24.01
Tobacco machinery	84.79
Tobacco pouches of leather, plastics or textile	42.02
Tobacco-seed oil	15.15
Toffees, not chocolate covered	17.04
Toilet—	
Brushes	96.03
Cases of leather, plastics sheeting or textile	42.02
Linen, textile	63.02
Pads and puffs	96.16
Preparations	33.05/33.07
Soap	96.16
Toilet sprays, empty	96.16
Water	33.03
Toluene	27.07, 29.02
Toluole	27.07
Tomatoes	<i>see Vegetable, edible</i>
Tomato juice (dry weight content under 7%)	20.09
Tomato juice (dry weight content under 7% or more)	20.02
Tomato ketchup	21.03
Tomato pulp, paste and puree	20.02
Tongues—	
Fresh, chilled or frozen	20.06
Salted in brine, dried or smoked	02.10
Tonquin (tonka) beans	12.11, 12.12
Tool cases of leather, vulcanised fibre, plastics sheetings, textile or paperboard	42.02
Tool handles, wood	44.17
Tool holders, for machine-tools	84.66
Tool sticks, tips and plates (unmounted) of sintered metal carbide	82.09
Tools—	
Agricultural and horticultural hand tools	82.01
Electrical hand tools	85.08
Interchangeable for hand or machine tools	82.07
Pneumatic or with non-electric motor hand tools	84.67

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Other hand tools	82.03/82.05
Saws, non-mechanical and saw blades	82.02
Wooden tools without metal working parts (see also machines and machinery)	44.17
Tooth brushes	96.03
Tooth segments, for circular saws	82.02
Toothpaste or powder	33.06
Topographical plans	49.05
Torches, electric	85.13
Torches, hand	<i>see Lamps, portable, electric</i>
Torpedoes	93.06
Torque wrenches	82.04
Tortoise-shell unworked	05.07
Tortoise-shell, worked	96.01
Tow, man-made fibres	55.01, 55.02
Towelling, Terry	58.02
Towels, paper	48.18
Towels, sanitary, of textile fibres	56.01
Towels, sanitary, of cellulose wadding	48.18
Towels, textile	63.02
Towing ropes	56.09
Toys	Ch.95
Tracing cloth	59.01
Track suits	61.12, 62.11
Traction motors, electric	85.01
Tractor digger combinations	84.30
Tractor shovels	84.29
Tractors—	
Railway station platform-type and parts	87.09
Other, complete	87.01
Other, parts	87.08
Trade lists, printed	49.11
Traffic control equipment	85.30
Tragacanth, gum	13.01
Trailers and parts	87.16
Trainers, ground flying	88.05
Transfers (decalcomanias)	49.08
Transformers, electric	85.04
Transistors	85.41
Transmission bands, belts and belting	<i>see Belts and belting</i>
Transmission parts for motor vehicles	87.08
Transmission shafts, for machinery	84.83
Transparent wrapping (cellulose)	39.20
Travel clocks	91.03, 91.05
Travel sets	96.05
Travel literature	49.01, 49.11

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Travelling rugs	63.01
Travelling wave tubes	85.40
Travertine, worked, and articles thereof	68.02
Trays–	
For domestic use–	
Iron or steel	73.23
Plastics	39.24
Wooden	44.19
For office use–	
Base metal	83.04
Plastics	39.26
Wooden	44.21
Treads, rubber tyre, inter- changeable	40.12
Trees	06.02
Trefoil seed	12.09
Tricycles, toy	95.01
Trimmers, grass, etc–	
String or cord, with self-contained electric motor	85.08
With interchangeable attachments,with self- contained non-electric motor	84.67
Trimming and cutting machinery for paper or paperboard	84.41
Trimnings, textile, ornamental, in the piece	58.08
Tripolite (not activated)	25.12
Trolleys, domestic (furniture)	94.03
Trolleys, not mechanically propelled, and parts	87.16
Trolleys, railway track inspection, mechanically propelled	86.04
Trousers, textile	61.03, 61.04, 62.03, 62.04
Trout	03.01/03.03, 03.05, 16.04
Trucks–	
Dump	87.04
Fork-lift and parts–	
Rough terrain	84.27
Other	84.27
Hand, not mechanically propelled, and parts	87.16
Platform and parts	87.09
Railway, mechanically propelled	86.03
Works, without lifting equipment	87.09
Trueing wheels, discs, etc	68.04
Trunks, travelling	42.02
T-shirts	61.09
Tsinglee garden canes	14.01
Tube forming machines, metal working	84.63
Tubers and tuberous roots	06.01
Tubes, aluminium	76.08

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Tubes and fittings, metal–	
Coated or cored with flux material for soldering, welding,	
etc, of base metal	83.11
Iron or steel	73.03/73.07
Lead	78.05
Magnesium	81.04
Tin	80.06
Zinc	79.06
Tubes, other kinds–	
Ebonite	40.17
Inner, rubber	40.13
Radio and television	85.40
Thermionic, cathode, etc	85.40
Tubes, pipes and blanks therefor–	
Copper	74.11, 74.12
Nickel	75.07
Tubes, plastics	39.17
Tubing, flexible, base metal	83.07
Tubing, textile	59.09
Tubs, wood	44.16
Tufting machines	84.47
Tufts, prepared, for broom or brush making	96.03
Tugs	89.04
Tulle	58.04
Tulle-making machines	84.47
Tumbler dryers	84.21, 84.51
Tuna (tunny), canned	16.04
Tuna (tunny), other than canned	03.01/03.03, 03.05
Tung nuts	12.07
Tung oil	15.15
Tungstates	28.41
Tungsten	81.01
Tungsten ores and concentrates	26.11
Tuning indicators	85.40
Tuning forks	92.09
Turbines, gas	84.12
Turbines, steam	84.06
Turbines, water	84.10
Turkey meat, canned, prepared or otherwise preserved	16.02
Turkeys, dead	02.07
Turkeys, live	01.05
Turning machines (lathes)	84.58, 84.65
Turpentine	38.05
Turtles' eggs (edible)	04.10
Tweezers	82.03
Twine, scrap or worn out	63.10

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Twine, textile	56.07
Twist drills	82.07
Twisting machines, textile	84.45
Typescripts	49.01, 49.11
Typewriter ribbons	96.12
Typewriters, electric and non-electric	84.69
Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters of viscose rayon	59.02
Tyre-levers	82.05
Tyre-making machinery	84.77
Tyre moulds	84.80
Tyre repair materials, rubber ("camel-back")	40.06
Tyres, rubber	40.11, 40.12

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Ultramarine blue	32.06
Ultrasonic sounding or detection instruments	90.14
Ultra-violet lamps	85.39
Umbrellas–	
Balcony or garden	66.01
Other	66.01
Parts	66.03
Umbrella tents	66.01
Underwear–	
Knitted	61.07/61.09
Woven	62.07, 62.08
Unit head machines	84.59
Uranium and its compounds	28.44
Urea	31.02

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V-belts, rubber	40.10
Vaccines	30.02
Vacuum cleaners, electric–	
Domestic–	
Multi purpose (wet/dry) type	85.09
Other	85.09
Industrial	84.79
Vacuum flask inners, glass	70.12
Vacuum flasks	96.17
Vacuum pumps (not of glass)	84.14
Valve, electronic, making machinery	84.75
Valves–	
For boilers, pipes, tanks, etc	84.81
For pneumatic tyres and inner tubes	84.81
Inlet and exhaust, for internal combustion piston	84.09

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engines	
Thermionic	85.40
Vanadates	28.41
Vanadium	81.12
Vanilla	09.05
Vans, luggage, railway, not mechanically propelled	86.05
Vans, railway, mechanically propelled	86.03
Vans, wagons and trucks, railway and tramway	86.06
Varnishes (incl. edible varnishes)	32.09, 32.10
Vases, etc, cloisonne ware	83.06
Vats, incl. fermenting vats without mechanical or cooling equipment–	
Aluminium	76.11, 76.12
Copper	74.19
Wood	44.16
Vats, tanks, etc, of iron or steel	73.09
Veal, fresh, chilled	02.01
Veal, frozen	02.02
Veal, canned, prepared or otherwise preserved (incl. jellied veal)	16.02
Veal, salted, in brine, dried or smoked	02.10
Vegetable fibre, agglomerated, blocked, panels, etc	68.08
Vegetable glues	35.06
Vegetable materials–	
For brush making	14.03
For carving, unworked	14.04
For carving, worked	96.02
For dyeing or tanning	14.04
For plaiting	14.01
For stuffing	14.02
Saps and extracts	13.02
Vegetable pitch	38.07
Vegetable textile fibres (other than cotton)	Ch.53
Vegetables, edible–	
Dried	Ch.7
Flour, meal and flakes of	11.05, 11.06
Fresh	Ch.7
Frozen	Ch.7, Ch.20
Juices (excl. tomato juice of a dry weight content of 7% or more)	20.09
Prepared or preserved by vinegar or acetic acid	20.01
Provisionally preserved	07.11
Otherwise prepared or preserved	Ch.20, 21.04
Vehicles, armoured fighting, and parts	87.10
Vehicles, tanks (armoured fighting) and parts	87.10
Velveteen	58.01
Vending machines, automatic	84.76
Veneer sheets, wood	44.08

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Veneered particle board	44.12
Venison	02.08
Ventilators, non-mechanical, of iron or steel	73.26
Vermicelli, uncooked	19.02
Vermiculite, unexpanded	25.30
Vermiculite, exfoliated	68.06
Vermouths	22.05
Vertical boilers	84.02
Vessels, hop decoction	84.19
Vetches	12.14
Veterinary furniture	94.02
Veterinary instruments and appliances	90.18
Veterinary medicaments	30.03, 30.04
Vices	82.05
Video disc players	85.21
Video games	95.04
Video-recorders	85.21
Video-tape	85.23, 85.24
Vine-tie grass	14.04
Vinegar (incl. substitutes)	22.09
Vinyl acetate	29.15
Vinyl wall coverings (paper backed)	48.14
Vinyl wall coverings (not paper backed)	39.18
Viscosity improvers	38.11
Viscometers, electrical	90.27
Viscometers, non-electric	90.27, 90.33
Vitamin supplements for animal feeding	23.09
Vitamin food supplements	21.06
Vitamin medicaments	30.03, 30.04
Vitamins	29.36
Vodka	22.08
Voltage regulators, automatic	90.32
Voltage regulators, automatic, parts	90.32, 90.33
Voltmeters	90.30
Voltmeters, parts	90.30, 90.33
Vulcanised fibre sheets	39.20
Vulcanite	40.17
W	
Wadding, cellulose	48.03
Wadding, pharmaceutical	30.05
Wadding, textile	56.01
Waffles and wafers	61.10, 62.11
Walking-sticks	66.02
Wall coverings–	
Of plastics (backed, but not with paper)	39.18
Of plaiting material, paper- backed	48.14 (<i>see Nt.8 to</i>

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	<i>Ch.48)</i>
Of textile	59.03 (<i>see Nt.3 to Ch.59</i>)
Wallpaper, incl. washable wallpaper	48.14 (<i>see Nt.8 to Ch.48</i>)
Wallpaper–	
Faced with cork	45.02, 45.04
Faced with foil	Sec.XV
Wallets of leather, plastics or textile	42.02
Wallpaper base	48.02
Walnuts, fresh or dried	08.02
Warp drawing, sizing and tying machines	84.47
Warping (textile) machines	84.47
Warships	89.06
Wash basins–	
Ceramic	69.10
Iron or steel	73.24
Plastics	39.22
Wash boilers, non-electric, domestic, of iron or steel	73.21
Washers, copper	74.15
Washers, iron or steel	73.18
Washing machines, laundry and textile	84.50
Washing machines, mineral	84.74
Washing preparations	34.02
Waste–	
Cork	45.01
Fibres–	
Cotton	52.02
Man-made	55.05
Silk	50.03
Wool	51.03, 51.04
Other	<i>see under constituent fibre</i>
Glass	70.01
Metal	<i>see under constituent metal</i>
Paper and paperboard	47.07
Waste-paper baskets, wire, of iron or steel	73.26
Watch–	
Cases and parts of watch cases	91.11
Glasses of plastics	39.26
Glasses, other	70.15
Movements, assembled	91.08
Movements, unassembled	91.10
Parts	91.14
Straps	91.13
Watches	91.01, 91.02
Watchmakers' jewels	91.14

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Water–	
Distilled or conductivity	28.51
Mineral or aerated	22.01
Water filters, softeners and purification equipment	84.21
Water gas generators	84.05
Water heaters, instantaneous or storage, non-electric	84.19, 85.16
Water heaters, instantaneous or storage, electric	85.16
Water meters	90.28
Water meters, parts	90.28, 90.33
Watertube boilers	84.02
Water proofing additives for cement	38.23
Waterway and maritime structures, of iron or steel, non-floating	73.08
Wattle bark extract	32.01
Wattmeters	90.30
Wattmeters, parts	90.30, 90.33
Waxes–	
Artificial	34.04
Dental	34.07
Insect	15.21
Mineral	27.12
Moulded or carved	96.02
Prepared	34.04
Sealing	32.14, 34.04
Vegetable	15.15
WC seats of plastics	39.22
Weapons (armaments)	Ch.93
Weapons (guided missile)	93.06
Weapons (guided missile) launcher	93.01
Weaving machines	84.46
Webbing slings, textile	63.07
Webbing slings for rifles	93.05
Webbing, textile, narrow woven	58.06
Wedges (metal) for timber	82.01
Weed-killers (herbicides)	38.08
Weft winding machines	84.45
Weighing machinery, incl. weights	84.23, 90.16
Welding appliances, gas- operated	84.68
Welding electrodes of base metal, coated or cored with flux material, or base metal	83.11
Welding flux etc	38.10
Welding machines and apparatus, electric	85.15
Well-drilling machinery	84.30
Wellingtons	64.01
Wetting agents	34.02
Whale oil	15.04, 15.16, 15.18
Whalebone	05.07

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Whalemeat	02.08
Whalemeat extract	16.03
Wheat	10.01, 11.01, 11.03
Wheat flakes	19.04
Wheat gluten	11.09
Wheeled toys	95.01
Wheels for motor vehicles	87.08
Whelks	03.07, 16.05
Whetstones	68.04
Whey–	
Powder	04.04
Preserved, partly or wholly concentrated	04.04
Whole, liquid	04.04
Whips	66.02
Whisky	22.08
Whistles	92.08
White chocolate	17.04
Whiting	03.01/03.03, 03.05, 16.04
Whiting (chalk)	25.09
Wicks, sulphur- treated	38.08
Wicks, textile	59.08
Wickerwork articles, excl. furniture	46.02
Wigs	67.04
Willow, for basket-making	14.01
Winches	84.25
Windcheaters	61.01, 61.02, 62.01, 62.02
Winders, mining machinery	84.25
Winding machines, textile	84.45
Winding wires and strip, electric, insulated	85.44
Window frames, wooden	44.18
Windows and window frames, aluminium	76.10
Windows and window frames, iron or steel	73.08
Windscreen wipers, electric	85.12
Wine	22.04
Wine lees	23.07
Wine making machinery	84.35
Winkles	03.07, 16.05
Winnowing machines	84.33
Wire–	
Brushes	96.03
Coated or cored with flux material,for soldering, welding, etc. of base metal	83.11
Fencing of iron or steel	73.13
Insulated–	
Electric	85.44

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Pellets of iron or steel	72.05
Winding, electric	85.44
Mesh–	
Cloth, fabric, gauze, mesh, screening,sieving and woven, of iron or steel	73.14
Cloth, gauze, netting, etc, of copper	74.14
Fencing, grill netting, of iron or steel	73.14
Not electrically insulated–	
Aluminium, single strand	76.05
Copper, single strand	74.08
Iron or steel, single strand	72.17
Iron or steel, single strand of stainless steel	72.23
Iron or steel single strand of other alloy steel	72.29
Lead	78.03
Magnesium	81.04
Nickel	75.05
Tin	80.03
Zinc	79.04
Stranded, not electrically insulated–	
Aluminium	76.14
Copper	74.13
Iron or steel	73.12
Wire braided, hose, rubber	40.09
Wire drawing or wire-working machine tools	84.63
Wire pellets of iron or steel	72.05
Wire (stranded) manufacturing machinery	84.79
Wolframite	26.11
Wood–	
Blockboard	44.12
Builders' joinery and carpentry	44.18
Cellular panels	44.18
Charcoal	44.02
Chipboard (particle/board)	44.10
Chips	44.01
Continuously shaped (tongued, grooved, etc)	44.09
Densified	44.13
Drawn	44.09
Fibreboard	44.11
Fibre, shavings, etc, agglomerated,with mineral binders	68.08
Flour	44.05
Fuel	44.01
Furniture	Ch.94
Gun stock blocks	93.05
Logs, other than fuel	44.03
Marquetry	44.20

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Particle board	44.10
Plywood	44.12
Pulp	47.01/47.05
Roughly squared	44.03
Sawn lengthwise, sliced or peeled, whether or not planed	44.07, 44.08
Tableware and kitchenware	44.19
Tar, cresote or naphtha	38.07
Tools	44.17
Waste	44.01
Wool	44.05
Wood screws, iron or steel	73.18
Wood-working machinery	84.65
Wool grease	15.05
Wool, iron or steel	73.23
Wool, mineral	68.06
Wool, sheep or lambs'–	
Carded or combed	51.05
Fabrics, knitted	60.02, 59.06
Fabrics, woven	51.11, 51.12
Garnetted stock	51.04
Noils	51.03
Not carded or combed	51.01
Tops (incl. cut or broken tops)	51.05
Waste	51.03, 51.04
Yarn–	
Not put up for retail sale	51.06, 51.07
Put up for retail sale	51.09
Work holders (incl. chucks) for machine-tools	84.66
Works, trucks not fitted with lifting or handing machinery	87.09
Workshops, mobile	87.05
Workshops, railway vehicle	86.04
Wrapping–	
Cling film	39.20
Paper	48.05, 48.08, 48.11
Wrapping machines	39.20
Wrenches, tap	82.05
Wrenches (hand tools)	82.04
Wringers, laundering, electrically operated	84.51
Wringers, laundering, hand operated	84.51
 X	
X-ray apparatus and appliances	90.22
X-ray film–	
Sensitised and unexposed, in the flat	37.01

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Sensitised and unexposed in rolls	37.02
X-ray tubes	90.22
Xylenes	27.07, 29.02
Xylenols	27.07, 29.07
Xylol	27.07
Xylophones	92.06
Y	
Yachts	89.03
Yarn—	
Animal hair, other than sheep or lamb	
51.08/51.10	
Asbestos	68.12
Chenille	56.06
Cotton	52.04/52.07
Flax (linen)	53.06
Gimped	56.06
Glass fibre	70.19
Jute and other bast fibres (excl.flax, true hemp	53.07
and ramie)	
Loop wale	56.06
Man-made filaments, include.	
monofilaments	54.01/54.06
Man-made staple fibres	55.08/55.11
Metallised textile	56.05
Of noil or waste silk	50.05
Paper	53.08
Sheep or lambs wool—	
Not put up for retail sale	51.06/51.07
Put up for retail sale	51.09
Silk, not for retail sale	50.04
Silk, put up for retail sale	50.06
Yeast, autolysed	21.06
Yeasts, natural	21.02
Yoghourt—	
Natural, incl. frozen	04.03