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Subsidiary 2017/190

Subsidiary Legislation made under s. 12, 45, 50, 66, 72, 74, and 129.

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(LN. 2017/190)

Commencement **14.9.2017**

Amending enactments	Relevant current provisions	Commencement date
LN. 2018/104	Notice of Corrigendum	
2018/155	Sch. 1 & 3	2.7.2018
"	Sch. 1	3.7.2018
2019/123	Sch. 1 & 3	10.6.2019
2019/156	Sch. 1	8.8.2019
2019/182	Sch. 1	16.9.2019
2020/049	Sch. 1	23.1.2020
2020/160	Sch. 1 & 3	23.4.2020
2020/254	Sch. 1 & 3	2.7.2020
2020/311	Sch. 1	11.9.2020
2020/418	Sch. 3	20.11.2020
2021/219	Sch. 3	1.4.2021
Act. 2021-18	Sch. 1 & 3	20.7.2021
LN. 2022/095	Sch. 1	14.4.2022
2022/158	Sch. 1	29.6.2022
44	Sch. 1	$1.7.2022^1$

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¹ Supersedes regulation 4 of LN.2022/095

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ARRANGEMENT OF REGULATIONS

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4. Integrated Tariff.

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In exercise of the powers conferred on it by sections 12, 45, 50, 66, 72, 74, and 129 of the Imports and Exports Act, 1986, the Government has made the following Regulations-

PART 1 Preliminary

Title.

1. These Regulations may be cited as the Integrated Tariff Regulations 2017.

Commencement.

2. These Regulations shall come into operation on the day of publication.

Interpretation.

- 3. In these Regulations unless the context otherwise requires-
 - "about to leave Gibraltar" means the time when the goods intended to be exported are loaded into the ship, aircraft or vehicle which is to be used for the transportation of goods to a destination outside Gibraltar;
 - "the Act" means the Imports and Exports Act, 1986;
 - "commercial quantities" in relation to any goods imported or exported 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 or exporter; and
 - (b) any quantity that is such, having regard to the usual and reasonable needs of persons of the same class as the importer or exporter, 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 or exporter and not to be retained or used by the importer or exporter himself but does not include in any case any quantity of goods that the importer or exporter proves are not imported or exported for the purpose of resale and are not otherwise intended to be disposed of for profit or gain to a person other than the importer or exporter;

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- "crew" in relation to a ship or aircraft, means all persons actually employed in the working or service of the ship or aircraft and includes the master of the ship or commander of the aircraft;
- "filled" as applied to packing, means used in conjunction with other goods;
- "government use" means for the exclusive use of the Government of Gibraltar, statutory authorities and statutory agencies;
- "Integrated Tariff" means the rates of duty, codes and trade statistical description of goods in Schedule 1;
- "new vehicle" means vehicles which have not previously been registered in Gibraltar or elsewhere;
- "other duties" means the rates of duties in Schedules 2, 3 and 4 other than those listed in Schedule 1;
- "packings" includes all articles used or to be used as packing in the state in which they are imported and in particular, but without prejudice to the generality of the foregoing, includes—
 - (a) holders used or to be used as external or internal coverings for goods; and
 - (b) holders on which goods are, or are to be rolled, wound or attached.
 - but excludes packing materials such as straw, paper, glasswool and shavings when imported in bulk and includes transport equipment and in particular, containers as defined in Article 1(c) of the Customs Convention on Containers, 1972;
- "personal effects" in relation to a person entering Gibraltar, means all clothing and other articles new or used which a tourist may personally and reasonably require taking into consideration all the circumstances of his visit;
- "personal property" means any used property intended for the personal use of the persons concerned or for meeting their household needs when taking up residence in Gibraltar and must not be such as might indicate, by its nature or quantity, that it is being imported for commercial reasons. "Personal property" shall in particular constitute-

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- (a) household effects, which shall mean household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs;
- (b) bicycles;
- (c) household provisions appropriate to normal family requirements, household pets and saddle animals, as well as the portable instruments of the applied or liberal arts, required by the person concerned for the pursuit of his trade or profession.
- "prescribed form" means in such a form as prescribed by the Collector and as may be amended from time to time;
- "temporary importation period" in relation to goods imported by a temporary visitor means a period which begins when the goods are imported into Gibraltar and ends either—
 - (a) on the date of the departure of the temporary visitor from Gibraltar; or
 - (b) on such date as, in the twelve months immediately preceding the departure of the temporary visitor, he has had the goods in Gibraltar for a period of or periods together amounting to six months,

whichever is the earlier date:

Provided that the Collector may extend the temporary importation period subject to such conditions as he may think fit and where he is satisfied, on application by the temporary visitor to whom leave was afforded, that reasonable grounds for such extension exist;

"temporary visitor" means a person normally resident outside Gibraltar who, at the time of his entry into Gibraltar, intends to remain temporarily without becoming normally resident in Gibraltar and which residency does not fall within the definition of section 2(2) of the Act.

PART 2 Integrated Tariff

4. Schedule 1, which sets out the Integrated Tariff has effect.

PART 3 Special rates of duty

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Application.

- 5. This Part shall apply to goods—
 - (a) specified in Schedule 2 which on importation, are stored or retained in a approved place by the Collector and which are to be exported;
 - (b) specified in Schedule 3 on importation into Gibraltar; or
 - (c) specified in Schedule 4 on which a change of status in respect of Schedule 3 has occurred.

Rates of duty.

- 6.(1) No import duty shall be payable on goods unless otherwise specified in Schedule 2; and
- (2) The rates of duty set out in Schedule 3 shall apply in respect of the goods specified therein in lieu of those rates of duty in respect of goods of those descriptions specified in Schedule 1 of these Regulations.
- (3) The rates of duty set out in Schedule 4 shall apply in respect of goods specified therein where a change of status of goods specified in Schedule 3 has occurred.

Goods removed from an approved place.

- 7. Duty at the rate specified in Schedule 2 in respect of the goods specified in that Schedule, shall be payable when the goods leave the approved place and either—
 - (a) a Customs Officer is satisfied that the goods have been loaded on to a ship, aircraft or vehicle for export from Gibraltar-

Provided that-

- (i) the rate of duty provided for in Schedule 1 of these Regulations shall be due and paid on any goods which are removed for export and are not so exported unless the Collector shall, in his discretion, have determined otherwise;
- (ii) duty paid at the rate specified in Schedule 2 may, at the discretion of the Collector, be refunded if those goods,

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after exportation, are returned to the approved place within 24 hours of the time of exportation; or

(b) when the goods are transferred to premises designated under the Duty Free Premises Order, 2017.

Goods imported in the economical and social interest of Gibraltar.

- 8.(1) The Government may, in its absolute discretion, issue a certificate in respect of goods which are imported into Gibraltar exclusively for use in a project, development or activity which it has determined to be in the economic and social interest of Gibraltar.
- (2) A certificate issued in accordance with subregulation (1), shall specify—
 - (a) the date on which the certificate shall be operative;
 - (b) the date on which the certificate shall cease to be operative:
 - Provided that the certificate may specify the completion or termination, as the case may be, of the project, development or activity as the date on which the certificate shall cease to be operative;
 - (c) the category or categories of goods in respect of which the certificate is issued:
 - Provided that the certificate may specify that in relation to a project, development or activity the certificate applies to all goods which the Collector is satisfied are imported exclusively for the purpose of that project, development or activity;
 - (d) whether or not the proviso to subsection (1) of section 58 of the Act applies to the goods.
- (3) A certificate issued under this regulation may apply to goods temporarily imported into Gibraltar exclusively for the purposes of a project, development or activity falling within subregulation (1) in which case, the certificate may make provision for the Collector to require a deposit of money or other security until, and when he is satisfied that the goods temporarily imported have either—
 - (a) left Gibraltar; or
 - (b) are being used on some other project, development or activity in respect of which a certificate has been issued under
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subregulation (1) and approval therefor has been given in writing by the Collector.

Duty payable and goods liable to forfeiture.

9. Goods imported into Gibraltar and subject to the rates of duty specified in Schedules 2 and 3, shall become subject to the duty provided for in Schedule 1 of these Regulations in respect of those goods and liable to forfeiture if the Collector is satisfied that they have been used other than in accordance with the provisions specified in respect of those goods in that Schedule.

Forms.

10. Any forms required to be used under these Regulations shall be in such form as may be prescribed by the Collector, and as amended from time to time.

PART 4 Revocations

Revocations.

- 11. The following are revoked-
 - (a) The Import Duty (Integrated Tariff) Regulations, 2003;
 - (b) Import Duty (Franchise) Regulations, 1993;
 - (c) Designation of Government Stores Notice, 1987;
 - (d) Import and Export (Temporary Importation of Vehicles) Regulations, 1985;
 - (e) Customs Warehouses Regulations, 1993;
 - (f) Imports and Exports Act (Places of Unloading) Notice, 1992.

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SCHEDULE 1 Integrated Tariff

Regulation 4

General information to the Integrated Tariff

Law.

1. Imports and Exports Act 1986.

Registration for Customs Clearance.

- 2.(1) All importers, exporters and Customs Clearance Agents engaged in the clearance of goods on a commercial basis are required to be registered with HM Customs Gibraltar.
- (2) Importers of goods in commercial quantities require a Business Licence to carry on a business in Gibraltar.

Methods of Declaration.

- 3.(1) Any person who imports any goods or his duly authorised agent, is required to make a declaration to HM Customs Gibraltar concerning all goods imported into Gibraltar. The declaration must be submitted in such form and manner, and contain such particulars as may be prescribed.
- (2) The declaration must be submitted before the goods are removed from the place of importation, and the goods may not be removed therefrom until authority has first been given by a customs officer and the duty on the goods, if any, has been paid.

Single Administrative Document.

- 4.(1) The Single Administrative Document is to be used as the principal method of declaration and shall be in such form as may be prescribed by the Collector, and as amended from time to time.
- (2) The declaration shall be submitted electronically together with any accompanying relevant documents.
- (3) By submitting a declaration the declarant certifies the completeness and accuracy of all the particulars contained in the declaration.
- (4) Once a declaration is registered, HM Customs Gibraltar are to be informed if any subsequent variations, additions or deletions are necessary.
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Other Methods of Declaration.

- 5. Other methods of declaration are listed below-
 - (1) **Deferred/Periodic Declarations-** The Collector may authorise a person to have goods cleared on the basis of a deferred/periodic declaration (as the case may be) for an interim period in such a manner and subject to such conditions as may be prescribed by the Collector;
 - (2) Postal Imports- Subject to HM Customs Gibraltar approval, goods imported by post other than commercial importations are cleared against the sender's Customs Declarations or corresponding invoice;
 - (3) Personal Property other than vehicles: A declaration on the prescribed form is required for all personal property other than vehicles except when imported in the accompanied baggage of a passenger;
 - (4) Goods imported by a person by land, sea or air: Subject to HM Customs Gibraltar approval, goods accompanying a person and imported for private use and not intended for a commercial purpose are cleared against a verbal declaration or corresponding invoice;
 - (5) Goods imported under an ATA Carnet: Subject to HM Customs Gibraltar approval, Commercial Travellers' Samples, professional equipment or articles used for exhibition purposes are cleared against an ATA Carnet;
 - (6) Goods imported on a temporary basis: At the discretion of the Collector and subject to his approval, goods imported on a temporary basis are cleared with such declaration as prescribed by the Collector.

Customs Declaration Procedures

- 6.(1) **Time of importation:** The time of importation of any goods shall be in accordance with section 52 of the Act.
- (2) **Time when import duty is due:** Import duty shall become due in accordance with sections 52 to 56 of the Act.

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- (3) **Codes used for declaration purposes**: The codes used for declaration purposes will be as published electronically in the HM Customs Gibraltar website.
- (4) Classification of goods and rates of duty: The classification of goods and the duty payable in respect of such goods shall be that set out in the Schedules to these Regulations.
- (5) **Definition of Values**: The valuation of goods shall be defined in accordance with section 59 of the Act.
- (6) **Exchange Rates**: The exchange rate shall be published periodically by HM Customs Gibraltar. Where a value is expressed in a foreign currency the exchange rate applicable shall be that published at the time when import duty is due.
- (7) **Commercial Invoices:** Commercial invoices submitted with the declarations should show the clear description of 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 may also be required.
- (8) **Terms of delivery:** The accepted terms of delivery will be defined in the latest published Incoterms. The Collector may in his absolute discretion approve specific terms of delivery for particular cases.
- (9) **Import Licence/Certificate**: 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 submitted with the declaration unless the appropriate authority has provided the necessary confirmation through the HM Customs Gibraltar electronic clearance system.

Prepayment Account.

- 7.(1) Importers and Customs Clearance Agents must register and open a prepayment account to clear dutiable goods.
- (2) Applications in the prescribed form to set up a pre-payment account must be submitted to the Collector.
- (3) The account should have sufficient funds and will be automatically debited to cover the import duty payable.
- (4) The Declaration will not be processed if there are insufficient funds to cover the required import duty.

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Under or Over Payments

- 10. Where there has been-
 - (a) an underpayment, HM Customs Gibraltar will adjust the original declaration and debit the pre-payment account accordingly; and
 - (b) an overpayment, a written claim must be submitted to HM Customs Gibraltar quoting full particulars of the original declaration together with the supporting documentation.

Clearance and Attendance After Hours.

11. Clearance of commercial goods will be effected during normal business hours. Attendance at other times can 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 HM Customs Gibraltar Office.

Post Release Controls.

12. HM Customs Gibraltar may, after releasing the goods and in order to ascertain the accuracy of the particulars contained in a declaration, inspect any documents and data relating to the operations in respect of the goods in question or to prior or subsequent commercial operations involving those goods. HM Customs Gibrlatar may also examine such goods and/or take samples.

Prohibitions and Restrictions.

13.(1) Information on prohibitions and restrictions are found in the Act and the Imports and Exports (Control) Regulations 1987. There are other Acts and Regulations that may specify goods that are prohibited and/or restricted. A "Prohibitions and Restrictions" column appears throughout all chapters in Schedule 1. If some or all of the articles described under the particular commodity are prohibited or restricted this will be highlighted as such. Further particulars will be available in the National Notes of the chapter concerned and/or the relevant legislation.

(2) Imports:

- (a) Subject to certain provisions, prohibited goods may not be imported into Gibraltar.
- (b) Restricted goods may not be imported into Gibraltar without an Import Licence.
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- (c) Applications for an Import Licence must be made to the pertinent authority in the prescribed form.
- (d) An Import Licence shall be personal to the person named therein and may be subject to conditions.

(3) Exports:

- (a) An Export Licence is required for goods to be exported from Gibraltar except for those goods which are exempt from export licensing requirements. These are set out in the Imports and Exports (Control) Regulations 1987.
- (b) Applications for an Export Licence must be made in the prescribed form.
- (c) An Export Licence shall be personal to the person named therein and may be subject to conditions.

Appeals

14. The procedure for appeals shall be in accordance with section 96 of the Act.

Further information and enquiries

15. Enquiries on points of detail or classifications should be made to the Entry Processing Unit. Enquiries concerning policy should be addressed to the Collector of Customs.

SIGNS, ABBREVIATIONS, SYMBOLS AND SUPPLEMENTARY UNITS RELATING TO THE INTEGRATED TARIFF

b/f	Bottle flask
c/k	Carats (1 metric carat = 2×10^{-4} kg)
ce/el	Number of cells
ct/l	Carrying capacity in tonnes (1)
cm/s	Centimetre(s) per second
EA	Agricultural component
g	Gram
gi F/S	Gram of fissile isotopes
INN	International non-proprietary name
INNM	International non-proprietary name modified
ISO	International Organisation for Standardisation
Kbit	1 024 bits
kg/br	Kilogram, gross
kg H ₂ O ₂	Kilogram of hydrogen peroxide
kg K ₂ O	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)

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kg met.am. Kilogram of methylamines Kilogram of nitrogen kg N

kg NaOH Kilogram of sodium hydroxide (caustic soda)

kg/net Kilogram, net

Kilogram drained net weight kg/net eda Kilogram net, of dry matter kg/net mas

kg P₂O₅ Kilogram of diphosphorus pentaoxide kg 90 % sdt Kilogram of substance 90 % dry

kg U Kilogram of uranium 1000 kWh Thousand kilowatt hours

Litre

10001 Thousand litres

1 alc. 100 % Litre pure (100 %) alcohol

Metre m Square metre m^2 m^3 Cubic metre

 $1\ 000\ m^3$ Thousand cubic metres

Maximum MAX Mbit 1 048 576 bits MIN Minimum

ml/g Millilitre(s) per gram mm/s Millimetre(s) per second Metric Tonne (1192 litres) (2) MT Number of articles NAR RON Research octane number Prohibited Import (3) Number of pairs

Hundred items 100 p/st 1000 p/st Thousand items

Restricted Import & Export (3)

RI Restricted Import RE Restricted Export

Sch. Other rates of duty as shown in Schedules 2, 3 & 4

may be applicable

TJ Terajoule (gross calorific value)

No supplementary unit

^{(1) &#}x27;Carrying capacity in tonnes' (ct/l) means the carrying capacity of a vessel expressed in tonnes, not including ships' stores (fuel, equipment, food supplies, etc.). Persons carried on board (crew and passengers) and their baggage are also excluded.

⁽²⁾ Only for items under sub-headings 2710 19 & 2710 20.

⁽³⁾ Some or all of the articles described under these commodity codes may be prohibited or restricted. Refer to the national notes of the chapter and/or relevant legislation.

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SIGNS, ABBREVIATIONS, SYMBOLS AND SUPPLEMENTARY UNITS

b/f Bottle flask

c/k Carats (1 metric carat = 2×10^{-4} kg)

ce/el Number of cells

ct/l Carrying capacity in tonnes ⁽¹⁾
cm/s Centimetre(s) per second
EA Agricultural component

g Gram

gi F/S Gram of fissile isotopes

INN International non-proprietary name

INNM International non-proprietary name modified
ISO International Organisation for Standardisation

Kbit 1 024 bits kg/br Kilogram, gross

 $\begin{array}{ll} kg \ H_2O_2 & Kilogram \ of \ hydrogen \ peroxide \\ kg \ K_2O & Kilogram \ of \ potassium \ oxide \end{array}$

kg KOH Kilogram of potassium hydroxide (caustic potash)

kg met.am. Kilogram of methylamines kg N Kilogram of nitrogen

kg NaOH Kilogram of sodium hydroxide (caustic soda)

kg/net Kilogram, net

kg/net eda Kilogram drained net weight kg/net mas Kilogram net, of dry matter

 $\begin{array}{ll} kg\ P_2O_5 & Kilogram\ of\ diphosphorus\ pentaoxide \\ kg\ 90\ \%\ sdt & Kilogram\ of\ substance\ 90\ \%\ dry \end{array}$

kg U Kilogram of uranium 1000 kWh Thousand kilowatt hours

l Litre

1000 l Thousand litres

1 alc. 100 % Litre pure (100 %) alcohol

 $\begin{array}{ccc} m & & Metre \\ m^2 & & Square metre \\ m^3 & & Cubic metre \end{array}$

1 000 m³ Thousand cubic metres

MAX Maximum

Mbit 1 048 576 bits

MIN Minimum

ml/g Millilitre(s) per gram
mm/s Millimetre(s) per second
MT Metric Tonne (1192 litres) (2)

NAR Number of articles

RON Research octane number

P Prohibited Import (3)

pa Number of pairs

100 p/st Hundred items

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1000 p/st Thousand items

R Restricted Import & Export (3)

RI Restricted Import
RE Restricted Export

Sch. Other rates of duty as shown in Schedules 2, 3 & 4

may be applicable

TJ Terajoule (gross calorific value)

— No supplementary unit

^{(1) &#}x27;Carrying capacity in tonnes' (ct/l) means the carrying capacity of a vessel expressed in tonnes, not including ships' stores (fuel, equipment, food supplies, etc.). Persons carried on board (crew and passengers) and their baggage are also excluded.

 $^{^{(2)}}$ Only for items under sub-headings 2710 19 & 2710 20.

⁽³⁾ Some or all of the articles described under these commodity codes may be prohibited or restricted. Refer to the national notes of the chapter and/or relevant legislation.

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INTEGRATED TARIFF CONTENTS

Section I

Live animals; animal products

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

Section II

Vegetable products

- 6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- 7. Edible vegetables and certain roots and tubers
- 8. Edible fruit and nuts; peel of citrus fruit or melons
- 9. Coffee, tea, maté and spices
- 10. Cereal
- 11. Products of the milling industry; malt; starches; inulin; wheat gluten
- 12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- 13. Lac; gums, resins and other vegetable saps and extracts
- 14. Vegetable plaiting materials; vegetable products not elsewhere specified or included

Section III

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

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

Section IV

Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes

- 16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
- 17. Sugars and sugar confectionery
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- 18. Cocoa and cocoa preparations
- 19. Preparations of cereals, flour, starch or milk; pastrycooks' products
- 20. Preparations of vegetables, fruit, nuts or other parts of plants
- 21. Miscellaneous edible preparations
- 22. Beverages, spirits and vinegar
- 23. Residues and waste from the food industries; prepared animal fodder
- 24. Tobacco and manufactured tobacco substitutes

Section V

Mineral products

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

Section VI

Products of the chemical or allied industries

- 28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
- 29. Organic chemicals
- 30. Pharmaceutical products
- 31. Fertilisers
- 32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
- 33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- 34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster
- 35. Albuminoidal substances; modified starches; glues; enzymes
- 36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- 37. Photographic or cinematographic goods
- 38. Miscellaneous chemical product

Section VII

Plastics and articles thereof; rubber and articles thereof

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

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Section VIII

Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)

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

Section IX

Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

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

Section X

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof

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

Section XI

Textiles and textile articles

- 50. Silk
- 51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52. Cotton
- 53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54. Man-made filaments; strip and the like of man-made textile materials

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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 articles of a kind suitable for industrial use
- 60. Knitted or crocheted fabrics
- 61. Articles of apparel and clothing accessories, knitted or crocheted
- 62. Articles of apparel and clothing accessories, not knitted or crocheted
- 63. Other made-up textile articles; sets; worn clothing and worn textile articles; rags

Section XII

Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seatsticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair

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

Section XIII

Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware

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

Section XIV

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

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

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Section XV

Base metals and articles of base metal

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

Section XVI

Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

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

Section XVII

Vehicles, aircraft, vessels and associated transport equipment

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

Section XVIII

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Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof

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

Section XIX

Arms and ammunition; parts and accessories thereof

93. Arms and ammunition; parts and accessories thereof

Section XX

Miscellaneous manufactured articles

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

Section XXI

Works of art, collectors' pieces and antiques

- 97. Works of art, collectors' pieces and antiques
- 98. Complete industrial plant
- 99. Special combined nomenclature codes

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

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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.

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Chapter 1

Live animals

Note.

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

National Notes

- 1. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).
- 2. The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0101	Live horses, asses, mules and hinnies				
	- Horses				
0101 21 00	Pure-bred breeding animals	NAR	12		R
0101 29	Other				
0101 29 10	For slaughter	NAR	12		R
0101 29 90	Other	NAR	12		R
0101 30 00	- Asses	NAR	12		R
0101 90 00	- Other	NAR	12		R
0102	Live bovine animals				
	- Cattle				
0102 21	Pure-bred breeding animals				
0102 21 10	Heifers (female bovines that have never calved)	NAR	12		R
0102 21 30	Cows	NAR	12		R
0102 21 90	Other	NAR	12		R
0102 29	Other				
0102 29 05	Of the sub-genus Bibos or of the sub- genus Poephagus	NAR	12		R
	Other				
0102 29 10	Of a weight not exceeding 80 kg	NAR	12		R
	Of a weight exceeding 80 kg but not exceeding 160 kg				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0102 29 21	For slaughter	NAR	12		R
0102 29 29	Other	NAR	12		R
	Of a weight exceeding 160 kg but not exceeding 300 kg				
0102 29 41	For slaughter	NAR	12		R
0102 29 49	Other	NAR	12		R
	Of a weight exceeding 300 kg				
	Heifers (female bovines that have never calved)				
0102 29 51	For slaughter	NAR	12		R
0102 29 59	Other	NAR	12		R
	Cows				
0102 29 61	For slaughter	NAR	12		R
0102 29 69	Other	NAR	12		R
	Other				
0102 29 91	For slaughter	NAR	12		R
0102 29 99	Other	NAR	12		R
	- Buffalo				
0102 31 00	Pure-bred breeding animals	NAR	12		R
0102 39	Other	1,111	12		
0102 39 10	Domestic species	NAR	12		R
0102 39 90	Other	NAR	12		R
0102 90	- Other	177110	12		
0102 90 20	Pure-bred breeding animals	NAR	12		R
0102 90 20	Other	INAIC	12		K
0102 90 91	Domestic species	NAR	12		R
0102 90 91	Other	NAR	12		R
0102 90 99	Live swine	INAIC	12		K
		NAR	12		R
0103 10 00	- Pure-bred breeding animals	NAK	12		K
0102.01	- Other				
0103 91	Weighing less than 50 kg	NAD	12		n
0103 91 10	Domestic species	NAR	12		R
0103 91 90	Other	NAR	12		R
0103 92	Weighing 50 kg or more				
0102 02 11	Domestic species Sows having farrowed at least once, of	NAD	12		D.
0103 92 11	a weight of not less than 160 kg	NAR	12		R
0103 92 19	Other	NAR	12		R
0103 92 90	Other	NAR	12		R
0104	Live sheep and goats				
0104 10	- Sheep				
0104 10 10	Pure-bred breeding animals	NAR	12		R
	Other				
0104 10 30	Lambs (up to a year old)	NAR	12		R
0104 10 80	Other	NAR	12		R
0104 20	- Goats				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0104 20 10	Pure-bred breeding animals	NAR	12		R
0104 20 90	Other	NAR	12		R
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls				
	- Weighing not more than 185 g				
0105 11	Fowls of the species Gallus domesticus				
	Grandparent and parent female chicks				
0105 11 11	Laying stocks	NAR	12		R
0105 11 19	Other	NAR	12		R
	Other				
0105 11 91	Laying stocks	NAR	12		R
0105 11 99	Other	NAR	12		R
0105 12 00	Turkeys	NAR	12		R
0105 13 00	Ducks	NAR	12		R
0105 14 00	Geese	NAR	12		R
0105 15 00	Guinea fowls	NAR	12		R
	- Other				
0105 94 00	Fowls of the species Gallus domesticus	NAR	12		R
0105 99	Other				
0105 99 10	Ducks	NAR	12		R
0105 99 20	Geese	NAR	12		R
0105 99 30	Turkeys	NAR	12		R
0105 99 50	Guinea fowls	NAR	12		R
0106	Other live animals				
	- Mammals				
0106 11 00	Primates	NAR	12		R
0106 12 00	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	NAR	12		R
0106 13 00 0106 14	Camels and other camelids (Camelidae) Rabbits and hares	NAR	12		R
0106 14 10	Domestic rabbits	NAR	12		R
0106 14 90	Other	-	12		R
0106 19 00	Other	-	12		R
0106 20 00	- Reptiles (including snakes and turtles)	NAR	12		R
	- Birds				
0106 31 00	Birds of prey	NAR	12		R
0106 32 00	Psittaciformes (including parrots,	NAR	12		R
0106 32 00	parakeets, macaws and cockatoos) Ostriches; emus (Dromaius	NAR	12		R
0106 39	novaehollandiae) Other				
0106 39 10	Pigeons	NAR	12		R
0106 39 80	Other	-	12		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0106 41 00	Bees	-	12		R
0106 49 00	Other	-	12		R
0106 90 00	- Other	-	12		R

Chapter 2

Meat and edible meat offal

Note

1. This chapter does not cover:

- (a) products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
- (b) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or
- (c) animal fat, other than products of heading 0209 (Chapter 15).

Additional notes

- 1.A. The following expressions have the meanings hereby assigned to them:
 - (a) 'carcases of bovine animals', for the purposes of subheadings 0201 10 and 0202 10: whole carcases of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcases are imported without the heads, the latter must have been separated from the carcase at the atloido-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarso-metatarsal joints; 'carcase' includes the front part of the carcase comprising all the bones and the scrag, neck and shoulder, having more than 10 pairs of ribs;
 - (b) 'half-carcases of bovine animals', for the purposes of subheadings 0201 10 and 0202 10: the product resulting from the symmetrical division of the whole carcase through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis; 'half-carcase' includes the front part of the half-carcase comprising all the bones and the scrag, neck and shoulder, having more than 10 ribs;
 - (c) 'compensated quarters', for the purposes of subheadings 0201 20 20 and 0202 20 10: portions composed of either:

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- forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib, or
- forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.

The forequarters and the hindquarters constituting 'compensated quarters' must be presented to customs at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters; however, a difference between the weights of the two parts of the consignment is allowed, provided that this does not exceed 5 % of the weight of the heavier part (forequarters or hindquarters);

- (d) 'unseparated forequarters', for the purposes of subheadings 0201 20 30 and 0202 20 30: the front part of a carcase, comprising all the bones and the scrag, neck and shoulder, with a minimum of four pairs of ribs and a maximum of 10 pairs of ribs (the first four pairs of ribs must be whole, the others may be cut), with or without the thin flank;
- (e) 'separated forequarters', for the purposes of subheadings 0201 20 30 and 0202 20 30: the front part of a half-carcase, comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of 10 ribs (the first four ribs must be whole, the others may be cut), with or without the thin flank;
- (f) 'unseparated hindquarters', for the purposes of subheadings 0201 20 50 and 0202 20 50: the rear part of a carcase comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three pairs of whole or cut ribs, with or without the shank and with or without the thin flank;
- (g) 'separated hindquarters', for the purposes of subheadings 0201 20 50 and 0202 20 50: the rear part of a half-carcase, comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three whole or cut ribs, with or without the shank and with or without the thin flank;

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- (h) 1. 'crop' and 'chuck and blade' cuts, for the purposes of subheading 0202 30 50: the dorsal part of the forequarter, including the upper part of the shoulder, obtained from a forequarter with a minimum of four ribs and a maximum of 10 ribs by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth rib;
- 2. 'brisket' cut, for the purposes of subheading 0202 30 50: the lower part of the forequarter, comprising the brisket navel end and the brisket point end.
- B. Products covered by additional notes 1(A)(a) to (g) to this chapter may be presented with or without the vertebral column.
- C. In determining the number of whole or cut ribs referred to in additional note 1(A), only those attached to the vertebral column are to be taken into consideration. If the vertebral column has been removed, only the whole or cut ribs which otherwise would have been directly attached to the vertebral column are to be taken into consideration.
- 2.A. The following expressions have the meanings hereby assigned to them:
 - (a) 'carcases or half-carcases', for the purposes of subheadings 0203 11 10 and 0203 21 10: slaughtered pigs, in the form of carcases of domestic swine which have been bled and eviscerated and from which the bristles and hooves have been removed. Half-carcases are derived from whole carcases by division through each cervical, dorsal, lumbar and sacral vertebra, through or along the sternum and through the ischiopubic symphysis. These carcases or half-carcases may be with or without head, with or without the chaps, feet, flare fat, kidneys, tail or diaphragm. Half-carcases may be with or without spinal cord, brain or tongue. Carcases and half-carcases of sows may be with or without udders (mammary glands);
 - (b) 'hams' (legs), for the purposes of subheadings 0203 12 11, 0203 22 11, 0210 11 11 and 0210 11 31: the posterior (caudal) part of the half-carcase, including bones, with or without the foot, shank, rind or subcutaneous fat.

The ham (leg) is separated from the rest of the half-carcase, so that it includes, at most, the last lumbar vertebra;

(c) 'fore-ends', for the purposes of subheadings 0203 19 11, 0203 29 11, 0210 19 30 and 0210 19 60: the anterior (cranial) part of the half-carcase without the head, with or without the chaps, including bones, with or without foot, shank, rind or subcutaneous fat.

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The fore-end is separated from the rest of the half-carcase, so that it includes, at most, the fifth dorsal vertebra.

The upper (dorsal) part of the fore-end, whether or not containing the blade-bone and attached muscles (neck-end in fresh or collar in salted condition), is considered a cut of the loin, when it is separated from the lower (ventral) part of the fore-end, at most by a cut just below the vertebral column:

(d) 'shoulders', for the purposes of subheadings 0203 12 19, 0203 22 19, 0210 11 19 and 0210 11 39: the lower part of the fore-end whether or not containing the blade-bone and attached muscles, including bones, with or without foot, shank, rind or subcutaneous fat.

The blade-bone and attached muscles, presented separately, remain classified in this subheading as a part of the shoulder;

(e) 'loins', for the purposes of subheadings 0203 19 13, 0203 29 13, 0210 19 40 and 0210 19 70: the upper part of the half-carcase, extending from the first cervical vertebra to the caudal vertebrae, including bones, with or without the tenderloin, blade-bone, subcutaneous fat or rind.

The loin is separated from the lower part of the half-carcase by a cut just below the vertebral column;

- (f) 'bellies', for the purposes of subheadings 0203 19 15, 0203 29 15, 0210 12 11 and 0210 12 19: the lower part of the half-carcase situated between the ham (leg) and the shoulder, commonly known as 'streaky', with or without bones, but with the rind and the subcutaneous fat;
- (g) 'bacon sides', for the purposes of subheading 0210 19 10: the pig half-carcase without the head, cheek, chap, feet, tail, flare fat, kidney, tenderloin, blade-bone, sternum, vertebral column, pelvic bone and diaphragm;
- (h) 'spencers', for the purposes of subheading 0210 19 10: the bacon side without the ham, whether or not boned;
- (ij) 'three-quarter sides', for the purposes of subheading 0210 19 20: the bacon side without the fore-end, whether or not boned;
- (k) 'middles', for the purposes of subheading 0210 19 20: the bacon side without the ham and the fore-end, whether or not boned.

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The subheading also includes cuts of middles containing tissue of loin and belly in natural proportion to the entire middles.

- B. The parts of the cuts defined in paragraph 2(A)(f) fall in the same subheadings, only if they contain rind and subcutaneous fat.
 - If the cuts falling in subheadings 0210 11 11, 0210 11 19, 0210 11 31, 0210 11 39, 0210 19 30 and 0210 19 60 are derived from a bacon side from which the bones indicated under paragraph 2(A)(g) have already been removed, the lines of cutting must follow those defined under paragraph 2(A)(b), (c) and (d) accordingly; in any case, these cuts or parts thereof must contain bones.
- C. Subheadings 0206 49 00 and 0210 99 49, include, in particular, heads or halves of heads of domestic swine, with or without the brains, cheeks or tongues, and parts thereof.

The head is separated from the rest of the half-carcase as follows:

- by a straight cut parallel to the cranium; or
- by a cut parallel to the cranium up to the level of the eyes and then inclined to the front of the head, thereby causing the chaps to remain attached to the half-carcase.
 - The cheeks, snouts and ears as well as the meat attached to the head, particularly to the rear part, are considered parts of heads. However, the cuts of boneless meat of the fore-end, presented alone (jowls, chaps, or chaps and jowls together), fall in subheading 0203 19 55, 0203 29 55, 0210 19 50 or 0210 19 81, as the case may be.
- D. For the purposes of subheadings 0209 10 11 and 0209 10 19, 'subcutaneous pig fat' has the meaning of the fatty tissue which accumulates under the rind of the pig and adheres to it, irrespective of the part of the pig from which it comes; in any case, the weight of the fatty tissue must exceed the weight of the rind.
 - These subheadings also include subcutaneous pig fat from which the rind has been removed.
- E. For the purposes of subheadings 0210 11 31, 0210 11 39, 0210 12 19 and 0210 19 60 to 0210 19 89, products in which the water/protein ratio in the meat (nitrogen content × 6,25) is 2,8 or less is considered as 'dried or smoked'. The nitrogen content is determined in accordance with ISO method 937-1978.
- 3.A. For the purposes of heading 0204, the following expressions have the meanings hereby assigned to them:
 - (a) 'carcases', for the purposes of subheadings 0204 10, 0204 21, 0204 30, 0204 41, 0204 50 11 and 0204 50 51: whole carcases of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the

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feet and with or without the other offals attached. Where carcases are imported without the heads, the latter must have been separated from the carcase at the atloido-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarso-metatarsal joints;

- (b) 'half-carcases', for the purposes of subheadings 0204 10, 0204 21, 0204 30, 0204 41, 0204 50 11 and 0204 50 51: the product resulting from the symmetrical division of the whole carcase through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischiopubic symphysis;
- (c) 'short-forequarters', for the purposes of subheadings 0204 22 10, 0204 42 10, 0204 50 13 and 0204 50 53: the anterior part of the carcase, with or without the breast, including all the bones and the shoulders, scrag and middle neck, cut at right angles to the backbone, with a minimum of five and a maximum of seven pairs of whole or cut ribs;
- (d) 'short-forequarters', for the purposes of subheadings 0204 22 10, 0204 42 10, 0204 50 13 and 0204 50 53: the anterior part of the half-carcase, with or without the breast, including all the bones and the shoulder, scrag and middle neck, cut at right angles to the backbone, with a minimum of five and a maximum of seven whole or cut ribs;
- (e) 'chines and/or best ends', for the purposes of subheadings 0204 22 30, 0204 42 30, 0204 50 15 and 0204 50 55: the remaining part of the carcase after the legs and short-forequarters have been removed, with or without the kidneys; the chines, when separated from the best ends, must include a minimum of five lumbar vertebrae; the best ends, when separated from the chines, must include a minimum of five pairs of whole or cut ribs;
- (f) 'chine and/or best end', for the purposes of subheadings 0204 22 30, 0204 42 30, 0204 50 15 and 0204 50 55: the remaining part of the half-carcase after the legs and short-forequarters have been removed, with or without the kidney; the chine, when separated from the best end, must include a minimum of five lumbar vertebrae; the best end, when separated from the chine, must include a minimum of five whole or cut ribs;
- (g) 'legs', for the purposes of subheadings 0204 22 50, 0204 42 50, 0204 50 19 and 0204 50 59: the rear part of the carcase, comprising all the bones and the legs and cut at right angles to

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the backbone at the sixth lumbar vertebra just under the ilium or at the fourth sacral vertebra through the ilium anterior to the ischio-pubic symphysis;

- (h) 'legs', for the purposes of subheadings 0204 22 50, 0204 42 50, 0204 50 19 and 0204 50 59: the rear part of the half-carcase comprising all the bones and the leg cut at right angles to the backbone at the sixth lumbar vertebra just under the ilium or at the fourth sacral vertebra through the ilium anterior to the ischiopubic symphysis.
- B. In determining the number of whole or cut ribs referred to in paragraph 3 A, only those attached to the backbone are to be taken into consideration.
- 4. The following expressions have the meanings hereby assigned to them:
 - (a) 'poultry cuts, with bone in', for the purposes of subheadings 0207 13 20 to 0207 13 60, 0207 14 20 to 0207 14 60, 0207 26 20 to 0207 26 70, 0207 27 20 to 0207 27 70, 0207 44 21 to 0207 44 61, 0207 45 21 to 0207 45 61, 0207 54 21 to 0207 55 21 to 0207 55 61 and 0207 60 21 to 0207 60 61: the cuts specified therein, including all bones.

Poultry cuts as referred to in (a) which have been partly boned fall in subheading 0207 13 70, 0207 14 70, 0207 26 80, 0207 27 80, 0207 44 71, 0207 44 81, 0207 45 71, 0207 45 81, 0207 54 71, 0207 54 81, 0207 55 71, 0207 55 81 and 0207 60 81;

- (b) 'halves', for the purposes of subheadings 0207 13 20, 0207 14 20, 0207 26 20, 0207 27 20, 0207 44 21, 0207 45 21, 0207 54 21, 0207 55 21 and 0207 60 21: halves of poultry carcases, obtained by a longitudinal cut in a plane along the sternum and the backbone;
- (c) 'quarters', for the purposes of subheadings 0207 13 20, 0207 14 20, 0207 26 20, 0207 27 20, 0207 44 21, 0207 45 21, 0207 54 21, 0207 55 21 and 0207 60 21: leg quarters or breast quarters, obtained by a transversal cut of a half;
- (d) 'whole wings, with or without tips', for the purposes of subheadings 0207 13 30, 0207 14 30, 0207 26 30, 0207 27 30, 0207 44 31, 0207 45 31, 0207 54 31, 0207 55 31 and 0207 60 31: poultry cuts, consisting of the humerus, radius and ulna, together with the surrounding musculature. The tip, including the carpal bones, may or may not have been removed. The cuts must have been made at the joints;

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- (e) 'breasts', for the purposes of subheadings 0207 13 50, 0207 14 50, 0207 26 50, 0207 27 50, 0207 44 51, 0207 45 51, 0207 54 51, 0207 55 51 and 0207 60 51: poultry cuts, consisting of the sternum and the ribs distributed on both sides of it, together with the surrounding musculature;
- (f) 'legs', for the purposes of subheadings 0207 13 60, 0207 14 60, 0207 44 61, 0207 45 61, 0207 54 61, 0207 55 61 and 0207 60 61: poultry cuts consisting of the femur, tibia and fibula, together with the surrounding musculature. The two cuts must have been made at the joints;
- (g) 'turkey drumsticks', for the purposes of subheadings 0207 26 60 and 0207 27 60: turkey cuts, consisting of the tibia and fibula, together with the surrounding musculature. The two cuts must have been made at the joints;
- (h) 'turkey legs, other than drumsticks', for the purposes of subheadings 0207 26 70 and 0207 27 70: turkey cuts, consisting of the femur together with the surrounding musculature or of the femur, tibia and fibula, together with the surrounding musculature. The two cuts must have been made at the joints;
- (ij) 'duck or goose paletots', for the purposes of subheadings 0207 44 71, 0207 45 71, 0207 54 71 and 0207 55 71: ducks or geese, plucked and completely drawn, without heads or feet, with carcase bones (breastbone, ribs, backbone and sacrum) removed, but with the femurs, tibias and humeri.
- 5. The duty rate applicable to mixtures falling in this chapter is as follows:
 - (a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;
 - (b) in other mixtures, the rate applicable is that of the component which results in the highest amount of import duty.
 - 6.(a) Uncooked seasoned meats fall in Chapter 16. 'Seasoned meat' is uncooked meat that has been seasoned, either in depth or over the whole surface of the product, with seasoning either visible to the naked eye or clearly distinguishable by taste.
 - (b) Products falling in heading 0210 to which seasoning has been added during the process of preparation remain classified therein, provided that the addition of seasoning has not changed their character.

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7.For the purposes of subheadings 0210 11 to 0210 93, the term 'meat and edible meat offal, salted or in brine' means meat and edible meat offal deeply and homogeneously impregnated with salt in all parts and having a total salt content by weight of 1,2 % or more, provided that it is the salting which ensures the long-term preservation. For the purposes of subheading 0210 99, the term 'meat and edible meat offal, salted or in brine' means meat and edible meat offal deeply and homogeneously impregnated with salt in all parts and having a total salt content by weight of 1,2 % or more.

National Notes

Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

Fresh meat and meat products imported otherwise than for sale for human consumption whose country of origin does not, at the time of importation, have its health marks recognised by the Environmental Agency is a prohibited import under the Imports and Exports (Control) Regulations 1987.

The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0201	Meat of bovine animals, fresh or chilled				
0201 10 00	- Carcases and half-carcases	-	Free		P, R
0201 20	- Other cuts with bone in				
0201 20 20	'Compensated' quarters	-	Free		P, R
0201 20 30	Unseparated or separated forequarters	-	Free		P, R
0201 20 50	Unseparated or separated hindquarters	-	Free		P, R
0201 20 90	Other	-	Free		P, R
0201 30 00	- Boneless	-	Free		P, R
0202	Meat of bovine animals, frozen				
0202 10 00	- Carcases and half-carcases	-	Free		R
0202 20	- Other cuts with bone in				
0202 20 10	'Compensated' quarters	-	Free		R
0202 20 30	Unseparated or separated forequarters	-	Free		R
0202 20 50	Unseparated or separated hindquarters	-	Free		R
0202 20 90	Other	-	Free		R
0202 30	- Boneless				
0202 30 10	Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restriction
	five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece				
0202 30 50	Crop, chuck-and-blade and brisket cuts	-	Free		R
0202 30 90	Other	-	Free		R
0203	Meat of swine, fresh, chilled or frozen				
	- Fresh or chilled				
0203 11	Carcases and half-carcases				
0203 11 10	Of domestic swine	-	Free		P, R
0203 11 90	Other	-	Free		P, R
0203 12	Hams, shoulders and cuts thereof, with bone in Of domestic swine				
0203 12 11	Hams and cuts thereof	-	Free		P, R
0203 12 19	Shoulders and cuts thereof	-	Free		P, R
0203 12 90	Other	_	Free		P, R
0203 19	Other				
-	Of domestic swine				
0203 19 11	Fore-ends and cuts thereof	-	Free		P, R
0203 19 13	Loins and cuts thereof, with bone in	-	Free		P, R
0203 19 15	Bellies (streaky) and cuts thereof	-	Free		P, R
	Other				
0203 19 55	Boneless	-	Free		P, R
0203 19 59	Other	-	Free		P, R
0203 19 90	Other	-	Free		P, R
	- Frozen				
0203 21	Carcases and half-carcases				
0203 21 10	Of domestic swine	-	Free		R
0203 21 90	Other	-	Free		R
0203 22	Hams, shoulders and cuts thereof, with bone in				
0202 22 11	Of domestic swine		T.		
0203 22 11	Hams and cuts thereof	-	Free		R
0203 22 19	Shoulders and cuts thereof	-	Free		R
0203 22 90	Other	-	Free		R
0203 29	- Other				
0202 20 11	Of domestic swine		E.		
0203 29 11	Fore-ends and cuts thereof	-	Free		R
0203 29 13	Loins and cuts thereof, with bone in	-	Free		R
0203 29 15	Bellies (streaky) and cuts thereof	-	Free		R
0202 20 55	Other		E		
0203 29 55	Boneless	-	Free		R
0203 29 59	Other	-	Free		R
0203 29 90	Other Meat of sheep or goats, fresh, chilled or	-	Free		R
0204 0204 10 00	frozen - Carcases and half-carcases of lamb, fresh or chilled	-	Free		P, R
	- Other meat of sheep, fresh or chilled				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0204 21 00	Carcases and half-carcases	-	Free	duty	restrictions
0204 22	Other cuts with bone in				P, R
0204 22 10	Short forequarters	-	Free		P, R
0204 22 30	Chines and/or best ends	-	Free		P, R
0204 22 50	Legs	-	Free		P, R
0204 22 90	Other	-	Free		P, R
0204 23 00	Boneless	-	Free		P, R
0204 30 00	- Carcases and half-carcases of lamb, frozen - Other meat of sheep, frozen	-	Free		R
0204 41 00	Carcases and half-carcases		E		R
		-	Free		K
0204 42	Other cuts with bone in		T.		
0204 42 10	Short forequarters	-	Free		R
0204 42 30	Chines and/or best ends	-	Free		R
0204 42 50	Legs	-	Free		R
0204 42 90	Other	-	Free		R
0204 43	Boneless				
0204 43 10	Of lamb	-	Free		R
0204 43 90	Other	-	Free		R
0204 50	- Meat of goats				
	Fresh or chilled				
0204 50 11	Carcases and half-carcases	-	Free		P, R
0204 50 13	Short forequarters	-	Free		P, R
0204 50 15	Chines and/or best ends	-	Free		P, R
0204 50 19	Legs	-	Free		P, R
	Other				
0204 50 31	Cuts with bone in	-	Free		P, R
0204 50 39	Boneless cuts	-	Free		P, R
	Frozen				
0204 50 51	Carcases and half-carcases	-	Free		R
0204 50 53	Short forequarters	_	Free		R
0204 50 55	Chines and/or best ends	-	Free		R
0204 50 59	Legs	-	Free		R
	Other				
0204 50 71	Cuts with bone in	_	Free		R
0204 50 79	Boneless cuts		Free		R
	Meat of horses, asses, mules or hinnies,		1100		K
0205 00	fresh, chilled or frozen		E.		n n
0205 00 20	- Fresh or chilled	_	Free		P, R
0205 00 80 0206	- Frozen Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or billed on frozen and the state of t	-	Free		R
0206 10	hinnies, fresh, chilled or frozen - Of bovine animals, fresh or chilled				
0206 10 10	For the manufacture of pharmaceutical products	-	Free		P, R
	Other				
0206 10 95	Thick skirt and thin skirt	-	Free		P, R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restriction
0206 10 98	Other	-	Free	-	P, R
	- Of bovine animals, frozen				
0206 21 00	Tongues	-	Free		P, R
0206 22 00	Livers	-	Free		P, R
206 29	Other				
0206 29 10	For the manufacture of pharmaceutical products Other	-	Free		P, R
206 29 91	Thick skirt and thin skirt	-	Free		P, R
206 29 99	Other	-	Free		P, R
206 30 00	- Of swine, fresh or chilled	-	Free		R
	- Of swine, frozen				
206 41 00	Livers	-	Free		P, R
206 49 00	Other	_	Free		P, R
206 80	- Other, fresh or chilled				,
0206 80 10	For the manufacture of pharmaceutical products Other	-	Free		P, R
206 80 91	Of horses, asses, mules and hinnies	-	Free		P, R
206 80 99	Of sheep and goats	_	Free		P, R
206 90	- Other, frozen				
206 90 10	For the manufacture of pharmaceutical products	-	Free		R
	Other				
206 90 91	Of horses, asses, mules and hinnies	-	Free		R
206 90 99	Of sheep and goats	-	Free		R
)207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen - Of fowls of the species Gallus domesticus				
207.11					
0 207 11 0207 11 10	Not cut in pieces, fresh or chilled Plucked and gutted, with heads and feet, known as '83 % chickens'	-	Free		P, R
0207 11 30	Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	-	Free		P, R
)207 11 90	Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	-	Free		P, R
0207 12	Not cut in pieces, frozen				
0207 12 10	Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens' Plucked and drawn, without heads and	-	Free		R
0207 12 90	feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	-	Free		R
207 13	Cuts and offal, fresh or chilled				
	Cuts				
207 13 10	Boneless	-	Free		P, R
	With bone in				
207 13 20	Halves or quarters	-	Free		P, R
207 13 30	Whole wings, with or without tips	-	Free		P, R
207 13 40	Backs, necks, backs with necks	_	Free		P, R
	attached, rumps and wing-tips				·

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
0207 13 60	Legs and cuts thereof	umt	(%) Free	duty	Restrictions P, R
		-			
0207 13 70	Other	-	Free		P, R
	Offal		_		
0207 13 91	Livers	-	Free		P, R
0207 13 99	Other	-	Free		P, R
0207 14	Cuts and offal, frozen				
	Cuts				
0207 14 10	Boneless	-	Free		R
	With bone in				
0207 14 20	Halves or quarters	-	Free		R
0207 14 30	Whole wings, with or without tips	-	Free		R
0207 14 40	Backs, necks, backs with necks attached, rumps and wing-tips	-	Free		R
0207 14 50	Breasts and cuts thereof	-	Free		R
0207 14 60	Legs and cuts thereof	-	Free		R
0207 14 70	Other	_	Free		R
	Offal				
0207 14 91	Livers	_	Free		R
0207 14 99	Other	_	Free		R
020, 11, 33	- Of turkeys		1100		
0207 24					
0207 24	Not cut in pieces, fresh or chilled Plucked and drawn, without heads and				
0207 24 10	feet but with necks, hearts, livers and gizzards, known as '80 % turkeys' Plucked and drawn, without heads and feet and without necks, hearts, livers and	-	Free		P, R
0207 24 90	gizzards, known as '73 % turkeys', or otherwise presented	-	Free		P, R
0207 25	Not cut in pieces, frozen Plucked and drawn, without heads and				
0207 25 10	feet but with necks, hearts, livers and gizzards, known as '80 % turkeys' Plucked and drawn, without heads and	-	Free		R
0207 25 90	feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	-	Free		R
0207 26	Cuts and offal, fresh or chilled				
	Cuts				
0207 26 10	Boneless	-	Free		P, R
	With bone in				
0207 26 20	Halves or quarters	-	Free		P, R
0207 26 30	Whole wings, with or without tips	-	Free		P, R
0207 26 40	Backs, necks, backs with necks attached, rumps and wing-tips	-	Free		P, R
0207 26 50	Breasts and cuts thereof	-	Free		P, R
	Legs and cuts thereof				
0207 26 60	Drumsticks and cuts of drumsticks	-	Free		P, R
0207 26 70	Other	-	Free		P, R
0207 26 80	Other	-	Free		P, R
	Offal				
0207 26 91	Livers	_	Free		P, R
0207 26 99	Other	_	Free		P, R
0201 20 33	Outer	1	Fice	l	1, K

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restriction
0207 27	Cuts and offal, frozen				
	Cuts				
0207 27 10	Boneless	-	Free		R
	With bone in				
0207 27 20	Halves or quarters	-	Free		R
0207 27 30	Whole wings, with or without tips	-	Free		R
0207 27 40	Backs, necks, backs with necks attached, rumps and wing-tips	-	Free		R
0207 27 50	Breasts and cuts thereof	-	Free		R
	Legs and cuts thereof				
0207 27 60	Drumsticks and cuts thereof	-	Free		R
0207 27 70	Other	-	Free		R
0207 27 80	Other	-	Free		R
	Offal				
0207 27 91	Livers	-	Free		R
0207 27 99	Other	-	Free		R
	- Of ducks				
0207 41	Not cut in pieces, fresh or chilled				
0207 41 20	Plucked, bled, gutted but not drawn, with	_	Free		P, R
0207 11 20	heads and feet, known as '85 % ducks' Plucked and drawn, without heads and		1100		1,1
0207 41 30	feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	-	Free		P, R
	Plucked and drawn, without heads and feet and without necks, hearts, livers and				
0207 41 80	gizzards, known as '63 % ducks', or otherwise presented	-	Free		P, R
0207 42	Not cut in pieces, frozen				
0207.42.20	Plucked and drawn, without heads and		P.		_
0207 42 30	feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	-	Free		R
0207 42 80	Plucked and drawn, without heads and feet and without necks, hearts, livers and	_	Free		R
0207 42 80	gizzards, known as '63 % ducks', or otherwise presented	-	ricc		
0207 43 00	Fatty livers, fresh or chilled	-	Free		P, R
0207 44	Other, fresh or chilled				
	Cuts				
0207 44 10	Boneless	-	Free		P, R
	With bone in				
0207 44 21	Halves or quarters	-	Free		P, R
0207 44 31	Whole wings, with or without tips	-	Free		P, R
0207 44 41	Backs, necks, backs with necks	-	Free		P, R
0207 44 51	attached, rumps and wing-tips Breasts and cuts thereof	-	Free		P, R
0207 44 61	Legs and cuts thereof	_	Free		P, R
0207 44 71	Paletots	_	Free		P, R
0207 44 81	Other	_	Free		P, R
	Offal				P, R
0207 44 91	Livers, other than fatty livers	_	Free		P, R
0207 44 99	Other	_	Free		P, R
0207 44 99	Other, frozen		1100		1, K
0201 TJ	Julier, ir ozeli				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0207 45 10	Boneless	-	Free		R
	With bone in				
0207 45 21	Halves or quarters	-	Free		R
0207 45 31	Whole wings, with or without tips	-	Free		R
0207 45 41	Backs, necks, backs with necks attached, rumps and wing-tips	-	Free		R
0207 45 51	Breasts and cuts thereof	-	Free		R
0207 45 61	Legs and cuts thereof	-	Free		R
0207 45 71	Paletots	-	Free		R
0207 45 81	Other	-	Free		R
	Offal				
	Livers				
0207 45 93	Fatty livers	-	Free		R
0207 45 95	Other	-	Free		R
0207 45 99	Other	_	Free		R
	- Of geese				
0207 51	Not cut in pieces, fresh or chilled				
0207 51 10	Plucked, bled, not drawn, with heads and	_	Free		P, R
0207 51 90	feet, known as '82 % geese' Plucked and drawn, without heads and feet, with or without hearts and gizzards,	_	Free		P, R
02070130	known as '75 % geese', or otherwise presented		1100		1,10
0207 52	Not cut in pieces, frozen				
0207 52 10	Plucked, bled, not drawn, with heads and feet, known as '82 % geese' Plucked and drawn, without heads and	-	Free		R
0207 52 90	feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	-	Free		R
0207 53 00	Fatty livers, fresh or chilled	-	Free		P, R
0207 54	Other, fresh or chilled				
	Cuts				
0207 54 10	Boneless	-	Free		P, R
	With bone in				
0207 54 21	Halves or quarters	-	Free		P, R
0207 54 31	Whole wings, with or without tips	-	Free		P, R
0207 54 41	Backs, necks, backs with necks attached, rumps and wing-tips	-	Free		P, R
0207 54 51	Breasts and cuts thereof	-	Free		P, R
0207 54 61	Legs and cuts thereof	-	Free		P, R
0207 54 71	Paletots	-	Free		P, R
0207 54 81	Other	-	Free		P, R
	Offal				
0207 54 91	Livers, other than fatty livers	-	Free		P, R
0207 54 99	Other	-	Free		P, R
0207 55	Other, frozen				
	Cuts				
0207 55 10	Boneless	-	Free		R
	With bone in				
0207 55 21	Halves or quarters	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0207 55 31	Whole wings, with or without tips	-	Free	Ĭ	R
0207 55 41	Backs, necks, backs with necks attached, rumps and wing-tips	-	Free		R
0207 55 51	Breasts and cuts thereof	-	Free		R
0207 55 61	Legs and cuts thereof	-	Free		R
0207 55 71	Paletots	-	Free		R
0207 55 81	Other	-	Free		R
	Offal				
	Livers				
0207 55 93	Fatty livers	-	Free		R
0207 55 95	Other	-	Free		R
0207 55 99	Other	-	Free		R
0207 60	- Of guinea fowls				
0207 60 05	Not cut in pieces, fresh, chilled or frozen	_	Free		P, R
0207 00 03	Other, fresh, chilled or frozen	_	1100		1, K
	Cuts				
0207 (0.10			г		
0207 60 10	Boneless	-	Free		P, R
	With bone in		_		
0207 60 21	Halves or quarters	-	Free		P, R
0207 60 31	Whole wings, with or without tips Backs, necks, backs with necks	-	Free		P, R
0207 60 41	attached, rumps and wing-tips	-	Free		P, R
0207 60 51	Breasts and cuts thereof	-	Free		P, R
0207 60 61	Legs and cuts thereof	-	Free		P, R
0207 60 81	Other	-	Free		P, R
	Offal				
0207 60 91	Livers	-	Free		P, R
0207 60 99	Other	-	Free		P, R
0208	Other meat and edible meat offal, fresh, chilled or frozen				
0208 10	- Of rabbits or hares				
0208 10 10	Of domestic rabbits	-	Free		P, R
0208 10 90	Other	-	Free		P, R
0208 30 00	- Of primates	-	Free		P, R
0208 40	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)				
0208 40 10	Whale meat	-	Free		P, R
0208 40 20	Seal meat	-	Free		P, R
0208 40 80	Other	-	Free		P, R
0208 50 00	- Of reptiles (including snakes and turtles)	-	Free		P, R
0208 60 00	- Of camels and other camelids	-	Free		P, R
0208 90	(Camelidae) - Other				
0208 90 10	Of domestic pigeons	_	Free		P, R
0208 90 30	Of game, other than of rabbits or hares	_	Free		P, R
0200 70 30	or game, other than or fabbles of hates	1	1100		F, K

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0208 90 70	Frogs' legs	-	Free		P, R
0208 90 98	Other	-	Free		P, R
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked				
0209 10	- Of pigs				
	Subcutaneous pig fat				
0209 10 11	Fresh, chilled, frozen, salted or in brine	-	Free		
0209 10 19	Dried or smoked	-	Free		
0209 10 90	Pig fat, other than that of subheading 02091011 or 02091019	-	Free		
0209 90 00	- Other	-	Free		
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal				
	- Meat of swine				
0210 11	Hams, shoulders and cuts thereof, with bone in				
	Of domestic swine				
	Salted or in brine				
0210 11 11	Hams and cuts thereof	-	Free		P, R
0210 11 19	Shoulders and cuts thereof	-	Free		P, R
	Dried or smoked				
0210 11 31	Hams and cuts thereof	-	Free		R
0210 11 39	Shoulders and cuts thereof	-	Free		R
0210 11 90	Other	-	Free		R
0210 12	Bellies (streaky) and cuts thereof				
	Of domestic swine				
0210 12 11	Salted or in brine	-	Free		R
0210 12 19	Dried or smoked	-	Free		R
0210 12 90	Other	-	Free		R
0210 19	Other				
	Of domestic swine				
	Salted or in brine				
0210 19 10	Bacon sides or spencers	-	Free		R
0210 19 20	Three-quarter sides or middles	-	Free		R
0210 19 30	Fore-ends and cuts thereof	-	Free		R
0210 19 40	Loins and cuts thereof	-	Free		R
0210 19 50	Other	-	Free		R
	Dried or smoked				
0210 19 60	Fore-ends and cuts thereof	-	Free		R
0210 19 70	Loins and cuts thereof	-	Free		R
	Other				
0210 19 81	Boneless	-	Free		R
0210 19 89	Other	-	Free		R
0210 19 90	Other	-	Free		P, R
0210 20	- Meat of bovine animals				
0210 20 10	With bone in		Free		P, R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0210 20 90	Boneless	-	Free		P, R
	- Other, including edible flours and meals of meat or meat offal				
0210 91 00	Of primates	-	Free		P, R
0210 92 0210 92 10	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) Of whales, dolphins and porpoises (mammals of the order Cetacea); of	_	Free		R
	manatees and dugongs (mammals of the order Sirenia)				
	Other				
0210 92 91	Meat	-	Free		R
0210 92 92	Offal	-	Free		R
0210 92 99	Edible flours and meals of meat or meat offal	-	Free		R
0210 93 00	Of reptiles (including snakes and turtles)	-	Free		R
0210 99	Other				
	Meat				
0210 99 10	Of horses, salted, in brine or dried	-	Free		R
	Of sheep and goats				
0210 99 21	With bone in	-	Free		R
0210 99 29	Boneless	-	Free		R
0210 99 31	Of reindeer	-	Free		R
0210 99 39	Other	-	Free		R
	Offal				
	Of domestic swine				
0210 99 41	Livers	-	Free		R
0210 99 49	Other	-	Free		R
	Of bovine animals				
0210 99 51	Thick skirt and thin skirt	-	Free		R
0210 99 59	Other	-	Free		R
	Other				
	Poultry liver				
0210 99 71	Fatty livers of geese or ducks, salted or in brine	-	Free		R
0210 99 79	Other	-	Free		R
0210 99 85	Other	-	Free		R
0210 99 90	Edible flours and meals of meat or meat offal	-	Free		R

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

- 1. This chapter does not cover:
 - (a) mammals of heading 0106;
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- (b) meat of mammals of heading 0106 (heading 0208 or 0210);
- (c) fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or
- (d) caviar or caviar substitutes prepared from fish eggs (heading 1604).
- 2. In this chapter, the term 'pellets' means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Additional notes

1. For the purposes of subheadings 0305 32 11 and 0305 32 19, cod fillets (Gadus morhua, Gadus ogac, Gadus macrocephalus) having a total salt content by weight of 12 % or more which are fit for human consumption without further industrial processing, are considered to be salted fish.

However, frozen cod fillets which have a total salt content by weight of less than 12 % are to be classified under subheadings 0304 71 10 and 0304 71 90, in so far as the actual and lasting preservation depends essentially upon freezing.

2.For the purposes of the subheadings referred to in the third paragraph, the term 'fillets' includes 'loins', i.e. the strips of meat constituting the upper or lower, right or left, side of a fish insofar as the head, guts, fins (dorsal, anal, caudal, ventral, pectoral) and bones (spinal column or main backbone, ventral or costal bones, branchial bone or stapes, etc.) have been removed.

The classification of such products as fillets is unaffected by cutting them into pieces, provided that these pieces can be identified as having been obtained from fillets.

The provisions of the first two paragraphs apply to the following fish:

- (a) tuna, of the genus Thunnus, of subheadings 0304 49 90 and 0304 87 00;
- (b) swordfish (Xiphias gladius) of subheadings 0304 45 00 and 0304 84 00;

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- (c) marlin, sailfish and spearfish, of the family Istiophoridae, of subheadings 0304 49 90 and 0304 89 90;
- (d) oceanic sharks (Hexanchus griseus, Cetorhinus maximus, Rhincodon typus, or of the families Alopiidae, Carcharhinidae, Sphyrnidae and Isuridae) of subheadings 0304 47 90 and 0304 88 19.

National Notes

- 1. Fresh fish, shell fish, molluscs and crustaceans require an Import Licence issued by the Collector of Customs. Items listed in this Chapter may be subject to examination and (if unfit for human consumption) be prohibited from importation under the Imported Food Regulations, 1988.
- 2. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).
- 3. The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0301	Live fish				
	- Ornamental fish				
0301 11 00	Freshwater fish	-	12		R
0301 19 00	Other	-	12		R
	- Other live fish				
0301 91 0301 91 10	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) Of the species Oncorhynchus apache or Oncorhynchus chrysogaster	-	12		R
0301 91 90	Other	-	12		R
0301 92	Eels (Anguilla spp.)				
0301 92 10	Of a length of less than 12 cm	-	12		R
0301 92 30	Of a length of 12 cm or more but less than 20 cm	-	12		R
0301 92 90	Of a length of 20 cm or more	-	12		R
0301 93 00 0301 94	- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) - Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)	-	12		R
0301 94 10	Atlantic bluefin tuna (Thunnus thynnus)	-	12		R
0301 94 90	Pacific bluefin tuna (Thunnus orientalis)	-	12		R
0301 95 00	Southern bluefin tuna (Thunnus maccoyii)	-	12		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0301 99	Other				
	Freshwater fish Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus				
0301 99 11	keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	-	12		R
0301 99 17	Other	-	12		R
0301 99 85	Other	-	12		R
0302 0302 11	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304 - Salmonidae, excluding edible fish offal of subheadings 030291 to 030299 - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus				
	gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)				
0302 11 10	Of the species Oncorhynchus apache or Oncorhynchus chrysogaster Of the species Oncorhynchus mykiss,	-	Free		R
0302 11 20	with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	-	Free		R
0302 11 80	Other	-	Free		R
0302 13 00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	-	Free		R
0302 14 00	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	-	Free		R
0302 19 00	Other	-	Free		R
0302 21 0302 21 10 0302 21 30	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 030291 to 030299 - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) Lesser or Greenland halibut (Reinhardtius hippoglossoides)	- -	Free Free		R R
0302 21 90	hippoglossus) Pacific halibut (Hippoglossus stenolepis)	_	Free		R
0302 21 90	Plaice (Pleuronectes platessa)	_	Free		R
		-	Free		R
0302 23 00 0302 24 00	Sole (Solea spp.) Turbots (Psetta maxima)		Free		R
0302 24 00	Other		1100		
0302 29 10	Other Megrim (Lepidorhombus spp.)	_	Free		R
0302 29 10	Other	-	Free		R R
0302 29 80	Uner - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 030291 to 030299 Albacore or longfinned tuna (Thunnus alalunga)	-	rice		K
0302 31 10	For the industrial manufacture of products of heading 1604	-	Free		R
0302 31 90	Other	-	Free		R
0302 32	Yellowfin tuna (Thunnus albacares)				
0302 32 10	For the industrial manufacture of products	-	Free		R
0302 32 90	of heading 1604 Other	-	Free		R
0302 33	Skipjack or stripe-bellied bonito				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restriction
0302 33 10	For the industrial manufacture of products of heading 1604	-	Free	uuty	R
0302 33 90	Other	-	Free		R
0302 34	Bigeye tuna (Thunnus obesus)				
0302 34 10	For the industrial manufacture of products	-	Free		R
0302 34 90	of heading 1604		Free		R
0302 34 90	Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)	-	rice		K
	Atlantic bluefin tuna (Thunnus thynnus) For the industrial manufacture of				
0302 35 11	products of heading 1604	-	Free		R
0302 35 19	Other	-	Free		R
	Pacific bluefin tuna (Thunnus orientalis)				
0302 35 91	For the industrial manufacture of products of heading 1604	-	Free		R
0302 35 99	Other	-	Free		R
0302 36	Southern bluefin tuna (Thunnus maccoyii)				
0302 36 10	For the industrial manufacture of products	_	Free		R
0302 36 90	of heading 1604	_	Free		R
		_	1100		K
0302 39	Other For the industrial manufacture of products		-		
0302 39 20	of heading 1604	-	Free		R
0302 39 80	Other - Herrings (Clupea harengus, Clupea	-	Free		R
0302 41 00	sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 030291 to 030299 - Herrings (Clupea harengus, Clupea pallasii)	-	Free		R
0302 42 00	Anchovies (Engraulis spp.)	-	Free		R
0302 43	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)				
0302 43 10	Sardines of the species Sardina pilchardus	-	Free		R
0302 43 30	Sardines of the genus Sardinops; sardinella (Sardinella spp.)	-	Free		R
0302 43 90	Brisling or sprats (Sprattus sprattus)	-	Free		R
0302 44 00	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) Jack and horse mackerel (Trachurus	-	Free		R
0302 45	spp.)				
0302 45 10	Atlantic horse mackerel (Trachurus trachurus)	-	Free		R
0302 45 30	Chilean jack mackerel (Trachurus murphyi)	-	Free		R
0302 45 90	Other	-	Free		R
0302 46 00	Cobia (Rachycentron canadum)	-	Free		R
0302 47 00	Swordfish (Xiphias gladius)	_	Free		R
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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
	•	unit	(%)	duty	Restrictions
	Kawakawa (Euthynnus affinis) For the industrial manufacture of				
0302 49 11	products of heading 1604	-	Free		R
0302 49 19	Other	-	Free		R
0302 49 90	Other	-	Free		R
0302 51	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 030291 to 030299 - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)				
0302 51 10	Of the species Gadus morhua	-	Free		R
0302 51 90	Other	-	Free		R
0302 52 00	Haddock (Melanogrammus aeglefinus)	-	Free		R
0302 53 00	Coalfish (Pollachius virens)	_	Free		R
0302 54	· · · · · · · · · · · · · · · · · · ·	_	1100		K
0302 34	Hake (Merluccius spp., Urophycis spp.)				
0302 54 11	Hake of the genus Merluccius Cape hake (shallow-water hake) (Merluccius capensis) and deepwater hake (deepwater Cape hake) (Merluccius paradoxus)	-	Free		R
0302 54 15	Southern hake (Merluccius australis)	-	Free		R
0302 54 19	Other	-	Free		R
0302 54 90	Hake of the genus Urophycis	-	Free		R
0302 55 00	Alaska pollock (Theragra chalcogramma)	-	Free		R
0302 56 00	Blue whiting (Micromesistius poutassou, Micromesistius australis)	-	Free		R
0302 59	Other				
0302 59 10	Polar cod (Boreogadus saida)	-	Free		R
0302 59 20	Whiting (Merlangius merlangus)	-	Free		R
0302 59 30	Pollack (Pollachius pollachius)	-	Free		R
0302 59 40	Ling (Molva spp.)	-	Free		R
0302 59 90	Other	-	Free		R
	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakcheads (Channa spp.), excluding edible fish offal of subheadings 030291 to 030299				
0302 71 00	Tilapias (Oreochromis spp.)	-	Free		R
0302 72 00	- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp.,	-	Free		R
0302 73 00	Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	-	Free		R
0302 74 00	Eels (Anguilla spp.)	-	Free		R
0302 79 00	- Other - Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99	-	Free		R
0302 81	Dogfish and other sharks				
0302 81 15	Picked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.)	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0302 81 30	Porbeagle shark (Lamna nasus)	-	Free		R
0302 81 40	Blue shark (Prionace glauca)	-	Free		R
0302 81 80	Other	-	Free		R
0302 82 00	Rays and skates (Rajidae)	-	Free		R
0302 83 00	Toothfish (Dissostichus spp.)	-	Free		R
0302 84	Sea bass (Dicentrarchus spp.)				
0302 84 10	European sea bass (Dicentrarchus labrax)	-	Free		R
0302 84 90	Other	-	Free		R
0302 85	Sea bream (Sparidae)				
0302 85 10	Of the species Dentex dentex or Pagellus	-	Free		R
0302 85 30	spp Gilt-head sea bream (Sparus aurata)	_	Free		R
0302 85 90	Other	_	Free		R
0302 89	Other				
0302 89 10	Freshwater fish	_	Free		R
0302 07 10	Other		1100		A
	Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) mentioned in subheading 030233 and other than Kawakawa (Euthynnus affinis) mentioned in subheading 030249 For the industrial manufacture of				
0302 89 21	products of heading 1604	-	Free		R
0302 89 29	Other	-	Free		R
	Redfish (Sebastes spp.)				
0302 89 31	Of the species Sebastes marinus	-	Free		R
0302 89 39	Other	-	Free		R
0302 89 40	Ray's bream (Brama spp.)	-	Free		R
0302 89 50	Monkfish (Lophius spp.)	-	Free		R
0302 89 60	Pink cusk-eel (Genypterus blacodes)	-	Free		R
0302 89 90	Other	-	Free		R
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal				
0302 91 00	Livers, roes and milt	_	Free		R
0302 92 00	Shark fins	_	Free		R
0302 99 00	Other	_	Free		R
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304 - Salmonidae, excluding edible fish offal of subheadings 030391 to 030399				
0303 11 00	Sockeye salmon (red salmon) (Oncorhynchus nerka) Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta,	-	Free		R
0303 12 00	Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	-	Free		R
0303 13 00 0303 14	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and	-	Free		R
0303 14 10	Oncorhynchus chrysogaster) Of the species Oncorhynchus apache or Oncorhynchus chrysogaster Of the species Oncorhynchus mykiss,	-	Free		R
0303 14 20	Of the species Oncorhynchus mykiss, with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off,	-	Free		R

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	gilled and gutted, weighing more than 1 kg				
0303 14 90	Other	-	Free		R
0303 19 00	Other	_	Free		R
	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 030391 to 030399				
0303 23 00	Tilapias (Oreochromis spp.)	-	Free		R
0303 24 00 0303 25 00	- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla.	-	Free Free		R R
	Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)				
0303 26 00	Eels (Anguilla spp.)	-	Free		R
0303 29 00	- Other - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 030391 to 030399 - Halibut (Reinhardtius hippoglossoides,	-	Free		R
0303 31	Hippoglossus hippoglossus, Hippoglossus stenolepis)				
0303 31 10	Lesser or Greenland halibut (Reinhardtius hippoglossoides) Atlantic halibut (Hippoglossus	-	Free		R
0303 31 30	hippoglossus)	-	Free		R
0303 31 90	Pacific halibut (Hippoglossus stenolepis)	-	Free		R R
0303 32 00 0303 33 00	Plaice (Pleuronectes platessa) Sole (Solea spp.)	-	Free Free		R R
0303 34 00	Turbots (Psetta maxima)		Free		R
0303 34 00	Other	-	ricc		K
0303 39 10	Flounder (Platichthys flesus)	_	Free		R
0303 39 10	Fish of the genus Rhombosolea		Free		R
0303 39 50	Fish of the species Pelotreis flavilatus or	-	Free		R
0303 39 85	Peltorhamphus novaezelandiae Other	_	Free		R
0303 41	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 030391 to 030399 - Albacore or longfinned tuna (Thunnus alalunga)				
0303 41 10	For the industrial manufacture of products of heading 1604	-	Free		R
0303 41 90	Other	-	Free		R
0303 42	Yellowfin tuna (Thunnus albacares)				
0303 42 20	For the industrial manufacture of products of heading 1604	-	Free		R
0303 42 90	Other	-	Free		R
0303 43	Skipjack or stripe-bellied bonito				
0303 43 10	For the industrial manufacture of products of heading 1604	-	Free		R
0303 43 90	Other	-	Free		R
0303 44	Bigeye tuna (Thunnus obesus)				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0303 44 10	For the industrial manufacture of products of heading 1604	-	Free		R
0303 44 90	Other	-	Free		R
0303 45	Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis) Atlantic bluefin tuna (Thunnus thynnus)				
0202 45 12	For the industrial manufacture of		E		D.
0303 45 12	products of heading 1604	-	Free		R
0303 45 18	Other	-	Free		R
	Pacific bluefin tuna (Thunnus orientalis) For the industrial manufacture of				
0303 45 91	products of heading 1604	-	Free		R
0303 45 99	Other	-	Free		R
0303 46	Southern bluefin tuna (Thunnus maccoyii)				
0303 46 10	For the industrial manufacture of products of heading 1604	-	Free		R
0303 46 90	Other	-	Free		R
0303 49	Other				
0303 49 20	For the industrial manufacture of products of heading 1604	-	Free		R
0303 49 85	Other	-	Free		R
0303 51 00	(Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 030391 to 030399 Herrings (Clupea harengus, Clupea pallasii)	-	Free		R
0303 53	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)				
0303 53 10	Sardines of the species Sardina pilchardus	-	Free		R
0303 53 30	Sardines of the genus Sardinops; sardinella (Sardinella spp.)	-	Free		R
0303 53 90	Brisling or sprats (Sprattus sprattus)	-	Free		R
0303 54	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)				
0303 54 10	Of the species Scomber scombrus or Scomber japonicus	-	Free		R
0303 54 90	Of the species Scomber australasicus	-	Free		R
0303 55	Jack and horse mackerel (Trachurus				
0303 55 10	spp.) Atlantic horse mackerel (Trachurus	-	Free		R
0303 55 10	trachurus) Chilean jack mackerel (Trachurus	_	Free		R
	murphyi) Other				R
0303 55 90		-	Free		
0303 56 00	Cobia (Rachycentron canadum)	-	Free		R
0303 57 00	Swordfish (Xiphias gladius)	-	Free		R
0303 59	Other				
0303 59 10	Anchovies (Engraulis spp.)	-	Free		R
	Kawakawa (Euthynnus affinis)				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0303 59 21	For the industrial manufacture of products of heading 1604	-	Free		R
0303 59 29	Other	-	Free		R
0303 59 90	Other	-	Free		R
0303 63	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 030391 to 030399 Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)				
0303 63 10	Of the species Gadus morhua	-	Free		R
0303 63 30	Of the species Gadus ogac	-	Free		R
0303 63 90	Of the species Gadus macrocephalus	-	Free		R
0303 64 00	Haddock (Melanogrammus aeglefinus)	-	Free		R
0303 65 00	Coalfish (Pollachius virens)	-	Free		R
0303 66	Hake (Merluccius spp., Urophycis spp.)				
	Hake of the genus Merluccius				
0303 66 11	Cape hake (shallow-water hake) (Merluccius capensis) and deepwater hake (deepwater Cape hake) (Merluccius paradoxus)	-	Free		R
0303 66 12	Argentine hake (Southwest Atlantic hake) (Merluccius hubbsi)	-	Free		R
0303 66 13	Southern hake (Merluccius australis)	-	Free		R
0303 66 19	Other	-	Free		R
0303 66 90	Hake of the genus Urophycis	-	Free		R
0303 67 00	Alaska pollock (Theragra chalcogramma)	-	Free		R
0303 68	Blue whiting (Micromesistius poutassou, Micromesistius australis)				
0303 68 10	Blue whiting (Micromesistius poutassou, Gadus poutassou)	-	Free		R
0303 68 90	Southern blue whiting (Micromesistius australis)	-	Free		R
0303 69	Other				
0303 69 10	Polar cod (Boreogadus saida)	-	Free		R
0303 69 30	Whiting (Merlangius merlangus)	-	Free		R
0303 69 50	Pollack (Pollachius pollachius)	-	Free		R
0303 69 70	Blue grenadier (Macruronus novaezelandiae)	-	Free		R
0303 69 80	Ling (Molva spp.)	-	Free		R
0303 69 90	Other	-	Free		R
	- Other fish, excluding edible fish offal of subheadings 030391 to 030399				
0303 81	Dogfish and other sharks Picked dogfish (Squalus acanthias) and				
0303 81 15	catsharks (Scyliorhinus spp.)	-	Free		R
0303 81 30	Porbeagle shark (Lamna nasus)	-	Free		R
0303 81 40	Blue shark (Prionace glauca)	-	Free		R
0303 81 90	Other	-	Free		R
0303 82 00	Rays and skates (Rajidae)	-	Free		R
0303 83 00	Toothfish (Dissostichus spp.)	-	Free		R
0303 84	Sea bass (Dicentrarchus spp.)				
0303 84 10	European sea bass (Dicentrarchus labrax)	-	Free		R
0303 84 90	Other	-	Free		R
0303 89	Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0303 89 10	Freshwater fish	-	Free		R
	Other				
0303 89 21	Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) mentioned in subheading 030343 and other than Kawakawa (Euthynnus affinis) mentioned in subheading 030359 For the industrial manufacture of	_	Free		R
0303 89 29	products of heading 1604 Other		Free		
0303 89 29		-	Fice		R
0202 80 21	Redfish (Sebastes spp.)		E		D.
0303 89 31	Of the species Sebastes marinus	-	Free		R
0303 89 39	Other	-	Free		R
0303 89 40	Fish of the species Orcynopsis unicolor	-	Free		R
0303 89 50	Sea bream (Dentex dentex, Pagellus spp.)	-	Free		R
0303 89 55	Gilt-head sea bream (Sparus aurata)	-	Free		R
0303 89 60	Ray's bream (Brama spp.)	-	Free		R
0303 89 65	Monkfish (Lophius spp.)	-	Free		R
0303 89 70	Pink cusk-eel (Genypterus blacodes)	-	Free		R
0303 89 90	Other	-	Free		R
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal				
0303 91	Livers, roes and milt				
0303 91 10	Hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate(E0013)	-	Free		R
0303 91 90	Other	-	Free		R
0303 92 00	Shark fins	-	Free		R
0303 99 00	Other	-	Free		R
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)				
0304 31 00	Tilapias (Oreochromis spp.)	-	Free		R
0304 32 00	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	-	Free		R
0304 33 00	Nile perch (Lates niloticus)	-	Free		R
0304 39 00	Other	-	Free		R
	- Fresh or chilled fillets of other fish				
0304 41 00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) Trout (Salmo trutta, Oncorhynchus	-	Free		R
0304 42	mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)				
0304 42 10	Of the species Oncorhynchus mykiss, weighing more than 400 g each	-	Free		R

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0304 42 50	Of the species Oncorhynchus apache or Oncorhynchus chrysogaster	-	Free		R
0304 42 90	Other	-	Free		R
0304 43 00	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae,	-	Free		R
0304 44	Melanonidae, Merlucciidae, Moridae and Muraenolepididae Cod (Gadus morhua, Gadus ogac, Gadus				
0304 44 10	macrocephalus) and Polar cod (Boreogadus saida)	-	Free		R
0304 44 30	Coalfish (Pollachius virens)	-	Free		R
0304 44 90	Other	-	Free		R
0304 45 00	Swordfish (Xiphias gladius)	-	Free		R
0304 46 00	Toothfish (Dissostichus spp.)	-	Free		R
0304 47	Dogfish and other sharks				
0304 47 10	Picked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.)	-	Free		R
0304 47 20	Porbeagle shark (Lamna nasus)	-	Free		R
0304 47 30	Blue shark (Prionace glauca)	-	Free		R
0304 47 90	Other	-	Free		R
0304 48 00	Rays and skates (Rajidae)	-	Free		R
0304 49	Other				
0304 49 10	Freshwater fish	-	Free		R
	Other				
0304 49 50	Redfish (Sebastes spp.)	-	Free		R
0304 49 90	Other	-	Free		R
	- Other, fresh or chilled				
0304 51 00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	-	Free		R
0304 52 00	Salmonidae	-	Free		R
0304 53 00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	-	Free		R
0304 54 00	Swordfish (Xiphias gladius)	-	Free		R
0304 55 00	Toothfish (Dissostichus spp.)	-	Free		R
0304 56	Dogfish and other sharks				
0304 56 10	Picked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.)	-	Free		R
0304 56 20	Porbeagle shark (Lamna nasus)	-	Free		R
0304 56 30	Blue shark (Prionace glauca)	-	Free		R
0304 56 90	Other	-	Free		R
0304 57 00	Rays and skates (Rajidae)	-	Free		R
0304 59	Other				
0304 59 10	Freshwater fish	-	Free		R
	Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restrictions
0304 59 50	Flaps of herring	-	Free		R
0304 59 90	Other	-	Free		R
	- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), cels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)				
0304 61 00	Tilapias (Oreochromis spp.)	-	Free		R
0304 62 00	 Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) 	-	Free		R
0304 63 00	Nile perch (Lates niloticus)	-	Free		R
0304 69 00	Other	-	Free		R
0304 71	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)				
0304 71 10	Cod of the species Gadus macrocephalus	-	Free		R
0304 71 90	Other	-	Free		R
0304 72 00	Haddock (Melanogrammus aeglefinus)	-	Free		R
0304 73 00	Coalfish (Pollachius virens)	-	Free		R
0304 74	Hake (Merluccius spp., Urophycis spp.)				
	Hake of the genus Merluccius				
0304 74 11	Cape hake (shallow-water hake) (Merluccius capensis) and deepwater hake (deepwater Cape hake) (Merluccius paradoxus)	-	Free		R
0304 74 15	Argentine hake (Southwest Atlantic hake) (Merluccius hubbsi)	-	Free		R
0304 74 19	Other	-	Free		R
0304 74 90	Hake of the genus Urophycis	-	Free		R
0304 75 00	Alaska pollock (Theragra chalcogramma)	-	Free		R
0304 79	Other				
0304 79 10	Polar cod (Boreogadus saida)	-	Free		R
0304 79 30	Whiting (Merlangius merlangus)	-	Free		R
0304 79 50	Blue grenadier (Macruronus novaezelandiae)	-	Free		R
0304 79 80	Ling (Molva spp.)	-	Free		R
0304 79 90	Other	-	Free		R
	- Frozen fillets of other fish				
0304 81 00 0304 82	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and	-	Free		R
0304 82 10	Oncorhynchus chrysogaster) Of the species Oncorhynchus mykiss,		Free		R
0304 82 10	weighing more than 400 g each Of the species Oncorhynchus apache or	_	Free		R R
	Oncorhynchus chrysogaster				-

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0304 83	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)				
0304 83 10	Plaice (Pleuronectes platessa)	-	Free		R
0304 83 30	Flounder (Platichthys flesus)	-	Free		R
0304 83 50	Megrim (Lepidorhombus spp.)	-	Free		R
0304 83 90	Other	-	Free		R
0304 84 00	Swordfish (Xiphias gladius)	-	Free		R
0304 85 00	Toothfish (Dissostichus spp.)	-	Free		R
0304 86 00	Herrings (Clupea harengus, Clupea	_	Free		R
0304 87 00 0304 88	pallasii) — Tuna (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) — Dogfish, other sharks, rays and skates (Rajidae)	-	Free		R
	Dogfish and other sharks Picked dogfish (Squalus acanthias) and				
0304 88 11	catsharks (Scyliorhinus spp.)	-	Free		R
0304 88 15	Porbeagle shark (Lamna nasus)	-	Free		R
0304 88 18	Blue shark (Prionace glauca)	-	Free		R
0304 88 19	Other	-	Free		R
0304 88 90	Rays and skates (Rajidae)	-	Free		R
0304 89	Other				
0304 89 10	Freshwater fish	-	Free		R
	Other				
	Redfish (Sebastes spp.)				
0304 89 21	Of the species Sebastes marinus	-	Free		R
0304 89 29	Other	-	Free		R
0304 89 30 0304 89 41	Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) mentioned in subheading 03048700 Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) and fish of the species Orcynopsis unicolor Mackerel of the species Scomber	-	Free		R R
	australasicus				
0304 89 49	Other	-	Free		R
0304 89 60	Monkfish (Lophius spp.)	-	Free		R
0304 89 90	Other	-	Free		R
	- Other, frozen				
0304 91 00	Swordfish (Xiphias gladius)	-	Free		R
0304 92 00 0304 93	Toothfish (Dissostichus spp.) Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	-	Free		R
0304 93 10	Surimi	-	Free		R
0304 93 90	Other	-	Free		R
0304 94	Alaska pollock (Theragra chalcogramma)				
0304 94 10	Surimi		Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0304 94 90 0304 95	Other Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock (Theragra chalcogramma)	-	Free		R
0304 95 10	Surimi	-	Free		R
0204 05 21	Other Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and Polar cod (Boreogadus saida) Cod of the species Gadus				
0304 95 21	macrocephalus	-	Free		R
0304 95 25	Cod of the species Gadus morhua	-	Free		R
0304 95 29	Other	-	Free		R
0304 95 30	Haddock (Melanogrammus aeglefinus)	-	Free		R
0304 95 40	Coalfish (Pollachius virens)	-	Free		R
0304 95 50	Hake of the genus Merluccius	-	Free		R
0304 95 60	Blue whiting (Micromesistius poutassou, Gadus poutassou)	-	Free		R
0304 95 90	Other	-	Free		R
0304 96	Dogfish and other sharks				
0304 96 10	Picked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.)	-	Free		R
0304 96 20	Porbeagle shark (Lamna nasus)	-	Free		R
0304 96 30	Blue shark (Prionace glauca)	-	Free		R
0304 96 90	Other	-	Free		R
0304 97 00	Rays and skates (Rajidae)	-	Free		R
0304 99	Other				
0304 99 10	Surimi	-	Free		R
	Other				
0304 99 21	Freshwater fish	-	Free		R
	Other				
0304 99 23	Herrings (Clupea harengus, Clupea pallasii)	-	Free		R
0304 99 29	Redfish (Sebastes spp.)	-	Free		R
0304 99 55	Megrim (Lepidorhombus spp.)	-	Free		R
0304 99 61	Ray's bream (Brama spp.)	-	Free		R
0304 99 65	Monkfish (Lophius spp.)	-	Free		R
0304 99 99	Other	-	Free		R
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption				
0305 10 00	- Flours, meals and pellets of fish, fit for human consumption	-	Free		R
0305 20 00	- Livers, roes and milt of fish, dried, smoked, salted or in brine - Fish fillets, dried, salted or in brine, but not smoked	-	Free		R
0305 31 00	— Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.),	-	Free		R

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
CN code	-	unit	(%)	duty	Restrictions
0305 32	Nile perch (Lates niloticus) and snakeheads (Channa spp.) Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and Polar cod (Boreogadus saida)				
0305 32 11	Cod of the species Gadus macrocephalus	-	Free		R
0305 32 19	Other	-	Free		R
0305 32 90	Other	-	Free		R
0305 39	Other				
0305 39 10	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar), and Danube salmon (Hucho hucho), salted or in brine	-	Free		R
0305 39 50	Lesser or Greenland halibut (Reinhardtius hippoglossoides), salted or in brine	-	Free		R
0305 39 90	Other	-	Free		R
	- Smoked fish, including fillets, other than edible fish offal - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha,				
0305 41 00	Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	-	Free		R
0305 42 00	Herrings (Clupea harengus, Clupea pallasii) Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki,	-	Free		R
0305 43 00 0305 44	Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) — Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	-	Free		R
0305 44 10	Eels (Anguilla spp.)	-	Free		R
0305 44 90	Other	-	Free		R
0305 49	Other				
0305 49 10	Lesser or Greenland halibut (Reinhardtius hippoglossoides)	-	Free		R
0305 49 20	Atlantic halibut (Hippoglossus hippoglossus)	-	Free		R
0305 49 30	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	-	Free		R
0305 49 80	Other	-	Free		R
0305 51	- Dried fish, other than edible fish offal, whether or not salted but not smoked Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)				
0305 51 10	Dried, unsalted	-	Free		R
0305 51 90	Dried, salted	-	Free		R
0305 52 00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0305 53	hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)				
0305 53 10	Polar Cod (Boreogadus saida)	-	Free		R
0305 53 90 0305 54	Other Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)	-	Free		R
0305 54 30	Herrings (Clupea harengus, Clupea pallasii)	-	Free		R
0305 54 50	Anchovies (Engraulis spp.)	-	Free		R
0305 54 90	Other	-	Free		R
0305 59	Other				
0305 59 70	Atlantic halibut (Hippoglossus	_	Free		R
0305 59 85	hippoglossus) Other	_	Free		R
0305 61 00	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal Herrings (Clupea harengus, Clupea pallasii) Cod (Gadus morhua, Gadus ogac,	-	Free		R
0305 62 00	Gadus macrocephalus)	-	Free		R
0305 63 00 0305 64 00	Anchovies (Engraulis spp.) Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	-	Free		R R
0305 69	Other				
0305 69 10	Polar cod (Boreogadus saida)	-	Free		R
0305 69 30	Atlantic halibut (Hippoglossus hippoglossus) Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha,	-	Free		R
0305 69 50	Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	-	Free		R
0305 69 80	Other - Fish fins, heads, tails, maws and other edible fish offal	-	Free		R
0305 71 00	Shark fins	-	Free		R
0305 72 00	Fish heads, tails and maws	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
	•	umt	(%)	duty	Restrictions
0305 79 00 0306	- Other Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	-	Free		R
	- Frozen				
0306 11	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)				
0306 11 10	Crawfish tails	-	Free		R
0306 11 90	Other	-	Free		R
0306 12	Lobsters (Homarus spp.)				
0306 12 10	Whole	-	Free		R
0306 12 90	Other	-	Free		R
0306 14	Crabs				
0306 14 10	Crabs of the species Paralithodes camchaticus, Chionoecetes spp. or Callinectes sapidus	-	Free		R
0306 14 30	Crabs of the species Cancer pagurus	-	Free		R
0306 14 90	Other	-	Free		R
0306 15 00	Norway lobsters (Nephrops norvegicus)	-	Free		R
0306 16	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)				
0306 16 91	Shrimps of the species Crangon crangon	-	Free		R
0306 16 99	Other	-	Free		R
0306 17	Other shrimps and prawns				
0306 17 91	Deepwater rose shrimps (Parapenaeus longirostris)	-	Free		R
0306 17 92	Shrimps of the genus Penaeus	-	Free		R
0306 17 93	Shrimps of the family Pandalidae, other than of the genus Pandalus Shrimps of the genus Crangon, other than	-	Free		R
0306 17 94	of the species Crangon crangon	-	Free		R
0306 17 99 0306 19	Other - Other, including flours, meals and pellets of crustaceans, fit for human consumption	-	Free		R
0306 19 10	Freshwater crayfish	-	Free		R
0306 19 90	Other	-	Free		R
	- Live, fresh or chilled				
0306 31 00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	-	Free		R
0306 32	Lobsters (Homarus spp.)				
0306 32 10	Live	-	Free		R
	Other				
0306 32 91	Whole	-	Free		R
0306 32 99	Other	-	Free		R
0306 33	Crabs				
0306 33 10	Crabs of the species Cancer pagurus	-	Free		R
0306 33 90	Other	_	Free		R
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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restrictions
0306 35	Cold-water shrimps and prawns		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
	(Pandalus spp., Crangon crangon) Shrimps of the species Crangon crangon				
0206 25 10	Fresh or chilled		Free		R
0306 35 10		-			
0306 35 50	Other	-	Free		R
0306 35 90	Other	-	Free		R
0306 36	Other shrimps and prawns				
0306 36 10	Shrimps of the family Pandalidae, other than of the genus Pandalus	-	Free		R
0306 36 50	Shrimps of the genus Crangon, other than of the species Crangon crangon	-	Free		R
0306 36 90	Other	-	Free		R
0306 39	Other, including flours, meals and pellets of crustaceans, fit for human consumption				
0306 39 10	Freshwater crayfish	-	Free		R
0306 39 90	Other	_	Free		R
	- Other				
0306 91 00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus	-	Free		R
	spp.)				
0306 92	Lobsters (Homarus spp.)				
0306 92 10	Whole	-	Free		R
0306 92 90	Other	-	Free		R
0306 93	Crabs				
0306 93 10	Crabs of the species Cancer pagurus	-	Free		R
0306 93 90	Other	-	Free		R
0306 94 00	Norway lobsters (Nephrops norvegicus)	-	Free		R
0306 95	Shrimps and prawns				
	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)				
	Shrimps of the species Crangon crangon				
0306 95 11	Cooked by steaming or by boiling in water	-	Free		R
0306 95 19	Other	-	Free		R
0306 95 20	Pandalus spp.	-	Free		R
	Other shrimps and prawns				
0306 95 30	Shrimps of the family Pandalidae, other	_	Free		R
	than of the genus Pandalus Shrimps of the genus Crangon, other		Free		R
0306 95 40	than of the species Crangon crangon	-			
0306 95 90 0306 99	Other Other, including flours, meals and pellets of crustaceans, fit for human	-	Free		R
0306 99 10	consumption Erachwater crayfish		Free		R
	Freshwater crayfish	-			
0306 99 90 0307	Other Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	-	Free		R
	- Oysters				
0307 11	Live, fresh or chilled				
0307 11 10	Flat oysters (of the genus Ostrea), live and weighing (shell included) not more than 40 g each	-	Free		R

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0307 11 90	Other	-	(%) Free	duty	Restrictions R
0307 12 00	Frozen	_	Free		R
0307 19 00	Other	_	Free		R
0307 19 00	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten	-	rice		K
0307 21 00	Live, fresh or chilled	-	Free		R
0307 22	Frozen				
0307 22 10	Coquilles St Jacques (Pecten maximus)	-	Free		R
0307 22 90	Other	-	Free		R
0307 29 00	Other	-	Free		R
	- Mussels (Mytilus spp., Perna spp.)				
0307 31	Live, fresh or chilled				
0307 31 10	Mytilus spp.	-	Free		R
0307 31 90	Perna spp.	-	Free		R
0307 32	Frozen				
0307 32 10	Mytilus spp.	-	Free		R
0307 32 10	Perna spp.	_	Free		R
0307 32 70	Other		1100		K
0307 39 20	Mytilus spp.		Free		R
		-			
0307 39 80	Perna spp.	-	Free		R
	- Cuttle fish and squid				
0307 42	Live, fresh or chilled Cuttle fish (Sepia officinalis, Rossia				
0307 42 10	macrosoma, Sepiola spp.)	-	Free		R
0307 42 20	Loligo spp.	-	Free		R
0307 42 30	Squid (Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.)	-	Free		R
0307 42 40	European flying squid (Todarodes sagittatus)	-	Free		R
0307 42 90	Other	-	Free		R
0307 43	Frozen				
	Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.)				
	Sepiola spp.				
0307 43 21	Lesser cuttle fish (Sepiola rondeleti)	-	Free		R
0307 43 25	Other	-	Free		R
0307 43 29	Sepia officinalis, Rossia macrosoma	-	Free		R
	Loligo spp.				
0307 43 31	Loligo vulgaris	-	Free		R
0307 43 33	Loligo pealei	-	Free		R
0307 43 35	Loligo gahi	-	Free		R
0307 43 38	Other	-	Free		R
0307 43 91	Ommastrephes spp., other than Ommastrephes sagittatus, Nototodarus spp., Sepioteuthis spp.	-	Free		R
0307 43 92	Illex spp.	-	Free		R
0307 43 95	European flying squid (Todarodes sagittatus) (Ommastrephes sagittatus)	-	Free		R
0307 43 99	Other	-	Free		R
0307 49	Other				
0307 49 20	Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.)	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0307 49 40	Loligo spp.	-	Free		R
0307 49 50	Ommastrephes spp., other than Ommastrephes sagittatus, Nototodarus spp., Sepioteuthis spp.	-	Free		R
0307 49 60	European flying squid (Todarodes sagittatus) (Ommastrephes sagittatus)	-	Free		R
0307 49 80	Other	-	Free		R
	- Octopus (Octopus spp.)				
0307 51 00	Live, fresh or chilled	-	Free		R
0307 52 00	Frozen	-	Free		R
0307 59 00	Other	-	Free		R
0307 60 00	- Snails, other than sea snails	-	Free		R
	- Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae)				
0307 71 00	Live, fresh or chilled	-	Free		R
0307 72	Frozen				
0307 72 10	Striped venus or other species of the family Veneridae	-	Free		R
0307 72 90	Other	-	Free		R
0307 79 00	Other	-	Free		R
0307 81 00	Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.) Live, fresh or chilled abalone (Haliotis spp.)	-	Free		R
0307 82 00	- Live, fresh or chilled stromboid conchs	-	Free		R
0307 83 00	(Strombus spp.) Frozen abalone (Haliotis spp.)	-	Free		R
0307 84 00	Frozen stromboid conchs (Strombus	-	Free		R
0307 87 00	spp.) Other abalone (Haliotis spp.)	-	Free		R
0307 88 00	Other stromboid conchs (Strombus spp.) - Other, including flours, meals and pellets, fit for human consumption	-	Free		R
0307 91 00	Live, fresh or chilled	-	Free		R
0307 92 00	Frozen	-	Free		R
0307 99 00	Other	-	Free		R
0308	Aquatic invertebrates other than crustaceans and molluses, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluses, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluses, fit for human consumption - Sea cucumbers (Stichopus japonicus, Holothuroidea)				
0308 11 00	Live, fresh or chilled	-	Free		R
0308 12 00	Frozen	-	Free		R
0308 19 00	Other	-	Free		R
	- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus)				
0308 21 00	Live, fresh or chilled	-	Free		R
0308 22 00	Frozen	-	Free		R
0308 29 00	Other	-	Free		R
0308 30	- Jellyfish (Rhopilema spp.)				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0308 30 10	Live, fresh or chilled	-	Free		R
0308 30 50	Frozen	-	Free		R
0308 30 90	Other	-	Free		R
0308 90	- Other				
0308 90 10	Live, fresh or chilled	-	Free		R
0308 90 50	Frozen	-	Free		R
0308 90 90	Other	-	Free		R

Chapter 4

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

Notes.

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

calculated on the dry matter (heading 17.02); or

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

Subheading Notes.

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

Additional notes

- 1. The duty rate applicable to mixtures falling in headings 0401 to 0406 shall be as follows:
 - (a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;
 - (b) in other mixtures, the rate applicable shall be that of the component which results in the highest amount of import duty.
- 2. For the purposes of subheadings 0408 11 and 0408 19, the following applies:

the expression 'otherwise preserved' applies also to egg yolks with limited amounts of salt (in general, an amount of up to around 12 % by weight) or minor amounts of chemicals added for preservation purposes, provided that both of the following conditions are fulfilled:

- (i) the products retain the character of egg yolks of subheadings 0408 11 and 0408 19;
- (ii) salt or chemicals are not used at a level higher than is necessary for the purposes of preservation.
- 3. Dairy produce of Chapter 4 includes dairy permeates, which are milk products characterised by a high content of lactose and obtained by removing
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milk fats and milk proteins from milk, whey, cream and/or sweet buttermilk, and/or from similar raw material by ultrafiltration or other processing techniques.

4. For the purposes of subheadings 0404 10 and 0404 90 the following applies:

Milk permeate and whey permeate can be analytically distinguished by the presence of substances (e.g. lactic acid, lactates and glycomacropeptides) which are associated with whey production.

Subheading 0404 10 includes 'whey permeate' which is a product with generally a slightly sour smell, obtained from whey or mixtures of natural whey constituents by ultrafiltration or other processing techniques.

The presence of substances associated with whey production (e.g. lactic acid, lactates and glycomacropeptides) is a condition for the classification of whey permeates into that subheading.

Subheading 0404 90 includes 'milk permeate' which is a product with generally a milky smell obtained from milk by ultrafiltration or other processing techniques. The quantitatively limited level or absence of lactic acid and lactates (max. 0,1 % by weight, in milk permeates in powder form, or max. 0,015 % by weight in milk permeates in liquid form) as well as the absence of glycomacropeptides, are the conditions for the classification of milk permeates into subheading 0404 90.

The method to be used for the detection of lactates shall be the ISO 8069:2005 method and the method to detect rennet whey (i.e. the presence of caseinomacropeptides such as glycomacropeptides) shall be the method set out in Annex XII to Commission Regulation (EC) No 273/2008 (163).

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National Notes

Eggs require an Import Licence issued by the Collector of Customs.

Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter		(12)	a.i.y	
0401 10	- Of a fat content, by weight, not exceeding 1 %				
0401 10 10	In immediate packings of a net content not exceeding two litres	-	Free		
0401 10 90	Other	-	Free		
0401 20	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %				
	Not exceeding 3 %				
0401 20 11	In immediate packings of a net content not exceeding two litres	-	Free		
0401 20 19	Other	-	Free		
	Exceeding 3 %				
0401 20 91	In immediate packings of a net content not exceeding two litres	-	Free		
0401 20 99	Other	-	Free		
0401 40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %				
0401 40 10	In immediate packings of a net content not exceeding two litres	-	Free		
0401 40 90	Other	-	Free		
0401 50	- Of a fat content, by weight, exceeding 10 %				
	Not exceeding 21 %				
0401 50 11	In immediate packings of a net content not exceeding two litres	-	Free		
0401 50 19	Other	-	Free		
	Exceeding 21 % but not exceeding 45 %				
0401 50 31	In immediate packings of a net content not exceeding two litres	-	Free		
0401 50 39	Other	-	Free		
	Exceeding 45 %				
0401 50 91	In immediate packings of a net content not exceeding two litres	-	Free		
0401 50 99	Other	-	Free		
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter				
0402 10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %				
	Not containing added sugar or other sweetening matter				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0402 10 11	In immediate packings of a net content not exceeding 2,5 kg	-	Free		
0402 10 19	Other	-	Free		
	Other				
0402 10 91	In immediate packings of a net content	_	Free		
	not exceeding 2,5 kg	-			
0402 10 99	Other - In powder, granules or other solid forms,	-	Free		
	of a fat content, by weight, exceeding 1,5 %				
0402 21	Not containing added sugar or other sweetening matter Of a fat content, by weight, not				
0402 21 11	exceeding 27 % In immediate packings of a net content not exceeding 2,5 kg	-	Free		
0402 21 18	Other	-	Free		
	Of a fat content, by weight, exceeding 27 %				
0402 21 91	In immediate packings of a net content not exceeding 2,5 kg	=	Free		
0402 21 99	Other	-	Free		
0402 29	Other				
	Of a fat content, by weight, not exceeding 27 % Special milk, for infants, in				
0402 29 11	hermetically sealed containers of a net content not exceeding 500 g, of a fat content, by weight, exceeding 10 %	-	Free		
	Other				
0402 29 15	In immediate packings of a net content not exceeding 2,5 kg	-	Free		
0402 29 19	Other	-	Free		
	Of a fat content, by weight, exceeding 27 %				
0402 29 91	In immediate packings of a net content not exceeding 2,5 kg	-	Free		
0402 29 99	Other	-	Free		
	- Other				
0402 91	Not containing added sugar or other sweetening matter				
0402 91 10	Of a fat content, by weight, not exceeding 8 %	-	Free		
0402 91 30	Of a fat content, by weight, exceeding 8 % but not exceeding 10 %	-	Free		
	Of a fat content, by weight, exceeding 10 % but not exceeding 45 % In immediate packings of a net content		_		
0402 91 51	not exceeding 2,5 kg	-	Free		
0402 91 59	Other	-	Free		
	Of a fat content, by weight, exceeding 45 %				
0402 91 91	In immediate packings of a net content not exceeding 2,5 kg	-	Free		
0402 91 99	Other	-	Free		
0402 99	Other				
0402 99 10	Of a fat content, by weight, not exceeding 9,5 %	-	Free		
0.402.00	Of a fat content, by weight, exceeding 9,5 % but not exceeding 45 % In immediate packings of a net content		_		
0402 99 31	not exceeding 2,5 kg	-	Free		
0402 99 39	Other Of a fat content, by weight, exceeding	-	Free		
0402 99 91	45 % In immediate packings of a net content not exceeding 2,5 kg	-	Free		
0402 99 99	Other	-	Free		
0403	Buttermilk, curdled milk and cream,				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restriction
	acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa		(70)	uaty	Kestretion
0403 10	- Yogurt				
	Not flavoured nor containing added fruit, nuts or cocoa Not containing added sugar or other sweetening matter, of a fat content, by weight				
0403 10 11	Not exceeding 3 %	-	Free		
0403 10 13	Exceeding 3 % but not exceeding 6 %	-	Free		
0403 10 19	Exceeding 6 %	-	Free		
	Other, of a fat content, by weight				
0403 10 31	Not exceeding 3 %	-	Free		
0403 10 33	Exceeding 3 % but not exceeding 6 %	-	Free		
0403 10 39	Exceeding 6 %	-	Free		
	Flavoured or containing added fruit, nuts or cocoa In powder, granules or other solid				
	forms, of a milkfat content, by weight				
0403 10 51	Not exceeding 1,5 %	-	Free		
0403 10 53	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0403 10 59	Exceeding 27 %	-	Free		
	Other, of a milkfat content, by weight				
0403 10 91	Not exceeding 3 %	-	Free		
0403 10 93	Exceeding 3 % but not exceeding 6 %	-	Free		
0403 10 99	Exceeding 6 %	-	Free		
0403 90	- Other				
	Not flavoured nor containing added fruit, nuts or cocoa				
	In powder, granules or other solid forms				
	Not containing added sugar or other sweetening matter, of a fat content, by weight				
0403 90 11	Not exceeding 1,5 %	-	Free		
0403 90 13	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0403 90 19	Exceeding 27 %	-	Free		
	Other, of a fat content, by weight				
0403 90 31	Not exceeding 1,5 %	-	Free		
0403 90 33	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0403 90 39	Exceeding 27 %	-	Free		
	Other				
	Not containing added sugar or other sweetening matter, of a fat content, by weight				
0403 90 51	Not exceeding 3 %	-	Free		
0403 90 53	Exceeding 3 % but not exceeding 6 %	-	Free		
0403 90 59	Exceeding 6 %	-	Free		
	Other, of a fat content, by weight				
0403 90 61	Not exceeding 3 %	-	Free		
0403 90 63	Exceeding 3 % but not exceeding 6 %	-	Free		
0403 90 69	Exceeding 6 %		Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Flavoured or containing added fruit, nuts				
	or cocoa In powder, granules or other solid forms, of a milkfat content, by weight				
0403 90 71	Not exceeding 1,5 %	-	Free		
0403 90 73	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0403 90 79	Exceeding 27 %	-	Free		
	Other, of a milkfat content, by weight				
0403 90 91	Not exceeding 3 %	-	Free		
0403 90 93	Exceeding 3 % but not exceeding 6 %	-	Free		
0403 90 99	Exceeding 6 %	-	Free		
0404 0404 10	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter				
	In powder, granules or other solid forms				
	Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6,38), by weight Not exceeding 15 %, and of a fat content, by weight				
0404 10 02	Not exceeding 1,5 %	-	Free		
0404 10 04	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0404 10 06	Exceeding 27 %	-	Free		
	Exceeding 15 %, and of a fat content, by weight				
0404 10 12	Not exceeding 1,5 %	-	Free		
0404 10 14	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0404 10 16	Exceeding 27 %	-	Free		
	Other, of a protein content (nitrogen content × 6,38), by weight Not exceeding 15 %, and of a fat content, by weight				
0404 10 26	Not exceeding 1,5 %	-	Free		
0404 10 28	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0404 10 32	Exceeding 27 %	-	Free		
	Exceeding 15 %, and of a fat content, by weight				
0404 10 34	Not exceeding 1,5 %	-	Free		
0404 10 36	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0404 10 38	Exceeding 27 %	-	Free		
	Other Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6,38), by weight Not exceeding 15 %, and of a fat content, by weight				
0404 10 48	Not exceeding 1,5 %	-	Free		
0404 10 52	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0404 10 54	Exceeding 27 % Exceeding 15 %, and of a fat content, by weight	-	Free		
0404 10 56	Not exceeding 1,5 %	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0404 10 58	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0404 10 62	Exceeding 27 %	-	Free		
	Other, of a protein content (nitrogen content × 6,38), by weight Not exceeding 15 %, and of a fat content, by weight				
0404 10 72	Not exceeding 1,5 %	-	Free		
0404 10 74	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0404 10 76	Exceeding 27 %	-	Free		
	Exceeding 15 %, and of a fat content, by weight				
0404 10 78	Not exceeding 1,5 %	-	Free		
0404 10 82	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0404 10 84	Exceeding 27 %	-	Free		
0404 90	- Other				
	Not containing added sugar or other sweetening matter, of a fat content, by weight				
0404 90 21	Not exceeding 1,5 %	-	Free		
0404 90 23	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0404 90 29	Exceeding 27 %	-	Free		
	Other, of a fat content, by weight				
0404 90 81	Not exceeding 1,5 %	-	Free		
0404 90 83	Exceeding 1,5 % but not exceeding 27 %	-	Free		
0404 90 89	Exceeding 27 %	-	Free		
0405	Butter and other fats and oils derived from milk; dairy spreads				
0405 10	- Butter				
	Of a fat content, by weight, not exceeding 85 % Natural butter				
0405 10 11	In immediate packings of a net content		T.		
0405 10 11	not exceeding 1 kg	-	Free		
0405 10 19	Other	-	Free		
0405 10 30	Recombined butter	-	Free		
0405 10 50	Whey butter	-	Free		
0405 10 90	Other	-	Free		
0405 20	- Dairy spreads Of a fat content, by weight, of 39 % or				
0405 20 10	more but less than 60 % Of a fat content, by weight, of 60 % or	-	Free		
0405 20 30 0405 20 90	more but not exceeding 75 % Of a fat content, by weight, of more than	-	Free		
	75 % but less than 80 %	-	Free		
0405 90	- Other Of a fat content, by weight, of 99,3 % or				
0405 90 10	more and of a water content, by weight, not exceeding 0,5 %	-	Free		
0405 90 90	Other	-	Free		
0406	Cheese and curd				
0406 10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd Of a fat content, by weight, not exceeding 40 %				
0406 10 30	Mozzarella, whether or not in a liquid	-	Free		
0406 10 50	Other		Free	l	1

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0406 10 80	Other	-	Free		
0406 20 00	- Grated or powdered cheese, of all kinds	-	Free		
0406 30 0406 30 10	- Processed cheese, not grated or powdered In the manufacture of which no cheeses other than Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger); put up for retail sale, of a fat content by weight in the dry matter not exceeding 56 %	-	Free		
	Other Of a fat content, by weight, not exceeding 36 % and of a fat content, by weight, in the dry matter				
0406 30 31	Not exceeding 48 %	-	Free		P
0406 30 39	Exceeding 48 %	-	Free		P
0406 30 90 0406 40	Of a fat content, by weight, exceeding 36 % - Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	-	Free		P
0406 40 10	Roquefort	-	Free		
0406 40 50	Gorgonzola	-	Free		
0406 40 90	Other	-	Free		
0406 90	- Other cheese				
0406 90 01	For processing	-	Free		
	Other				
0406 90 13	Emmentaler	-	Free		
0406 90 15	Gruyère, Sbrinz	-	Free		
0406 90 17	Bergkäse, Appenzell	_	Free		
0406 90 18	Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine	-	Free		
0406 90 21	Cheddar	-	Free		
0406 90 23	Edam	-	Free		
0406 90 25	Tilsit	-	Free		
0406 90 29	Kashkaval	-	Free		
0406 90 32	Feta	-	Free		P
0406 90 35	Kefalo-Tyri	-	Free		P
0406 90 37	Finlandia	-	Free		
0406 90 39	Jarlsberg	_	Free		
	Other				
0406 90 50	Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheepskin or goatskin bottles	-	Free		P
	Other Of a fat content, by weight, not exceeding 40 % and a water content, by weight, in the non-fatty matter Not exceeding 47 %				
0406 90 61	Grana Padano, Parmigiano Reggiano	-	Free		
0406 90 63	Fiore Sardo, Pecorino	-	Free		
0406 90 69	Other Exceeding 47 % but not exceeding	-	Free		
	72 %				
0406 90 73	Provolone	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restriction
0406 90 74	Maasdam	-	Free		
0406 90 75	Asiago, Caciocavallo, Montasio, Ragusano	-	Free		
0406 90 76	Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø	-	Free		
0406 90 78	Gouda	-	Free		
0406 90 79	Esrom, Italico, Kernhem, Saint- Nectaire, Saint-Paulin, Taleggio	-	Free		
0406 90 81	Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey	-	Free		
0406 90 82	Camembert	-	Free		
0406 90 84	Brie	-	Free		
0406 90 85	Kefalograviera, Kasseri	-	Free		P
0406 90 86	Other cheese, of a water content, by weight, in the non-fatty matter Exceeding 47 % but not exceeding 52 %	-	Free		P
0406 90 89	Exceeding 52 % but not exceeding 62 %	-	Free		P
)406 90 92	Exceeding 62 % but not exceeding 72 %	-	Free		P
)406 90 93	Exceeding 72 %	-	Free		P
)406 90 99	Other	-	Free		P
0407	Birds' eggs, in shell, fresh, preserved or cooked				
0407 11 00	- Fertilised eggs for incubation Of fowls of the species Gallus domesticus	NAR	Free		R
0407 19	Other Of poultry, other than of fowls of the species Gallus domesticus				
0407 19 11	Of turkeys or geese	NAR	Free		R
19 19 19	Other	NAR	Free		R
19 90	Other	NAR	Free		R
	- Other fresh eggs				
407 21 00	Of fowls of the species Gallus domesticus	1000 NAR	Free		R
407 29	Other				
407 29 10	Of poultry, other than of fowls of the species Gallus domesticus	1000 NAR	Free		R
407 29 90	Other	NAR	Free		R
407 90	- Other				
407 90 10	Of poultry	1000 NAR	Free		R
407 90 90	Other	NAR	Free		R
408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter				
	- Egg yolks				
408 11	Dried				
408 11 20	Unfit for human consumption	-	Free		R
408 11 80	Other	-	Free		R
408 19	Other				
408 19 20	Unfit for human consumption	-	Free		R
	Other				
408 19 81	Liquid	_	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0408 19 89	Other, including frozen	-	Free		R
	- Other				
0408 91	Dried				
0408 91 20	Unfit for human consumption	-	Free		R
0408 91 80	Other	-	Free		R
0408 99	Other				
0408 99 20	Unfit for human consumption	-	Free		R
0408 99 80	Other	-	Free		R
0409 00 00	Natural honey	-	Free		R
0410 00 00	Edible products of animal origin, not elsewhere specified or included	-	Free		R

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

- 1. This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
- 2.For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- 3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
- 4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

National Notes

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Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	-	12	·	
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or				
0502 10 00	hair - Pigs', hogs' or boars' bristles and hair and waste thereof	-	12		R
0502 90 00	- Other	-	12		R
[0503]					
0504 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	-	Free		R
0505 0505 10	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers of a kind used for stuffing; down				
0505 10 10	Raw	-	12		R
0505 10 90	Other	-	12		R
0505 90 00	- Other	-	12		R
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products - Ossein and bones				
0506 10 00	treated with acid	-	12		R
0506 90 00	- Other	-	12		R
0507	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0507 10 00	shape; powder and waste of these products - Ivory; ivory powder and waste	-	12	•	P, R
0507 90 00	- Other	-	12		R
0508 00 00	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	-	12		R
0510 00 00	cut to shape, powder and waste thereof 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 Animal products not elsewhere specified or	-	12		R
0511 0511 10 00	included; dead animals of Chapter 1 or 3, unfit for human consumption - Bovine semen	NAR	12		R
0511 91	- Other Products of fish or crustaceans, molluses or other aquatic invertebrates; dead animals of Chapter 3				
0511 91 10	Fish waste	-	12		R
0511 91 90	Other	-	12		R
0511 99	Other				
0511 99 10	Sinews or tendons; parings and similar waste of raw hides or skins Natural sponges of animal origin	-	12		R
0511 99 31	Raw	-	12		R
0511 99 39	Other	-	12		R
0511 99 85	Other	-	12		R

SECTION II VEGETABLE PRODUCTS

Note.

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

Chapter 6

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

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Notes.

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

National Notes

Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0601 0601 10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212 - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant		The study (3)		Test Court
0601 10 10	Hyacinths	NAR	Free		R
0601 10 20	Narcissi	NAR	Free		R
0601 10 30	Tulips	NAR	Free		R
0601 10 40	Gladioli	NAR	Free		R
0601 10 90	Other	NAR	Free		R
0601 20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots				
0601 20 10	Chicory plants and roots	-	Free		R
0601 20 30	Orchids, hyacinths, narcissi and tulips	-	Free		R
0601 20 90	Other	-	Free		R
0602 0602 10	Other live plants (including their roots), cuttings and slips; mushroom spawn - Unrooted cuttings and slips				
0602 10 10	Of vines	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0602 10 90	Other	-	Free		R
0602 20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts				
0602 20 10	Vine slips, grafted or rooted Other	-	Free		R
0602 20 20	With bare roots	NAR	Free		R
	Other				
0602 20 30	Citrus	NAR	Free		R
0602 20 80	Other	NAR	Free		R
0602 30 00	- Rhododendrons and azaleas, grafted or not	NAR	Free		R
0602 40 00	- Roses, grafted or not	NAR	Free		R
0602 90	- Other				
0602 90 10	Mushroom spawn	-	Free		R
0602 90 20	Pineapple plants	-	Free		R
0602 90 30	Vegetable and strawberry plants	-	Free		R
	Outdoor plants				
	Trees, shrubs and bushes				
0602 90 41	Forest trees	NAR	Free		R
	Other				
0602 90 45	Rooted cuttings and young plants Other	NAR	Free		R
0602 90 46	With bare roots	NAR	Free		R
0602.00.47	Other Conifers and	NIAD	E		D.
0602 90 47	evergreens	NAR	Free		R
0602 90 48	Other	NAR	Free		R
0602 90 50	Other outdoor plants	-	Free		R
0602 90 70	Indoor plants Rooted cuttings and young plants, excluding cacti Other	NAR	Free		R
0602 90 91	Flowering plants with buds or flowers, excluding cacti	NAR	Free		R
0602 90 99	Other	NAR	Free		R
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared - Fresh				
0603 11 00	Roses	NAR	Free		R
0603 12 00	Carnations	NAR	Free		R
0603 13 00	Orchids	NAR	Free		R
0603 14 00	Chrysanthemums	NAR	Free		R
0603 15 00	Lilies (Lilium spp.)	NAR	Free		R
0603 19	Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0603 19 10	Gladioli	NAR	Free		R
0603 19 20	Ranunculi	NAR	Free		R
0603 19 70	Other	NAR	Free		R
0603 90 00	- Other	-	12		R
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared				
0604 20	- Fresh				
	Mosses and lichens				
0604 20 11	Reindeer moss	-	Free		R
0604 20 19	Other	-	Free		R
0604 20 20	Christmas trees	NAR	Free		R
0604 20 40	Conifer branches	-	Free		R
0604 20 90	Other	-	Free		R
0604 90	- Other				
	Mosses and lichens				
0604 90 11	Reindeer moss	-	Free		R
0604 90 19	Other	-	Free		R
	Other				
0604 90 91	Not further prepared than dried	-	Free		R
0604 90 99	Other	-	12		R

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

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

National Notes

Fresh vegetables require an Import Licence issued by the Collector of Customs.

The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0701	Potatoes, fresh or chilled				
0701 10 00	- Seed	-	Free		R
0701 90	- Other				
0701 90 10	For the manufacture of starch	-	Free		R
	Other				
0701 90 50	New, from 1 January to 30 June	-	Free		R
0701 90 90	Other	-	Free		R
0702 00 00	Tomatoes, fresh or chilled	-	Free		R
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled				
0703 10	- Onions and shallots				
	Onions				
0703 10 11	Sets	-	Free		R
0703 10 19	Other	-	Free		R
0703 10 90	Shallots	-	Free		R
0703 20 00	- Garlic	-	Free		R
0703 90 00	- Leeks and other alliaceous vegetables	-	Free		R
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled				
0704 10 00	- Cauliflowers and headed broccoli	-	Free		R
0704 20 00	- Brussels sprouts	-	Free		R
0704 90	- Other				
0704 90 10	White cabbages and red cabbages	-	Free		R
0704 90 90	Other	-	Free		R
0705	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled				
	- Lettuce				
0705 11 00	Cabbage lettuce (head lettuce)	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0705 19 00	Other	-	Free		R
	- Chicory				
0705 21 00	Witloof chicory (Cichorium intybus var. foliosum)	-	Free		R
0705 29 00	Other	-	Free		R
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled				
0706 10 00	- Carrots and turnips	-	Free		R
0706 90	- Other				
0706 90 10	Celeriac (rooted celery or German celery)	-	Free		R
0706 90 30	Horseradish (Cochlearia armoracia)	-	Free		R
0706 90 90	Other	-	Free		R
0707 00	Cucumbers and gherkins, fresh or chilled				
0707 00 05	- Cucumbers	-	Free		R
0707 00 90	- Gherkins	-	Free		R
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled				
0708 10 00	- Peas (Pisum sativum)	-	Free		R
0708 20 00	- Beans (Vigna spp., Phaseolus spp.)	-	Free		R
0708 90 00	- Other leguminous	-	Free		R
0709	vegetables Other vegetables, fresh or				
0709 20 00	chilled - Asparagus	_	Free		R
0709 30 00	- Aubergines (eggplants)		Free		R
0709 40 00	- Celery other than celeriac	_	Free		R
0709 40 00	- Mushrooms and truffles	_	1100		K
0709 51 00	Mushrooms of the genus Agaricus	-	Free		R
0709 59	Other				
0709 59 10	Chanterelles	-	Free		R
0709 59 30	Flap mushrooms	-	Free		R
0709 59 50	Truffles	-	Free		R
0709 59 90	Other	-	Free		R
0709 60	- Fruits of the genus Capsicum or of the genus Pimenta				
0709 60 10	Sweet peppers	-	Free		R
	Other				
0709 60 91	Of the genus Capsicum, for the manufacture of capsicin or capsicum oleoresin dyes	-	Free		R
0709 60 95	For the industrial manufacture of essential oils or resinoids	-	Free		R
0709 60 99	Other	-	Free		R
0709 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach) - Other	-	Free		R
0709 91 00	Globe artichokes	-	Free		R
0709 92	Olives				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0709 92 10	For uses other than the production of oil	-	Free		R
0709 92 90	Other	-	Free		R
0709 93	Pumpkins, squash and gourds (Cucurbita spp.)				
0709 93 10	Courgettes	-	Free		R
0709 93 90	Other	-	Free		R
0709 99	Other				
0709 99 10	Salad vegetables, other than lettuce (Lactuca sativa) and chicory (Cichorium spp.) Chard (or white beet) and	-	Free		R
0709 99 20	cardoons	-	Free		R
0709 99 40	Capers	-	Free		R
0709 99 50	Fennel	-	Free		R
0709 99 60	Sweetcorn	-	Free		R
0709 99 90	Other	-	Free		R
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen				
0710 10 00	- Potatoes	-	Free		
	- Leguminous vegetables, shelled or unshelled				
0710 21 00	Peas (Pisum sativum)	-	Free		
0710 22 00	Beans (Vigna spp., Phaseolus spp.)	-	Free		
0710 29 00	Other	-	Free		
0710 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	-	Free		
0710 40 00	- Sweetcorn	-	Free		
0710 80	- Other vegetables				
0710 80 10	Olives	-	Free		
	Fruits of the genus Capsicum or of the genus Pimenta				
0710 80 51	Sweet peppers	-	Free		
0710 80 59	Other	-	Free		
	Mushrooms				
0710 80 61	Of the genus Agaricus	-	Free		
0710 80 69	Other	-	Free		
0710 80 70	Tomatoes	-	Free		
0710 80 80	Globe artichokes	-	Free		
0710 80 85	Asparagus	-	Free		
0710 80 95	Other	-	Free		
0710 90 00	- Mixtures of vegetables	-	Free		
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption				
0711 20	- Olives				
0711 20 10	For uses other than the production of oil	-	Free		
0711 20 90	Other	-	Free		
0711 40 00	- Cucumbers and gherkins	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Mushrooms and truffles				
0711 51 00	Mushrooms of the genus Agaricus	-	Free		
0711 59 00	Other	-	Free		
0711 90	- Other vegetables; mixtures of vegetables				
	Vegetables				
0711 90 10	Fruits of the genus Capsicum or of the genus Pimenta, excluding sweet peppers	-	Free		
0711 90 30	Sweetcorn	-	Free		
0711 90 50	Onions	-	Free		
0711 90 70	Capers	-	Free		
0711 90 80	Other	-	Free		
0711 90 90	Mixtures of vegetables	-	Free		
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared				
0712 20 00	- Onions	-	Free		
0712 31 00	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles Mushrooms of the genus		Free		
	Agaricus Wood ears (Auricularia	-			
0712 32 00	spp.) Jelly fungi (Tremella	-	Free		
0712 33 00	spp.)	-	Free		
0712 39 00	Other	-	Free		
0712 90	- Other vegetables; mixtures of vegetables				
0712 90 05	Potatoes, whether or not cut or sliced but not further prepared Sweetcorn (Zea mays var.	-	Free		
0712 90 11	saccharata) Hybrids for sowing	_	Free		
0712 90 11	Other		Free		
		-			
0712 90 30	Tomatoes	-	Free		
0712 90 50	Carrots	-	Free		
0712 90 90 0713	Other Dried leguminous vegetables, shelled, whether or not skinned or split	-	Free		
0713 10	- Peas (Pisum sativum)				
0713 10 10	For sowing	-	Free		
0713 10 90	Other	-	Free		
0713 20 00	- Chickpeas (garbanzos)	-	Free		
	- Beans (Vigna spp., Phaseolus spp.) Beans of the species				
0713 31 00	Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	-	Free		
0713 32 00	Small red (Adzuki) beans (Phaseolus or Vigna angularis) Kidney beans, including	-	Free		
0713 33	white pea beans (Phaseolus vulgaris)				
0713 33 10	For sowing	-	Free		
0713 33 90	Other	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0713 34 00	Bambara beans (Vigna subterranea or Voandzeia subterranea)	-	Free		
0713 35 00	Cow peas (Vigna unguiculata)	-	Free		
0713 39 00	Other	-	Free		
0713 40 00	- Lentils	-	Free		
0713 50 00	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	-	Free		
0713 60 00	- Pigeon peas (Cajanus cajan)	-	Free		
0713 90 00	- Other	-	Free		
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith				
0714 10 00	- Manioc (cassava)	-	Free		R
0714 20	- Sweet potatoes				
0714 20 10	Fresh, whole, intended for human consumption	-	Free		R
0714 20 90	Other	-	Free		R
0714 30 00	- Yams (Dioscorea spp.)	-	Free		R
0714 40 00	- Taro (Colocasia spp.)	-	Free		R
0714 50 00	- Yautia (Xanthosoma spp.)	-	Free		R
0714 90	- Other				
0714 90 20	Arrowroot, salep and similar roots and tubers with high starch content	-	Free		R
0714 90 90	Other	-	Free		R

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

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

Additional notes

- 1. The content of various sugars expressed as sucrose (sugar content) of the products classified in this chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Commission Implementing Regulation (EU) No 974/2014 (53)) at a temperature of 20 °C and multiplied by the factor 0,95.
- 2. For the purposes of subheadings 0811 90 11, 0811 90 31 and 0811 90 85, 'tropical fruit' means guavas, mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola and pitahaya.
- 3. For the purposes of subheadings 0811 90 11, 0811 90 31, 0811 90 85, 0812 90 70 and 0813 50 31, 'tropical nuts' means coconuts, cashew nuts, Brazil nuts, areca (or betel), cola and macadamia nuts.

National Notes

Fresh fruit require an Import Licence issued by the Collector of Customs.

The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.

CN code	Description	Supplementary	Conventional	Particular	Prohibitions & Restrictions
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled - Coconuts	unit	rate of duty (%)	rates of duty	Restrictions
0801 11 00	Desiccated	-	Free		
0801 12 00	In the inner shell (endocarp)	-	Free		
0801 19 00	Other	-	Free		
	- Brazil nuts				
0801 21 00	In shell	-	Free		
0801 22 00	Shelled	-	Free		
	- Cashew nuts				
0801 31 00	In shell	-	Free		
0801 32 00	Shelled	-	Free		
0802	Other nuts, fresh or dried, whether or not shelled or peeled - Almonds				
0802 11	In shell				
0802 11 10	Bitter	-	Free		
0802 11 90	Other	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0802 12	Shelled				
0802 12 10	Bitter	-	Free		
0802 12 90	Other	-	Free		
	- Hazelnuts or filberts (Corylus spp.)				
0802 21 00	In shell	-	Free		
0802 22 00	Shelled	-	Free		
	- Walnuts				
0802 31 00	In shell	-	Free		
0802 32 00	Shelled	-	Free		
	- Chestnuts (Castanea spp.)				
0802 41 00	In shell	-	Free		
0802 42 00	Shelled	-	Free		
	- Pistachios				
0802 51 00	In shell	-	Free		
0802 52 00	Shelled	-	Free		
	- Macadamia nuts				
0802 61 00	In shell	-	Free		
0802 62 00	Shelled	-	Free		
0802 70 00	- Kola nuts (Cola spp.)	-	Free		
0802 80 00	- Areca nuts	-	Free		
0802 90	- Other				
0802 90 10	Pecans	_	Free		
0802 90 50	Pine nuts (Pinus spp.)	_	Free		
0802 90 85	Other	_	Free		
0803	Bananas, including				
	plantains, fresh or dried				
0803 10	- Plantains		r.		n
0803 10 10	Fresh	-	Free		R
0803 10 90	Dried	-	Free		
0803 90	- Other				
0803 90 10	Fresh	-	Free		R
0803 90 90 0804	Dried Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried	-	Free		
0804 10 00	- Dates	-	Free		R
0804 20	- Figs				
0804 20 10	Fresh	-	Free		R
0804 20 90	Dried	-	Free		
0804 30 00	- Pineapples	-	Free		R
0804 40 00	- Avocados	-	Free		R
0804 50 00	- Guavas, mangoes and	-	Free		R
0805	mangosteens Citrus fruit, fresh or dried				
0805 10	- Oranges				
0000 10	Sweet oranges, fresh				
	bweet oranges, nesn				R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0805 10 24	White oranges	-	Free		R
0805 10 28	Other	-	Free		R
0805 10 80	Other	-	Free		R
0805 21	 Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids Mandarins (including tangerines and satsumas) 				
0805 21 10	Satsumas	-	Free		R
0805 21 90	Other	-	Free		R
0805 22 00	Clementines	-	Free		R
0805 29 00	Other	-	Free		R
0805 40 00	- Grapefruit, including pomelos - Lemons (Citrus limon, Citrus limonum) and limes	-	Free		R
0805 50	(Citrus aurantifolia, Citrus latifolia)				
0805 50 10	Lemons (Citrus limon, Citrus limonum)	-	Free		R
0805 50 90	Limes (Citrus aurantifolia, Citrus latifolia)	-	Free		R
0805 90 00	- Other	-	Free		R
0806	Grapes, fresh or dried				
0806 10	- Fresh				
0806 10 10	Table grapes	-	Free		R
0806 10 90	Other	-	Free		R
0806 20	- Dried				
0806 20 10	Currants	_	Free		
0806 20 30	Sultanas	_	Free		
0806 20 90	Other		Free		
0807	Melons (including watermelons) and papaws (papayas), fresh - Melons (including watermelons)	-	rice		
0807 11 00	Watermelons	-	Free		R
0807 19 00	Other	-	Free		R
0807 20 00	- Papaws (papayas)	-	Free		R
0808	Apples, pears and quinces, fresh				
0808 10 0808 10 10	- Apples Cider apples, in bulk, from 16 September to 15 December	-	Free		R
0808 10 80	Other	-	Free		R
0808 30	- Pears				
0808 30 10	Perry pears, in bulk, from 1 August to 31 December	-	Free		R
0808 30 90	Other	-	Free		R
0808 40 00	- Quinces	-	Free		R
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh				
0809 10 00	- Apricots	-	Free		R
	- Cherries				
0809 21 00	Sour cherries (Prunus cerasus)	-	Free		R
0809 29 00	Other	_	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0809 30	- Peaches, including nectarines				
0809 30 10	Nectarines	-	Free		R
0809 30 90	Other	-	Free		R
0809 40	- Plums and sloes				
0809 40 05	Plums	-	Free		R
0809 40 90	Sloes	-	Free		R
0810	Other fruit, fresh				
0810 10 00	- Strawberries	-	Free		R
0810 20	- Raspberries, blackberries, mulberries and loganberries				
0810 20 10	Raspberries	-	Free		R
0810 20 90	Other	-	Free		R
0810 30	- Black-, white- or redcurrants and gooseberries				
0810 30 10	Blackcurrants	-	Free		R
0810 30 30	Redcurrants	-	Free		R
0810 30 90	Other	-	Free		R
0810 40	- Cranberries, bilberries and other fruit of the genus Vaccinium Cowberries, foxberries or				
0810 40 10	mountain cranberries (fruit of the species Vaccinium vitis-idaea)	-	Free		R
0810 40 30	Fruit of the species Vaccinium myrtillus Fruit of the species	-	Free		R
0810 40 50	Vaccinium macrocarpon and Vaccinium corymbosum	-	Free		R
0810 40 90	Other	-	Free		R
0810 50 00	- Kiwifruit	-	Free		R
0810 60 00	- Durians	-	Free		R
0810 70 00	- Persimmons	-	Free		R
0810 90	- Other				
0810 90 20	Tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola and pitahaya	-	Free		R
0810 90 75	Other	-	Free		R
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter				
0811 10	- Strawberries Containing added sugar or				
0811 10 11	other sweetening matter With a sugar content exceeding 13 % by weight	-	Free		
0811 10 19	Other	-	Free		
0811 10 90	Other	-	Free		
0811 20	- Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries Containing added sugar or				
0811 20 11	other sweetening matter With a sugar content exceeding 13 % by weight	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0811 20 19	Other	-	Free		
	Other				
0811 20 31	Raspberries	-	Free		
0811 20 39	Blackcurrants	-	Free		
0811 20 51	Redcurrants	-	Free		
0811 20 59	Blackberries and mulberries	-	Free		
0811 20 90	Other	-	Free		
0811 90	- Other				
	Containing added sugar or other sweetening matter With a sugar content exceeding 13 % by weight				
0811 90 11	Tropical fruit and tropical nuts	-	Free		
0811 90 19	Other	-	Free		
	Other				
0811 90 31	Tropical fruit and tropical nuts	-	Free		
0811 90 39	Other	-	Free		
	Other				
0811 90 50	Fruit of the species Vaccinium myrtillus	-	Free		
0811 90 70	Fruit of the species Vaccinium myrtilloides and Vaccinium angustifolium	-	Free		
	Cherries				
0811 90 75	Sour cherries (Prunus cerasus)	-	Free		
0811 90 80	Other	-	Free		
0811 90 85	Tropical fruit and tropical nuts	-	Free		
0811 90 95	Other	-	Free		
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption				
0812 10 00	- Cherries	-	Free		
0812 90	- Other				
0812 90 25	Apricots; oranges	-	Free		
0812 90 30	Papaws (papayas)	-	Free		
0812 90 40	Fruit of the species Vaccinium myrtillus Guavas, mangoes, mangosteens, tamarinds,	-	Free		
0812 90 70	cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya and tropical nuts	-	Free		
0812 90 98	Other	-	Free		
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter				
0813 10 00	- Apricots	-	Free		
0813 20 00	- Prunes	-	Free		
0813 30 00	- Apples	-	Free		
0813 40	- Other fruit				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0813 40 10	Peaches, including nectarines	-	Free		
0813 40 30	Pears	-	Free		
0813 40 50	Papaws (papayas)	-	Free		
0813 40 65	Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	-	Free		
0813 40 95	Other	-	Free		
0813 50	- Mixtures of nuts or dried fruits of this chapter Mixtures of dried fruit, other than that of headings 0801 to 0806				
	Not containing prunes				
0813 50 12	Of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	-	Free		
0813 50 15	Other	-	Free		
0813 50 19	Containing prunes	-	Free		
	Mixtures exclusively of nuts of headings 0801 and 0802				
0813 50 31	Of tropical nuts	-	Free		
0813 50 39	Other	-	Free		
	Other mixtures				
0813 50 91	Not containing prunes or figs	-	Free		
0813 50 99	Other	-	Free		
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	-	Free		

Chapter 9

Coffee, tea, maté and spices

Notes.

- 1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.
 - The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting
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mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

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

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restriction
	Coffee, whether or not roasted or		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
901	decaffeinated; coffee husks and skins;				
J901	coffee substitutes containing coffee in				
	any proportion				
	- Coffee, not roasted				
0901 11 00	Not decaffeinated	_	Free		
0901 12 00	Decaffeinated	-	Free		
0,011200	- Coffee, roasted		1100		
0901 21 00	Not decaffeinated		Free		
0901 21 00	Decaffeinated	-	Free		
	- Other	-	FICE		
0901 90			E		
0901 90 10	Coffee husks and skins	-	Free		
0901 90 90	Coffee substitutes containing coffee	-	Free		
0902	Tea, whether or not flavoured				
	- Green tea (not fermented) in				
0902 10 00	immediate packings of a content not	-	Free		Ì
	exceeding 3 kg				
0902 20 00	- Other green tea (not fermented)	-	Free		
	- Black tea (fermented) and partly				l
0902 30 00	fermented tea, in immediate packings of	_	Free		l
3- 50 00	a content not exceeding 3 kg		1.100		Ì
	- Other black tea (fermented) and other				Ì
0902 40 00		-	Free		Ì
0002 00 00	partly fermented tea				
0903 00 00	Maté	-	Free		
	Pepper of the genus Piper; dried or				
0904	crushed or ground fruit of the genus				
	Capsicum or of the genus Pimenta				
	- Pepper				
0904 11 00	Neither crushed nor ground	-	Free		
0904 12 00	Crushed or ground	_	Free		
0704 12 00	- Fruit of the genus Capsicum or of the		1100		
	genus Pimenta				
0904 21					
	Dried, neither crushed nor ground		Б		
0904 21 10	Sweet peppers (Capsicum annuum)	-	Free		
0904 21 90	Other	-	Free		
0904 22 00	Crushed or ground	-	Free		
0905	Vanilla				
0905 10 00	- Neither crushed nor ground	-	Free		
0905 20 00	- Crushed or ground	-	Free		
0906	Cinnamon and cinnamon-tree flowers				
	- Neither crushed nor ground				
	Cinnamon (Cinnamomum		_		
0906 11 00	zeylanicum Blume)	-	Free		
0906 19 00	Other		Free		
		-			
0906 20 00	- Crushed or ground	-	Free]
0907	Cloves (whole fruit, cloves and stems)		ъ		
0907 10 00	- Neither crushed nor ground	-	Free		l
0907 20 00	- Crushed or ground	-	Free		l
0908	Nutmeg, mace and cardamoms				İ
	- Nutmeg				Ì
0908 11 00	Neither crushed nor ground	-	Free		
0908 12 00	Crushed or ground	_	Free		l
00	- Mace				l
0908 21 00	Neither crushed nor ground	_	Free		l
	Neither crushed nor ground Crushed or ground	-	Free		l
0908 22 00		-	rree		
	- Cardamoms		ъ		l
0908 31 00	Neither crushed nor ground	-	Free		l
0908 32 00	Crushed or ground	-	Free		l
	Seeds of anise, badian, fennel,				
0909	coriander, cumin or caraway; juniper				l
	berries				l
	- Seeds of coriander				
0909 21 00	- Neither crushed nor ground	_	Free		İ
0909 21 00	Crushed or ground	_	Free		l
U2U2 44 UU		-	Free		İ
0000 21 00	- Seeds of cumin		ъ		l
0909 31 00	Neither crushed nor ground	-	Free		
0909 32 00	Crushed or ground	-	Free	1	I

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Seeds of anise, badian, caraway or				
	fennel; juniper berries				
0909 61 00	Neither crushed nor ground	-	Free		
0909 62 00	Crushed or ground	-	Free		
	Ginger, saffron, turmeric (curcuma),				
0910	thyme, bay leaves, curry and other				
	spices				
	- Ginger				
0910 11 00	Neither crushed nor ground	-	Free		
0910 12 00	Crushed or ground	-	Free		
0910 20	- Saffron				
0910 20 10	Neither crushed nor ground	-	Free		
0910 20 90	Crushed or ground	-	Free		
0910 30 00	- Turmeric (curcuma)	-	Free		
	- Other spices				
0010.01	Mixtures referred to in note 1(b) to				
0910 91	this chapter				
0910 91 05	Curry	-	Free		
	Other				
0910 91 10	Neither crushed nor ground	-	Free		
0910 91 90	Crushed or ground	-	Free		
0910 99	Other				
0910 99 10	Fenugreek seed	-	Free		
	Thyme				
	Neither crushed nor ground				
0910 99 31	Wild thyme (Thymus serpyllum L.)	-	Free		
0910 99 33	Other	_	Free		
0910 99 39	Crushed or ground	-	Free		
0910 99 50	Bay leaves	-	Free		
	Other				
0910 99 91	Neither crushed nor ground	_	Free		
0910 99 99	Crushed or ground	_	Free		

Chapter 10

Cereals

Notes.

- 1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
- 2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

Additional notes

1. The following terms have the meanings hereunder assigned to them:

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- (a) 'round grain rice' (subheadings 1006 10 30, 1006 20 11, 1006 20 92, 1006 30 21, 1006 30 42, 1006 30 61 and 1006 30 92): rice, the grains of which are of a length not exceeding 5,2 mm and of a length/width ratio of less than 2;
- (b) 'medium grain rice' (subheadings 1006 10 50, 1006 20 13, 1006 20 94, 1006 30 23, 1006 30 44, 1006 30 63 and 1006 30 94):
- rice, the grains of which are of a length exceeding 5,2 mm but not exceeding 6,0 mm and of a length/width ratio of less than 3;
- (c) 'long grain rice' (subheadings 1006 10 71, 1006 10 79, 1006 20 15, 1006 20 17, 1006 20 96, 1006 20 98, 1006 30 25, 1006 30 27, 1006 30 46, 1006 30 48, 1006 30 65, 1006 30 67, 1006 30 96 and 1006 30 98): rice, the grains of which are of a length exceeding 6,0 mm;
- (d) 'paddy rice' (subheadings 1006 10 30, 1006 10 50, 1006 10 71 and 1006 10 79): rice which has retained its husk after threshing;
- (e) 'husked rice' (subheadings 1006 20 11, 1006 20 13, 1006 20 15, 1006 20 17, 1006 20 92, 1006 20 94, 1006 20 96 and 1006 20 98): rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions 'brown rice', 'cargo rice', 'loonzain' and 'risosbramato';
- (f) 'semi-milled rice' (subheadings 1006 30 21, 1006 30 23, 1006 30 25, 1006 30 27, 1006 30 42, 1006 30 44, 1006 30 46 and 1006 30 48): rice from which the husk, part of the germ and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;
- (g) 'wholly milled rice' (subheadings 1006 30 61, 1006 30 63, 1006 30 65, 1006 30 67, 1006 30 92, 1006 30 94, 1006 30 96 and 1006 30 98): rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or medium grain rice, and at least part thereof in the case of round grain rice, have been removed, but in which longitudinal white striations may remain on not more than 10 % of the grains;
- (h) 'broken rice' (subheading 1006 40): grain fragments, the length of which does not exceed three-quarters of the average length of the whole grain.
- 2. The duty-rate applicable to mixtures of this chapter is as follows:
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- (a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;
- (b) in other mixtures, the rate applicable is that of the component which results in the highest amount of import duty.

National Notes

The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1001	Wheat and meslin				
	- Durum wheat				
1001 11 00	Seed	-	Free		
1001 19 00	Other	-	Free		
	- Other				
1001 91	Seed				
1001 91 10	Spelt	-	Free		
1001 91 20	Common wheat and meslin	-	Free		
1001 91 90	Other	-	Free		
1001 99 00	Other	-	Free		
1002	Rye				
1002 10 00	- Seed	-	Free		
1002 90 00	- Other	-	Free		
1003	Barley				
1003 10 00	- Seed	-	Free		
1003 90 00	- Other	-	Free		
1004	Oats				
1004 10 00	- Seed	-	Free		
1004 90 00	- Other	-	Free		
1005	Maize (corn)				
1005 10	- Seed				
	Hybrid				
1005 10 13	Three-cross hybrids	-	Free		
1005 10 15	Simple hybrids	-	Free		
1005 10 18	Other	-	Free		
1005 10 90	Other	-	Free		
1005 90 00	- Other	-	Free		
1006	Rice				
1006 10	- Rice in the husk (paddy or rough)				
1006 10 10	For sowing	-	Free		
	Other				
1006 10 30	Round grain	-	Free		
1006 10 50	Medium grain	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Long grain				
1006 10 71	Of a length/width ratio greater than 2 but less than 3	-	Free		
1006 10 79	Of a length/width ratio equal to or greater than 3	-	Free		
1006 20	- Husked (brown) rice				
	Parboiled				
1006 20 11			Free		
1006 20 11	Round grain	-			
1006 20 13	Medium grain	-	Free		
	Long grain				
1006 20 15	Of a length/width ratio greater than 2 but less than 3 Of a length/width	-	Free		
1006 20 17	ratio equal to or greater than 3	-	Free		
	Other				
1006 20 92	Round grain	-	Free		
1006 20 94	Medium grain	-	Free		
	Long grain				
1006 20 96	Of a length/width ratio greater than 2 but		Free		
	less than 3 Of a length/width	-			
1006 20 98	ratio equal to or greater than 3 - Semi-milled or wholly	-	Free		
1006 30	milled rice, whether or not polished or glazed				
	Semi-milled rice				
	Parboiled				
1006 30 21	Round grain	-	Free		
1006 30 23	Medium grain	-	Free		
	Long grain				
1006 30 25	Of a length/width ratio greater than 2 but		Free		
1000 30 23	less than 3	-	rice		
1006 30 27	Of a length/width ratio equal to or greater than 3	-	Free		
	Other				
1006 30 42	Round grain	-	Free		
1006 30 44	Medium grain	-	Free		
	Long grain				
1006 30 46	Of a length/width ratio greater than 2 but less than 3	-	Free		
1006 30 48	Of a length/width ratio equal to or greater than 3	-	Free		
	Wholly milled rice				
	Parboiled				
1006 30 61	Round grain	_	Free		
		-			
1006 30 63	Medium grain	-	Free		
	Long grain				
1006 30 65	Of a length/width ratio greater than 2 but less than 3	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1006 30 67	Of a length/width ratio equal to or greater than 3	-	Free		
	Other				
1006 30 92	Round grain	-	Free		
1006 30 94	Medium grain	-	Free		
	Long grain				
1006 30 96 1006 30 98	Of a length/width ratio greater than 2 but less than 3 Of a length/width ratio equal to or greater	-	Free Free		
4005 40 00	than 3		_		
1006 40 00	- Broken rice	-	Free		
1007	Grain sorghum				
1007 10	- Seed				
1007 10 10	Hybrids	-	Free		
1007 10 90	Other	-	Free		
1007 90 00	- Other	-	Free		
1008	Buckwheat, millet and canary seed; other cereals - Buckwheat		Free		
1000 10 00	- Millet	-	1100		
1008 21 00	- Millet		Free		
		-			
1008 29 00	Other	-	Free		
1008 30 00	- Canary seed	-	12		
1008 40 00	- Fonio (Digitaria spp.)	-	Free		
1008 50 00	- Quinoa (Chenopodium quinoa)	-	Free		
1008 60 00	- Triticale	-	Free		
1008 90 00	- Other cereals	-	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 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
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- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
- 2.(A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

Otherwise, they fall in heading 11.03 or 11.04.

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

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

Additional notes

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- 1. The duty-rate applicable to mixtures of this chapter shall be as follows:
 - (a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;
 - (b) in other mixtures, the rate applicable shall be that of the component which results in the highest amount of import duty.
- 2. For the purposes of heading 1106, the terms 'flour', 'meal' and 'powder' mean products (other than shredded desiccated coconut), obtained by milling or some other fragmentation process from dried leguminous vegetables of heading 0713, from sago or roots or tubers of heading 0714 or from products of Chapter 8, of which:
 - (a) in the case of dried leguminous vegetables, sago, roots, tubers and products of Chapter 8 (excluding nuts of headings 0801 and 0802), at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
 - (b) in the case of nuts of headings 0801 and 0802, at least 50 % by weight passes through a woven metal wire cloth sieve with an aperture of 2,5 mm.

National Notes

The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1101 00	Wheat or meslin flour				
	- Wheat flour				
1101 00 11	Of durum wheat	-	Free		
1101 00 15	Of common wheat and spelt	-	Free		
1101 00 90	- Meslin flour	-	Free		
1102	Cereal flours other than of wheat or meslin				
1102 20	- Maize (corn) flour				
1102 20 10	Of a fat content not exceeding 1,5 % by weight	-	Free		
1102 20 90	Other	-	Free		
1102 90	- Other				
1102 90 10	Barley flour	-	Free		
1102 90 30	Oat flour	-	Free		
1102 90 50	Rice flour	-	Free		
1102 90 70	Rye flour	-	Free		
1102 90 90	Other	-	Free		
1103	Cereal groats, meal and pellets				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restriction
	- Groats and meal				
1103 11	Of wheat				
1103 11 10	Durum wheat	-	Free		
1103 11 90	Common wheat and spelt	-	Free		
1103 13	Of maize (corn)				
1103 13 10	Of a fat content not exceeding 1,5 % by weight	-	Free		
1103 13 90	Other	-	Free		
1103 19	Of other cereals				
1103 19 20	Of rye or barley	-	Free		
1103 19 40	Of oats	-	Free		
1103 19 50	Of rice	-	Free		
1103 19 90	Other	_	Free		
1103 20	- Pellets				
1103 20 25	Of rye or barley	_	Free		
1103 20 23	Of oats		Free		
1103 20 40	Of maize		Free		
	Of rice	-	Free		
1103 20 50		-			
1103 20 60 1103 20 90	Of wheat	-	Free Free		
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground - Rolled or flaked grains				
1104 12	Of oats				
1104 12 10	Rolled	-	Free		
1104 12 90	Flaked	-	Free		
1104 19	Of other cereals				
1104 19 10	Of wheat	-	Free		
1104 19 30	Of rye	-	Free		
1104 19 50	Of maize	_	Free		
	Of barley				
1104 19 61	Rolled	_	Free		
1104 19 69	Flaked	_	Free		
110.15 05	Other		1100		
1104 19 91	Flaked rice		Free		
	Other	-			
1104 19 99	Other worked grains (for example, hulled, pearled, sliced or kibbled)	-	Free		
1104 22	Of oats				
1104 22 40	Hulled (shelled or husked), whether or not sliced or kibbled	-	Free		
1104 22 50	Pearled	-	Free		
1104 22 95	Other	-	Free		
1104 23	Of maize (corn)				
1104 23 40	Hulled (shelled or husked), whether or not sliced or kibbled; pearled	-	Free		
1104 23 98	Other		Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1104 29	Of other cereals				
	Of barley				
1104 29 04	Hulled (shelled or husked), whether or not sliced or kibbled	-	Free		
1104 29 05	Pearled	-	Free		
1104 29 08	Other	-	Free		
	Other				
1104 29 17	Hulled (shelled or husked), whether or not sliced or kibbled	-	Free		
1104 29 30	Pearled	-	Free		
	Not otherwise worked than kibbled				
1104 29 51	Of wheat	_	Free		
1104 29 55	Of rye	-	Free		
1104 29 59	Other	-	Free		
	Other				
1104 29 81	Of wheat	_	Free		
1104 29 85	Of rye	_	Free		
1104 29 89	Other	_	Free		
1104 30	- Germ of cereals, whole, rolled, flaked		1100		
1104 30 10	or ground Of wheat		Free		
		-			
1104 30 90	Of other cereals Flour, meal, powder, flakes, granules	-	Free		
1105	and pellets of potatoes		_		
1105 10 00	- Flour, meal and powder	-	Free		
1105 20 00 1106 1106 10 00	- Flakes, granules and pellets Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 - Of the dried leguminous vegetables of	-	Free		
1106 20	heading 0713 - Of sago or of roots or tubers of heading 0714	-	rice		
1106 20 10	Denatured	-	Free		
1106 20 90	Other	-	Free		
1106 30	- Of the products of Chapter 8				
1106 30 10	Of bananas	-	Free		
1106 30 90	Other	-	Free		
1107	Malt, whether or not roasted				
1107 10	- Not roasted				
	Of wheat				
1107 10 11	In the form of flour	-	Free		
1107 10 19	Other	-	Free		
	Other				
1107 10 91	In the form of flour	-	Free		
1107 10 99	Other	-	Free		
1107 20 00	- Roasted	-	Free		
1108	Starches; inulin				
	- Starches				
1108 11 00	Wheat starch	_	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1108 12 00	Maize (corn) starch	-	Free		
1108 13 00	Potato starch	-	Free		
1108 14 00	Manioc (cassava) starch	-	Free		
1108 19	Other starches				
1108 19 10	Rice starch	-	Free		
1108 19 90	Other	-	Free		
1108 20 00	- Inulin	-	Free		
1109 00 00	Wheat gluten, whether or not dried	-	Free		

Chapter 12

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

Notes.

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

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

- (a) Leguminous vegetables or sweet corn (Chapter 7);
- (b) Spices or other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of headings 12.01 to 12.07 or 12.11.
- 4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop and liquorice, all species of mint, rosemary, rue, sage and wormwood. Heading 12.11 does not, however, apply to:

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

Subheading Note.

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

National Notes

- 1. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).
- 2. The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.
- 3. Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.
- 4. Items listed in this Chapter may be subject to controls under the Drugs (Misuse) Regulations 2005.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1201	Soya beans, whether or not broken				
1201 10 00	- Seed	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1201 90 00	- Other	-	Free		R
1202	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken				
1202 30 00	- Seed	-	Free		R
	- Other				
1202 41 00	In shell	-	Free		R
1202 42 00	Shelled, whether or not broken	-	Free		R
1203 00 00	Copra	-	Free		R
1204 00	Linseed, whether or not broken				
1204 00 10	- For sowing	-	Free		R
1204 00 90	- Other	-	Free		R
1205	Rape or colza seeds, whether or not broken				
1205 10	- Low erucic acid rape or colza seeds				
1205 10 10	For sowing	-	Free		R
1205 10 90	Other	-	Free		R
1205 90 00	- Other	-	Free		R
1206 00	Sunflower seeds, whether or not broken				
1206 00 10	- For sowing	-	Free		R
	- Other				
1206 00 91	Shelled; in grey-and-white-striped shell	-	Free		R
1206 00 99	Other	_	Free		R
1207	Other oil seeds and oleaginous fruits,				
1207 10 00	whether or not broken - Palm nuts and kernels	_	Free		R
1207 10 00	- Cotton seeds		1100		, and
1207 21 00	Seed	_	Free		R
1207 21 00	Other		Free		R
1207 29 00	- Castor oil seeds		Free		R
1207 40	- Sesamum seeds	_	ricc		K
1207 40 10	Seed		Free		R
1207 40 10	Other	-	Free		R
		-	rree		K
1207 50	- Mustard seeds		E		n.
1207 50 10 1207 50 90	Seed Other	-	Free		R
		-	Free		R
1207 60 00	- Safflower (Carthamus tinctorius) seeds	-	Free		R
1207 70 00	- Melon seeds	-	Free		R
1207.01	- Other				
1207 91	Poppy seeds				
1207 91 10	Seed	-	Free		R
1207 91 90	Other	-	Free		R
1207 99	Other				
1207 99 20	Seed	-	Free		R
	Other				
1207 99 91	Hemp seeds	-	Free		R
1207 99 96	Other	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard				
1208 10 00	- Of soya beans	-	Free		R
1208 90 00	- Other	-	Free		R
1209	Seeds, fruit and spores, of a kind used for sowing				
1209 10 00	- Sugar beet seeds	-	Free		R
	- Seeds of forage plants				
1209 21 00	Lucerne (alfalfa) seeds	-	Free		R
1209 22	Clover (Trifolium spp.) seeds				
1209 22 10	Red clover (Trifolium pratense L.)	-	Free		R
1209 22 80	Other	-	Free		R
1209 23	Fescue seeds				
1209 23 11	Meadow fescue (Festuca pratensis Huds.) seeds	-	Free		R
1209 23 15	Red fescue (Festuca rubra L.) seeds	-	Free		R
1209 23 80	Other	-	Free		R
1209 24 00	Kentucky blue grass (Poa pratensis L.)	-	Free		R
1209 25	seeds Ryegrass (Lolium multiflorum Lam.,				
1209 25 10	Lolium perenne L.) seeds Italian ryegrass (including westerwolds) (Lolium multiflorum Lam.)	-	Free		R
1209 25 90	Perennial ryegrass (Lolium perenne L.)	-	Free		R
1209 29	Other				
1209 29 45	Timothy grass seed; vetch seed; seeds of the genus Poa (Poa palustris L., Poa trivialis L.); cocksfoot grass (Dactylis glomerata L.); bent grass (Agrostis)	-	Free		R
1209 29 50	Lupine seed	-	Free		R
1209 29 60	Fodder beet seed (Beta vulgaris var. alba)	-	Free		R
1209 29 80	Other	-	Free		R
1209 30 00	- Seeds of herbaceous plants cultivated principally for their flowers - Other	-	Free		R
1209 91	Vegetable seeds				
1209 91 30	Salad beet seed or beetroot seed (Beta	_	Free		R
1209 91 80	vulgaris var. conditiva) Other		Free		R
		-	Fice		K
1209 99	Other		г		
1209 99 10	Forest-tree seeds	-	Free		R
1209 99 91	Other Seeds of plants cultivated principally for their flowers, other than those of subheading 120930	-	Free		R
1209 99 99	Other	-	Free		R
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin				
1210 10 00	- Hop cones, neither ground nor powdered	-	Free		R
1210 20	nor in the form of pellets - Hop cones, ground, powdered or in the form of pellets; lupulin				
1210 20 10	Hop cones, ground, powdered or in the form of pellets, with higher lupulin content; lupulin	-	Free		R
1210 20 90	Other	_	Free		R
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered		(1.7)		
1211 20 00	- Ginseng roots	-	Free		R
1211 30 00	- Coca leaf	-	Free		R
1211 40 00	- Poppy straw	-	Free		R
1211 50 00	- Ephedra	-	Free		R
1211 90	- Other				
1211 90 30	Tonquin beans	-	Free		R
1211 90 86	Other	-	Free		R
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included				
	- Seaweeds and other algae				
1212 21 00	Fit for human consumption	-	Free		R
1212 29 00	Other	-	Free		R
	- Other				
1212 91	Sugar beet				
1212 91 20	Dried, whether or not ground	-	Free		R
1212 91 80	Other	-	Free		R
1212 92 00	Locust beans (carob)	-	Free		R
1212 93 00	Sugar cane	-	Free		R
1212 94 00	Chicory roots	-	Free		R
1212 99	Other				
	Locust bean seeds				
1212 99 41	Not decorticated, crushed or ground	-	Free		R
1212 99 49	Other	-	Free		R
1212 99 95	Other	-	Free		R
1213 00 00 1214	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	-	Free		R
1214 10 00	- Lucerne (alfalfa) meal and pellets	-	Free		R
1214 90	- Other				
1214 90 10	Mangolds, swedes and other fodder roots	-	Free		R
1214 90 90	Other	-	Free		R

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

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

The heading does not apply to:

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

Additional note

1. Mixtures of pectic substances and sugar, with a sugar content exceeding 90 % by weight, calculated on the dry matter, are excluded from classification under subheading 1302 20 and are, in principle, to be classified in Chapter 17, since the character of the product is deemed to be determined by the sugar.

National Notes

1. Items listed in this Chapter may be subject to the endangered species legislation and may therefore be prohibited from importation or may only be imported when covered by permit or certificate issued (as appropriate) under the Endangered Species Act, 1990 issued by the Collector of Customs,

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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).

2 Items listed in this Chapter may be subject to controls under the Drugs (Misuse) Regulations 2005.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)			-	
1301 20 00	- Gum Arabic	-	Free		R
1301 90 00	- Other	-	Free		R
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar- agar and other mucilages and thickeners, whether or not modified, derived from vegetable products				
	- Vegetable saps and extracts				
1302 11 00	Opium	-	Free		R
1302 12 00	Of liquorice	-	Free		R
1302 13 00	Of hops	-	Free		R
1302 14 00	Of ephedra	-	Free		R
1302 19	Other				
1302 19 05	Vanilla oleoresin	-	Free		R
1302 19 70	Other	-	Free		R
1302 20	- Pectic substances, pectinates and pectates				
1302 20 10	Dry	-	Free		R
1302 20 90	Other	-	Free		R
	Mucilages and thickeners, whether or not modified, derived from vegetable products				
1302 31 00	Agar-agar	-	Free		R
1302 32	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds				
1302 32 10	Of locust beans or locust bean seeds	-	Free		R
1302 32 90	Of guar seeds	-	Free		R
1302 39 00	Other	-	Free		R

Chapter 14

Vegetable plaiting materials; vegetable productsnot 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.

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- 2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to draw or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

National Notes

1. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)				
1401 10 00	- Bamboos	-	12		R
1401 20 00	- Rattans	-	12		R
1401 90 00	- Other	-	12		R
[1402]					
[1403]					
1404	Vegetable products not elsewhere specified or included				
1404 20 00	- Cotton linters	-	12		R
1404 90 00	- Other	-	12		R

Chapter 15

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

Notes.

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

Subheading Note.

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

Additional notes

- 1. For the purposes of subheadings 1507 10, 1508 10, 1510 00 10, 1511 10, 1512 11, 1512 21, 1513 11, 1513 21, 1514 11, 1514 91, 1515 11, 1515 21, 1515 50 11, 1515 50 19, 1515 90 21, 1515 90 29, 1515 90 40 to 1515 90 59 and 1518 00 31:
 - (a) fixed vegetable oils, fluid or solid, obtained by pressure, are to be considered as 'crude' if they have undergone no other processing than:
 - —decantation within the normal time limits,
 - —centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any adsorption filtering process or any other physical or chemical process);
 - (b) fixed vegetable oils, fluid or solid, obtained by extraction are to continue to be considered as 'crude' when they cannot be distinguished, by their colour, odour or taste, nor by recognised
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special analytical properties, from vegetable oils and fats obtained by pressure;

- (c) the expression 'crude oils' is to be taken to extend to degummed soya-bean oil and to cotton-seed oil from which the gossypol has been removed.
- 2.A.Headings 1509 and 1510 cover only oils derived solely from the treatment of olives and having the characteristics, with regard to the content of fatty acids and sterols, which are referred to in Annex I to Commission Regulation (EEC) No 2568/91 (202). Their presence can be determined using methods set out in Annexes V and X to that Regulation.

Headings 1509 and 1510 do not cover chemically altered olive oil (in particular re-esterified olive oil) and mixtures of olive oil with other oils. The presence of re-esterified olive oil is ascertained using the method set out in Annex VII to Regulation (EEC) No 2568/91.

- B. Subheading 1509 10 covers only the olive oils defined in points 1, 2 and 3 below, obtained solely by mechanical or other physical means under conditions which do not lead to the modification of the oil, and which have not undergone any treatment other than washing, decantation, centrifugation or filtration. Olive oils obtained using solvents, chemical or biochemical reagents, or re-esterification processes, as well as any mixtures with oils of other kinds, are excluded from this subheading.
- 1. For the purposes of subheading 1509 10 10, 'lampante olive oil' means olive oil having the characteristics of olive oils of category 3 as set out in Annex I to Regulation (EEC) No 2568/91.
- 2. For the purposes of subheading 1509 10 20, 'extra virgin olive oil' means olive oil having the characteristics of olive oils of category 1 as set out in Annex I to Regulation (EEC) No 2568/91.
- 3. Subheading 1509 10 80 covers other virgin olive oils which have the characteristics of olive oils of category 2 as set out in Annex I to Regulation (EEC) No 2568/91.
- C. Subheading 1509 90 covers olive oil obtained by the treatment of olive oils of subheading 1509 10 10, 1509 10 20, and/or 1509 10 80, whether or not blended with virgin olive oil, and having the characteristics of olive oils of categories 4 and 5 as set out in Annex I to Regulation (EEC) No 2568/91.
- D. For the purposes of subheading 1510 00 10, 'crude oils' means oils with the characteristics of olive oils of category 6 as set out in Annex I to Regulation (EEC) No 2568/91.

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E. Subheading 1510 00 90 covers oils obtained by the treatment of oils of subheading 1510 00 10, whether or not blended with virgin olive oil, and oils not having the characteristics of the oils referred to in points B, C and D of this additional note.

Oils of this subheading must have the characteristics of the olive oils of categories 7 and 8 as set out in Annex I to Regulation (EEC) No 2568/91.

- 3. Subheadings 1522 00 31 and 1522 00 39 do not cover:
 - (a) residues resulting from the treatment of fatty substances containing oil having an iodine index, determined in accordance with the method laid down in Annex XVI to Commission Regulation (EEC) No 2568/91, lower than 70 or higher than 100;
 - (b) residues resulting from the treatment of fatty substances containing oil having an iodine index higher than 70 or lower than 100, of which the peak area representing the retention volume of betasitosterol (59), determined in accordance with Annex V to Commission Regulation (EEC) No 2568/91, is less than 93,0 % of the total sterol peak areas.
- 4. The analytical methods for the determination of the characteristics of the products referred to above are those laid down in the Annexes to Commission Regulation (EEC) No 2568/91. Accordingly, account is to be taken also of the footnotes of Annex I to the Regulation.

National Notes

Items listed in this Chapter may be subject to the endangered species legislation and may therefore be prohibited from importation or may only be imported when covered by permit or certificate issued (as appropriate) under the Endangered Species Act, 1990 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). Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

Items listed in this Chapter may be subject to examination and (if unfit for human consumption) be prohibited from importation under the Imported Food Regulations, 1988.

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503				
1501 10	- Lard				
1501 10 10	For industrial uses other than the manufacture of foodstuffs for human consumption	-	12		R
1501 10 90	Other	-	Free		R
1501 20	- Other pig fat				
1501 20 10	For industrial uses other than the manufacture of foodstuffs for human consumption	-	12		R
1501 20 90	Other	-	Free		R
1501 90 00	- Other	-	12		R
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503				
1502 10	- Tallow				
1502 10 10	For industrial uses other than the manufacture of foodstuffs for human consumption	-	12		R
1502 10 90	Other	-	Free		R
1502 90	- Other				
	For industrial uses other than the manufacture		4.5		_
1502 90 10	of foodstuffs for human consumption	-	12		R
1502 90 90	Other	-	Free		R
1503 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared				
	- Lard stearin and oleostearin				
1503 00 11	For industrial uses	-	12		R
1503 00 19	Other	-	Free		R
1503 00 30	- Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	-	12		R
1503 00 90	- Other	_	Free		R
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified				
1504 10	- Fish-liver oils and their fractions				
1504 10 10	Of a vitamin A content not exceeding 2500 International Units per gram	-	Free		R
	Other				
1504 10 91	Of halibut	-	Free		R
1504 10 99	Other	_	Free		R
1504 20	- Fats and oils and their fractions, of fish, other than liver oils				
1504 20 10	Solid fractions	-	Free		R
1504 20 90	Other	_	Free		R
1504 20 90	- Guner - Fats and oils and their fractions, of marine mammals	_	Fice		K
1504 30 10	Solid fractions	_	Free		R
1504 30 90	Other		Free		R
1504 30 90	Wool grease and fatty substances derived therefrom (including lanolin)	_	FICC		K
1505 00 10	- Wool grease, crude	_	12		R
1505 00 90	- Other		12		R
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	-	Free		R R
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified				
1507 10	- Crude oil, whether or not degummed				
1507 10 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1507 10 90	Other	-	Free		R
1507 90	- Other				
1507 90 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
1507 90 90	Other	-	Free		R
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified				
1508 10	- Crude oil				
1508 10 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
1508 10 90	Other	-	Free		R
1508 90	- Other				
1508 90 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
1508 90 90	Other	-	Free		R
1509	Olive oil and its fractions, whether or not refined, but not chemically modified				
1509 10	- Virgin				
1509 10 10	Lampante olive oil	-	Free		R
1509 10 20	Extra virgin olive oil	-	Free		R
1509 10 80	Other	-	Free		R
1509 90 00	- Other	-	Free		R
1510 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509				
1510 00 10	- Crude oils	-	Free		R
1510 00 90	- Other	-	Free		R
1511	Palm oil and its fractions, whether or not refined, but not chemically modified				
1511 10	- Crude oil For technical or industrial uses other than the				
1511 10 10	manufacture of foodstuffs for human consumption	-	Free		R
1511 10 90	Other	-	Free		R
1511 90	- Other				
	Solid fractions				
1511 90 11	In immediate packings of a net content not exceeding 1 kg	-	Free		R
1511 90 19	Other	-	Free		R
1511 90 91	Other For technical or industrial uses other than the manufacture of foodstuffs for human	_	Free		R
	consumption				
1511 90 99	Other Sunflower-seed, safflower or cotton-seed oil	-	Free		R
1512	and fractions thereof, whether or not refined, but not chemically modified - Sunflower-seed or safflower oil and fractions thereof				
1512 11	Crude oil				
1512 11 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
	Other				
1512 11 91	Sunflower-seed oil	-	Free		R
1512 11 99	Safflower oil	-	Free]	R

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CN anda	Description	Supplementary	Conventional	Particular rotes of	Prohibitions
CN code	Description	unit	rate of duty (%)	rates of duty	& Restrictions
1512 19	Other				
1512 19 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
1512 19 90	Other	-	Free		R
	- Cotton-seed oil and its fractions				
1512 21	Crude oil, whether or not gossypol has been removed For technical or industrial uses other than the				
1512 21 10	manufacture of foodstuffs for human consumption	-	Free		R
1512 21 90	Other	-	Free		R
1512 29	Other				
1512 29 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
1512 29 90	Other	-	Free		R
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified				
	- Coconut (copra) oil and its fractions				
1513 11 1513 11 10	Crude oil For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
	Other				
1513 11 91	In immediate packings of a net content not exceeding 1 kg	-	Free		R
1513 11 99	Other	-	Free		R
1513 19	Other				
	Solid fractions				
1513 19 11	In immediate packings of a net content not exceeding 1 kg	-	Free		R
1513 19 19	Other	-	Free		R
	Other				
1513 19 30	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
	Other				
1513 19 91	In immediate packings of a net content not exceeding 1 kg	-	Free		R
1513 19 99	Other	-	Free		R
	- Palm kernel or babassu oil and fractions thereof				
1513 21	Crude oil				
1513 21 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
	Other				
1513 21 30	In immediate packings of a net content not exceeding 1 kg	-	Free		R
1513 21 90	Other	-	Free		R
1513 29	Other				
	Solid fractions				
1513 29 11	In immediate packings of a net content not exceeding 1 kg	-	Free		R
1513 29 19	Other	-	Free		R
	Other				
1513 29 30	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Other				
1513 29 50	In immediate packings of a net content not exceeding 1 kg	-	Free		R
1513 29 90	Other	-	Free		R
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified - Low-crucic-acid rape or colza oil and its fractions				
1514 11	Crude oil				
1514 11 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
1514 11 90	Other	-	Free		R
1514 19	Other				
1514 19 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
1514 19 90	Other	-	Free		R
	- Other				
1514 91	Crude oil				
1514 91 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
1514 91 90	Other	-	Free		R
1514 99	Other				
1514 99 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
1514 99 90	Other	-	Free		R
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified				
	- Linseed oil and its fractions				
1515 11 00	Crude oil	-	12		R
1515 19	Other				
1515 19 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	12		R
1515 19 90	Other	-	Free		R
	- Maize (corn) oil and its fractions				
1515 21	Crude oil				
1515 21 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
1515 21 90	Other	-	Free		R
1515 29	Other				
1515 29 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
1515 29 90	Other	-	Free		R
1515 30	- Castor oil and its fractions				
1515 30 10	For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials	-	Free		R
1515 30 90	Other	-	Free		R
1515 50	- Sesame oil and its fractions				
1010 00					
1515 50 11	Crude oil For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R

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CN code	Description	Supplementary	Conventional	Particular rotes of	Prohibitions
CN code	Description	unit	rate of duty (%)	rates of duty	& Restrictions
1515 50 19	Other	-	Free		R
	Other				
1515 50 91	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
1515 50 99	Other	-	Free		R
1515 90	- Other				
1515 90 11	Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions Tobacco-seed oil and its fractions	-	Free		R
1515 90 21	Crude oil For technical or industrial uses other than the manufacture of foodstuffs for human	-	Free		R
1515 90 29	consumption Other	_	Free		R
1313 70 27			1100		
1515 90 31	Other For technical or industrial uses other than the manufacture of foodstuffs for human	-	Free		R
1515 00 20	consumption		r		
1515 90 39	Other	-	Free		R
	Other oils and their fractions				
	Crude oils				
1515 90 40	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
Í	Other				
1515 90 51	Solid, in immediate packings of a net content not exceeding 1 kg	-	Free		R
1515 90 59	Solid, other; fluid	-	Free		R
	Other				
1515 90 60	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
	Other				
1515 90 91	Solid, in immediate packings of a net content not exceeding 1 kg	-	Free		R
1515 90 99	Solid, other; fluid	-	Free		R
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared				
1516 10	- Animal fats and oils and their fractions				
1516 10 10	In immediate packings of a net content not exceeding 1 kg	-	Free		R
1516 10 90	Other	-	Free		R
1516 20	- Vegetable fats and oils and their fractions				
1516 20 10	Hydrogenated castor oil, so called 'opal-wax'	_	Free		R
1310 20 10		_	1100		ı,
1516 20 91	Other In immediate packings of a net content not exceeding 1 kg	-	Free		R
	Other				
1516 20 95	Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils, for technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		R
	Other Groundnut, cotton-seed, soya-bean or				
1516 20 96	sunflower-seed oils; other oils containing less than 50 % by weight of free fatty acids and	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	excluding palm kernel, illipe, coconut, colza, rapeseed or copaiba oils				
1516 20 98	Other	_	Free		R
1517	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 1516				-
1517 10	- Margarine, excluding liquid margarine				
1517 10 10	Containing, by weight, more than 10 % but not more than 15 % of milkfats	-	Free		R
1517 10 90	Other	-	Free		R
1517 90	- Other				
1517 90 10	Containing, by weight, more than 10 % but not more than 15 % of milkfats Other	-	Free		R
1517 90 91	Fixed vegetable oils, fluid, mixed		Free		R
	Edible mixtures or preparations of a kind				
1517 90 93	used as mould-release preparations	-	Free		R
1517 90 99	Other	-	Free		R
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included				
1518 00 10	- Linoxyn	-	Free		R
	- Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption				
1518 00 31	Crude	-	Free		R
1518 00 39	Other	-	Free		R
	- Other				
1518 00 91	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 1516	-	Free		R
	Other				
1518 00 95	Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	-	Free		R
1518 00 99	Other	-	Free		R
[1519]					
1520 00 00	Glycerol, crude; glycerol waters and glycerol	_	12		R
1521	lyes Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured				
1521 10 00	- Vegetable waxes	-	12		R
1521 90	- Other				
1521 90 10	Spermaceti, whether or not refined or coloured Beeswax and other insect waxes, whether or	-	12		R
	not refined or coloured				
1521 90 91	Raw	-	12		R
1521 90 99	Other	-	12		R
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes				
1522 00 10	- Degras	_	12		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Residues resulting from the treatment of fatty substances or animal or vegetable waxes Containing oil having the characteristics of olive oil				
1522 00 31	Soapstocks	-	12		R
1522 00 39	Other	-	12		R
	Other				
1522 00 91	Oil foots and dregs; soapstocks	-	12		R
1522 00 99	Other	-	12		R

Section IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

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

Chapter 16

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

Notes.

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

Subheading Notes.

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in

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containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

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

Additional notes

- 1. For the purposes of subheadings 1602 31 11, 1602 32 11, 1602 39 21, 1602 50 10 and 1602 90 61, the term 'uncooked' is to apply to products which have not been subjected to any heat treatment or which have been subjected to a heat treatment insufficient to ensure the coagulation of meat proteins in the whole of the product and which, therefore, in the case of subheadings 1602 50 10 and 1602 90 61, show traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part.
- 2. For the purposes of subheadings 1602 41 10, 1602 42 10 and 1602 49 11 to 1602 49 15, the expression 'cuts thereof' applies only to prepared or preserved meat which, due to the size and the characteristics of the coherent muscle tissue, is identifiable as having been obtained from hams, shoulders, loins, or collars of domestic swine, as the case may be.

National Notes

- 1.Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).
- 2. The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1601 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products				
1601 00 10	- Of liver	-	Free		R
	- Other				
1601 00 91	Sausages, dry or for spreading, uncooked	-	Free		R
1601 00 99	Other	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1602	Other prepared or preserved meat, meat offal or blood		(/		
1602 10 00	- Homogenised preparations	-	Free		R
1602 20	- Of liver of any animal				
1602 20 10	Goose or duck liver	-	Free		R
1602 20 90	Other	-	Free		R
	- Of poultry of heading 0105				
1602 31	Of turkeys				
1602 31 11	Containing 57 % or more by weight of poultry meat or offal Containing exclusively uncooked turkey meat	-	Free		R
1602 31 19	Other	-	Free		R
1602 31 80	Other	-	Free		R
1602 32	Of fowls of the species Gallus domesticus				
	Containing 57 % or more by weight of poultry meat or offal				
1602 32 11	Uncooked	-	Free		R
1602 32 19	Other	-	Free		R
1602 32 30	Containing 25 % or more but less than 57 % by weight of poultry meat or offal	-	Free		R
1602 32 90	Other	-	Free		R
1602 39	Other Containing 57 % or more by weight of poultry meat or offal				
1602 39 21	Uncooked	-	Free		R
1602 39 29	Other	-	Free		R
1602 39 85	Other	-	Free		R
	- Of swine				
1602 41	Hams and cuts thereof				
1602 41 10	Of domestic swine	-	Free		R
1602 41 90	Other	-	Free		R
1602 42	Shoulders and cuts thereof				
1602 42 10	Of domestic swine	-	Free		R
1602 42 90	Other	-	Free		R
1602 49	Other, including mixtures				
	Of domestic swine				
	Containing by weight 80 % or more of meat or meat offal, of any kind, including fats of any kind or origin				
1602 49 11	Loins (excluding collars) and cuts thereof, including mixtures of loins or hams	-	Free		R
1602 49 13	Collars and cuts thereof, including mixtures of collars and shoulders	-	Free		R
1602 49 15	Other mixtures containing hams (legs), shoulders, loins or collars, and cuts thereof	-	Free		R
1602 49 19	Other	-	Free		R
1602 49 30	Containing by weight 40 % or more but less than 80 % of meat or meat offal, of any kind, including fats of any kind or origin Containing by weight less than 40 % of	-	Free		R
1602 49 50	meat or meat offal, of any kind, including fats of any kind or origin	-	Free		R
1602 49 90	Other	-	Free		R
1602 50	- Of bovine animals				
1602 50 10	Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Other				
1602 50 31	Corned beef, in airtight containers	-	Free		R
1602 50 95	Other	-	Free		R
1602 90	- Other, including preparations of blood of any animal				
1602 90 10	Preparations of blood of any animal	-	Free		R
	Other				
1602 90 31	Of game or rabbit	-	Free		R
	Other				
1602 90 51	Containing meat or meat offal of domestic swine	-	Free		R
1602.00.61	Containing bovine meat or offal Uncooked; mixtures of cooked meat or		T.		
1602 90 61	offal and uncooked meat or offal	-	Free		R
1602 90 69	Other	-	Free		R
	Other				
1602 90 91	Of sheep	-	Free		R
1602 90 95	Of goats	-	Free		R
1602 90 99	Other	-	Free		R
1603 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates				
1603 00 10	- In immediate packings of a net content of 1 kg or less	-	Free		R
1603 00 80	- Other	-	Free		R
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs - Fish, whole or in pieces, but not minced				
1604 11 00	Salmon	_	Free		R
1604 12	Herring				
1604 12 10	Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	-	Free		R
	Other				
1604 12 91	In airtight containers	-	Free		R
1604 12 99	Other	-	Free		R
1604 13	Sardines, sardinella and brisling or sprats				
	Sardines				
1604 13 11	In olive oil	-	Free		R
1604 13 19	Other	-	Free		R
1604 13 90	Other	-	Free		R
1604 14	Tuna, skipjack and bonito (Sarda spp.)				
	Tuna and skipjack				
	Skipjack				
1604 14 21	In vegetable oil	-	Free		R
	Other				
1604 14 26	Fillets known as 'loins'	_	Free		R
1604 14 28	Other	_	Free		R
100 / 17 20	Yellowfin tuna (Thunnus albacares)		1100		, R
1604 14 21	· · · · · · · · · · · · · · · · · · ·		E		n
1604 14 31	In vegetable oil	- -	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Other				
1604 14 36	Fillets known as 'loins'	-	Free		R
1604 14 38	Other	-	Free		R
	Other				
1604 14 41	In vegetable oil	-	Free		R
	Other				
1604 14 46	Fillets known as 'loins'	-	Free		R
1604 14 48	Other	-	Free		R
1604 14 90	Bonito (Sarda spp.)	-	Free		R
1604 15	Mackerel				
	Of the species Scomber scombrus and Scomber japonicus				
1604 15 11	Fillets	-	Free		R
1604 15 19	Other	-	Free		R
1604 15 90	Of the species Scomber australasicus	-	Free		R
1604 16 00	Anchovies	-	Free		R
1604 17 00	Eels	-	Free		R
1604 18 00	Shark fins	-	Free		R
1604 19	Other				
1604 19 10	Salmonidae, other than salmon	-	Free		R
	Fish of the genus Euthynnus, other than skipjack (Euthynnus (Katsuwonus) pelamis)				
1604 19 31	Fillets known as 'loins'	-	Free		R
1604 19 39	Other	-	Free		R
1604 19 50	Fish of the species Orcynopsis unicolor	-	Free		R
1604 19 91	Other Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	-	Free		R
	Other Cod (Gadus morhua, Gadus ogac, Gadus				
1604 19 92	macrocephalus)	-	Free		R
1604 19 93	Coalfish (Pollachius virens)	-	Free		R
1604 19 94	Hake (Merluccius spp., Urophycis spp.) Alaska pollack (Theragra chalcogramma)	-	Free		R
1604 19 95	and pollack (Pollachius pollachius)	-	Free		R
1604 19 97	Other	-	Free		R
1604 20	- Other prepared or preserved fish				
1604 20 05	Preparations of surimi	-	Free		R
	Other				
1604 20 10	Of salmon	-	Free		R
1604 20 30	Of Salmonidae, other than salmon	-	Free		R
1604 20 40	Of anchovies	-	Free		R
1604 20 50	Of sardines, bonito, mackerel of the species Scomber scombrus and Scomber japonicus, fish of the species Orcynopsis unicolor	-	Free		R
1604 20 70	Of tuna, skipjack or other fish of the genus Euthynnus	-	Free		R
1604 20 90	Of other fish	-	Free		R
	- Caviar and caviar substitutes				
1604 31 00	Caviar	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1604 32 00	Caviar substitutes	-	Free		R
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved				
1605 10 00	- Crab	-	Free		R
	- Shrimps and prawns				
1605 21	Not in airtight containers				
1605 21 10	In immediate packings of a net content not exceeding 2 kg	-	Free		R
1605 21 90	Other	-	Free		R
1605 29 00	Other	-	Free		R
1605 30	- Lobster				
1605 30 10	Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces	-	Free		R
1605 30 90	Other	-	Free		R
1605 40 00	- Other crustaceans	-	Free		R
	- Molluscs				
1605 51 00	Oysters	-	Free		R
1605 52 00	Scallops, including queen scallops	-	Free		R
1605 53	Mussels				
1605 53 10	In airtight containers	-	Free		R
1605 53 90	Other	-	Free		R
1605 54 00	Cuttlefish and squid	-	Free		R
1605 55 00	Octopus	-	Free		R
1605 56 00	Clams, cockles and arkshells	-	Free		R
1605 57 00	Abalone	-	Free		R
1605 58 00	Snails, other than sea snails	-	Free		R
1605 59 00	Other	-	Free		R
	- Other aquatic invertebrates				
1605 61 00	Sea cucumbers	-	Free		R
1605 62 00	Sea urchins	-	Free		R
1605 63 00	Jellyfish	-	Free		R
1605 69 00	Other	-	Free		R

Chapter 17

Sugars and sugar confectionery

Note.

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

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

Additional notes

- 1. For the purposes of subheadings 1701 12 10, 1701 12 90, 1701 13 10, 1701 13 90, 1701 14 10 and 1701 14 90, 'raw sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, less than 99,5 % by weight of sucrose determined by the polarimetric method.
- 2. The duty applicable to raw sugar of subheadings 1701 12 10, 1701 13 10 and 1701 14 10 whose yield established according to part B(III) of Annex III to Regulation (EU) No 1308/2013 of the European Parliament and of the Council (OJ L 347, 20.12.2013, p. 671) differs from 92 % is fixed in the following manner:

the relevant rate is multiplied by a correcting coefficient obtained by dividing the percentage yield established according to the above provisions by 92.

- 3. For the purposes of subheading 1701 99 10, 'white sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, 99,5 % or more by weight of sucrose, determined by the polarimetric method.
- 4.For the purposes of establishing the duty applicable to products of subheadings 1702 20 10, 1702 60 80, 1702 60 95, 1702 90 71, 1702 90 80 and 1702 90 95, the sucrose content, including other sugars expressed as sucrose, is determined by the methods laid down in Article 42(2) and (4) of Commission Regulation (EC) No 951/2006.
- 5. For the purposes of subheadings 1702 30 10, 1702 40 10, 1702 60 10 and 1702 90 30, 'isoglucose' means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10 % fructose. For the purposes of establishing the duty applicable to products of the subheadings referred to in the preceding paragraph, the dry matter content is determined according to Article 42(3) of Commission Regulation (EC) No 951/2006.

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6. 'Inulin syrup' means:

- (a) for the purposes of subheading 1702 60 80, the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state more than 50 % fructose in free form or as sucrose;
- (b) for the purposes of subheading 1702 90 80, the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state at least 10 % but not more than 50 % of fructose in free form or as sucrose.
- 7. When imported in the form of an assortment, goods of subheading 1704 90 are subject to an agricultural component (EA) fixed according to the average content in milkfats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.
- 8. Throughout the nomenclature, mixtures of sugar with small amounts of other substances are classified in Chapter 17, unless they have the character of a preparation classified elsewhere.

National Notes

1. The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1701	Cane or beet sugar and chemically pure sucrose, in solid form - Raw sugar not containing added flavouring or colouring matter				
1701 12	Beet sugar				
1701 12 10	For refining	-	Free		
1701 12 90	Other	-	Free		
1701 13	Cane sugar specified in subheading note 2 to this chapter				
1701 13 10	For refining	-	Free		
1701 13 90	Other	-	Free		
1701 14	Other cane sugar				
1701 14 10	For refining	-	Free		
1701 14 90	Other	-	Free		
	- Other				
1701 91 00	Containing added flavouring or colouring matter	-	Free		
1701 99	Other				
1701 99 10	White sugar	-	Free		
1701 99 90	Other	-	Free		
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added				

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
	flavouring or colouring matter; artificial	unit	(%)	duty	Restrictions
	honey, whether or not mixed with natural honey; caramel				
	- Lactose and lactose syrup				
1702 11 00	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	-	Free		
1702 19 00	Other	-	Free		
1702 20	- Maple sugar and maple syrup				
1702 20 10	Maple sugar in solid form, containing added flavouring or colouring matter	-	Free		
1702 20 90	Other	-	Free		
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose				
1702 30 10	Isoglucose	-	Free		
	Other				
1702 30 50	In the form of white crystalline powder, whether or not agglomerated	-	Free		
1702 30 90	Other	-	Free		
1702 40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar				
1702 40 10	Isoglucose	-	Free		
1702 40 90	Other	-	Free		
1702 50 00	- Chemically pure fructose	-	Free		
1702 60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar				
1702 60 10	Isoglucose	-	Free		
1702 60 80	Inulin syrup	-	Free		
1702 60 95	Other	-	Free		
1702 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose				
1702 90 10	Chemically pure maltose	-	Free		
1702 90 30	Isoglucose	-	Free		
1702 90 50	Maltodextrine and maltodextrine syrup	-	Free		
	Caramel				
1702 90 71	Containing 50 % or more by weight of sucrose in the dry matter	-	Free		
	Other In the form of powder, whether or not				
1702 90 75	agglomerated	-	Free		
1702 90 79	Other	-	Free		
1702 90 80	Inulin syrup	-	Free		
1702 90 95	Other	-	Free		
1703	Molasses resulting from the extraction or refining of sugar				
1703 10 00	- Cane molasses	-	Free		
1703 90 00	- Other	-	Free		
1704	Sugar confectionery (including white chocolate), not containing cocoa				
1704 10	- Chewing gum, whether or not sugar-coated Containing less than 60 % by weight of				
1704 10 10	sucrose (including invert sugar expressed as sucrose)	-	Free		
1704 10 90	Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)	-	Free		
1704 90	- Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1704 90 10	Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	-	Free		
1704 90 30	White chocolate	-	Free		
	Other				
1704 90 51	Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	-	Free		
1704 90 55	Throat pastilles and cough drops	-	Free		
1704 90 61	Sugar-coated (panned) goods	-	Free		
	Other				
1704 90 65	Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery	-	Free		
1704 90 71	Boiled sweets, whether or not filled	-	Free		
1704 90 75	Toffees, caramels and similar sweets	-	Free		
	Other				
1704 90 81	Compressed tablets	-	Free		
1704 90 99	Other	-	Free		

Chapter 18

Cocoa and cocoa preparations

Notes.

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

Additional notes

- 1. When imported in the form of an assortment, goods of subheadings 1806 20, 1806 31, 1806 32 and 1806 90 are subject to an agricultural component (EA) fixed according to the average content in milkfats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.
- 2. Subheadings 1806 90 11 and 1806 90 19 do not cover chocolates made entirely of one type of chocolate.

National Notes

1. The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1801 00 00	Cocoa beans, whole or broken, raw or roasted	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1802 00 00	Cocoa shells, husks, skins and other cocoa waste	-	Free	uuty	regarienons
1803	Cocoa paste, whether or not defatted				
1803 10 00	- Not defatted	-	Free		
1803 20 00	- Wholly or partly defatted	-	Free		
1804 00 00	Cocoa butter, fat and oil	-	Free		
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	-	Free		
1806	Chocolate and other food preparations				
1806 10	containing cocoa - Cocoa powder, containing added sugar or other sweetening matter				
1806 10 15	Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as	-	Free		
1806 10 20	sucrose Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as	-	Free		
1806 10 30	sucrose Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	-	Free		
1806 10 90	Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	-	Free		
1806 20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a				
1806 20 10	content exceeding 2 kg Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milkfat	-	Free		
1806 20 30	Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milkfat	-	Free		
	Other Containing 18 % or more by weight of cocoa		_		
1806 20 50	butter	-	Free		
1806 20 70	Chocolate milk crumb	-	Free		
1806 20 80	Chocolate flavour coating	-	Free		
1806 20 95	Other	-	Free		
	- Other, in blocks, slabs or bars				
1806 31 00	Filled	-	Free		
1806 32	Not filled				
1806 32 10	With added cereal, fruit or nuts	-	Free		
1806 32 90	Other	-	Free		
1806 90	- Other				
	Chocolate and chocolate products Chocolates (including pralines), whether or not filled				
1806 90 11	Containing alcohol	-	Free		
1806 90 19	Other	-	Free		
	Other				
1806 90 31	Filled	-	Free		
1806 90 39	Not filled	-	Free		
1806 90 50	Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	-	Free		
1806 90 60	Spreads containing cocoa	-	Free		
1806 90 70	Preparations containing cocoa for making beverages	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1806 90 90	Other	-	Free		

Chapter 19

Preparations of cereals, flour, starch or milk; pastry cooks' products Notes.

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

Additional notes

1. Goods of subheadings 1905 31, 1905 32, 1905 40 and 1905 90, presented in the form of an assortment, are subject to an agricultural component (EA)

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fixed according to the average content in milkfats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.

- 2. The expression 'sweet biscuits' in subheading 1905 31 applies only to products having a water content of not more than 12 % by weight and a fat content of not more than 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents).
- 3. Subheading 1905 90 20 covers only dry and brittle products.

National Notes

- 1. Bread requires an import licence issued by the Collector of Customs.
- 2.The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included				
1901 10 00	- Preparations suitable for infants or young children, put up for retail sale	-	Free		
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	-	Free		R
1901 90	- Other				
	Malt extract				
1901 90 11	With a dry extract content of 90 % or more by weight	-	Free		
1901 90 19	Other	-	Free		
	Other				
1901 90 91	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	-	Free		
1901 90 99	Other	-	Free		
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared - Uncooked pasta, not stuffed or otherwise prepared				
1902 11 00	Containing eggs	-	Free		
1902 19	Other				
1902 19 10	Containing no common wheat flour or meal	-	Free		
1902 19 90	Other	-	Free		
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restriction
1902 20 10	Containing more than 20 % by weight of fish, crustaceans, molluses or other aquatic invertebrates	-	Free		
1902 20 30	Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin Other	-	Free		R
1902 20 91	Cooked	-	Free		R
1902 20 99	Other	-	Free		R
1902 30	- Other pasta				
1902 30 10	Dried	-	Free		
1902 30 90	Other	-	Free		
1902 40	- Couscous				
1902 40 10	Unprepared	-	Free		
1902 40 90	Other	-	Free		
1903 00 00 1904	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise	-	Free		
1904 10	prepared, not elsewhere specified or included - Prepared foods obtained by the swelling or roasting of cereals or cereal products				
1904 10 10	Obtained from maize	-	Free		
1904 10 30	Obtained from rice	-	Free		
1904 10 90	Other	-	Free		
1904 20 1904 20 10	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals Preparation of the Müsli type based on unroasted cereal flakes	-	Free		
	Other				
1904 20 91	Obtained from maize	-	Free		
1904 20 95	Obtained from rice	-	Free		
1904 20 99	Other	-	Free		
1904 30 00	- Bulgur wheat	-	Free		
1904 90	- Other				
1904 90 10	Obtained from rice	-	Free		
1904 90 80 1905	Other 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	-	Free		
1905 10 00	- Crispbread	-	Free		
1905 20	- Gingerbread and the like				
1905 20 10	Containing by weight less than 30 % of sucrose (including invert sugar expressed as sucrose)	-	Free		
1905 20 30	Containing by weight 30 % or more but less than 50 % of sucrose (including invert sugar expessed as sucrose) Containing by weight 50 % or more of	-	Free		
1905 20 90	sucrose (including invert sugar expressed as	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Sweet biscuits; waffles and wafers				
1905 31	Sweet biscuits				
	Completely or partially coated or covered with chocolate or other preparations containing cocoa				
1905 31 11	In immediate packings of a net content not exceeding 85 g	-	Free		
1905 31 19	Other	-	Free		
	Other				
1905 31 30	Containing 8 % or more by weight of milkfats	-	Free		
	Other				
1905 31 91	Sandwich biscuits	-	Free		
1905 31 99	Other	-	Free		
1905 32	Waffles and wafers				
1905 32 05	With a water content exceeding 10 % by weight	-	Free		
	Other				
	Completely or partially coated or covered with chocolate or other preparations containing cocoa				
1905 32 11	In immediate packings of a net content not exceeding 85 g	-	Free		
1905 32 19	Other	-	Free		
	Other				
1905 32 91	Salted, whether or not filled	-	Free		
1905 32 99	Other	-	Free		
1905 40	- Rusks, toasted bread and similar toasted products				
1905 40 10	Rusks	-	Free		
1905 40 90	Other	-	Free		
1905 90	- Other				
1905 90 10	Matzos	-	Free		
1905 90 20	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	-	Free		
	Other				
1905 90 30	Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	-	Free		R
1905 90 45	Biscuits	-	Free		
1905 90 55	Extruded or expanded products, savoury or salted	-	Free		R
	Other				
1905 90 60	With added sweetening matter	-	Free		R
1905 90 90	Other	-	Free		R

Chapter 20

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

Notes.

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

Subheading Notes.

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

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

Additional notes

- 1. For the purposes of heading 2001, vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid must have a content of free, volatile acid of 0,5 % by weight or more, expressed as acetic acid. In addition, mushrooms of subheading 2001 90 50 should not have a salt content exceeding 2,5 % by weight.
- 2.(a) The content of various sugars expressed as sucrose (sugar content) of products classified in this Chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Implementing Regulation (EU) No 974/2014 (53)) at a temperature of 20 °C and multiplied by one of the following factors:
- 0,93 in respect of products of subheadings 2008 20 to 2008 80, 2008 93, 2008 97 and 2008 99;
- 0,95 in respect of products of the other headings.
 - However, the content of various sugars expressed as sucrose (sugar content) of the following products classified in this Chapter:
- products manufactured on the basis of seaweed and other algae prepared or preserved by processes not provided for in Chapter 12;
- products manufactured on the basis of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content of heading 0714;
- products manufactured on the basis of vine leaves;
 corresponds to the figure resulting from a calculation carried out on the basis of measurements which have been obtained applying the high

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performance liquid chromatography method (the "HPLC method"), using the following formula:

$$S + (G + F) \times 0.95$$
;

where:

"S" is the sucrose content determined by the HPLC method;

"F" is the fructose content determined by the HPLC method;

"G" is the glucose content determined by the HPLC method.

- (b) The expression 'Brix value', mentioned in the subheadings of heading 2009, corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Commission Implementing Regulation (EU) No 974/2014 (53)) at a temperature of 20 °C.
- 3. The products of subheadings 2008 20 to 2008 80, 2008 93, 2008 97 and 2008 99 are to be considered as containing added sugar when the 'sugar content' thereof exceeds by weight the percentages given hereunder, according to the kind of fruit or edible part of plant concerned:
- pineapples and grapes: 13 %,
- other fruits, including mixtures of fruit, and other edible parts of plants: 9 %.
- 4. For the purposes of subheadings 2008 30 11 to 2008 30 39, 2008 40 11 to 2008 40 39, 2008 50 11 to 2008 50 59, 2008 60 11 to 2008 60 39, 2008 70 11 to 2008 70 59, 2008 80 11 to 2008 80 39, 2008 93 11 to 2008 93 29, 2008 97 12 to 2008 97 38 and 2008 99 11 to 2008 99 40, the following expressions have the meanings hereby assigned to them:
- 'actual alcoholic strength by mass': the number of kilograms of pure alcohol contained in 100 kg of the product,
- '% mas': the symbol for alcoholic strength by mass.
- 5. The following is to be applied to the products as they are presented:
 - (a) the added sugar content of products of heading 2009 corresponds to the 'sugar content' less the figures given hereunder, according to the kind of juice concerned:
- Lemon or tomato juice: 3,
- grape juice: 15,
- other fruit or vegetable juices, including mixtures of juices: 13.
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- (b) the fruit juices with added sugar, of a Brix value not exceeding 67 and containing less than 50 % by weight of fruit juice lose their original character of fruit juices of heading 2009.
- Item (b) does not apply to concentrated natural fruit juices. Consequently, concentrated natural fruit juices are not excluded from heading 2009.
- 6. For the purposes of subheadings 2009 69 51 and 2009 69 71, 'concentrated grape juice (including grape must)' means grape juice (including grape must) for which the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Commission Implementing Regulation (EU) No 974/2014 (53)) at a temperature of 20 °C is not less than 50,9 %.
- 7. For the purposes of subheadings 2001 90 92, 2006 00 35, 2006 00 91, 2007 10 91, 2007 99 93, 2008 97 03, 2008 97 05, 2008 97 12, 2008 97 16, 2008 97 32, 2008 97 36, 2008 97 51, 2008 97 72, 2008 97 76, 2008 97 92, 2008 97 94, 2008 97 97, 2008 99 24, 2008 99 31, 2008 99 36, 2008 99 38, 2008 99 48, 2008 99 63, 2009 89 34, 2009 89 36, 2009 89 73, 2009 89 85, 2009 89 88, 2009 89 97, 2009 90 92, 2009 90 95 and 2009 90 97, 'tropical fruit' means guavas, mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya.
- 8. For the purposes of subheadings 2001 90 92, 2006 00 35, 2006 00 91, 2007 99 93, 2008 19 12, 2008 19 92, 2008 97 03, 2008 97 05, 2008 97 12, 2008 97 16, 2008 97 32, 2008 97 36, 2008 97 51, 2008 97 72, 2008 97 76, 2008 97 92, 2008 97 94 and 2008 97 97, 'tropical nuts' means coconuts, cashew nuts, Brazil nuts, areca (or betel), cola and macadamia nuts.
- 9. Seaweeds and other algae prepared or preserved by processes not provided for in Chapter 12, such as cooking, roasting, seasoning or adding sugar, fall in Chapter 20 as preparations of other parts of plants. Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, are to be classified under heading 1212.

National Notes

1. The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid				
2001 10 00	- Cucumbers and gherkins	kg/net eda	Free		
2001 90	- Other				
2001 90 10	Mango chutney	-	Free		
2001 90 20	Fruit of the genus Capsicum other than sweet peppers or pimentos	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2001 90 30	Sweetcorn (Zea mays var. saccharata)	-	Free		
2001 90 40	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	-	Free		
2001 90 50	Mushrooms	-	Free		
2001 90 65	Olives	-	Free		
2001 90 70	Sweet peppers	-	Free		
2001 90 92	Tropical fruit and tropical nuts; palm hearts	-	Free		
2001 90 97	Other	-	Free		
2002	Tomatoes prepared or preserved otherwise				
2002 10	than by vinegar or acetic acid - Tomatoes, whole or in pieces				
2002 10 10	Peeled	_	Free		
2002 10 10	Other		Free		
		-	Fice		
2002 90	- Other With a dry matter content of less than 12 %				
	by weight				
2002 90 11	In immediate packings of a net content exceeding 1 kg	-	Free		
2002 90 19	In immediate packings of a net content not exceeding 1 kg With a dry matter content of not less than 12 % but not more than 30 % by weight	-	Free		
2002 90 31	In immediate packings of a net content exceeding 1 kg	-	Free		
2002 90 39	In immediate packings of a net content not	_	Free		
	exceeding 1 kg With a dry matter content of more than 30 %				
2002 00 01	by weight In immediate packings of a net content				
2002 90 91	exceeding 1 kg In immediate packings of a net content not	-	Free		
2002 90 99	exceeding 1 kg	-	Free		
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid				
2003 10	- Mushrooms of the genus Agaricus				
2003 10 20	Provisionally preserved, completely cooked	kg/net eda	Free		
2003 10 30	Other	kg/net eda	Free		
2003 90	- Other				
2003 90 10	Truffles	-	Free		
2003 90 90	Other	-	Free		
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006				
2004 10	- Potatoes				
2004 10 10	Cooked, not otherwise prepared	-	Free		
	Other				
2004 10 91	In the form of flour, meal or flakes	-	Free		
2004 10 99	Other	-	Free		
2004 90	- Other vegetables and mixtures of vegetables				
2004 90 10	Sweetcorn (Zea mays var. saccharata)	_	Free		
2004 90 30	Sauerkraut, capers and olives	_	Free		
2004 90 50	Peas (Pisum sativum) and immature beans of	_	Free		
2007 90 30	the species Phaseolus spp., in pod	-	1166		
2004 00 01	Other, including mixtures		E.		
2004 90 91	Onions, cooked, not otherwise prepared	-	Free		
2004 90 98	Other	-	Free		

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
CN code	-	unit	(%)	duty	Restrictions
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006				
2005 10 00	- Homogenised vegetables	-	Free		
2005 20	- Potatoes				
2005 20 10	In the form of flour, meal or flakes	-	Free		
	Other				
2005 20 20	Thin slices, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption	-	Free		
2005 20 80	Other	-	Free		
2005 40 00	- Peas (Pisum sativum)	-	Free		
	- Beans (Vigna spp., Phaseolus spp.)				
2005 51 00	Beans, shelled	-	Free		
2005 59 00	Other	-	Free		
2005 60 00	- Asparagus	_	Free		
2005 70 00	- Olives	kg/net eda	Free		
2005 70 00	- Sweetcorn (Zea mays var.saccharata)		Free		
2003 80 00	- Other vegetables and mixtures of vegetables	_	ricc		
2005 91 00	Bamboo shoots		Free		
		-	rree		
2005 99	Other Fruit of the genus Capsicum, other than		_		
2005 99 10	sweet peppers or pimentos	-	Free		
2005 99 20	Capers	-	Free		
2005 99 30	Globe artichokes	-	Free		
2005 99 50	Mixtures of vegetables	-	Free		
2005 99 60	Sauerkraut	-	Free		
2005 99 80	Other	-	Free		
2006 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)				
2006 00 10	- Ginger	-	Free		
	- Other				
	With a sugar content exceeding 13 % by weight				
2006 00 31	Cherries	-	Free		
2006 00 35	Tropical fruit and tropical nuts	_	Free		
2006 00 38	Other	-	Free		
	Other				
2006 00 91	Tropical fruit and tropical nuts	_	Free		
2006 00 99	Other	_	Free		
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter				
2007 10	- Homogenised preparations				
2007 10 10	With a sugar content exceeding 13 % by weight	-	Free		
	Other				
2007 10 91	Of tropical fruit	-	Free		
2007 10 99	Other	-	Free		
	- Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2007 91	Citrus fruit		, ,		
2007 91 10	With a sugar content exceeding 30 % by weight	-	Free		
2007 91 30	With a sugar content exceeding 13 % but not exceeding 30 % by weight	-	Free		
2007 91 90	Other	_	Free		
2007 99	Other				
2007))	With a sugar content exceeding 30 % by				
2007 99 10	weight Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg, for industrial processing	-	Free		
2007 99 20	Chestnut purée and paste	-	Free		
	Other				
2007 99 31	Of cherries	-	Free		
2007 99 33	Of strawberries	_	Free		
2007 99 35	Of raspberries	_	Free		
2007 99 33	Other		Free		
	Other With a sugar content exceeding 13 % but not	-			
2007 99 50	exceeding 30 % by weight Other	-	Free		
2007 99 93	Of tropical fruit and tropical nuts	-	Free		
2007 99 97	Other	-	Free		
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included - Nuts, groundnuts and other seeds, whether or not mixed together				
2008 11	Groundnuts				
2008 11 10	Peanut butter	-	Free		
	Other, in immediate packings of a net content				
2008 11 91	Exceeding 1 kg	-	Free		
	Not exceeding 1 kg				
2008 11 96	Roasted	-	Free		
2008 11 98	Other	-	Free		
2008 19	Other, including mixtures				
	In immediate packings of a net content exceeding 1 kg				
2008 19 12	Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts	-	Free		
2008 19 13	Roasted almonds and pistachios	_	Free		
2008 19 19	Other	_	Free		
2006 19 19	In immediate packings of a net content not exceeding 1 kg	-	rice		
2008 19 92	Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts	-	Free		
	Roasted nuts				
2008 19 93	Almonds and pistachios	_	Free		
2008 19 95	Other	_	Free		
2008 19 93	Other	-	Free		
		-	Free		
2008 20	- Pineapples	1	Ī	Ī	1

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
CN code	-	unit	(%)	duty	Restrictions
	In immediate packings of a net content exceeding 1 kg				
2008 20 11	With a sugar content exceeding 17 % by weight	-	Free		
2008 20 19	Other	-	Free		
	In immediate packings of a net content not				
2000 20 21	exceeding 1 kg With a sugar content exceeding 19 % by		г		
2008 20 31	weight	-	Free		
2008 20 39	Other	-	Free		
	Not containing added spirit				
	Containing added sugar, in immediate packings of a net content exceeding 1 kg				
2008 20 51	With a sugar content exceeding 17 % by weight	-	Free		
2008 20 59	Other	-	Free		
	Containing added sugar, in immediate				
2008 20 71	packings of a net content not exceeding 1 kg With a sugar content exceeding 19 % by	_	Free		
	weight	_			
2008 20 79	Other	-	Free		
2008 20 90	Not containing added sugar	-	Free		
2008 30	- Citrus fruit				
	Containing added spirit				
	With a sugar content exceeding 9 % by weight				
2008 30 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	-	Free		
2008 30 19	Other	-	Free		
	Other				
2008 30 31	Of an actual alcoholic strength by mass not		Free		
	exceeding 11,85 % mas	-			
2008 30 39	Other	-	Free		
	Not containing added spirit Containing added sugar, in immediate				
	packings of a net content exceeding 1 kg				
2008 30 51	Grapefruit segments, including pomelos	-	Free		
2008 30 55	Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	-	Free		
2008 30 59	Other	-	Free		
	Containing added sugar, in immediate packings of a net content not exceeding 1 kg				
2008 30 71	Grapefruit segments, including pomelos	_	Free		
	Mandarins (including tangerines and				
2008 30 75	satsumas); clementines, wilkings and other similar citrus hybrids	-	Free		
2008 30 79	Other	-	Free		
2008 30 90	Not containing added sugar	-	Free		
2008 40	- Pears				
	Containing added spirit				
	In immediate packings of a net content				
	exceeding 1 kg With a sugar content exceeding 13 % by weight				
2008 40 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	-	Free		
2008 40 19	Other	-	Free		
	Other				
2008 40 21	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	-	Free		
2008 40 29	Other	_	Free		
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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	In immediate packings of a net content not exceeding 1 kg		, ,		
2008 40 31	With a sugar content exceeding 15 % by weight	-	Free		
2008 40 39	Other	-	Free		
	Not containing added spirit				
2008 40 51	Containing added sugar, in immediate packings of a net content exceeding 1 kg With a sugar content exceeding 13 % by		Free		
	weight				
2008 40 59	Other Containing added sugar, in immediate packings of a net content not exceeding 1 kg	-	Free		
2008 40 71	With a sugar content exceeding 15 % by weight	-	Free		
2008 40 79	Other	-	Free		
2008 40 90	Not containing added sugar	_	Free		
2008 50	- Apricots				
2008 30					
	Containing added spirit In immediate packings of a net content exceeding 1 kg With a sugar content exceeding 13 % by weight				
2008 50 11	Of an actual alcoholic strength by mass not	-	Free		
2008 50 19	exceeding 11,85 % mas	_	Free		
2000 30 17	Other		1100		
	Of an actual alcoholic strength by mass not				
2008 50 31	exceeding 11,85 % mas	-	Free		
2008 50 39	Other	-	Free		
2008 50 51	In immediate packings of a net content not exceeding 1 kg With a sugar content exceeding 15 % by weight	-	Free		
2008 50 59	Other	_	Free		
	Not containing added spirit				
2008 50 61	Containing added sugar, in immediate packings of a net content exceeding 1 kg With a sugar content exceeding 13 % by	-	Free		
2008 50 69	weight Other	_	Free		
2008 50 71	Containing added sugar, in immediate packings of a net content not exceeding 1 kg With a sugar content exceeding 15 % by	-	Free		
2008 50 79	weight Other	_	Free		
	Not containing added sugar, in immediate				
2008 50 02	packings of a net content		Erron		
2008 50 92	Of 5 kg or more	-	Free		
2008 50 98	Of less than 5 kg	-	Free		
2008 60	- Cherries				
	Containing added spirit	1			
2008 60 11	With a sugar content exceeding 9 % by weight Of an actual alcoholic strength by mass not	_	Free		
	exceeding 11,85 % mas				
2008 60 19	Other	_	Free		
	Other				
2008 60 31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	-	Free		
2008 60 39	Other	-	Free		
	Not containing added spirit				

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of duty	Prohibitions & Restrictions
	Containing added sugar, in immediate packings of a net content				
2008 60 50	Exceeding 1 kg	-	Free		
2008 60 60	Not exceeding 1 kg	-	Free		
	Not containing added sugar, in immediate packings of a net content				
2008 60 70	Of 4,5 kg or more	-	Free		
2008 60 90	Of less than 4,5 kg	-	Free		
2008 70	- Peaches, including nectarines				
	Containing added spirit				
	In immediate packings of a net content exceeding 1 kg With a sugar content exceeding 13 % by weight				
2008 70 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	-	Free		
2008 70 19	Other	-	Free		
	Other				
2008 70 31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	-	Free		
2008 70 39	Other	-	Free		
2008 70 51	In immediate packings of a net content not exceeding 1 kg With a sugar content exceeding 15 % by	-	Free		
2008 70 59	weight Other	_	Free		
2000 70 37			1100		
	Not containing added spirit Containing added sugar, in immediate				
2008 70 61	packings of a net content exceeding 1 kg With a sugar content exceeding 13 % by weight	-	Free		
2008 70 69	Other	-	Free		
2008 70 71	Containing added sugar, in immediate packings of a net content not exceeding 1 kg With a sugar content exceeding 15 % by	_	Free		
	weight	-			
2008 70 79	Other Not containing added sugar, in immediate packings of a net content	-	Free		
2008 70 92	Of 5 kg or more	-	Free		
2008 70 98	Of less than 5 kg	-	Free		
2008 80	- Strawberries				
	Containing added spirit				
	With a sugar content exceeding 9 % by weight				
2008 80 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	-	Free		
2008 80 19	Other	-	Free		
	Other				
2008 80 31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	-	Free		
2008 80 39	Other	-	Free		
	Not containing added spirit				
2008 80 50	Containing added sugar, in immediate packings of a net content exceeding 1 kg	-	Free		
2008 80 70	Containing added sugar, in immediate packings of a net content not exceeding 1 kg	-	Free		
2008 80 90	Not containing added sugar	-	Free		
	- Other, including mixtures other than those of subheading 200819				
2008 91 00	Palm hearts	-	Free		
•	1	ı	1	•	

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2008 93	Cranberries (Vaccinium macrocarpon,				
	Vaccinium oxycoccos, Vaccinium vitis-idaea) Containing added spirit				
	• .				
	With a sugar content exceeding 9 % by weight				
2008 93 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	-	Free		
2008 93 19	Other	-	Free		
	Other				
2008 93 21	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	-	Free		
2008 93 29	Other	_	Free		
2000 /2 2/			1100		
	Not containing added spirit				
2008 93 91	Containing added sugar, in immediate packings of a net content exceeding 1 kg	-	Free		
2008 93 93	Containing added sugar, in immediate packings of a net content not exceeding 1 kg	-	Free		
2008 93 99	Not containing added sugar	-	Free		
2008 97	Mixtures Of tropical nuts and tropical fruit, containing				
	by weight 50 % or more of tropical nuts				
2008 97 03	In immediate packings of a net content	_	Free		
2000 07 05	exceeding 1 kg In immediate packings of a net content not				
2008 97 05	exceeding 1 kg	-	Free		
	Other				
	Containing added spirit				
	With a sugar content exceeding 9 % by				
	weight				
	Of an actual alcoholic strength by mass not exceeding 11,85 % mas				
2000 07 12	Of tropical fruit (including mixtures		г		
2008 97 12	containing by weight 50 % or more of tropical nuts and tropical fruit)	-	Free		
2008 97 14	Other	-	Free		
	Other				
	Of tropical fruit (including mixtures				
2008 97 16	containing by weight 50 % or more of tropical nuts and tropical fruit)	-	Free		
2008 97 18	Other		Free		
2008 97 18		-	rice		
	Other				
	Of an actual alcoholic strength by mass not exceeding 11,85 % mas				
	Of tropical fruit (including mixtures				
2008 97 32	containing by weight 50 % or more of tropical nuts and tropical fruit)	-	Free		
2008 97 34	Other	_	Free		
	O.I.				
	Other				
2008 97 36	Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	-	Free		
2008 97 38	Other	-	Free		
	Not containing added spirit				
	Containing added sugar				
	In immediate packings of a net content				
	exceeding 1 kg				
2008 97 51	Of tropical fruit (including mixtures containing by weight 50 % or more of tropical	-	Free		
2008 97 59	nuts and tropical fruit) Other		Eraa		
2000 7/ 37		1 -	Free		
	Other				
	Mixtures of fruit in which no single fruit				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2008 97 72	Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	-	Free		
2008 97 74	Other	-	Free		
	Other				
2008 97 76	Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	-	Free		
2008 97 78	Other	-	Free		
	Not containing added sugar, in immediate packings of a net content				
	Of 5 kg or more				
2008 97 92	Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	-	Free		
2008 97 93	Other	-	Free		
	Of 4,5 kg or more but less than 5 kg				
2008 97 94	Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	-	Free		
2008 97 96	Other	-	Free		
	Of less than 4,5 kg				
2008 97 97	Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	-	Free		
2008 97 98	Other	-	Free		
2008 99	Other				
	Containing added spirit				
	Ginger				
2008 99 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	-	Free		
2008 99 19	Other	-	Free		
	Grapes				
2008 99 21	With a sugar content exceeding 13 % by weight	-	Free		
2008 99 23	Other	-	Free		
	Other				
	With a sugar content exceeding 9 % by weight Of an actual alcoholic strength by mass				
2008 99 24	not exceeding 11,85 % mas Tropical fruit	_	Free		
2008 99 28	Other		Free		
2000 77 20	Other		1100		
2000 00 21					
2008 99 31	Tropical fruit	-	Free		
2008 99 34	Other	-	Free		
	Other Of an actual alcoholic strength by mass not exceeding 11,85 % mas				
2008 99 36	Tropical fruit	_	Free		
2008 99 37	Other	-	Free		
	Other				
2008 99 38	Tropical fruit	_	Free		
2008 99 40	Other	_	Free		
2000 // 40			1100		
	Not containing added spirit Containing added sugar, in immediate				
	packings of a net content exceeding 1 kg				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2008 99 41	Ginger	-	Free		
2008 99 43	Grapes	-	Free		
2008 99 45	Plums and prunes	-	Free		
2008 99 48	Tropical fruit	-	Free		
2008 99 49	Other	-	Free		
	Containing added sugar, in immediate packings of a net content not exceeding 1 kg				
2008 99 51	Ginger	_	Free		
2008 99 63	Tropical fruit	_	Free		
2008 99 67	Other		Free		
2008 99 07		-	FICE		
	Not containing added sugar Plums and prunes, in immediate packings				
	of a net content				
2008 99 72	Of 5 kg or more	-	Free		
2008 99 78	Of less than 5 kg	-	Free		
2008 99 85	Maize (corn), other than sweetcorn (Zea mays var. saccharata)	-	Free		
2008 99 91	Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by	-	Free		
****	weight of starch				
2008 99 99 2009	Other Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening	-	Free		
	matter				
	- Orange juice				
2009 11	Frozen				
	Of a Brix value exceeding 67				
2009 11 11	Of a value not exceeding £ 30 per 100 kg net weight	-	Free		
2009 11 19	Other	-	Free		
	Of a Brix value not exceeding 67				
2009 11 91	Of a value not exceeding £ 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	-	Free		
2009 11 99	Other	-	Free		
2009 12 00	Not frozen, of a Brix value not exceeding 20	-	Free		
2009 19	Other				
	Of a Brix value exceeding 67				
2009 19 11	Of a value not exceeding £ 30 per 100 kg net weight	-	Free		
2009 19 19	Other	-	Free		
	Of a Brix value exceeding 20 but not exceeding 67 Of a value not exceeding £ 30 per 100 kg				
2009 19 91	net weight and with an added sugar content exceeding 30 % by weight	-	Free		
2009 19 98	Other	-	Free		
	- Grapefruit (including pomelo) juice				
2009 21 00	Of a Brix value not exceeding 20	-	Free		
2009 29	Other				
	Of a Brix value exceeding 67				
2009 29 11	Of a value not exceeding £ 30 per 100 kg net weight	-	Free		
2009 29 19	Other	-	Free		
	Of a Brix value exceeding 20 but not exceeding 67				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2009 29 91	Of a value not exceeding £ 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	-	Free		
2009 29 99	Other	-	Free		
	- Juice of any other single citrus fruit				
2009 31	Of a Brix value not exceeding 20				
	Of a value exceeding £ 30 per 100 kg net weight				
2009 31 11	Containing added sugar	-	Free		
2009 31 19	Not containing added sugar Of a value not exceeding £ 30 per 100 kg net weight Lemon juice	-	Free		
2009 31 51	Containing added sugar	-	Free		
2009 31 59	Not containing added sugar	-	Free		
	Other citrus fruit juices				
2009 31 91	Containing added sugar	-	Free		
2009 31 99	Not containing added sugar	_	Free		
2009 39	Other				
	Of a Brix value exceeding 67				
2009 39 11	Of a value not exceeding £ 30 per 100 kg net weight	-	Free		
2009 39 19	Other	-	Free		
	Of a Brix value exceeding 20 but not exceeding 67 Of a value exceeding £ 30 per 100 kg net weight				
2009 39 31	Containing added sugar	-	Free		
2009 39 39	Not containing added sugar Of a value not exceeding £ 30 per 100 kg net weight Lemon juice	-	Free		
2009 39 51	With an added sugar content exceeding 30 % by weight	-	Free		
2009 39 55	With an added sugar content not exceeding 30 % by weight	-	Free		
2009 39 59	Not containing added sugar	-	Free		
	Other citrus fruit juices				
2009 39 91	With an added sugar content exceeding 30 % by weight	-	Free		
2009 39 95	With an added sugar content not exceeding 30 % by weight	-	Free		
2009 39 99	Not containing added sugar	-	Free		
	- Pineapple juice				
2009 41	Of a Brix value not exceeding 20				
2009 41 92	Containing added sugar	-	Free		
2009 41 99	Not containing added sugar	-	Free		
2009 49	Other				
	Of a Brix value exceeding 67				
2009 49 11	Of a value not exceeding £ 30 per 100 kg net weight	-	Free		
2009 49 19	Other	-	Free		
2009 49 30	Of a Brix value exceeding 20 but not exceeding 67 Of a value exceeding £ 30 per 100 kg net weight, containing added sugar	-	Free		
	Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2009 49 91	With an added sugar content exceeding 30 % by weight	-	Free		
2009 49 93	With an added sugar content not exceeding 30 % by weight	-	Free		
2009 49 99	Not containing added sugar	-	Free		
2009 50	- Tomato juice				
2009 50 10	Containing added sugar	-	Free		
2009 50 90	Other	-	Free		
	- Grape juice (including grape must)				
2009 61	Of a Brix value not exceeding 30				
2009 61 10	Of a value exceeding £ 18 per 100 kg net weight	-	Free		
2009 61 90	Of a value not exceeding £ 18 per 100 kg net	-	Free		
2009 69	weight Other				
2002 03	Of a Brix value exceeding 67				
2000 60 11	Of a value not exceeding £ 22 per 100 kg		Euro		
2009 69 11	net weight	-	Free		
2009 69 19	Other Of a Brix value exceeding 30 but not	-	Free		
	exceeding 67 Of a value exceeding £ 18 per 100 kg net weight				
2009 69 51	Concentrated	-	Free		
2009 69 59	Other	-	Free		
	Of a value not exceeding £ 18 per 100 kg net weight With an added sugar content exceeding 30 % by weight				
2009 69 71	Concentrated	-	Free		
2009 69 79	Other	-	Free		
2009 69 90	Other	-	Free		
	- Apple juice				
2009 71	Of a Brix value not exceeding 20				
2009 71 20	Containing added sugar	-	Free		
2009 71 99	Not containing added sugar	-	Free		
2009 79	Other				
	Of a Brix value exceeding 67				
2009 79 11	Of a value not exceeding £ 22 per 100 kg net weight	-	Free		
2009 79 19	Other	-	Free		
	Of a Brix value exceeding 20 but not				
2009 79 30	exceeding 67 Of a value exceeding £ 18 per 100 kg net weight, containing added sugar	-	Free		
	Other				
2009 79 91	With an added sugar content exceeding 30 % by weight	-	Free		
2009 79 98	Other	-	Free		
	- Juice of any other single fruit or vegetable				
2009 81	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice				
	Of a Brix value exceeding 67				
2009 81 11	Of a value not exceeding £ 30 per 100 kg net weight	-	Free		
2009 81 19	Other	-	Free		
	Of a Brix value not exceeding 67				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2009 81 31	Of a value exceeding £ 30 per 100 kg net weight, containing added sugar	-	Free		
	Other				
2009 81 51	With an added sugar content exceeding 30 % by weight	-	Free		
2009 81 59	With an added sugar content not exceeding 30 % by weight	-	Free		
	Not containing added sugar				
2009 81 95	Juice of fruit of the species Vaccinium macrocarpon	-	Free		
2009 81 99	Other	-	Free		
2009 89	Other				
	Of a Brix value exceeding 67				
	Pear juice				
2009 89 11	Of a value not exceeding £ 22 per 100 kg net weight	-	Free		
2009 89 19	Other	-	Free		
ĺ	Other				
	Of a value not exceeding £ 30 per 100 kg net weight				
2009 89 34	Juices of tropical fruit	-	Free		
2009 89 35	Other	-	Free		
	Other				
2009 89 36	Juices of tropical fruit	-	Free		
2009 89 38	Other	-	Free		
	Of a Brix value not exceeding 67				
	Pear juice				
2009 89 50	Of a value exceeding £ 18 per 100 kg net weight, containing added sugar Other	-	Free		
2009 89 61	With an added sugar content exceeding		Free		
2009 89 63	30 % by weight With an added sugar content not exceeding 30 % by weight	-	Free		
2009 89 69	Not containing added sugar	-	Free		
	Other				
	Of a value exceeding £ 30 per 100 kg net weight, containing added sugar				
2009 89 71	Cherry juice	-	Free		
2009 89 73	Juices of tropical fruit	-	Free		
2009 89 79	Other	-	Free		
	Other				
	With an added sugar content exceeding 30 % by weight				
2009 89 85	Juices of tropical fruit	-	Free		
2009 89 86	Other	-	Free		
	With an added sugar content not exceeding 30 % by weight				
2009 89 88	Juices of tropical fruit	-	Free		
2009 89 89	Other	-	Free		
	Not containing added sugar				
2009 89 96	Cherry juice	-	Free		
2009 89 97	Juices of tropical fruit	-	Free		
2009 89 99	Other	-	Free		
2009 90	- Mixtures of juices				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Of a Brix value exceeding 67				
	Mixtures of apple and pear juice				
2009 90 11	Of a value not exceeding £ 22 per 100 kg net weight	-	Free		
2009 90 19	Other	-	Free		
	Other				
2009 90 21	Of a value not exceeding £ 30 per 100 kg net weight	-	Free		
2009 90 29	Other	-	Free		
	Of a Brix value not exceeding 67				
	Mixtures of apple and pear juice				
2009 90 31	Of a value not exceeding £ 18 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	-	Free		
2009 90 39	Other	-	Free		
	Other				
	Of a value exceeding £ 30 per 100 kg net weight				
	Mixtures of citrus fruit juices and pineapple juice				
2009 90 41	Containing added sugar	-	Free		
2009 90 49	Other	-	Free		
	Other				
2009 90 51	Containing added sugar	-	Free		
2009 90 59	Other	-	Free		
	Of a value not exceeding £ 30 per 100 kg net weight Mixtures of citrus fruit juices and pineapple juice				
2009 90 71	With an added sugar content exceeding 30 % by weight	-	Free		
2009 90 73	With an added sugar content not exceeding 30 % by weight	-	Free		
2009 90 79	Not containing added sugar	-	Free		
	Other				
	With an added sugar content exceeding 30 % by weight				
2009 90 92	Mixtures of juices of tropical fruit	-	Free		
2009 90 94	Other	-	Free		
	With an added sugar content not exceeding 30 % by weight				
2009 90 95	Mixtures of juices of tropical fruit	-	Free		
2009 90 96	Other	-	Free		
	Not containing added sugar				
2009 90 97	Mixtures of juices of tropical fruit	-	Free		
2009 90 98	Other	-	Free		

Chapter 21

Miscellaneous edible preparations

Notes.

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

Additional notes

- 1. For the purposes of subheadings 2106 10 20 and 2106 90 92, the term 'starch' also covers starch breakdown products.
- 2. For the purposes of subheading 2106 90 20, 'compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages' means those preparations having an alcoholic strength by volume of more than 0,5 % vol.
- 3. For the purposes of subheading 2106 90 30, 'isoglucose' means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10 % fructose. For the purposes of establishing the duty applicable to products of subheading 2106 90 30, the dry matter content is determined according to Article 42(3) of Regulation (EC) No 951/2006.
- 4. For the purposes of establishing the duty applicable to products of subheading 2106 90 59, the sucrose content, including other sugars

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expressed as sucrose, is determined by the method laid down in Article 42(2) of Regulation (EC) No 951/2006.

- 5. Other food preparations presented in measured doses, such as capsules, tablets, pastilles and pills, and which are intended for use as food supplements are to be classified under heading 2106, unless elsewhere specified or included.
- 6. Preparations with a basis of coffee, tea or maté or extracts, essences or concentrates thereof, with a sugar content of 97 % or more by weight, calculated on the dry matter, are excluded from classification under heading 2101 and are, in principle, to be classified in Chapter 17. The character of such products is no longer deemed to be determined by the coffee, tea or maté or extracts, essences or concentrates thereof.

National Notes

1. The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee				
2101 11 00	Extracts, essences and concentrates	-	Free		
2101 12 2101 12 92	Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee Preparations with a basis of these extracts, essences or concentrates of coffee	-	Free		
2101 12 98	Other		Free		
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté		Tree		
2101 20 20	Extracts, essences or concentrates	-	Free		
	Preparations				
2101 20 92	With a basis of extracts, essences or concentrates of tea or maté	-	Free		
2101 20 98	Other	-	Free		
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof Roasted chicory and other roasted coffee substitutes				
2101 30 11	Roasted chicory	-	Free		
2101 30 19	Other	-	Free		
	Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes				
2101 30 91	Of roasted chicory	-	Free		
2101 30 99	Other	-	Free		
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders				
2102 10	- Active yeasts				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2102 10 10	Culture yeast	-	Free		
	Bakers' yeast				
2102 10 31	Dried	-	Free		
2102 10 39	Other	-	Free		
2102 10 90	Other	-	Free		
2102 20	- Inactive yeasts; other single-cell micro- organisms, dead				
	Inactive yeasts				
2102 20 11	In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	-	Free		
2102 20 19	Other	-	Free		
2102 20 90	Other	-	Free		
2102 30 00	- Prepared baking powders	-	Free		
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard				
2103 10 00	- Soya sauce	-	Free		
2103 20 00	- Tomato ketchup and other tomato sauces	-	Free		
2103 30	- Mustard flour and meal and prepared mustard				
2103 30 10	Mustard flour and meal	-	Free		
2103 30 90	Prepared mustard	-	Free		
2103 90	- Other				
2103 90 10	Mango chutney, liquid	-	Free		
2103 90 30	Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 litre or less	l alc. 100%	Free		
2103 90 90	Other	-	Free		
2104	Soups and broths and preparations therefor; homogenised composite food preparations				
2104 10 00	- Soups and broths and preparations therefor	-	Free		
2104 20 00	- Homogenised composite food preparations	-	Free		
2105 00 2105 00 10	Ice cream and other edible ice, whether or not containing cocoa - Containing no milkfats or containing less than	_	Free		
	3 % by weight of such fats				
2105.00.01	- Containing by weight of milkfats		E.		
2105 00 91	3 % or more but less than 7 %	-	Free		
2105 00 99	7 % or more Food preparations not elsewhere specified or	-	Free		
2106 2106 10	included - Protein concentrates and textured protein substances - Containing no milkfats, sucrose, isoglucose,				
2106 10 20	glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	-	Free		
2106 10 80	Other	-	Free		
2106 90	- Other				
2106 90 20	Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	l alc. 100%	Free		
	Flavoured or coloured sugar syrups				
2106 90 30	Isoglucose syrups	-	Free		
	Other				
2106 90 51	Lactose syrup	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2106 90 55	Glucose syrup and maltodextrine syrup	-	Free		
2106 90 59	Other	-	Free		
	Other				
2106 90 92	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	-	Free		
2106 90 98	Other	-	Free		

Chapter 22

Beverages, spirits and vinegar

Notes.

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

Subheading Note.

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

Additional notes

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- 1. Subheading 2202 10 00 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, providing they are for direct consumption as a beverage.
- 2. For the purposes of headings 2204 and 2205 and subheading 2206 00 10:
 - (a) 'actual alcoholic strength by volume' means the number of volumes of pure alcohol contained at a temperature of 20 °C in 100 volumes of the product at that temperature;
 - (b) 'potential alcoholic strength by volume' means the number of volumes of pure alcohol at a temperature of 20 °C capable of being produced by total fermentation of the sugars contained in 100 volumes of the product at that temperature;
 - (c) 'total alcoholic strength by volume' means the sum of the actual and potential alcoholic strengths;
 - (d) 'natural alcoholic strength by volume' means the total alcoholic strength by volume of a product before any enrichment;
 - (e) '% vol' is the symbol for alcoholic strength by volume.
- 3. For the purposes of subheading 2204 30 10, 'grape must in fermentation' means the product derived from the fermentation of grape must, having an actual alcoholic strength by volume of more than 1 % vol and less than three-fifths of its total alcoholic strength by volume.
- 4. For the purposes of subheadings 2204 21, 2204 22 and 2204 29:
- A. 'total dry extract' means the content in grams per litre of all the substances in a product which, under given physical conditions, do not volatilise.

The total dry extract must be determined with the densimeter at 20 °C;

- B. (a) the presence in the products of subheadings 2204 21 11 to 2204 21 98, 2204 22 22 to 2204 22 98 and 2204 29 22 to 2204 29 98 of the quantities of total dry extract per litre indicated in 1, 2, 3 and 4 below does not affect their classification:
- 1. products of an actual alcoholic strength by volume of not more than 13 % vol: 90 g or less of total extract per litre;
- 2. products of an actual alcoholic strength by volume of more than 13 % vol but not more than 15 % vol: 130 g or less of total dry extract per litre;
- 3. products of an actual alcoholic strength by volume of more than 15 % vol but not more than 18 % vol: 130 g or less of total dry extract per litre;
- 4. products of an actual alcoholic strength by volume of more than 18 % vol but not more than 22 % vol: 330 g or less of total dry extract per litre.

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Products with a total dry extract exceeding the maximum quantity shown above in each category are to be classified in the next following category, except that if the total dry extract exceeds 330 g/l the products are to be classified in subheadings 2204 21 98, 2204 22 98 and 2204 29 98;

- (b) the above rules do not apply to products of subheadings 2204 21 23 and 2204 22 33.
- 5. Subheadings 2204 21 11 to 2204 21 98, 2204 22 22 to 2204 22 98 and 2204 29 22 to 2204 29 98 shall be taken to include:
 - (a) grape must with fermentation arrested by the addition of alcohol, that is to say, a product:
- having an actual alcoholic strength by volume of not less than 12 % vol but less than 15 % vol, and
- obtained by the addition to unfermented grape must having a natural alcoholic strength by volume of not less than 8,5 % vol of a product derived from the distillation of wine;
 - (b) wine fortified for distillation, that is to say, a product:
- having an actual alcoholic strength by volume of not less than 18 % vol but not more than 24 % vol,
- obtained exclusively by the addition to wine containing no residual sugar of an unrectified product derived from the distillation of wine and having a maximum actual alcoholic strength by volume of 86 % vol, and
- —having a maximum volatile acidity of 1,5 g/l, expressed as acetic acid;
 - (c) liqueur wine, that is to say, a product:
- having a total alcoholic strength by volume of not less than 17,5 % vol and an actual alcoholic strength by volume of not less than 15 % vol but not more than 22 % vol, and
- obtained from grape must or wine, which must come from vine varieties approved in the third country of origin for the production of liqueur wine and have a minimum natural alcoholic strength by volume of 12 % vol,
- by freezing, or
- by the addition during or after fermentation:
- of a product derived from the distillation of wine, or
- of concentrated grape must or, in the case of certain liqueur wines with a designation of origin or with a geographical indication appearing on the list set out in Regulation (EC) No 607/2009 (OJ L 193, 24.7.2009, p. 60) and for which such practice is traditional, of grape must concentrated by

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direct heat, which, apart from this operation, corresponds to the definition of concentrated grape must, or

— of a mixture of these products.

However, certain liqueur wines with a designation of origin or with a geographical indication appearing on the list set out in Regulation (EC) No 607/2009 may be obtained from unfermented fresh grape must which does not need to have a minimum natural alcoholic strength by volume of 12 % vol.

- 6. For the purposes of subheadings 2204 10, 2204 21, 2204 22 and 2204 29:
 - (a) 'wines with a protected designation of origin (PDO)' and 'wines with a protected geographical indication (PGI)' are wines which comply with the provisions of Articles 93 to 108 of Regulation (EU) No 1308/2013 of the European Parliament and of the Council (OJ L 347, 20.12.2013, p. 671) and the provisions adopted in implementation of the aforesaid Regulation and defined in national regulations;
 - (b) 'varietal wines' are wines which comply with the provisions of Article 120 of Regulation (EU) No 1308/2013 of the European Parliament and of the Council and the provisions adopted in implementation of the aforesaid Regulation and defined in national regulations;
 - (c) 'wines produced in the European Union' are wines which comply with the provisions of Regulation (EU) No 1308/2013 of the European Parliament and of the Council and Article 55 of Commission Regulation (EC) No 607/2009.
- 7. For the purposes of subheadings 2204 30 92 and 2204 30 96, 'concentrated grape must' means grape must for which the figure indicated by a refractometer (used in accordance with the method prescribed in the 'Compendium of International Methods of Analysis of Wines and Musts' of the International Organisation of Vine and Wine, as published in the 'C' series of the Official Journal) at a temperature of 20 °C is not less than 50,9 %.
- 8. Only vermouth and other wine of fresh grapes flavoured with plants or aromatic substances having an actual alcoholic strength by volume of not less than 7 % vol shall be regarded as products of heading 2205.
- 9. For the purposes of subheading 2206 00 10, the expression 'piquette' means the product obtained by the fermentation of untreated grape marc macerated in water or by the extraction of fermented grape marc with water.

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- 10. For the purposes of subheadings 2206 00 31 and 2206 00 39, the following are regarded as 'sparkling':
- fermented beverages in bottles with 'mushroom' stoppers held in place by ties or fastenings,
- fermented beverages otherwise put up, with an excess pressure of not less than 1,5 bar, measured at a temperature

of 20 °C.

- 11. For the purposes of subheadings 2209 00 11 and 2209 00 19, the expression 'wine vinegar' means vinegar obtained exclusively by acetous fermentation of wine and having a total acidity of not less than 60 g/l, expressed as acetic acid.
- 12. Subheading 2207 20 covers mixtures of ethyl alcohol used as raw material to produce fuels for motor vehicles, of an alcoholic strength by volume of 50 % or higher and denatured with one or more of the following substances:
 - (a) automotive petrol (conforming to EN 228);
 - (b) tert-butyl ethyl ether (ethyl tert-butylether, ETBE);
 - (c) methyltert-butylether (MTBE);
 - (d) 2-methylpropan-2-ol (tert-butyl alcohol, tertiary butyl alcohol, TBA);
 - (e) 2-methylpropan-1-ol (2-methyl-1-propanol, isobutanol);
 - (f) propan-2-ol (isopropyl alcohol, 2-propanol, isopropanol).

The denaturants referred to in points (e) and (f) of the first paragraph must be used in combination with at least one of the denaturants listed in points (a) to (d) of the first paragraph.

13. For the purposes of subheadings 2202 99 11 and 2202 99 15, the protein content shall be determined by multiplying the total nitrogen content, calculated using the method laid down in points 2 to 8 of part C of Annex III to Commission Regulation (EC) No 152/2009 (162), by the factor of 6,25.

National Notes

- 1. The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.
- 2. Export Duty rates apply to some items in this chapter. (See Schedule 2)
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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of duty	Prohibitions & Restrictions
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
2201 10	- Mineral waters and aerated waters				
	Natural mineral waters				
2201 10 11	Not carbonated	1	Free		
2201 10 19	Other	1	Free		
2201 10 90	Other	1	Free		
2201 90 00	- Other	-	Free		
2202 2202 10 00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009 - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	1	10		
	- Other				
2202 91 00	Non-alcoholic beer	1	Free		
2202 99	Other				
2202 99 11	Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404 Soya-based beverages with a protein content	1	Free		
2202 99 11	of 2,8 % or more by weight Soya-based beverages with a protein content	1	rice		
2202 99 15	of less than 2,8 % by weight; beverages based on nuts of Chapter 8, cereals of Chapter 10 or seeds of Chapter 12	1	Free		
2202 99 19	Other	1	Free		
	Other, containing by weight of fat obtained from the products of headings 0401 to 0404				
2202 99 91	Less than 0,2 %	1	Free		
2202 99 95	0,2 % or more but less than 2 %	1	Free		
2202 99 99	2 % or more	1	Free		
2203 00	Beer made from malt				
	- In containers holding 10 litres or less				
2203 00 01	In bottles	1	£0.35/l		
2203 00 02	Low alcohol beverages made fom malt of an alcoholic strength by volume not exceeding 1.2% volume	1	£0.14/l		
2203 00 09	Other	1	£0.35/l		
2203 00 10	- In containers holding more than 10 litres	1	£0.18/l		
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009				
2204 10	- Sparkling wine				
	With a protected designation of origin (PDO)				
2204 10 11	Champagne	l	£1.00/l	Sch.	
2204 10 13	Cava	l	£1.00/l	Sch.	
2204 10 15	Prosecco	1	£1.00/l	Sch.	
2204 10 91	Asti spumante	1	£1.00/l	Sch.	
2204 10 93	Other	1	£1.00/l	Sch.	
2204 10 94	With a protected geographical indication (PGI)	1	£1.00/l	Sch.	
2204 10 96	Other varietal wines	1	£1.00/l	Sch.	

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2204 10 98	Other - Other wine; grape must with fermentation	1	£1.00/l	Sch.	
2204.21	prevented or arrested by the addition of alcohol				
2204 21	In containers holding 2 litres or less Wine, other than that referred to in subheading 220410, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C				
2204 21 06	With a protected designation of origin (PDO)	1	£0.50/l	Sch.	
2204 21 07	With a protected geographical indication (PGI)	1	£0.50/l	Sch.	
2204 21 08	Other varietal wines	1	£0.50/l	Sch.	
2204 21 09	Other	1	£0.50/l	Sch.	
	Other				
	Produced in the European Union				
	Of an actual alcoholic strength by volume not exceeding 15 % vol Wine with a protected designation of origin (PDO)				
2204 21 11	Alsace	1	£0.50/l	Sch.	
2204 21 12	Bordeaux	1	£0.50/l	Sch.	
2204 21 13	Bourgogne (Burgundy)	1	£0.50/l	Sch.	
2204 21 17	Val de Loire (Loire Valley)	1	£0.50/l	Sch.	
2204 21 18	Mosel	1	£0.50/l	Sch.	
2204 21 19	Pfalz	1	£0.50/l	Sch.	
2204 21 22	Rheinhessen	1	£0.50/l	Sch.	
2204 21 23	Tokaj	1	£0.50/l	Sch.	
2204 21 24	Lazio (Latium)	1	£0.50/l	Sch.	
2204 21 26	Toscana (Tuscany)	1	£0.50/l	Sch.	
2204 21 27	Trentino, Alto Adige and Friuli	1	£0.50/l	Sch.	
2204 21 28	Veneto	1	£0.50/l	Sch.	
2204 21 31	Sicilia	1	£0.50/l	Sch.	
2204 21 32	Vinho Verde	1	£0.50/l	Sch.	
2204 21 34	Penedés	1	£0.50/l	Sch.	
2204 21 36	Rioja	1	£0.50/l	Sch.	
2204 21 37	Valencia	1	£0.50/l	Sch.	
2204 21 38	Other	1	£0.50/l	Sch.	
	Other				
2204 21 42	Bordeaux	1	£0.50/l	Sch.	
2204 21 43	Bourgogne (Burgundy)	1	£0.50/l	Sch.	
2204 21 44	Beaujolais	1	£0.50/l	Sch.	
2204 21 46	Vallée du Rhône	1	£0.50/l	Sch.	
2204 21 47	Languedoc-Roussillon	1	£0.50/l	Sch.	
2204 21 48	Val de Loire (Loire Valley)	1	£0.50/l	Sch.	
2204 21 61	Sicilia	1	£0.50/l	Sch.	
2204 21 62	Piemonte (Piedmont)	1	£0.50/1	Sch.	
2204 21 62	Toscana (Tuscany)	1	£0.50/1	Sch.	

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2204 21 67	Trentino and Alto Adige	1	£0.50/l	Sch.	
2204 21 68	Veneto	1	£0.50/l	Sch.	
2204 21 69	Dão, Bairrada and Douro	1	£0.50/l	Sch.	
2204 21 71	Navarra	1	£0.50/l	Sch.	
2204 21 74	Penedés	1	£0.50/l	Sch.	
2204 21 76	Rioja	1	£0.50/l	Sch.	
2204 21 77	Valdepeñas	1	£0.50/l	Sch.	
2204 21 78	Other	1	£0.50/l	Sch.	
	Wine with a protected geographical indication (PGI)				
2204 21 79	White	1	£0.50/l	Sch.	
2204 21 80	Other	1	£0.50/l	Sch.	
	Other varietal wines				
2204 21 81	White	1	£0.50/l	Sch.	
2204 21 82	Other	1	£0.50/l	Sch.	
	Other				
2204 21 83	White	1	£0.50/l	Sch.	
2204 21 84	Other	1	£0.50/l	Sch.	
	Of an actual alcoholic strength by volume exceeding 15 % vol Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)				
2204 21 85	Madeira and Setubal muscatel	1	£0.50/l	Sch.	
2204 21 86	Sherry	1	£0.50/l	Sch.	
2204 21 87	Marsala	1	£0.50/l	Sch.	
2204 21 88	Samos and Muscat de Lemnos	1	£0.50/l	Sch.	
2204 21 89	Port	1	£0.50/l	Sch.	
2204 21 90	Other	1	£0.50/l	Sch.	
2204 21 91	Other	1	£0.50/l	Sch.	
	Other Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)				
2204 21 93	White	1	£0.50/l	Sch.	
2204 21 94	Other	1	£0.50/l	Sch.	
	Other varietal wines				
2204 21 95	White	1	£0.50/l	Sch.	
2204 21 96	Other	1	£0.50/l	Sch.	
	Other				
2204 21 97	White	1	£0.50/l	Sch.	
2204 21 98	Other	1	£0.50/l	Sch.	
2204 22 2204 22 10	In containers holding more than 2 litres but not more than 10 litres Wine, other than that referred to in subheading 220410, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	1	£0.50/l	Sch.	
	Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Produced in the European Union Of an actual alcoholic strength by volume				
	not exceeding 15 % vol				
	Wine with a protected designation of origin (PDO)				
2204 22 22	Bordeaux	1	£0.50/l	Sch.	
2204 22 23	Bourgogne (Burgundy)	1	£0.50/l	Sch.	
2204 22 24	Beaujolais	1	£0.50/l	Sch.	
2204 22 26	Vallée du Rhône	1	£0.50/l	Sch.	
2204 22 27	Languedoc-Roussillon	1	£0.50/l	Sch.	
2204 22 28	Val de Loire (Loire Valley)	1	£0.50/l	Sch.	
2204 22 32	Piemonte (Piedmont)	1	£0.50/l	Sch.	
2204 22 33	Tokaj	1	£0.50/l	Sch.	
	Other				
2204 22 38	White	1	£0.50/l	Sch.	
2204 22 78	Other	1	£0.50/l	Sch.	
	Wine with a protected geographical indication (PGI)				
2204 22 79	White	1	£0.50/l	Sch.	
2204 22 80	Other	1	£0.50/l	Sch.	
	Other varietal wines				
2204 22 81	White	1	£0.50/l	Sch.	
2204 22 82	Other	1	£0.50/l	Sch.	
2204 22 82	Other	1	20.30/1	Scii.	
2204 22 82	White	,	CO 50/I	0.1	
2204 22 83 2204 22 84	White	1	£0.50/l	Sch.	
2204 22 04	Of an actual alcoholic strength by volume exceeding 15 % vol Wine with a protected designation of origin (PDO) or a protected geographical	1	£0.50/l	Scii.	
2204 22 85	indication (PGI) Madeira and Setubal muscatel	1	£0.50/l	Sch.	
2204 22 86	Sherry	1	£0.50/1	Sch.	
2204 22 88	Samos and Muscat de Lemnos	1	£0.50/1	Sch.	
2204 22 88		1			
	Other		£0.50/l	Sch.	
2204 22 91	Other	1	£0.50/l	Sch.	
	Other Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)				
2204 22 93	White	1	£0.50/l	Sch.	
2204 22 94	Other	1	£0.50/l	Sch.	
	Other varietal wines				
2204 22 95	White	1	£0.50/l	Sch.	
2204 22 96	Other	1	£0.50/l	Sch.	
	Other				
2204 22 97	White	1	£0.50/l	Sch.	
2204 22 98	Other	1	£0.50/l	Sch.	
2204 22 98		1	20.50/1	Den.	
44U4 4Y	Other Wine, other than that referred to in				
2204 29 10	subheading 220410, in bottles with 'mushroom' stoppers held in place by ties or fastenings;	1	£0.50/l	Sch.	

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
	wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a		(%)	duty	Restrictions
	temperature of 20 °C				
	Other				
	Produced in the European Union Of an actual alcoholic strength by volume not exceeding 15 % vol				
	Wine with a protected designation of origin (PDO)				
2204 29 22	Bordeaux	1	£0.50/l	Sch.	
2204 29 23	Bourgogne (Burgundy)	1	£0.50/l	Sch.	
2204 29 24	Beaujolais	1	£0.50/l	Sch.	
2204 29 26	Vallée du Rhône	1	£0.50/l	Sch.	
2204 29 27	Languedoc-Roussillon	1	£0.50/l	Sch.	
2204 29 28	Val de Loire (Loire Valley)	1	£0.50/l	Sch.	
2204 29 32	Piemonte (Piedmont)	1	£0.50/l	Sch.	
	Other				
2204 29 38	White	1	£0.50/l	Sch.	
2204 29 78	Other	1	£0.50/l	Sch.	
	Wine with a protected geographical indication (PGI)				
2204 29 79	White	1	£0.50/l	Sch.	
2204 29 80	Other	1	£0.50/l	Sch.	
	Other varietal wines				
2204 29 81	White	1	£0.50/l	Sch.	
2204 29 82	Other	1	£0.50/l	Sch.	
	Other				
2204 29 83	White	1	£0.50/l	Sch.	
2204 29 84	Other	1	£0.50/l	Sch.	
	Of an actual alcoholic strength by volume exceeding 15 % vol Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)				
2204 29 85	Madeira and Setubal muscatel	1	£0.50/l	Sch.	
2204 29 86	Sherry	1	£0.50/l	Sch.	
2204 29 88	Samos and Muscat de Lemnos	1	£0.50/l	Sch.	
2204 29 90	Other	1	£0.50/l	Sch.	
2204 29 91	Other	1	£0.50/l	Sch.	
	Other Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)				
2204 29 93	White	1	£0.50/l	Sch.	
2204 29 94	Other	1	£0.50/l	Sch.	
	Other varietal wines				
2204 29 95	White	1	£0.50/l	Sch.	
2204 29 96	Other	1	£0.50/1	Sch.	
	Other				
2204 29 97	White	1	£0.50/l	Sch.	
2204 29 98	Other	1	£0.50/l	Sch.	

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2204 30	- Other grape must				
2204 30 10	In fermentation or with fermentation arrested otherwise than by the addition of alcohol	1	Free		
	Other Of a density of 1,33 g/cm³ or less at 20 °C and of an actual alcoholic strength by volume				
2204 30 92	not exceeding 1 % vol Concentrated	1	Free		
2204 30 94	Other	1	Free		
	Other				
2204 30 96	Concentrated	1	Free		
2204 30 98	Other	1	Free		
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances				
2205 10	- In containers holding 2 litres or less				
2205 10 10	Of an actual alcoholic strength by volume of 18 % vol or less	1	£0.50/l		
2205 10 90	Of an actual alcoholic strength by volume exceeding 18 % vol	1	£0.50/l		
2205 90	- Other				
2205 90 10	Of an actual alcoholic strength by volume of 18 % vol or less	1	£0.50/l		
2205 90 90	Of an actual alcoholic strength by volume exceeding 18 % vol Other fermented beverages (for example,	1	£0.50/l		
2206 00	cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included				
2206 00 10	- Piquette	1	£1.00/l		
	- Other				
	Sparkling				
2206 00 31	Cider and perry	1	£0.21/l		
2206 00 32	Other mixtures of fermented beverages and mixtures of fermented beverages of an alcoholic strength by volume not exceeding 5%	1	£0.21/l		
2206 00 39	Other	1	£1.00/l		
	Still, in containers holding				
	2 litres or less				
2206 00 51	Cider and perry	1	£0.21/l		
2206 00 52	Other mixtures of fermented beverages and mixtures of fermented beverages of an alcoholic strength by volume not exceeding 5%	1	£0.21/l		
2206 00 59	Other	1	£1.00/l		
	More than 2 litres				
2206 00 81	Cider and perry	1	£0.21/l		
2206 00 82	Other mixtures of fermented beverages and mixtures of fermented beverages of an alcoholic	1	£0.21/I		
2206 00 89	strength by volume not exceeding 5% Other	1	£1.00/l		
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength		33100/1		
2207 10 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	1	£1.00/l		
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	1	12		
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages				

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
CIA code	-	unit	(%)	duty	Restrictions
2208 20	 Spirits obtained by distilling grape wine or grape marc 				
	In containers holding 2 litres or less				
2208 20 12	Cognac	1	£1.00/l		
2208 20 14	Armagnac	1	£1.00/l		
2208 20 26	Grappa	1	£1.00/l		
2208 20 27	Brandy de Jerez	1	£1.00/l		
2208 20 29	Other	1	£1.00/l		
	In containers holding more than 2 litres				
2208 20 40	Raw distillate	1	£0.50/l		
	Other				
2208 20 62	Cognac	1	£1.00/l		
2208 20 64	Armagnac	1	£1.00/l		
2208 20 86	Grappa	1	£1.00/l		
2208 20 87	Brandy de Jerez	1	£1.00/l		
2208 20 89	Other	1	£1.00/l		
2208 30	- Whiskies				
	Bourbon whiskey, in containers holding				
2208 30 11	2 litres or less	1	£2.00/l		
2208 30 12	Bottled mixtures of beverages of an alcoholic	1	£0.50/l		
	strength by volume not exceeding 15%	1			
2208 30 19	More than 2 litres	1	£2.00/l		
	Scotch whisky		24.007		
2208 30 30	Single malt whisky	1	£1.00/l		
	Blended malt whisky, in containers holding				
2208 30 41	2 litres or less Bottled mixtures of beverages of an alcoholic	1	£1.00/l		
2208 30 42	strength by volume not exceeding 15%	1	£0.50/l		
2208 30 49	More than 2 litres	1	£1.00/l		
	Single grain whisky and blended grain whisky, in containers holding				
2208 30 61	2 litres or less	1	£1.00/l		
2208 30 69	More than 2 litres	1	£1.00/l		
	Other blended whisky, in containers holding				
2208 30 71	2 litres or less	1	£1.00/l		
2208 30 72	Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	1	£0.50/l		
2208 30 79	More than 2 litres	1	£1.00/l		
	Other, in containers holding				
2208 30 82	2 litres or less	1	£1.00/l		
2208 30 83	Bottled mixtures of beverages of an alcoholic	1	£0.50/l		
2208 30 88	strength by volume not exceeding 15% More than 2 litres	1	£1.00/l		
2208 40	- Rum and other spirits obtained by distilling fermented sugar-cane products				
	In containers holding 2 litres or less				
2208 40 11	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	1	£1.00/l		
	Other	1	£1.00/l		
2208 40 31	Of a value exceeding £ 7,9 per litre of pure alcohol	1	£1.00/l		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2208 40 32	Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	1	£0.50/l		
2208 40 39	Other	1	£1.00/l		
	In containers holding more than 2 litres				
2208 40 51	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	1	£1.00/l		
2208 40 91	Of a value exceeding £ 2 per litre of pure alcohol	1	£1.00/l		
2208 40 99	Other	1	£1.00/l		
2208 50	- Gin and Geneva				
	Gin, in containers holding				
2208 50 11	2 litres or less	1	£1.00/l		
2208 50 12	Bottled mixtures of beverages of an alcoholic	1	£0.50/l		
	strength by volume not exceeding 15%				
2208 50 19	More than 2 litres	1	£1.00/l		
	Geneva, in containers holding				
2208 50 91	2 litres or less Bottled mixtures of beverages of an alcoholic	1	£1.00/l		
2208 50 92	strength by volume not exceeding 15%	1	£0.50/l		
2208 50 99	More than 2 litres	1	£1.00/l		
2208 60	- Vodka Of an alcoholic strength by volume of 45,4 % vol or less in containers holding				
2208 60 11	2 litres or less	1	£1.00/l		
2208 60 12	Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	1	£0.50/l		
2208 60 19	More than 2 litres	1	£1.00/l		
	Of an alcoholic strength by volume of more than 45,4 % vol in containers holding				
2208 60 91	2 litres or less	1	£1.00/l		
2208 60 92	Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	1	£0.50/l		
2208 60 99	More than 2 litres	1	£1.00/l		
2208 70	- Liqueurs and cordials				
2208 70 10	In containers holding 2 litres or less	1	£1.00/l		
2208 70 20	Bottled mixtures of beverages of an alcoholic	1	£0.50/l		
2208 70 90	strength by volume not exceeding 15% In containers holding more than 2 litres	1	£1.00/l		
2208 70 90	- Other		21.00/1		
2200 JU					
2200 00 11	Arrack, in containers holding	,	61.007		
2208 90 11	2 litres or less	1	£1.00/l		
2208 90 19	More than 2 litres Plum, pear or cherry spirit (excluding liqueurs), in containers holding	1	£1.00/l		
2208 90 33	2 litres or less	1	£1.00/l		
2208 90 34	Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	1	£0.50/l		
2208 90 38	More than 2 litres Other spirits and other spirituous beverages, in containers holding	1	£1.00/l		
	2 litres or less				
2208 90 41	Ouzo	1	£1.00/l		
	Other				
	Spirits (excluding liqueurs)				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Distilled from fruit		(70)	uuty	reserverous
2208 90 45	Calvados	1	£1.00/l		
2208 90 46	Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	1	£0.50/l		
2208 90 48	Other	1	£1.00/l		
	Other				
2208 90 54	Tequila	1	£1.00/l		
2208 90 55	Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	1	£0.50/l		
2208 90 56	Other	1	£1.00/l		
2208 90 69	Other spirituous beverages	1	£1.00/l		
	More than 2 litres				
	Spirits (excluding liqueurs)				
2208 90 71	Distilled from fruit	1	£1.00/l		
2208 90 75	Tequila	1	£1.00/l		
2208 90 77	Other	1	£1.00/l		
2208 90 78	Other spirituous beverages	1	£1.00/l		
	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding				
2208 90 91	2 litres or less	1	£1.00/l		
2208 90 99	More than 2 litres	1	£1.00/l		
2209 00	Vinegar and substitutes for vinegar obtained from acetic acid				
	- Wine vinegar, in containers holding				
2209 00 11	2 litres or less	1	Free		
2209 00 19	More than 2 litres	1	Free		
	- Other, in containers holding				
2209 00 91	2 litres or less	1	Free		
2209 00 99	More than 2 litres	1	Free		

Chapter 23

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

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

Subheading Note.

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

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Additional notes

1. Subheadings 2303 10 11 and 2303 10 19 include only residues from the manufacture of starch from maize and do not cover blends of such residues with products derived from other plants or products derived from maize otherwise than in the course of the production of starch by the wet process.

Their starch content may not exceed 28 % by weight on the dry product, in accordance with the method contained in Annex III, part L, to Commission Regulation (EC) No 152/2009, and their fat content cannot exceed 4,5 % by weight on the dry product, determined in accordance with the method contained in Annex III, part H, to Commission Regulation (EC) No 152/2009.

2. Subheading 2306 90 05 includes only residues from the extraction of oil of germs of maize and containing the following ingredients in the quantities specified, calculated by weight on the dry product:

- (a) products of an oil content of less than 3 %:
- starch content: less than 45 %,
- protein content (nitrogen content \times 6,25): not less than 11,5 %;
- (b) products of an oil content of not less than 3 % and not more than 8 %:
- starch content: less than 45 %,
- protein content (nitrogen content \times 6,25): not less than 13 %.

Moreover, such residues shall not contain ingredients which are not obtained from maize grains.

For the determination of the starch and protein content, the methods set out in Commission Regulation (EC) No 152/2009, Annex III, parts L and C, are to be applied.

For the determination of the oil and moisture content, the methods set out in Commission Regulation (EC) No 152/2009, Annex III, parts H and A, respectively, are to be applied.

Products containing components from parts of maize grains which have been added after processing and have not been subjected to the oil extraction process are excluded.

- 3. For the purposes of subheadings 2307 00 11, 2307 00 19, 2308 00 11 and 2308 00 19, the following expressions shall have the meanings hereby assigned to them:
- 'actual alcoholic strength by mass': the number of kilograms of pure alcohol contained in 100 kg of the product,

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- 'potential alcoholic strength by mass': the number of kilograms of pure alcohol capable of being produced by total fermentation of the sugars contained in 100 kg of the product,
- 'total alcoholic strength by mass': the sum of the actual and potential alcoholic strengths by mass,
- '% mas': the symbol for alcoholic strength by mass.
- 4. For the purposes of subheadings 2309 10 11 to 2309 10 70 and 2309 90 31 to 2309 90 70, the expression 'milk products' means the products of headings 0401, 0402, 0404, 0405 and 0406 and of subheadings 0403 10 11 to 0403 10 39, 0403 90 11 to 0403 90 69, 1702 11 00, 1702 19 00 and 2106 90 51.
- 5. Subheading 2309 90 20 includes only residues from the manufacture of starch from maize, and does not cover blends of such residues with products derived from other plants or products derived from maize otherwise than in the course of the production of starch by the wet process, containing:
- screenings from maize used in the wet process in a proportion not exceeding 15 % by weight, and/or
- residues of maize steep-water, from the wet process, including residues of steep-water used for the manufacture of alcohol or of other starch derived products.

These products may also contain residues from the extraction of maize germ oil by the wet milling process.

Their starch content may not exceed 28 % by weight on the dry product in accordance with the method contained in Annex III, part L, to Commission Regulation (EC) No 152/2009, their fat content may not exceed 4,5 % by weight on the dry product determined in accordance with the method contained in Annex III, part H, to Commission Regulation (EC) No 152/2009, and their protein content may not exceed 40 % on the dry product determined in accordance with the method contained in Annex III, part C, to Commission Regulation (EC) No 152/2009.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves				
2301 10 00	- Flours, meals and pellets, of meat or meat offal; greaves - Flours, meals and pellets, of fish or of	-	12		
2301 20 00	crustaceans, molluscs or other aquatic invertebrates	-	12		
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants				
2302 10	- Of maize (corn)				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2302 10 10	With a starch content not exceeding 35 % by weight	-	12		
2302 10 90	Other	-	12		
2302 30	- Of wheat				
2302 30 10	Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	-	12		
2302 30 90	Other	-	12		
2302 40	- Of other cereals				
	Of rice				
2302 40 02	With a starch content not exceeding 35 % by weight	-	12		
2302 40 08	Other	-	12		
2302 40 10	Other Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	-	12		
2302 40 90	Other	-	12		
2302 50 00	- Of leguminous plants	-	12		
2303 2303 10	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 Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product				
2303 10 11	Exceeding 40 % by weight	-	12		
2303 10 19	Not exceeding 40 % by weight	-	12		
2303 10 90	Other	-	12		
2303 20	- Beet-pulp, bagasse and other waste of sugar manufacture				
2303 20 10	Beet-pulp	-	12		
2303 20 90	Other	-	12		
2303 30 00	- Brewing or distilling dregs and waste	-	12		
2304 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	-	12		
2305 00 00 2306	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305	-	12		
2306 10 00	- Of cotton seeds	-	12		
2306 20 00	- Of linseed	-	12		
2306 30 00	- Of sunflower seeds	-	12		
	- Of rape or colza seeds				
2306 41 00	Of low erucic acid rape or colza seeds	-	12		
2306 49 00	Other		12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2306 50 00	- Of coconut or copra	-	12		
2306 60 00	- Of palm nuts or kernels	-	12		
2306 90	- Other				
2306 90 05	Of maize (corn) germ	-	12		
	Other				
	Oilcake and other residues resulting from the extraction of olive oil				
2306 90 11	Containing 3 % or less by weight of olive	_	12		
2306 90 19	oil Containing more than 3 % by weight of	_	12		
2306 90 90	olive oil		12		
		-	12		
2307 00	Wine lees; argol				
	- Wine lees Having a total alcoholic strength by mass not				
2307 00 11	exceeding 7,9 % mas and a dry matter content not less than 25 % by weight	-	12		
2307 00 19	Other	-	12		
2307 00 90	- Argol	-	12		
2308 00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included				
	- Grape marc				
2308 00 11	Having a total alcoholic strength by mass not exceeding 4,3 % mas and a dry matter content not less than 40 % by weight	-	12		
2308 00 19	Other	-	12		
2308 00 40	- Acorns and horse-chestnuts; pomace or marc of fruit, other than grapes	-	12		
2308 00 90	- Other	-	12		
2309	Preparations of a kind used in animal feeding				
2309 10	- Dog or cat food, put up for retail sale				
	Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 17023050, 17023090, 17024090, 17029050 and 21069055 or milk products Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup Containing no starch or containing 10 % or less by weight of starch				
2309 10 11	Containing no milk products or containing less than 10 % by weight of such products	-	Free		
2309 10 13	Containing not less than 10 % but less than 50 % by weight of milk products	-	Free		
2309 10 15	Containing not less than 50 % but less than 75 % by weight of milk products	-	Free		
2309 10 19	Containing not less than 75 % by weight of milk products Containing more than 10 % but not more	-	Free		
	than 30 % by weight of starch				
2309 10 31	Containing no milk products or containing less than 10 % by weight of such products Containing not less than 10 % but less than	-	Free		
2309 10 33	50 % by weight of milk products	-	Free		
2309 10 39	Containing not less than 50 % by weight of milk products Containing more than 30 % by weight of	-	Free		
2309 10 51	starch Containing no milk products or containing less than 10 % by weight of such products	-	Free		
2309 10 53	Containing not less than 10 % but less than 50 % by weight of milk products	-	Free		
2309 10 59	Containing not less than 50 % by weight of milk products	-	Free		
2309 10 70	Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of duty	Prohibitions & Restrictions
2309 10 90	Other	-	Free		
2309 90	- Other				
2309 90 10	Fish or marine mammal solubles	-	Free		
2309 90 20	Products referred to in additional note 5 to this chapter	-	Free		
	Other, including premixes				
	Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 17023050, 17023090, 17024090, 17029050 and 21069055 or milk products Containing starch, glucose, glucose syrup, maltodextrine or maltodextrin syrup Containing no starch or containing 10 % or less by weight of starch				
2309 90 31	Containing no milk products or containing less than 10 % by weight of such products	-	Free		
2309 90 33	Containing not less than 10 % but less than 50 % by weight of milk products	-	Free		
2309 90 35	Containing not less than 50 % but less than 75 % by weight of milk products	-	Free		
2309 90 39	Containing not less than 75 % by weight of milk products Containing more than 10 % but not more than 30 % by weight of starch	-	Free		
2309 90 41	Containing no milk products or containing less than 10 % by weight of such products	-	Free		
2309 90 43	Containing not less than 10 % but less than 50 % by weight of milk products	-	Free		
2309 90 49	Containing not less than 50 % by weight of milk products Containing more than 30 % by weight of starch	-	Free		
2309 90 51	Containing no milk products or containing less than 10 % by weight of such products	-	Free		
2309 90 53	Containing not less than 10 % but less than 50 % by weight of milk products	-	Free		
2309 90 59	Containing not less than 50 % by weight of milk products Containing no starch, glucose, glucose	-	Free		
2309 90 70	syrup, maltodextrine or maltodextrine syrup but containing milk products	-	Free		
	Other				
2309 90 91	Beet-pulp with added molasses	-	Free		
2309 90 96	Other	-	Free		

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Subheading Note.

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

National Notes

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- 1. The importation of cigarettes requires a licence issued by the Collector of Customs.
- 2. The importation of oral snuff is prohibited under the Imports and Exports (Control) Regulations 1987 (except where in accordance with regulation 8 the goods are in transit).
- 3. Export Duty rates apply to some items in this chapter. (See Schedule 2)

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2401	Unmanufactured tobacco; tobacco refuse				
2401 10	- Tobacco, not stemmed/stripped				
2401 10 35	Light air-cured tobacco	-	£0.1/kg		R
2401 10 60	Sun-cured Oriental type tobacco	-	£0.1/kg		R
2401 10 70	Dark air-cured tobacco	-	£0.1/kg		R
2401 10 85	Flue-cured tobacco	-	£0.1/kg		R
2401 10 95	Other	-	£0.1/kg		R
2401 20	- Tobacco, partly or wholly stemmed/stripped				
2401 20 35	Light air-cured tobacco	-	£0.1/kg		R
2401 20 60	Sun-cured Oriental type tobacco	-	£0.1/kg		R
2401 20 70	Dark air-cured tobacco	-	£0.1/kg		R
2401 20 85	Flue-cured tobacco	-	£0.1/kg		R
2401 20 95	Other	-	£0.1/kg		R
2401 30 00	- Tobacco refuse	-	£0.1/kg		R
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		_		
2402 10 00	- Cigars, cheroots and cigarillos, containing tobacco	-	£6.50/kg		R
2402 20	- Cigarettes containing tobacco				
2402 20 10	Containing cloves	1000 NAR	£77.50/1000 NAR		R
2402 20 90	Other	1000 NAR	£77.50/1000 NAR		R
2402 90 00	- Other	_	12		R
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences - Smoking tobacco, whether or not containing tobacco substitutes in any proportion		.2		, and the second
2403 11 00	Water-pipe tobacco specified in subheading note 1 to this chapter	-	£45/kg		R
2403 19	Other				
2403 19 10	In immediate packings of a net content not exceeding 500 g	-	£65/kg		R
2403 19 90	Other	-	£65/kg		R
2403 91 00 2403 99	- Other 'Homogenised' or 'reconstituted' tobacco Other	-	£65/kg		R
2403 99 10 2403 99 9	Chewing tobacco and snuff	-	£65/kg		P, R
2403 99 91	Smokeless Heated Tobacco Products	_	£60/kg		R
2403 99 99	Other	_	£65/kg		R

SECTION V MINERAL PRODUCTS

Chapter 25

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

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

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

- 2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe2O3 (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chalks (heading 95.04); or
 - (ij) Writing or drawing chalks or tailors' chalks (heading 96.09).
- 3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
- 4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

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National Notes

- 1. The Environmental Agency should be consulted for any licence or permit requirements for items under this Chapter.
- 2. Items listed in this Chapter may be subject to controls under the Environmental Protection (Disposal of Persistent Organic Pollutants) Regulations 2006.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2501 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti- caking or free-flowing agents; sea water		(,3)		
2501 00 10	- Sea water and salt liquors	-	Free		
2501 00 31	- Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti- caking or free-flowing agents For chemical transformation (separation of Na from CI) for the manufacture of other products	-	Free		
	Other				
2501 00 51	Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human or animal consumption	-	Free		
	Other				
2501 00 91	Salt suitable for human consumption	-	Free		
2501 00 99	Other	-	Free		
2502 00 00	Unroasted iron pyrites	-	12		
2503 00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur				
2503 00 10	- Crude or unrefined sulphur	-	12		
2503 00 90	- Other	-	12		
2504	Natural graphite				
2504 10 00	- In powder or in flakes	-	12		
2504 90 00	- Other	-	12		
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26				
2505 10 00	- Silica sands and quartz sands	-	12		
2505 90 00	- Other	-	12		
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape				
2506 10 00	- Quartz	-	12		
2506 20 00	- Quartzite	-	12		
2507 00	Kaolin and other kaolinic clays, whether or not calcined				
2507 00 20	- Kaolin	-	12		
2507 00 80	- Other kaolinic clays	-	12		
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths				
2508 10 00	- Bentonite	_	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2508 30 00	- Fireclay	-	12		
2508 40 00	- Other clays	-	12		
2508 50 00	- Andalusite, kyanite and sillimanite	-	12		
2508 60 00	- Mullite	-	12		
2508 70 00	- Chamotte or dinas earths	_	12		
2509 00 00	Chalk		12		
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk	-	12		
2510 10 00	- Unground	-	12		
2510 20 00	- Ground	-	12		
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816				
2511 10 00	- Natural barium sulphate (barytes)	-	12		
2511 20 00	- Natural barium carbonate (witherite)	-	12		
2512 00 00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	-	12		
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated				
2513 10 00	- Pumice stone	-	12		
2513 20 00	- Emery, natural corundum, natural garnet and other natural abrasives Slate, whether or not roughly trimmed or	-	12		
2514 00 00	merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	-	12		
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2,5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape - Marble and travertine				
2515 11 00	Crude or roughly trimmed	-	12		
2515 12 00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	-	12		
2515 20 00	- Ecaussine and other calcareous monumental or building stone; alabaster Granite, porphyry, basalt, sandstone and	-	12		
2516	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				
2516 11 00			12		
2516 11 00	Crude or roughly trimmed Merely cut, by sawing or otherwise, into	-	12		
2516 12 00	blocks or slabs of a rectangular (including square) shape	-	12		
2516 20 00	- Sandstone	-	12		
2516 90 00	- Other monumental or building stone	-	12		
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heattreated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam;				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	heading 2515 or 2516, whether or not heat-		(,,,,		
2517 10	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 10	Pebbles, gravel, shingle and flint	-	12		
2517 10 20	Limestone, dolomite and other calcareous stone, broken or crushed	-	12		
2517 10 80	Other	-	12		
2517 20 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 251710	-	12		
2517 30 00	- Tarred macadam	-	12		
	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat- treated				
2517 41 00	Of marble	-	12		
2517 49 00	Other	-	12		
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix				
2518 10 00	- Dolomite, not calcined or sintered	-	12		
2518 20 00	- Calcined or sintered dolomite	-	12		
2518 30 00	- Dolomite ramming mix	-	12		
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure				
2519 10 00	- Natural magnesium carbonate (magnesite)	-	12		
2519 90	- Other				
2519 90 10	Magnesium oxide, other than calcined natural magnesium carbonate	-	12		
2519 90 30	Dead-burned (sintered) magnesia	-	12		
2519 90 90	Other	-	12		
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders				
2520 10 00	- Gypsum; anhydrite	-	12		
2520 20 00	- Plasters	-	12		
2521 00 00 2522	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of	-	12		
2522 10 00	heading 2825		12		
2522 10 00	- Quicklime	-	12		
2522 20 00	- Slaked lime	-	12		
2522 30 00	- Hydraulic lime	-	12		
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers				
2523 10 00	- Cement clinkers	-	12		
	- Portland cement				
2523 21 00	White cement, whether or not artificially coloured	-	12		
2523 29 00	Other	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2523 30 00	- Aluminous cement	-	12		
2523 90 00	- Other hydraulic cements	-	12		
2524	Asbestos				
2524 10 00	- Crocidolite	-	12		
2524 90 00	- Other	-	12		
2525	Mica, including splittings; mica waste				
2525 10 00	- Crude mica and mica rifted into sheets or splittings	-	12		
2525 20 00	- Mica powder	-	12		
2525 30 00	- Mica waste	-	12		
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc				
2526 10 00	- Not crushed, not powdered	-	12		
2526 20 00	- Crushed or powdered	-	12		
2528 00 00 2529	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight Feldspar; leucite; nepheline and nepheline syenite; fluorspar	-	12		
2529 10 00	- Feldspar	-	12		
	- Fluorspar				
2529 21 00	Containing by weight 97 % or less of calcium fluoride	-	12		
2529 22 00	Containing by weight more than 97 % of calcium fluoride	-	12		
2529 30 00	- Leucite; nepheline and nepheline syenite	-	12		
2530	Mineral substances not elsewhere specified or included				
2530 10 00	- Vermiculite, perlite and chlorites, unexpanded	-	12		
2530 20 00	- Kieserite, epsomite (natural magnesium sulphates)	-	12		
2530 90 00	- Other	-	12		

Chapter 26

Ores, slag and ash

Notes.

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

Subheading Notes.

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

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Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

2. Items listed in this Chapter may be subject to controls under the Environmental Protection (Disposal of Persistent Organic Pollutants) Regulations 2006.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2601	Iron ores and concentrates, including roasted iron pyrites - Iron ores and concentrates, other than roasted iron pyrites				
2601 11 00	Non-agglomerated	-	12		
2601 12 00	Agglomerated	-	12		
2601 20 00	- Roasted iron pyrites	-	12		
2602 00 00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	-	12		
2603 00 00	Copper ores and concentrates	-	12		
2604 00 00	Nickel ores and concentrates	-	12		
2605 00 00	Cobalt ores and concentrates	-	12		
2606 00 00	Aluminium ores and concentrates	-	12		
2607 00 00	Lead ores and concentrates	-	12		
2608 00 00	Zinc ores and concentrates	-	12		
2609 00 00	Tin ores and concentrates	-	12		
2610 00 00	Chromium ores and concentrates	-	12		
2611 00 00	Tungsten ores and concentrates	-	12		
2612	Uranium or thorium ores and concentrates				
2612 10	- Uranium ores and concentrates				
2612 10 10	Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5 % by weight (Euratom)	-	12		
2612 10 90	Other	-	12		
2612 20	- Thorium ores and concentrates				
2612 20 10	Monazite; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20 % by weight (Euratom)	-	12		
2612 20 90	Other	-	12		
2613	Molybdenum ores and concentrates				
2613 10 00	- Roasted	-	12		
2613 90 00	- Other	-	12		
2614 00 00	Titanium ores and concentrates	-	12		
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates				
2615 10 00	- Zirconium ores and concentrates	-	12		
2615 90 00	- Other	-	12		
2616	Precious-metal ores and concentrates				
2616 10 00	- Silver ores and concentrates	-	12		
2616 90 00	- Other	-	12		
2617	Other ores and concentrates				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2617 10 00	- Antimony ores and concentrates	-	12		
2617 90 00	- Other	-	12		
2618 00 00	Granulated slag (slag sand) from the manufacture of iron or steel	-	12		
2619 00 2619 00 20	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel - Waste suitable for the recovery of iron or manganese	-	12		
2619 00 90	- Other	-	12		
2620	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds				
	- Containing mainly zinc				
2620 11 00	Hard zinc spelter	-	12		
2620 19 00	Other	-	12		
	- Containing mainly lead				
2620 21 00	Leaded gasoline sludges and leaded anti- knock compound sludges	-	12		
2620 29 00	Other	-	12		
2620 30 00	- Containing mainly copper	-	12		
2620 40 00	- Containing mainly aluminium	-	12		
2620 60 00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	-	12		
	- Other				
2620 91 00	Containing antimony, beryllium, cadmium, chromium or their mixtures	-	12		
2620 99	Other				
2620 99 10	Containing mainly nickel	-	12		
2620 99 20	Containing mainly niobium or tantalum	-	12		
2620 99 40	Containing mainly tin	-	12		
2620 99 60	Containing mainly titanium	-	12		
2620 99 95	Other	-	12		
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste				
2621 10 00	- Ash and residues from the incineration of municipal waste	-	12		
2621 90 00	- Other	-	12		

Chapter 27

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

Notes.

- 1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
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- (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
- 2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
 - However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
- 3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

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

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- 4. For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 °C (ASTM D 86 method).
- 5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Additional notes (66)

- 1. For the purposes of subheading 2707 99 80, the term 'phenols' applies to products which contain more than 50 % by weight of phenols.
- 2. For the purposes of heading 2710:
 - (a) 'special spirits' (subheadings 2710 12 21 and 2710 12 25) mean light oils as defined in subheading note 4 to this chapter, not containing any anti-knock preparations, and with a difference of not more than 60 °C between the temperatures at which 5 % and 90 % by volume (including losses) distil;
 - (b) 'white spirit' (subheading 2710 12 21) means special spirits as defined in paragraph (a) above with a flash-point higher than 21 °C by the EN ISO 13736 method;
 - (c) 'medium oils' (subheadings 2710 19 11 to 2710 19 29) mean oils and preparations of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method);
 - (d) 'heavy oils' (subheadings 2710 19 31 to 2710 19 99 and 2710 20 11 to 2710 20 90) mean oils and preparations of which less than 65 % by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method) or of which the distillation percentage at 250 °C cannot be determined by that method;
 - (e) 'gas oils' (subheadings 2710 19 31 to 2710 19 48 and 2710 20 11 to 2710 20 19) mean heavy oils as defined in paragraph (d) above of which 85 % or more by volume (including losses) distils at 350 °C by the ISO 3405 method (equivalent to the ASTM D 86 method);
 - (f) 'fuel oils' (subheadings 2710 19 51 to 2710 19 68 and 2710 20 31 to 2710 20 39) mean heavy oils as defined in paragraph (d)
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above (other than gas oils as defined in paragraph (e)) which, for a corresponding diluted colour C, have a viscosity V:

- not exceeding that shown in line I of the following table when the sulphated ashes content is less than 1 % by the ISO 3987 method and the saponification number is less than 4 (24) by the ISO 6293-1 or 6293-2 method,
- exceeding that shown in line II when the pour point is not less than 10 °C by the ISO 3016 method,
- exceeding that shown in line I but not exceeding that shown in line II when 25 % or more by volume distils at 300 °C by the ISO 3405 method (equivalent to the ASTM D 86 method) or, if less than 25 % by volume distils at 300 °C, when the pour point is higher than 10 °C below zero by the ISO 3016 method. These provisions apply only to oils having a diluted colour C of less than 2.

Diluted colour C/Viscosity V concordance table

Colour C		0	0,5	1	1,5	2	2,5	3	3,5	4	4,5	5	5,5	6	6,5	7	7,5 & above
Viscosity V	I	4	4	4	5,4	9	15,1	25,3	42,4	71,1	119	200	335	562	943	1 580	2 650
	II	7	7	7	7	9	15,1	25,3	42,4	71,1	119	200	335	562	943	1 580	2 650

The term 'viscosity V' means the kinematic viscosity at 50 °C expressed in 10–6 m2 s–1 by the EN ISO 3104 method.

The term 'diluted colour C' means the colour of a product, as determined by the ISO 2049 method (equivalent to the ASTM D 1500 method), after one part of such product has been mixed with 100 parts by volume of xylene, toluene or another suitable solvent. The colour must be determined immediately after dilution.

Subheadings 2710 19 51 to 2710 19 68 and 2710 20 31 to 2710 20 39 cover only fuel oils of natural colour.

These subheadings do not cover heavy oils defined in paragraph (d) above for which it is not possible to determine:

- the distillation percentage (zero shall be deemed to be a percentage) at 250
 C by the ISO 3405 method (equivalent to the ASTM D 86 method),
- the kinematic viscosity at 50 °C by the EN ISO 3104 method,
- or the diluted colour C by the ISO 2049 method (equivalent to the ASTM D 1500 method).

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Such products fall in subheadings 2710 19 71 to 2710 19 99 or 2710 20 90;

- (g) 'containing biodiesel' means that the products of subheading 2710 20 have a minimum content of biodiesel, i.e. mono-alkyl esters of fatty acids (FAMAE) of a kind used as a fuel, of 0,5 % by volume (determination by the EN 14078 method).
- 3. For the purposes of heading 2712, the expression 'crude petroleum jelly' (subheading 2712 10 10) is to be taken to apply to petroleum jelly of a natural colour higher than 4,5 by the ISO 2049 method (equivalent to the ASTM D 1500 method).
- 4. For the purposes of subheadings 2712 90 31 to 2712 90 39, the term 'crude' is to be taken to apply to products:
 - (a) with an oil content of 3,5 % by weight or higher, if their viscosity at 100 °C is lower than 9×10 –6 m2 s–1 by the EN ISO 3104 method; or
 - (b) of a natural colour higher than 3 by the ISO 2049 method (equivalent to the ASTM D 1500 method), if their viscosity at $100~^{\circ}\text{C}$ is $9\times10\text{--}6~\text{m2}$ s-1 or higher by the EN ISO 3104 method.
- 5. For the purposes of headings 2710, 2711 and 2712, the term 'specific process' is to be taken to apply to the following operations:
 - (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
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- (ij) isomerisation;
- (k) (in respect of products of subheadings 2710 19 31 to 2710 19 99 only) desulphurisation with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (EN ISO 20846, EN ISO 20884 or EN ISO 14596 or EN ISO 24260, EN ISO 20847 and EN ISO 8754 methods);
- (l) (in respect of products of heading 2710 only) deparaffining by a process other than filtering;
- (m) (in respect of products of subheadings 2710 19 31 to 2710 19 99 only) treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheadings 2710 19 71 to 2710 19 99 (for example, hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) (in respect of products of subheadings 2710 19 51 to 2710 19 68 only) atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C by the ISO 3405 method (equivalent to the ASTM D 86 method). If 30 % or more by volume, including losses, of such products distils at 300 °C by the ISO 3405 method (equivalent to the ASTM D 86 method), the quantities of products which may be obtained during the atmospheric distillation and which fall in subheadings 2710 12 11 to 2710 12 90 or 2710 19 11 to 2710 19 29 shall be dutiable at the same rates as those provided for under subheadings 2710 19 62 to 2710 19 68 according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to products so obtained which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or chemical transformation by a process not being a specific process;
- (o) (in respect of products of subheadings 2710 19 71 to 2710 19 99 only) treatment by means of a high-frequency electrical brush-discharge;
- (p) solely for products of subheading 2712 90 31: de-oiling by fractional crystallisation.
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- Should any preparatory treatment prior to the above treatments be necessary by reason of technical requirements, the customs exemption is to apply only to the quantities of the products intended for and actually subjected to such of the above treatments; any waste products arising during preparatory treatment are also to be exempt from customs duty.
- 6. The quantities of products which may be obtained during chemical transformation, or during preparatory treatment which may be necessary by reason of technical requirements, and which fall in headings or subheadings 2707 10 00, 2707 20 00, 2707 30 00, 2707 50 00, 2710, 2711, 2712 10, 2712 20, 2712 90 31 to 2712 90 99 and 2713 90 are to be dutiable at the same rates as those provided for in respect of products 'for other purposes', according to the kind and value of the products used and on the net weight of the products obtained. This rule is not to apply to such products of headings 2710 to 2712 which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or further chemical transformation.

National Notes

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 0.15grams per litre is a prohibited import except petroleum spirit present in the tank of a motor vehicle entering Gibraltar where such petroleum spirit is to be used for the propulsion of that vehicle or for the driving of any ancillary engine or equipment forming part of that vehicle.

The importation of petrol requires an import licence issued by the Collector of Customs – Part I of Schedule II of the Imports and Exports (Control) Regulations 1987

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

Items listed in this Chapter may be subject to controls under the Environmental Protection (Disposal of Persistent Organic Pollutants) Regulations 2006.

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal - Coal, whether or not pulverised, but not agglomerated				
2701 11 00	Anthracite	-	12		
2701 12	Bituminous coal				
2701 12 10	Coking coal	-	12		
2701 12 90	Other	-	12		
2701 19 00	Other coal	-	12		
2701 20 00	- Briquettes, ovoids and similar solid fuels	_	12		
2702	manufactured from coal Lignite, whether or not agglomerated,				
	excluding jet - Lignite, whether or not pulverised, but not		10		
2702 10 00	agglomerated	-	12		
2702 20 00	- Agglomerated lignite Peat (including peat litter), whether or not	-	12		
2703 00 00 2704 00	agglomerated Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort	-	12		
2704 00 10	carbon - Coke and semi-coke of coal	-	12		
2704 00 30	- Coke and semi-coke of lignite	_	12		
2704 00 30	- Other	_	12		
2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	1000 m3	12		
2706 00 00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars Oils and other products of the distillation of	-	12		
2707	high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents				
2707 10 00	- Benzol (benzene)	-	12		
2707 20 00	- Toluol (toluene)	-	12		
2707 30 00	- Xylol (xylenes)	-	12		
2707 40 00	- Naphthalene	-	12		
2707 50 00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	-	12		
	- Other				
2707 91 00	Creosote oils	-	12		
2707 99	Other				
	Crude oils				
2707 99 11	Crude light oils of which 90 % or more by volume distils at temperatures of up to 200 °C	-	12		
2707 99 19	Other	-	12		
2707 99 20	Sulphuretted toppings; anthracene	-	12		
2707 99 50	Basic products	-	12		
2707 99 80	Phenols	_	12		
0, ,, 00	Other				
2707 99 91	Other For the manufacture of the products of heading 2803	-	12		
2707 99 99	Other	-	12		
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars				

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	Description	Supplementary unit	rate of duty (%)	rates of duty	& Restrictions
2708 10 00	- Pitch	-	12	,	
2708 20 00	- Pitch coke	-	12		
2709 00	Petroleum oils and oils obtained from bituminous minerals, crude				
2709 00 10	- Natural gas condensates	1	£0.01/l		
2709 00 90	- Other	1	£0.01/l		
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils				
2710 12	Light oils and preparations				
2710 12 11	For undergoing a specific process	-	12		
2710 12 15	For undergoing chemical transformation by a process other than those specified in respect of subheading 27101211	-	12		
	For other purposes				
	Special spirits				
2710 12 21	White spirit	-	12		
2710 12 25	Other	-	12		
	Other				
	Motor spirit				
2710 12 31	Aviation spirit	1	£0.83/l		
	Other, with a lead content				
	Not exceeding 0,013 g per litre				
2710 12 41	With an octane number (RON) of less	1000 1	£250/1000 1		P, R
2710 12 45	than 95 With an octane number (RON) of 95 or	1000 1	£250/1000 1		P, R
2710 12 49	more but less than 98 With an octane number (RON) of 98 or	1000 1	£250/1000 1		P, R
2,101219	more Exceeding 0,013 g per litre	10001	2200110001		P, R
2710 12 51	With an octane number (RON) of less	1000 1	£250/1000 1		P, R
	than 98 With an octane number (RON) of 98 or				-
2710 12 59	more	1000 1	£250/1000 1		P, R
2710 12 70	Spirit type jet fuel	1	£0.83/I		
2710 12 90	Other light oils	1	£0.83/l		
2710 19	Other				
	Medium oils				
2710 19 11 2710 19 15	For undergoing a specific process For undergoing chemical transformation by a process other than those specified in respect of subheading 27101911	-	12		
	For other purposes				
	Kerosene				
2710 19 21	Jet fuel	1	£0.83/l		
2710 19 25	Other	1	£0.83/l		
2710 19 29	Other	1	£0.83/l		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Heavy oils				
	Gas oils				
2710 19 31	For undergoing a specific process	MT	£11/pmt		
2710 19 35	For undergoing chemical transformation by a process other than those specified in respect of subheading 27101931	MT	£11/pmt		
	For other purposes				
2710 19 43	With a sulphur content not exceeding 0,001 % by weight (Automotive Gasoil) With a sulphur content not exceeding	1000 1	£250/1000 1		
2710 19 45	0,001 % by weight, with a cetane content 55 or over (Premium Automotive Gasoil and similar products)	1000 1	£250/1000 1		
2710 19 46	by weight but not exceeding 0,002 % by weight	MT	£11/pmt		
2710 19 47	by weight but not exceeding 0,1 % by weight	MT	£11/pmt		
2710 19 48	With a sulphur content exceeding 0,1 % by weight	MT	£11/pmt		
	Fuel oils				
2710 19 51	For undergoing a specific process	MT	£10/pmt		
2710 19 55	For undergoing chemical transformation by a process other than those specified in respect of subheading 27101951	MT	£10/pmt		
	For other purposes				
2710 19 62	With a sulphur content not exceeding 0,1 % by weight	MT	£10/pmt		
2710 19 64	With a sulphur content exceeding 0,1 % by weight but not exceeding 1 % by weight	MT	£10/pmt		
2710 19 68	With a sulphur content exceeding 1 % by weight	MT	£10/pmt		
	Lubricating oils; other oils				
2710 19 71	For undergoing a specific process	-	12		
2710 19 75	For undergoing chemical transformation by a process other than those specified in respect of subheading 27101971	-	12		
	For other purposes				
2710 19 81	Motor oils, compressor lube oils, turbine lube oils	-	Free		
2710 19 83	Hydraulic oils	-	Free		
2710 19 85	White oils, liquid paraffin	-	12		
2710 19 87	Gear oils and reductor oils	-	Free		
2710 19 91	Metal-working compounds, mould-release oils, anti-corrosion oils	-	Free		
2710 19 93	Electrical insulating oils	-	Free		
2710 19 99 2710 20	Other lubricating oils and other oils - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the	-	Free		
	basic constituents of the preparations, containing biodiesel, other than waste oils Gas oils				
2710 20 11	With a sulphur content not exceeding 0,001 % by weight (Automotive Gasoil) With a sulphur content not exceeding	1000 1	£250/1000 1		
2710 20 14	0,001 % by weight, with a cetane content 55 or over (Premium Automotive Gasoil and similar products)	1000 1	£250/1000 1		
2710 20 15	With a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight (Marine Diesel and Gas Oil) With a sulphur content exceeding 0,002 %	MT	£11/pmt		
2710 20 17	by weight but not exceeding 0,1 % by weight (Marine Diesel and Gas Oil)	MT	£11/pmt		

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CN anda	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
CN code	Description	unit	rate of duty (%)	rates of duty	& Restrictions
2710 20 19	With a sulphur content exceeding 0,1 % by weight	MT	£11/pmt		
	(Marine Diesel and Gas Oil)		1		
	Fuel oils				
2710 20 31	With a sulphur content not exceeding 0,1 % by weight	MT	£10/pmt		
2710 20 35	With a sulphur content exceeding 0,1 % by weight but not exceeding 1 % by weight	MT	£10/pmt		
2710 20 39	With a sulphur content exceeding 1 % by weight	MT	£10/pmt		
2710 20 90	Other oils	MT	£11/pmt		
	- Waste oils				
2710 91 00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	-	12		
2710 99 00	Other	-	12		
2711	Petroleum gases and other gaseous				
2/11	hydrocarbons - Liquefied				
2511 11 00	•	T.	10		
2711 11 00 2711 11 10	Natural gas	TJ	12		
10	Liquefied Natural Gas	TJ	12		
2711 12	Propane				
	Propane of a purity of not less than 99 %				
2711 12 11	For use as a power or heating fuel	-	12		
2711 12 19	For other purposes	-	12		
	Other				
2711 12 91	For undergoing a specific process	-	12		
2711 12 93	For undergoing chemical transformation by a process other than those specified in respect of subheading 27111291	-	12		
	For other purposes				
2711 12 94	Of a purity exceeding 90 % but of less than 99 %	-	12		
2711 12 97	Other	-	12		
2711 13	Butanes				
2711 13 10	For undergoing a specific process	-	12		
2711 13 30	For undergoing chemical transformation by a process other than those specified in respect of subheading 27111310	-	12		
	For other purposes				
2711 13 91	Of a purity exceeding 90 % but of less than 95 %	-	12		
2711 13 97	Other	-	12		
2711 14 00	Ethylene, propylene, butylene and butadiene	-	12		
2711 19 00	Other	-	12		
	- In gaseous state				
2711 21 00	Natural gas	TJ	12		
2711 29 00	Other	_	12		
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured				
2712 10	- Petroleum jelly				
2712 10 10	Crude	-	Free		
2712 10 90	Other	-	12		
2712 20	- Paraffin wax containing by weight less than 0,75 $\%$ of oil				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2712 20 10	Synthetic paraffin wax of a molecular weight of 460 or more but not exceeding 1560	-	12		
2712 20 90	Other	-	12		
2712 90	- Other				
	Ozokerite, lignite wax or peat wax (natural products)				
2712 90 11	Crude	-	12		
2712 90 19	Other	-	12		
	Other				
	Crude				
2712 90 31	For undergoing a specific process	-	12		
2712 90 33	For undergoing chemical transformation by a process other than those specified in respect of subheading 27129031	-	12		
2712 90 39	For other purposes	-	12		
	Other				
2712 90 91	Blend of 1-alkenes containing by weight 80 % or more of 1-alkenes of a chain-length of 24 carbon atoms or more but not exceeding 28 carbon atoms	-	12		
2712 90 99	Other	-	12		
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals				
	- Petroleum coke				
2713 11 00	Not calcined	-	12		
2713 12 00	Calcined	-	12		
2713 20 00	- Petroleum bitumen	-	12		
2713 90	- Other residues of petroleum oils or of oils obtained from bituminous minerals				
2713 90 10	For the manufacture of the products of heading 2803	-	12		
2713 90 90	Other	-	12		
2714	Bitumen and asphalt, natural; bituminous or oil-shale and tar sands; asphaltites and asphaltic rocks				
2714 10 00	- Bituminous or oil-shale and tar sands	-	12		
2714 90 00	- Other	-	12		
2715 00 00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut- backs)	-	12		
2716 00 00	Electrical energy	1000 kWh	Free		

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1. (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

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

Chapter 28

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

Notes.

- 1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

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- (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates,
 - tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
- 3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
 - (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
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- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
- (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
- (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
- 4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
- 5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
- 6. Heading 28.44 applies only to:
 - (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
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- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μCi/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

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

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
- 7. Heading 28.48 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 38.18.

Subheading Note.

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

Additional note

1. Unless provided otherwise, the salts specified in subheadings include acid salts and basic salts.

National Notes

1. Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

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- 2. Items listed in this Chapter may be subject to controls under the Drugs (Misuse) Regulations 2005.
- 3. Items listed in this Chapter may be subject to controls under the Weapons of Mass Destruction Act 2004.
- 4. Items listed under this Chapter may be subject to a licence under the Weapons of Mass Destruction Act 2004.
- 5. Items listed in this Chapter may be subject to controls under the Environmental Protection (Disposal of Persistent Organic Pollutants) Regulations 2006.
- 6. The importation of products containing Nitrous Oxide requires a licence issued by the Collector of Customs under the Imports and Exports (Control) Regulations 1987.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	I. CHEMICAL ELEMENTS				
2801	Fluorine, chlorine, bromine and iodine				
2801 10 00	- Chlorine	-	12		
2801 20 00	- Iodine	-	12		
2801 30	- Fluorine; bromine				
2801 30 10	Fluorine	-	12		
2801 30 90	Bromine	-	12		
2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur	-	12		
2803 00 00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	-	12		
2804	Hydrogen, rare gases and other non-metals				
2804 10 00	- Hydrogen	m3	12		
	- Rare gases				
2804 21 00	Argon	m3	12		
2804 29	Other				
2804 29 10	Helium	m3	12		
2804 29 90	Other	m3	12		
2804 30 00	- Nitrogen	m3	12		
2804 40 00	- Oxygen	m3	12		
2804 50	- Boron; tellurium				
2804 50 10	Boron	-	12		
2804 50 90	Tellurium	-	12		
	- Silicon				
2804 61 00	Containing by weight not less than 99,99 % of silicon	-	12		
2804 69 00	Other	-	12		
2804 70 00	- Phosphorus	-	12		
2804 80 00	- Arsenic	-	12		
2804 90 00	- Selenium	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury		(70)	uatj	Titosti tetrono
	- Alkali or alkaline-earth metals				
2805 11 00	Sodium	-	12		
2805 12 00	Calcium	-	12		
2805 19	Other				
2805 19 10	Strontium and barium	_	12		
2805 19 90	Other	-	12		
2805 30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed				
2805 30 10	Intermixtures or interalloys	-	12		
	Other				
	Of a purity by weight of 95% or more				
2805 30 20	Cerium, lanthanum, praseodymium, neodymium and samarium Europium, gadolinium, terbium, dysprosium,	-	12		
2805 30 30	holmium, erbium, thulium, ytterbium, lutetium and yttrium	-	12		
2805 30 40	Scandium	-	12		
2805 30 80	Other	-	12		
2805 40	- Mercury				
2805 40 10	In flasks of a net content of 34,5 kg (standard weight), of a fob value, per flask, not exceeding £ 224	-	12		
2805 40 90	Other	-	12		
2806	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS Hydrogen chloride (hydrochloric acid); chlorosulphuric acid				
2806 10 00	- Hydrogen chloride (hydrochloric acid)	-	12		R
2806 20 00	- Chlorosulphuric acid	-	12		
2807 00 00	Sulphuric acid; oleum	-	12		R
2808 00 00	Nitric acid; sulphonitric acids	-	12		
2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined				
2809 10 00	- Diphosphorus pentaoxide	kg P205	12		
2809 20 00	- Phosphoric acid and polyphosphoric acids	kg P205	12		
2810 00	Oxides of boron; boric acids	О			
2810 00 10	- Diboron trioxide	-	12		
2810 00 90	- Other	-	12		
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals				
	- Other inorganic acids				
2811 11 00	Hydrogen fluoride (hydrofluoric acid)	-	12		
2811 12 00	Hydrogen cyanide (hydrocyanic acid)	-	12		
2811 19	Other				
2811 19 10	Hydrogen bromide (hydrobromic acid)	-	12		
2811 19 80	Other - Other inorganic oxygen compounds of non- metals	-	12		
2811 21 00	Carbon dioxide	-	12		
2811 22 00	Silicon dioxide	-	12		
2811 29	Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2811 29 05	Sulphur dioxide	-	12		
2811 29 10	Sulphur trioxide (sulphuric anhydride); diarsenic trioxide	-	12		
2811 29 30	Nitrogen oxides	-	12		R
2811 29 90	Other	-	12		
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS				
2812	Halides and halide oxides of non-metals				
	- Chlorides and chloride oxides				
2812 11 00	Carbonyl dichloride (phosgene)	-	12		
2812 12 00	Phosphorus oxychloride	-	12		
2812 13 00	Phosphorus trichloride	-	12		
2812 14 00	Phosphorus pentachloride	-	12		
2812 15 00	Sulphur monochloride	-	12		
2812 16 00	Sulphur dichloride	-	12		
2812 17 00	Thionyl chloride	-	12		
2812 19	Other				
2812 19 10	Of phosphorus	-	12		
2812 19 90	Other	-	12		
2812 90 00	- Other	-	12		
2813	Sulphides of non-metals; commercial phosphorus trisulphide				
2813 10 00	- Carbon disulphide	-	12		
2813 90	- Other				
2813 90 10	Phosphorus sulphides, commercial phosphorus trisulphide	-	12		
2813 90 90	Other IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS	-	12		
2814	Ammonia, anhydrous or in aqueous solution				
2814 10 00	- Anhydrous ammonia	-	12		
2814 20 00	- Ammonia in aqueous solution	-	12		
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium				
	- Sodium hydroxide (caustic soda)				
2815 11 00	Solid	-	12		
2815 12 00	In aqueous solution (soda lye or liquid soda)	kg NaOH	12		
2815 20 00	- Potassium hydroxide (caustic potash)	kg NaOH	12		
2815 30 00	- Peroxides of sodium or potassium	-	12		
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium				
2816 10 00	- Hydroxide and peroxide of magnesium	-	12		
2816 40 00	- Oxides, hydroxides and peroxides, of strontium or barium	-	12		
2817 00 00	Zinc oxide; zinc peroxide	-	12		
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide				
2818 10	- Artificial corundum, whether or not chemically defined With an aluminium oxide content of 98,5 % by				
2818 10 11	weight or more With less than 50 % of the total weight having a particle size of more than 10 mm	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2818 10 19	With 50 % or more of the total weight having a particle size of more than 10 mm With an aluminium oxide content of less than 98.5 % by weight	-	12		
2818 10 91	With less than 50 % of the total weight having a particle size of more than 10 mm	-	12		
2818 10 99	With 50 % or more of the total weight having a particle size of more than 10 mm	-	12		
2818 20 00	- Aluminium oxide, other than artificial corundum	-	12		
2818 30 00	- Aluminium hydroxide	-	12		
2819	Chromium oxides and hydroxides				
2819 10 00	- Chromium trioxide	-	12		
2819 90	- Other				
2819 90 10	Chromium dioxide	-	12		
2819 90 90	Other	-	12		
2820	Manganese oxides				
2820 10 00	- Manganese dioxide	-	12		
2820 90	- Other				
2820 90 10	Manganese oxide containing by weight 77 % or more of manganese	-	12		
2820 90 90	Other	-	12		
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe2O3				
2821 10 00	- Iron oxides and hydroxides	-	12		
2821 20 00	- Earth colours	-	12		
2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	-	12		
2823 00 00	Titanium oxides	-	12		
2824	Lead oxides; red lead and orange lead				
2824 10 00	- Lead monoxide (litharge, massicot)	-	12		
2824 90 00	- Other	-	12		
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides - Hydrazine and hydroxylamine and their				
2825 10 00	inorganic salts	-	12		
2825 20 00	- Lithium oxide and hydroxide	-	12		
2825 30 00	- Vanadium oxides and hydroxides	-	12		
2825 40 00	- Nickel oxides and hydroxides	-	12		
2825 50 00	- Copper oxides and hydroxides	-	12		
2825 60 00	- Germanium oxides and zirconium dioxide	-	12		
2825 70 00	- Molybdenum oxides and hydroxides	-	12		
2825 80 00	- Antimony oxides	-	12		
2825 90	- Other				
2825 90 11	Calcium oxide, hydroxide and peroxide Calcium hydroxide of a purity of 98 % or more calculated on the dry weight, in the form of particles of which: - not more than 1 % by weight have a particle-size exceeding 75 micrometres and - not more than 4 % by weight have a particle-size of less than 1,3 micrometres	-	12		
2825 90 19	Other	-	12		
2825 90 20	Beryllium oxide and hydroxide	-	12		
2825 90 40	Tungsten oxides and hydroxides	-	12		
2825 90 60	Cadmium oxide	-	12		

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2825 90 85	Other	-	12	auty	restrictions
2826	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts				
2826 12 00	Of aluminium	_	12		
2826 19	Other		12		
2826 19 10	Of ammonium or of sodium	_	12		
2826 19 90	Other	_	12		
2826 30 00	- Sodium hexafluoroaluminate (synthetic		12		
2826 90	cryolite) - Other		12		
2826 90 10	Dipotassium hexafluorozirconate		12		
2826 90 80	Other	-	12		
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides	-	12		
2827 10 00	- Ammonium chloride	-	12		
2827 20 00	- Calcium chloride	-	12		
	- Other chlorides				
2827 31 00	Of magnesium	-	12		
2827 32 00	Of aluminium	-	12		
2827 35 00	Of nickel	-	12		
2827 39	Other				
2827 39 10	Of tin	-	12		
2827 39 20	Of iron	-	12		
2827 39 30	Of cobalt	-	12		
2827 39 85	Other	-	12		
	- Chloride oxides and chloride hydroxides				
2827 41 00	Of copper	-	12		
2827 49	Other				
2827 49 10	Of lead	-	12		
2827 49 90	Other	-	12		
	- Bromides and bromide oxides				
2827 51 00	Bromides of sodium or of potassium	-	12		
2827 59 00	Other	-	12		
2827 60 00	- Iodides and iodide oxides	-	12		
2828 2828 10 00	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites - Commercial calcium hypochlorite and other	_	12		
2828 90 00	calcium hypochlorites - Other	-	12		
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	-	12		
2020 11 00	- Chlorates		12		
2829 11 00	- Of sodium	-	12		
2829 19 00	Other	-	12		
2829 90	- Other Perchlorates		12		
2829 90 10			1 1 7		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2829 90 80	Other	-	12		
2830	Sulphides; polysulphides, whether or not chemically defined				
2830 10 00	- Sodium sulphides	-	12		
2830 90	- Other				
2830 90 11	Sulphides of calcium, of antimony or of iron	-	12		
2830 90 85	Other	-	12		
2831	Dithionites and sulphoxylates				
2831 10 00	- Of sodium	-	12		
2831 90 00	- Other	-	12		
2832	Sulphites; thiosulphates				
2832 10 00	- Sodium sulphites	-	12		
2832 20 00	- Other sulphites	-	12		
2832 30 00	- Thiosulphates	_	12		
2833	Sulphates; alums; peroxosulphates (persulphates)				
2022 11 00	- Sodium sulphates		12		
2833 11 00	Disodium sulphate	-	12		
2833 19 00	Other	-	12		
	- Other sulphates				
2833 21 00	Of magnesium	-	12		
2833 22 00	Of aluminium	-	12		
2833 24 00	Of nickel	-	12		
2833 25 00	Of copper	-	12		
2833 27 00	Of barium	-	12		
2833 29	Other				
2833 29 20	Of cadmium; of chromium; of zinc	-	12		
2833 29 30	Of cobalt; of titanium	-	12		
2833 29 60	Of lead	-	12		
2833 29 80	Other	-	12		
2833 30 00	- Alums	-	12		
2833 40 00	- Peroxosulphates (persulphates)	-	12		
2834	Nitrites; nitrates				
2834 10 00	- Nitrites	-	12		
	- Nitrates				
2834 21 00	Of potassium	-	12		
2834 29	Other				
2834 29 20	Of barium; of beryllium; of cadmium; of cobalt; of nickel; of lead	-	12		
2834 29 40	Of copper	-	12		
2834 29 80	Other	-	12		
2835 2835 10 00	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined - Phosphinates (hypophosphites) and phosphonates (phosphites)	-	12		
	- Phosphates				
2835 22 00	Of mono- or disodium	-	12		
2835 24 00	Of potassium	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
2835 25 00	Calcium hydrogenorthophosphate ('dicalcium phosphate')	-	(%) 12	duty	Restrictions
2835 26 00	Other phosphates of calcium	-	12		
2835 29	Other				
2835 29 10	Of triammonium	-	12		
2835 29 30	Of trisodium	-	12		
2835 29 90	Other	-	12		
	- Polyphosphates				
2835 31 00	Sodium triphosphate (sodium tripolyphosphate)	-	12		
2835 39 00	Other	-	12		
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate				
2836 20 00	- Disodium carbonate	-	12		
2836 30 00	- Sodium hydrogencarbonate (sodium bicarbonate)	-	12		
2836 40 00	- Potassium carbonates	-	12		
2836 50 00	- Calcium carbonate	-	12		
2836 60 00	- Barium carbonate	-	12		
	- Other				
2836 91 00	Lithium carbonates	-	12		
2836 92 00	Strontium carbonate	-	12		
2836 99	Other				
	Carbonates				
2836 99 11	Of magnesium; of copper	-	12		
2836 99 17	Other	-	12		
2836 99 90	Peroxocarbonates (percarbonates)	-	12		
2837	Cyanides, cyanide oxides and complex cyanides				
	- Cyanides and cyanide oxides				
2837 11 00	Of sodium	-	12		
2837 19 00	Other	-	12		
2837 20 00	- Complex cyanides	-	12		
[2838]					
2839	Silicates; commercial alkali metal silicates				
	- Of sodium				
2839 11 00	Sodium metasilicates	-	12		
2839 19 00	Other	-	12		
2839 90 00	- Other	-	12		
2840	Borates; peroxoborates (perborates)				
	- Disodium tetraborate (refined borax)				
2840 11 00	Anhydrous	-	12		
2840 19	Other				
2840 19 10	Disodium tetraborate pentahydrate	-	12		
2840 19 90	Other	-	12		
2840 20	- Other borates				
2840 20 10	Borates of sodium, anhydrous	-	12		
2840 20 90	Other	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2840 30 00	- Peroxoborates (perborates)	-	12		
2841	Salts of oxometallic or peroxometallic acids				
2841 30 00	- Sodium dichromate	-	12		
2841 50 00	- Other chromates and dichromates; peroxochromates	-	12		
	Manganites, manganates and permanganates				
2841 61 00	Potassium permanganate	-	12		R
2841 69 00	Other	-	12		
2841 70 00	- Molybdates	-	12		
2841 80 00	- Tungstates (wolframates)	-	12		
2841 90	- Other				
2841 90 30	Zincates and vanadates	_	12		
2841 90 85	Other	_	12		
2842	Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides - Double or complex silicates, including		12		
2842 10 00	aluminosilicates whether or not chemically defined	-	12		
2842 90	- Other Salts, double salts or complex salts of selenium				
2842 90 10	or tellurium acids	-	12		
2842 90 80	Other	-	12		
	VI. MISCELLANEOUS				
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals				
2843 10	- Colloidal precious metals				
2843 10 10	Silver	-	12		
2843 10 90	Other	-	12		
	- Silver compounds				
2843 21 00	Silver nitrate	-	12		
2843 29 00	Other	-	12		
2843 30 00	- Gold compounds	g	12		R
2843 90	- Other compounds; amalgams				
2843 90 10	Amalgams	-	12		R
2843 90 90	Other	g	12		R
2844 2844 10	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products - Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds				
	Natural uranium				
2844 10 10	Crude; waste and scrap (Euratom)	kg U	12		
2844 10 30	Worked (Euratom)	kg U	12		
2844 10 50	Ferro-uranium	kg U	12		
2844 10 90 2844 20	Other (Euratom) - Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium	kg U	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	enriched in U 235, plutonium or compounds of		(/0)	auty	restrictions
	these products Uranium enriched in U 235 and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235 or compounds of these products				
2844 20 25	Ferro-uranium	gi F/S	12		
2844 20 35	Other (Euratom)	gi F/S	12		
	Plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing plutonium or compounds of these products	g. 11-2			
	Mixtures of uranium and plutonium				
2844 20 51	Ferro-uranium	gi F/S	12		
2844 20 59	Other (Euratom)	gi F/S	12		
2844 20 99	Other	gi F/S	12		
2844 30	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products Uranium depleted in U 235; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235 or compounds of this product				
2844 30 11	Cermets	-	12		
2844 30 19	Other	-	12		
	Thorium; alloys, dispersions (including cermets), ceramic products and mixtures containing thorium or compounds of this product				
2844 30 51	Cermets	-	12		
	Other				
2844 30 55	Crude, waste and scrap (Euratom)	-	12		
	Worked				
2844 30 61	Bars, rods, angles, shapes and sections, sheets and strips (Euratom)	-	12		
2844 30 69	Other (Euratom)	-	12		
2844 30 91	Compounds of uranium depleted in U 235 or of thorium, whether or not mixed together Of thorium or of uranium depleted in U 235, whether or not mixed together (Euratom), other than thorium salts	-	12		
2844 30 99	Other	-	12		
2844 40 2844 40 10	- Radioactive elements and isotopes and compounds other than those of subheading 284410, 284420 or 284430; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues Uranium derived from U 233 and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures and compounds derived from U 233 or compounds of this product	-	12		
	Other				
2844 40 20	Artificial radioactive isotopes (Euratom)	-	12		
2844 40 30	Compounds of artificial radioactive isotopes (Euratom)	-	12		
2844 40 80	Other	-	12		
2844 50 00	- Spent (irradiated) fuel elements (cartridges) of	gi F/S	12		
2845	nuclear reactors (Euratom) Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined	63			
2845 10 00	- Heavy water (deuterium oxide) (Euratom)		12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2845 90	- Other				
2845 90 10	Deuterium and compounds thereof; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products (Euratom)	-	12		
2845 90 90	Other	-	12		
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals				
2846 10 00	- Cerium compounds	-	12		
2846 90	- Other				
2846 90 10	Compounds of lanthanum, praseodymium,	-	12		
2846 90 20	neodymium or samarium Compounds of europium, gadolinium, terbium, dysprosium, holmium, erbium, thulium, ytterbium, lutetium or yttrium	-	12		
2846 90 30	Scandium compounds	-	12		
2846 90 90	Compounds of mixtures of metals	-	12		
2847 00 00	Hydrogen peroxide, whether or not solidified with urea	kg H2O2	12		
[2848]					
2849	Carbides, whether or not chemically defined				
2849 10 00	- Of calcium	-	12		
2849 20 00	- Of silicon	-	12		
2849 90	- Other				
2849 90 10	Of boron	-	12		
2849 90 30	Of tungsten	-	12		
2849 90 50	Of aluminium; of chromium; of molybdenum; of	_	12		
2849 90 90	vanadium; of tantalum; of titanium Other		12		
2850 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	_	12		
2850 00 20	- Hydrides; nitrides	-	12		
2850 00 60	- Azides; silicides	-	12		
2850 00 90	- Borides	-	12		
[2851]					
2852	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams				
2852 10 00	- Chemically defined	-	12		
2852 90 00	- Other	-	12		
2853	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals				
2853 10 00	- Cyanogen chloride (chlorcyan)	-	12		
2853 90	- Other				
2853 90 10	Distilled and conductivity water and water of similar purity	-	12		
2853 90 30	Liquid air (whether or not rare gases have been removed); compressed air	-	12		
2853 90 90	Other	-	12		

Chapter 29

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Organic chemicals

Notes.

- 1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:

- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
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- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Immunological products of heading 30.02;
- (f) Urea (heading 31.02 or 31.05);
- (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (h) Enzymes (heading 35.07);
- (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (1) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
- 3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- 4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

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

5. (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with

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that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol-or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
- (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol-or enolfunction compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
- (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05). (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
- 6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.
- Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
- 7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

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

8. For the purposes of heading 29.37:

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

Subheading Notes.

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

National Notes

- 1. Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.
- 2. Items listed in this Chapter may be subject to controls under the Drugs (Misuse) Regulations 2005.
- 3. Items listed in this Chapter may be subject to controls under the Weapons of Mass Destruction Act 2004.
- 4. Items listed in this Chapter may be subject to controls under the Environmental Protection (Disposal of Persistent Organic Pollutants) Regulations 2006.

CN code	Description	Supplemen tary unit	Conventio nal rate of duty (%)	Particular rates of duty	Prohibiti ons & Restrictio ns
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
2901	Acyclic hydrocarbons				
2901 10 00	- Saturated	-	12		

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CN code	Description	Supplemen tary unit	Conventio nal rate of duty (%)	Particular rates of duty	Prohibiti ons & Restrictio ns
	- Unsaturated				11.57
2901 21 00	Ethylene	-	12		
2901 22 00	Propene (propylene)	-	12		
2901 23 00	Butene (butylene) and isomers thereof	-	12		
2901 24 00	Buta-1,3-diene and isoprene	-	12		
2901 29 00	Other	-	12		
2902	Cyclic hydrocarbons				
	- Cyclanes, cyclenes and cycloterpenes				
2902 11 00	Cyclohexane	-	12		
2902 19 00	Other	-	12		
2902 20 00	- Benzene	-	12		
2902 30 00	- Toluene	-	12		R
	- Xylenes				
2902 41 00	o-Xylene	-	12		
2902 42 00	m-Xylene	-	12		
2902 43 00	p-Xylene	-	12		
2902 44 00	Mixed xylene isomers	-	12		
2902 50 00	- Styrene	-	12		
2902 60 00	- Ethylbenzene	-	12		
2902 70 00	- Cumene	-	12		
2902 90 00	- Other	_	12		
2903	Halogenated derivatives of hydrocarbons				
	- Saturated chlorinated derivatives of acyclic hydrocarbons				
2903 11 00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	-	12		
2903 12 00	Dichloromethane (methylene chloride)	-	12		
2903 13 00	Chloroform (trichloromethane)	-	12		
2903 14 00	Carbon tetrachloride	-	12		
2903 15 00	Ethylene dichloride (ISO) (1,2-dichloroethane)	-	12		
2903 19 00	Other	-	12		
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons				
2903 21 00	Vinyl chloride (chloroethylene)	-	12		
2903 22 00	Trichloroethylene	-	12		
2903 23 00	Tetrachloroethylene (perchloroethylene)	-	12		
2903 29 00	Other	-	12		
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons				
2903 31 00	Ethylene dibromide (ISO) (1,2-dibromoethane)	-	12		
2903 39	Other				
	Bromides				
2903 39 11	Bromomethane (methyl bromide)	-	12		
2903 39 15	Dibromomethane	-	12		
2903 39 19	Other	-	12		
	Saturated fluorides				
2903 39 21	Difluoromethane	-	12		

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CN code	Description	Supplemen tary unit	Conventio nal rate of duty (%)	Particular rates of duty	Prohibiti ons & Restrictio ns
2903 39 23	Trifluoromethane	-	12		
2903 39 24	Pentafluoroethane and 1,1,1-trifluoroethane	-	12		
2903 39 25	1,1-difluoroethane	-	12		
2903 39 26	1,1,1,2-tetrafluoroethane	-	12		
2903 39 27	Pentafluoropropanes, hexafluoropropanes and heptafluoropropanes	-	12		
2903 39 28	Perfluorinated saturated fluorides	-	12		
2903 39 29	Other saturated fluorides	-	12		
	Unsaturated fluorides				
2903 39 31	2,3,3,3-tetrafluoropropene	-	12		
2903 39 35	1,3,3,3-tetrafluoropropene	-	12		
2903 39 39	Other unsaturated fluorides	-	12		
2903 39 80	Iodides	-	12		
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens				
2903 71 00	Chlorodifluoromethane	-	12		
2903 72 00	Dichlorotrifluoroethanes	-	12		
2903 73 00	Dichlorofluoroethanes	-	12		
2903 74 00	Chlorodifluoroethanes	-	12		
2903 75 00	Dichloropentafluoropropanes	-	12		
2903 76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes				
2903 76 10	Bromochlorodifluoromethane	-	12		
2903 76 20	Bromotrifluoromethane	-	12		
2903 76 90	Dibromotetrafluoroethanes	-	12		
2903 77	Other, perhalogenated only with fluorine and chlorine				
2903 77 60	Trichlorofluoromethane, dichlorodifluoromethane, trichlorotrifluoroethanes, dichlorotetrafluoroethanes and chloropentafluoroethane	-	12		
2903 77 90	Other	-	12		
2903 78 00	Other perhalogenated derivatives	-	12		
2903 79	Other				
2903 79 30	Halogenated only with bromine and chlorine, fluorine and chlorine or with fluorine and bromine	-	12		
2903 79 80	Other	-	12		
2903 81 00	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	-	12		
2903 82 00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	-	12		
2903 83 00	Mirex (ISO)	-	12		
2903 89	Other				
2903 89 10	1,2-Dibromo-4-(1,2-dibromoethyl)cyclohexane;	-	12		
2903 89 80	tetrabromocyclooctanes Other	-	12		
	- Halogenated derivatives of aromatic hydrocarbons				
2903 91 00	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	-	12		
2903 92 00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	-	12		
2903 93 00	Pentachlorobenzene (ISO)	-	12		
2903 94 00	Hexabromobiphenyls	-	12		
2903 99	Other				

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CN code	Description	Supplemen tary unit	Conventio nal rate of duty (%)	Particular rates of duty	Prohibiti ons & Restrictio ns
2903 99 10	2,3,4,5,6-Pentabromoethylbenzene	-	12		
2903 99 80	Other	-	12		
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated				
2904 10 00	- Derivatives containing only sulpho groups, their salts and ethyl esters	-	12		
2904 20 00	- Derivatives containing only nitro or only nitroso groups	-	12		
	- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride				
2904 31 00	Perfluorooctane sulphonic acid	-	12		
2904 32 00	Ammonium perfluorooctane sulphonate	-	12		
2904 33 00	Lithium perfluorooctane sulphonate	-	12		
2904 34 00	Potassium perfluorooctane sulphonate	-	12		
2904 35 00	Other salts of perfluorooctane sulphonic acid	-	12		
2904 36 00	Perfluorooctane sulphonyl fluoride	-	12		
	- Other				
2904 91 00	Trichloronitromethane (chloropicrin)	-	12		
2904 99 00	Other	-	12		
2905	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives				
	- Saturated monohydric alcohols				
2905 11 00	Methanol (methyl alcohol)	-	12		
2905 12 00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	-	12		
2905 13 00	Butan-1-ol (n-butyl alcohol)	-	12		
2905 14	Other butanols				
2905 14 10	2-Methylpropan-2-ol (tert-butyl alcohol)	-	12		
2905 14 90	Other	-	12		
2905 16	Octanol (octyl alcohol) and isomers thereof				
2905 16 20	Octan-2-ol	-	12		
2905 16 85	Other	-	12		
2905 17 00	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	-	12		
2905 19 00	Other	-	12		
	- Unsaturated monohydric alcohols				
2905 22 00	Acyclic terpene alcohols	-	12		
2905 29	Other				
2905 29 10	Allyl alcohol	-	12		
2905 29 90	Other	-	12		
	- Diols				
2905 31 00	Ethylene glycol (ethanediol)	-	12		
2905 32 00	Propylene glycol (propane-1,2-diol)	-	12		
2905 39	Other				
2905 39 20	Butane-1,3-diol	-	12		
	Butane-1,4-diol				
2905 39 26	Butane-1,4-diol or tetramethylene glycol (1,4-butanediol) having a bio-based carbon content of 100 % by mass	-	12		
2905 39 28	Other	-	12		
2905 39 30	2,4,7,9-Tetramethyldec-5-yne-4,7-diol	-	12		

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CN code	Description	Supplemen tary unit	Conventio nal rate of duty (%)	Particular rates of duty	Prohibiti ons & Restrictions
2905 39 95	Other	-	12		
	- Other polyhydric alcohols				
2905 41 00	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	-	12		
2905 42 00	Pentaerythritol	-	12		
2905 43 00	Mannitol	-	12		
2905 44	D-glucitol (sorbitol)				
	In aqueous solution				
2905 44 11	Containing 2 % or less by weight of D-mannitol, calculated on	_	12		
2905 44 19	the D-glucitol content Other	_	12		
2703 44 17	Other		12		
2005 44 01	Containing 2 % or less by weight of D-mannitol, calculated on		12		
2905 44 91	the D-glucitol content	-			
2905 44 99	Other	-	12		
2905 45 00	Glycerol	-	12		
2905 49 00	- Other - Halogenated, sulphonated, nitrated or nitrosated derivatives of	-	12		
	acyclic alcohols				
2905 51 00	Ethchlorvynol (INN)	-	12		R
2905 59	Other				
2905 59 91	2,2-Bis(bromomethyl)propanediol	-	12		
2905 59 98	Other	-	12		
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives				
	- Cyclanic, cyclenic or cycloterpenic				
2906 11 00	Menthol	-	12		
2906 12 00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	-	12		
2906 13	Sterols and inositols				
2906 13 10	Sterols	-	12		
2906 13 90	Inositols	-	12		
2906 19 00	Other	-	12		
	- Aromatic				
2906 21 00	Benzyl alcohol	-	12		
2906 29 00	Other III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	-	12		
2907	Phenols; phenol-alcohols				
	- Monophenols				
2907 11 00	Phenol (hydroxybenzene) and its salts	_	12		
2907 12 00	Cresols and their salts	_	12		
2907 13 00	Octylphenol, nonylphenol and their isomers; salts thereof	_	12		
2907 15	Naphthols and their salts				
2907 15 10	1-Naphthol	_	12		
2907 15 10	Other	_	12		
	Other]	12		
2907 19			12		
2907 19 10	Xylenols and their salts	_	12		
2907 19 90	Other	-	12	1	1

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2907 21 00	Resorcinol and its salts	-	12		
2907 22 00	Hydroquinone (quinol) and its salts	-	12		
2907 23 00	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	-	12		
2907 29 00	Other	-	12		
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols				
	- Derivatives containing only halogen substituents and their salts				
2908 11 00	Pentachlorophenol (ISO)	-	12		
2908 19 00	Other	-	12		
	- Other				
2908 91 00	Dinoseb (ISO) and its salts	-	12		
2908 92 00	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	-	12		
2908 99 00	Other	-	12		
2909	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 Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives - Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives				
2909 11 00	Diethyl ether	-	12		
2909 19	Other				
2909 19 10	Tert-butyl ethyl ether (ethyl-tertio-butyl-ether, ETBE)	-	12		
2909 19 90	Other	-	12		
2909 20 00 2909 30	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	-	12		
2909 30 10	Diphenyl ether	-	12		
	Derivatives halogenated only with bromine				
2909 30 31	Pentabromodiphenyl ether; 1,2,4,5-tetrabromo-3,6-	_	12		
2909 30 35	bis(pentabromophenoxy)benzene 1,2-Bis(2,4,6-tribromophenoxy)ethane, for the manufacture of		12		
2909 30 38	acrylonitrile-butadiene-styrene (ABS) Other		12		
2909 30 38		-			
2909 30 90	Other - Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	-	12		
2909 41 00	2,2'-Oxydiethanol (diethylene glycol, digol)	-	12		
2909 43 00	Monobutyl ethers of ethylene glycol or of diethylene glycol	-	12		
2909 44 00	Other monoalkylethers of ethylene glycol or of diethylene glycol	-	12		
2909 49	Other				
2909 49 11	2-(2-Chloroethoxy)ethanol	-	12		
2909 49 80	Other	_	12		
2909 50 00	- Ether-phenols, ether-alcohol-phenols and their halogenated,	_	12		
	sulphonated, nitrated or nitrosated derivatives - Alcohol peroxides, ether peroxides, ketone peroxides and their				
2909 60 00 2910	halogenated, sulphonated, nitrated or nitrosated derivatives Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	-	12		
2910 10 00	- Oxirane (ethylene oxide)	-	12		
2910 20 00	- Methyloxirane (propylene oxide)	_	12		
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CN code	Description	Supplemen tary unit	Conventio nal rate of duty (%)	Particular rates of duty	Prohibiti ons & Restrictions
2910 40 00	- Dieldrin (ISO, INN)	-	12		
2910 50 00	- Endrin (ISO)	-	12		
2910 90 00	- Other	-	12		
2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	-	12		
	V. ALDEHYDE-FUNCTION COMPOUNDS				
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde				
	- Acyclic aldehydes without other oxygen function				
2912 11 00	Methanal (formaldehyde)	-	12		R
2912 12 00	Ethanal (acetaldehyde)	-	12		
2912 19 00	Other	-	12		
	- Cyclic aldehydes without other oxygen function				
2912 21 00	Benzaldehyde	-	12		
2912 29 00	Other	-	12		
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and				
2912 41 00	aldehydes with other oxygen function Vanillin (4-hydroxy-3-methoxybenzaldehyde)	_	12		
2912 42 00	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	_	12		
2912 49 00	Other	_	12		
2912 50 00	- Cyclic polymers of aldehydes		12		
2912 60 00	- Paraformaldehyde		12		
2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of		12		
2914	products of heading 2912 VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives		12		
	- Acyclic ketones without other oxygen function				
2914 11 00	Acetone	-	12		R
2914 12 00	Butanone (methyl ethyl ketone)	-	12		R
2914 13 00	4-Methylpentan-2-one (methyl isobutyl ketone)	-	12		
2914 19	Other				
2914 19 10	5-Methylhexan-2-one	-	12		
2914 19 90	Other	_	12		
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function				
2914 22 00	Cyclohexanone and methylcyclohexanones	-	12		
2914 23 00	Ionones and methylionones	-	12		
2914 29 00	Other	-	12		
	- Aromatic ketones without other oxygen function				
2914 31 00	Phenylacetone (phenylpropan-2-one)	-	12		
2914 39 00	Other	-	12		
2914 40	- Ketone-alcohols and ketone-aldehydes				
2914 40 10	4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	-	12		
2914 40 90	Other	-	12		
2914 50 00	- Ketone-phenols and ketones with other oxygen function	-	12		
	- Quinones				
2914 61 00	Anthraquinone	_	12		

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2914 62 00	Coenzyme Q10 (ubidecarenone (INN))	-	12		
2914 69	Other				
2914 69 10	1,4-Naphthoquinone	-	12		
2914 69 80	Other	-	12		
	- Halogenated, sulphonated, nitrated or nitrosated derivatives				
2914 71 00	Chlordecone (ISO)	-	12		
2914 79 00	Other	-	12		
2915	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives - Formic acid, its salts and esters				
2015 11 00			12		
2915 11 00 2915 12 00	Formic acid Salts of formic acid] -	12 12		
2915 12 00	Saits of formic acid Esters of formic acid] -	12		
2313 13 00	- Acetic acid and its salts; acetic anhydride	_	14		
2915 21 00	- Acetic acid		12		
2915 24 00		-	12		R
2915 24 00	Acetic anhydride Other	-	12		K
2915 29 00	- Esters of acetic acid	-	12		
2915 31 00	Ethyl acetate		12		
2915 32 00		_	12		
2915 32 00	Vinyl acetate n-Butyl acetate	-	12		
2915 36 00	Dinoseb (ISO) acetate	_	12		
2915 39 00	Other	_	12		
2915 40 00		-	12		
2915 40 00	- Mono-, di- or trichloroacetic acids, their salts and esters	-	12		
	- Propionic acid, its salts and esters	-	12		
2915 60	- Butanoic acids, pentanoic acids, their salts and esters				
2015 (0.11	Butanoic acids and their salts and esters		12		
2915 60 11	1-Isopropyl-2,2-dimethyltrimethylene diisobutyrate	_	12		
2915 60 19	Other	_	12		
2915 60 90	Pentanoic acids and their salts and esters	_	12		
2915 70	- Palmitic acid, stearic acid, their salts and esters Palmitic acid and its salts and esters		12		
2915 70 40		_	12		
2915 70 50	Stearic acid and its salts and esters	_	12		
2915 90	- Other		12		
2915 90 30	Lauric acid and its salts and esters	_	12		
2915 90 70 2916	Other 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	-	12		
2916 11 00	Acrylic acid and its salts	-	12		
2916 12 00	Esters of acrylic acid	-	12		
2916 13 00	Methacrylic acid and its salts	-	12		

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2916 14 00	Esters of methacrylic acid	-	12		
2916 15 00	Oleic, linoleic or linolenic acids, their salts and esters	-	12		
2916 16 00	Binapacryl (ISO)	-	12		
2916 19	Other				
2916 19 10	Undecenoic acids and their salts and esters	-	12		
2916 19 40	Crotonic acid	-	12		
2916 19 95	Other	_	12		
2916 20 00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	-	12		
2916 31 00	Benzoic acid, its salts and esters	-	12		
2916 32 00	Benzoyl peroxide and benzoyl chloride	-	12		
2916 34 00	Phenylacetic acid and its salts	-	12		R
2916 39	Other				
2916 39 10	Esters of phenylacetic acid	-	12		
2916 39 90	Other	_	12		
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides,				
2017 11 00	peroxyacids and their derivatives		12		
2917 11 00	- Oxalic acid, its salts and esters	-	12		
2917 12 00	Adipic acid, its salts and esters	-	12		
2917 13	Azelaic acid, sebacic acid, their salts and esters				
2917 13 10	Sebacic acid	-	12		
2917 13 90	Other	-	12		
2917 14 00	Maleic anhydride	-	12		
2917 19	Other				
2917 19 10	Malonic acid, its salts and esters	-	12		
2917 19 20	Ethane-1,2-dicarboxylic acid or butanedioic acid (succinic acid) having a bio-based carbon content of 100 % by mass	-	12		
2917 19 80	Other	-	12		
2917 20 00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	-	12		
2917 32 00	Dioctyl orthophthalates	-	12		
2917 33 00	Dinonyl or didecyl orthophthalates	-	12		
2917 34 00	Other esters of orthophthalic acid	-	12		
2917 35 00	Phthalic anhydride	-	12		
2917 36 00	Terephthalic acid and its salts	-	12		
2917 37 00	Dimethyl terephthalate	-	12		
2917 39	Other				
2917 39 20	Ester or anhydride of tetrabromophthalic acid; benzene-1,2,4-tricarboxylic acid; isophthaloyl dichloride, containing by weight 0,8 % or less of terephthaloyl dichloride; naphthalene-1,4,5,8-tetracarboxylic acid; tetrachlorophthalic anhydride; sodium 3,5-bis(methoxycarbonyl)benzenesulphonate	-	12		
2917 39 95	Other	-	12		
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives				

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2918 11 00	Lactic acid, its salts and esters	-	12		
2918 12 00	Tartaric acid	-	12		
2918 13 00	Salts and esters of tartaric acid	-	12		
2918 14 00	Citric acid	-	12		
2918 15 00	Salts and esters of citric acid	-	12		
2918 16 00	Gluconic acid, its salts and esters	-	12		
2918 17 00	2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	-	12		
2918 18 00	Chlorobenzilate (ISO)	-	12		
2918 19	Other				
2918 19 30	Cholic acid, 3-α,12-α-dihydroxy-5-β-cholan-24-oic acid (deoxycholic acid), their salts and esters	-	12		
2918 19 40	2,2-Bis(hydroxymethyl)propionic acid	-	12		
2918 19 98	Other	-	12		
	 Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives 				
2918 21 00	Salicylic acid and its salts	-	12		
2918 22 00	o-Acetylsalicylic acid, its salts and esters	-	12		
2918 23 00	Other esters of salicylic acid and their salts	-	12		
2918 29 00	Other	-	12		
2918 30 00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	-	12		
2918 91 00	- Other 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	-	12		
2918 99	Other				
2918 99 40	2,6-Dimethoxybenzoic acid; dicamba (ISO); sodium phenoxyacetate	-	12		
2918 99 90 2919	Other VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	-	12		
2919 10 00	- Tris(2,3-dibromopropyl) phosphate	-	12		
2919 90 00	- Other	-	12		
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives - Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives				
2920 11 00	Parathion (ISO) and parathion-methyl (ISO) (methyl- parathion)	-	12		
2920 19 00	Other	-	12		
	- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives				
2920 21 00	Dimethyl phosphite	-	12		
2920 22 00	Diethyl phosphite	-	12		
2920 23 00	Trimethyl phosphite	-	12		
2920 24 00	Triethyl phosphite	-	12		
2920 29 00	Other	-	12		
2920 30 00	- Endosulfan (ISO)	-	12		
2920 90	- Other				
2920 90 10	Sulphuric esters and carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	-	12		
2920 90 70	Other	-	12		

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CN code	Description	Supplemen tary unit	Conventio nal rate of duty (%)	Particular rates of duty	Prohibiti ons & Restrictio ns
	IX. NITROGEN-FUNCTION COMPOUNDS				
2921	Amine-function compounds				
	- Acyclic monoamines and their derivatives; salts thereof				
2921 11 00	Methylamine, di- or trimethylamine and their salts	-	12		
2921 12 00	2-(N,N-Dimethylamino)ethylchloride hydrochloride	-	12		
2921 13 00	2-(N,N-Diethylamino)ethylchloride hydrochloride	-	12		
2921 14 00	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	-	12		
2921 19	Other				
2921 19 40	1,1,3,3-Tetramethylbutylamine	-	12		
2921 19 50	Diethylamine and its salts	-	12		
2921 19 99	Other	-	12		
	- Acyclic polyamines and their derivatives; salts thereof				
2921 21 00	Ethylenediamine and its salts	-	12		
2921 22 00	Hexamethylenediamine and its salts	-	12		
2921 29 00	Other	_	12		
2921 30	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof				
2921 30 10	Cyclohexylamine and cyclohexyldimethylamine, and their salts	-	12		
2921 30 91	Cyclohex-1,3-ylenediamine (1,3-diaminocyclohexane)	-	12		
2921 30 99	Other	-	12		
	- Aromatic monoamines and their derivatives; salts thereof				
2921 41 00	Aniline and its salts	-	12		
2921 42 00	Aniline derivatives and their salts	-	12		
2921 43 00	Toluidines and their derivatives; salts thereof	-	12		
2921 44 00	Diphenylamine and its derivatives; salts thereof	-	12		
2921 45 00	1-Naphthylamine (α-naphthylamine), 2-naphthylamine (β- naphthylamine) and their derivatives; salts thereof Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN),	-	12		
2921 46 00	etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	-	12		R
2921 49 00	Other	-	12		R
	- Aromatic polyamines and their derivatives; salts thereof				
2921 51	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof o-, m-, p-Phenylenediamine, diaminotoluenes and their halogenated, sulphonated, nitrated and nitrosated derivatives; salts thereof				
2921 51 11	m-Phenylenediamine, of a purity by weight of 99 % or more and containing: -1 % or less by weight of water, - 200 mg/kg or less of ophenylenediamine and - 450 mg/kg or less of p-phenylenediamine	-	12		
2921 51 19	Other	-	12		
2921 51 90	Other	-	12		
2921 59	Other				
2921 59 50	m-Phenylenebis(methylamine); 2,2'-dichloro-4,4'- methylenedianiline; 4,4'-bi-o-toluidine; 1,8-naphthylenediamine	_	12		
2921 59 90	methylenedianiline; 4,4'-bi-o-toluidine; 1,8-naphthylenediamine Other	_	12		
2922	Oxygen-function amino-compounds				
×	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof				
2922 11 00	Monoethanolamine and its salts	-	12		
2922 12 00	Diethanolamine and its salts	-	12		
2922 14 00	Dextropropoxyphene (INN) and its salts	-	12		R

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2922 15 00	Triethanolamine	-	12		
2922 16 00	Diethanolammonium perfluorooctane sulphonate	-	12		
2922 17 00	Methyldiethanolamine and ethyldiethanolamine	-	12		
2922 18 00	2-(N,N-Diisopropylamino)ethanol	-	12		
2922 19 00	Other	-	12		R
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof				
2922 21 00	Aminohydroxynaphthalenesulphonic acids and their salts	-	12		
2922 29 00	Other	-	12		R
2922 31 00	 - Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof 	-	12		R
2922 39 00	Other	-	12		R
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof				
2922 41 00	Lysine and its esters; salts thereof	-	12		
2922 42 00	Glutamic acid and its salts	-	12		R
2922 43 00	Anthranilic acid and its salts	-	12		R
2922 44 00	Tilidine (INN) and its salts	-	12		R
2922 49	Other				
2922 49 20	ß-Alanine	-	12		R
2922 49 85	Other	-	12		R
2922 50 00 2923	- Amino-alcohol-phenols, amino-acid-phenols and other amino- compounds with oxygen function Quaternary ammonium salts and hydroxides; lecithins and other	-	12		
2923 10 00	phosphoaminolipids, whether or not chemically defined - Choline and its salts	_	12		
2923 20 00	- Lecithins and other phosphoaminolipids	_	12		
2923 20 00		-	12		
	- Tetraethylammonium perfluorooctane sulphonate	-			
2923 40 00	- Didecyldimethylammonium perfluorooctane sulphonate	-	12		
2923 90 00	- Other Carboxyamide-function compounds; amide-function compounds	-	12		
2924	of carbonic acid - Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof				
2924 11 00	Meprobamate (INN)	-	12		R
2924 12 00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	-	12		
2924 19 00	- Other	-	12		
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof				
2924 21 00	Ureines and their derivatives; salts thereof	-	12		
2924 23 00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	-	12		R
2924 24 00	Ethinamate (INN)	-	12		R
2924 25 00	Alachlor (ISO)	-	12		
2924 29	- Other				
2924 29 10	Lidocaine (INN)	-	12		R
2924 29 70	Other	-	12		R
2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds [Fixed and their derivatives: calts thereof				
2025 11.00	- Imides and their derivatives; salts thereof		12		
2925 11 00	Saccharin and its salts	-	12		l l

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CN code	Description	Supplemen tary unit	Conventio nal rate of duty (%)	Particular rates of duty	Prohibiti ons & Restrictions
2925 12 00	Glutethimide (INN)	-	12		R
2925 19	Other				
2925 19 20	3,3',4,4',5,5',6,6'-Octabromo-N,N'-ethylenediphthalimide; N,N'-ethylenebis(4,5-dibromohexahydro-3,6-methanophthalimide)	-	12		
2925 19 95	Other	-	12		
	- Imines and their derivatives; salts thereof				
2925 21 00	Chlordimeform (ISO)	-	12		
2925 29 00	Other	-	12		
2926	Nitrile-function compounds				
2926 10 00	- Acrylonitrile	-	12		
2926 20 00	- 1-Cyanoguanidine (dicyandiamide)	-	12		
2926 30 00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	-	12		R
2926 40 00	- alpha-Phenylacetoacetonitrile	-	12		R
2926 90	- Other				
2926 90 20	Isophthalonitrile	-	12		R
2926 90 70	Other	-	12		R
2927 00 00	Diazo-, azo- or azoxy-compounds	-	12		
2928 00	Organic derivatives of hydrazine or of hydroxylamine				
2928 00 10	- N,N-Bis(2-methoxyethyl)hydroxylamine	-	12		
2928 00 90	- Other	-	12		
2929	Compounds with other nitrogen function				
2929 10 00	- Isocyanates	-	12		
2929 90 00	- Other	-	12		
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES				
2930	Organo-sulphur compounds				
2930 20 00	- Thiocarbamates and dithiocarbamates	-	12		
2930 30 00	- Thiuram mono-, di- or tetrasulphides	-	12		
2930 40	- Methionine				
2930 40 10	Methionine (INN)	-	12		
2930 40 90	Other	-	12		
2930 60 00	- 2-(N,N-Diethylamino)ethanethiol	-	12		
2930 70 00	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	-	12		
2930 80 00	- Aldicarb (ISO), Captafol (ISO) and methamidophos (ISO)	-	12		
2930 90	- Other				
2930 90 13	Cysteine and cystine	-	12		
2930 90 16	Derivatives of cysteine or cystine	-	12		
2930 90 30	DL-2-hydroxy-4-(methylthio)butyric acid	-	12		
2930 90 40	2,2'-Thiodiethylbis[3-(3,5-di-tert-butyl-4-hydroxyphenyl)propionate] Mixture of isomers consisting of 4-methyl-2,6-bis(methylthio)-m-	-	12		
2930 90 50	phenylenediamine and 2-methyl-4,6-bis(methylthio)-m- phenylenediamine	-	12		
2930 90 98	Other	-	12		
2931	Other organo-inorganic compounds				
2931 10 00	- Tetramethyl lead and tetraethyl lead	-	12	I	1

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CN code	Description	Supplemen tary unit	Conventio nal rate of duty (%)	Particular rates of duty	Prohibiti ons & Restrictio ns
	- Other organo-phosphorous derivatives				
2931 31 00	Dimethyl methylphosphonate	-	12		
2931 32 00	Dimethyl propylphosphonate	-	12		
2931 33 00	Diethyl ethylphosphonate	-	12		
2931 34 00	Sodium 3-(trihydroxysilyl)propyl methylphosphonate	-	12		
2931 35 00	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	-	12		
2931 36 00	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	-	12		
2931 37 00	Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5- yl)methyl] methylphosphonate	-	12		
2931 38 00	Salt of methylphosphonic acid and (aminoiminomethyl)urea (1:1)	-	12		
2931 39	Other				
2931 39 20	Methylphosphonoyl difluoride (methylphosphonic difluoride)	-	12		
2931 39 30	Methylphosphonoyl dichloride (methylphosphonic dichloride)	-	12		
2931 39 50	Etidronic acid (INN) (1-hydroxyethane-1,1-diphosphonic acid)	-	12		
2931 39 60	and its salts (Nitrilotrimethanediyl)tris(phosphonic acid), {ethane-1,2-diylbis[nitrilobis(methylene)]} tetrakis(phosphonic acid), [(bis{2-[bis(phosphonomethyl)amino]ethyl}amino)methyl]phosphonic acid, {hexane-1,6-diylbis[nitrilobis(methylene)]} tetrakis(phosphonic acid), {[(2-hydroxyethyl)imino]bis(methylene)} bis(phosphonic acid), and [(bis{6-[bis(phosphonomethyl)amino]hexyl}amino)methyl]phosphonic acid; salts thereof	-	12		
2931 39 90	Other	_	12		
2931 90 00	- Other	-	12		
2932	Heterocyclic compounds with oxygen hetero-atom(s) only - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure				
2932 11 00	Tetrahydrofuran	-	12		
2932 12 00	2-Furaldehyde (furfuraldehyde)	-	12		
2932 13 00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	-	12		
2932 14 00	Sucralose	-	12		
2932 19 00	Other	-	12		
2932 20 2932 20 10	- Lactones Phenolphthalein; 1-hydroxy-4-[1-(4-hydroxy-3-methoxycarbonyl-1-naphthyl)-3-oxo-1H,3H-benzo[de]isochromen-1-yl]-6-octadecyloxy-2-naphthoic acid; 3'-chloro-6'-cyclohexylaminospiro[isobenzofuran-1(3H),9'-xanthen]-3-one; 6'-(N-ethyl-p-toluidino)-2'-methylspiro[isobenzofuran-1(3H),9'-xanthen]-3-one; methyl-6-docosyloxy-1-hydroxy-4-[1-(4-hydroxy-3-methyl-1-phenanthryl)-3-oxo-1H,3H-naphtho[1,8-cd]pyran-1-yl]naphthalene-2-carboxylate	-	12		
2932 20 20	gamma-Butyrolactone	-	12		
2932 20 90	Other	-	12		
	- Other				
2932 91 00	Isosafrole	-	12		R
2932 92 00	1-(1,3-Benzodioxol-5-yl)propan-2-one	-	12		R
2932 93 00	Piperonal	-	12		R
2932 94 00	Safrole	-	12		R
2932 95 00	Tetrahydrocannabinols (all isomers)	-	12		R
2932 99 00	Other	-	12		R
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure				
2933 11	Phenazone (antipyrin) and its derivatives				

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CN code	Description	Supplemen tary unit	Conventio nal rate of duty (%)	Particular rates of duty	Prohibiti ons & Restrictio ns
2933 11 10	Propyphenazone (INN)	-	12		
2933 11 90	Other	-	12		
2933 19	Other				
2933 19 10	Phenylbutazone (INN)	-	12		
2933 19 90	Other	-	12		
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure				
2933 21 00	Hydantoin and its derivatives	_	12		
2933 29	Other				
2933 29 10	Naphazoline hydrochloride (INNM) and naphazoline nitrate	_	12		
2933 29 90	(INNM); phentolamine (INN); tolazoline hydrochloride (INNM) Other		12		
2933 29 90	- Compounds containing an unfused pyridine ring (whether or not	_	12		
2022 21 00	hydrogenated) in the structure		12		
2933 31 00	Pyridine and its salts	_	12		
2933 32 00 2933 33 00	Piperidine and its salts Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piriramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	-	12		R R
2933 39	Other				
2933 39 10	Iproniazid (INN); ketobemidone hydrochloride (INNM); pyridostigmine bromide (INN)	-	12		R
2933 39 20	2,3,5,6-Tetrachloropyridine	-	12		R
2933 39 25	3,6-Dichloropyridine-2-carboxylic acid	-	12		R
2933 39 35	2-Hydroxyethylammonium-3,6-dichloropyridine-2-carboxylate	-	12		R
2933 39 40	2-Butoxyethyl(3,5,6-trichloro-2-pyridyloxy)acetate	-	12		R
2933 39 45	3,5-Dichloro-2,4,6-trifluoropyridine	-	12		R
2933 39 50	Fluroxypyr (ISO), methyl ester	-	12		R
2933 39 55	4-Methylpyridine	-	12		R
2933 39 99	Other	-	12		R
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused				
2933 41 00	Levorphanol (INN) and its salts	-	12		R
2933 49	Other				
2933 49 10	Halogen derivatives of quinoline; quinolinecarboxylic acid derivatives	-	12		R
2933 49 30	Dextromethorphan (INN) and its salts	-	12		R
2933 49 90	Other	-	12		R
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure				
2933 52 00	Malonylurea (barbituric acid) and its salts	-	12		
2933 53	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof				
2933 53 10	Phenobarbital (INN), barbital (INN), and their salts	-	12		R
2933 53 90	Other	-	12		R
2933 54 00	Other derivatives of malonylurea (barbituric acid); salts	-	12		R
2933 55 00	thereof Loprazolam (INN), mecloqualone (INN), methaqualone (INN)	_	12		R
2933 59	and zipeprol (INN); salts thereof Other				
			12		
2933 59 10	Diazinon (ISO)	-	12		l

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CN code	Description	Supplemen tary unit	Conventio nal rate of duty (%)	Particular rates of duty	Prohibiti ons & Restrictio ns
2933 59 20	1,4-Diazabicyclo[2.2.2]octane (triethylenediamine)	-	12		
2933 59 95	Other	-	12		
	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure				
2933 61 00	Melamine	-	12		
2933 69	Other				
2933 69 10	Atrazine (ISO); propazine (ISO); simazine (ISO); hexahydro-	-	12		
2933 69 40	1,3,5-trinitro-1,3,5-triazine (hexogen, trimethylenetrinitramine) Methenamine (INN) (hexamethylenetetramine); 2,6-di-tert-butyl-	_	12		
	4-[4,6-bis(octylthio)-1,3,5-triazin-2-ylamino]phenol		12		
2933 69 80	Other	-	12		
	- Lactams				
2933 71 00	6-Hexanelactam (epsilon-caprolactam)	-	12		
2933 72 00	Clobazam (INN) and methyprylon (INN)	-	12		R
2933 79 00	Other lactams	-	12		
	- Other				
2933 91	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), metazepam (INN), medazepam (INN), mitrazepam (INN), mitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof				
2933 91 10	Chlordiazepoxide (INN)	-	12		
2933 91 90	Other	-	12		R
2933 92 00	Azinphos-methyl (ISO)	_	12		
2933 99	Other				
2933 99 20	Indole, 3-methylindole (skatole), 6-allyl-6,7-dihydro-5H-dibenz[c,c]azepine (azapetine), phenindamine (INN) and their salts; imipramine hydrochloride (INNM)	-	12		R
2933 99 50	2,4-Di-tert-butyl-6-(5-chlorobenzotriazol-2-yl)phenol	-	12		R
2933 99 80	Other	_	12		R
2934	Nucleic acids and their salts, whether or not chemically defined;				
2934 10 00 2934 20 2934 20 20	other heterocyclic compounds - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure - Compounds containing in the structure a benzothiazole ringsystem (whether or not hydrogenated), not further fused Di(benzothiazol-2-yl)disulphide; benzothiazole-2-thiol	-	12 12		
2934 20 80	(mercaptobenzothiazole) and its salts Other	_	12		
2934 30	- Compounds containing in the structure a phenothiazine ring- system (whether or not hydrogenated), not further fused		.2		
2934 30 10	Thiethylperazine (INN); thioridazine (INN) and its salts	-	12		
2934 30 90	Other	-	12		
	- Other				
2934 91 00	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	-	12		
2934 99	Other				
2934 99 60	Chlorprothixene (INN); thenalidine (INN) and its tartrates and maleates; furazolidone (INN); 7-aminocephalosporanic acid; salts and esters of (6R,7R)-3-acetoxymethyl-7-[(R)-2-formyloxy-2-phenylacetamido]-8-oxo-5-thia-1-azabicyclo[4.2.0]oct-2-ene-2-carboxylic acid; 1-[2-(1,3-dioxan-2-yl)ethyl]-2-methylpyridinium bromide	-	12		R
2934 99 90	Other		12		R

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CN code	Description	Supplemen tary unit	Conventio nal rate of duty (%)	Particular rates of duty	Prohibit ons & Restricti ns
2935	Sulphonamides				
2935 10 00	- N-Methylperfluorooctane sulphonamide	-	12		
2935 20 00	- N-Ethylperfluorooctane sulphonamide	-	12		
2935 30 00	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	-	12		
2935 40 00	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	-	12		
2935 50 00	- Other perfluorooctane sulphonamides	-	12		
2935 90	- Other				
2935 90 30	3-{1-[7-(Hexadecylsulphonylamino)-1H-indole-3-yl]-3-oxo-1H,3H-naphtho[1,8-cd]pyran-1-yl}-N,N-dimethyl-1H-indole-7-sulphonamide; metosulam (ISO)	-	12		
2935 90 90	Other	-	12		
	XI. PROVITAMINS, VITAMINS AND HORMONES				
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent				
	- Vitamins and their derivatives, unmixed				
2936 21 00	Vitamins A and their derivatives	-	Free		
2936 22 00	Vitamin B1 and its derivatives	-	Free		
2936 23 00	Vitamin B2 and its derivatives	-	Free		
2936 24 00	D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	-	Free		
2936 25 00	Vitamin B6 and its derivatives	-	Free		
2936 26 00	Vitamin B12 and its derivatives	-	Free		
2936 27 00	Vitamin C and its derivatives	-	Free		
2936 28 00	Vitamin E and its derivatives	-	Free		
2936 29 00	Other vitamins and their derivatives	_	Free		
2936 90 00	- Other, including natural concentrates	_	12		
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones - Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues		-		
2937 11 00	Somatotropin, its derivatives and structural analogues	-	12		
2937 12 00	Insulin and its salts	-	12		
2937 19 00	Other	-	12		
	- Steroidal hormones, their derivatives and structural analogues				
2937 21 00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	-	12		
2937 22 00	Halogenated derivatives of corticosteroidal hormones	-	12		
2937 23 00	Oestrogens and progestogens	-	12		
2937 29 00	Other	-	12		
2937 50 00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	-	12		
2937 90 00	- Other	-	12		
2938	XII. GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives				
2938 10 00	- Rutoside (rutin) and its derivatives	-	Free		
2938 90	- Other				
2938 90 10	Digitalis glycosides	-	Free		
2938 90 30	Glycyrrhizic acid and glycyrrhizates	_	Free		

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CN code	Description	Supplemen tary unit	Conventio nal rate of duty (%)	Particular rates of duty	Prohibiti ons & Restrictio ns
2938 90 90	Other	-	Free		
2939	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives				
	- Alkaloids of opium and their derivatives; salts thereof				
2939 11 00	 Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof 	-	Free		R
2939 19 00	Other	-	Free		R
2939 20 00	- Alkaloids of cinchona and their derivatives; salts thereof	-	Free		R
2939 30 00	- Caffeine and its salts	-	12		
	- Ephedrines and their salts				
2939 41 00	Ephedrine and its salts	-	12		R
2939 42 00	Pseudoephedrine (INN) and its salts	-	12		R
2939 43 00	Cathine (INN) and its salts	-	12		R
2939 44 00	Norephedrine and its salts	-	12		R
2939 49 00	Other	-	12		
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof				
2939 51 00	Fenetylline (INN) and its salts	-	12		R
2939 59 00	Other	-	12		R
	- Alkaloids of rye ergot and their derivatives; salts thereof				
2939 61 00	Ergometrine (INN) and its salts	-	12		R
2939 62 00	Ergotamine (INN) and its salts	-	12		R
2939 63 00	Lysergic acid and its salts	-	12		R
2939 69 00	Other	-	12		R
	- Other, of vegetable origin				
2939 71 00	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	-	12		R
2939 79 00	Other	-	12		R
2939 80 00	- Other	-	12		
	XIII. OTHER ORGANIC COMPOUNDS				
2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939	-	12		
2941	Antibiotics				
2941 10 00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	-	12		
2941 20	- Streptomycins and their derivatives; salts thereof				
2941 20 30	Dihydrostreptomycin, its salts, esters and hydrates	-	12		
2941 20 80	Other	-	12		
2941 30 00	- Tetracyclines and their derivatives; salts thereof	-	12		
2941 40 00	- Chloramphenicol and its derivatives; salts thereof	-	12		
2941 50 00	- Erythromycin and its derivatives; salts thereof	-	12		
2941 90 00	- Other	-	12		
2942 00 00	Other organic compounds	-	12		

Chapter 30

Pharmaceutical products

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Notes.

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

- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Additional note

- 1. Heading 3004 includes herbal medicinal preparations and preparations based on the following active substances: vitamins, minerals, essential aminoacids or fatty acids, in packings for retail sale. These preparations are classified in heading 3004 if they bear on the label, packaging or on the accompanying user directions the following statements of:
 - (a) the specific diseases, ailments or their symptoms for which the product is to be used;
 - (b) the concentration of active substance or substances contained therein;
 - (c) dosage; and
 - (d) mode of application.

This heading includes homeopathic medicinal preparations when they meet the conditions of (a), (c) and (d) mentioned above.

In the case of preparations based on vitamins, minerals, essential amino-acids or fatty acids, the level of one of these substances per recommended daily dose indicated on the label must be significantly higher than the recommended daily allowance to maintain general health or well-being.

National Notes

1. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 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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- 2. Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.
- 3. Items listed in this Chapter may be subject to controls under the Drugs (Misuse) Regulations 2005.
- 4. Items under this Chapter may require a licence under the Medical and Health Act, 1997.
- 5. Items listed in this Chapter may be subject to controls under the Weapons of Mass Destruction Act 2004.

CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
3001 3001 20	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 - Extracts of glands or other organs or of their secretions		(%)	duty	Restrictions
3001 20 10	Of human origin	-	Free		
3001 20 90	Other	-	Free		R
3001 90	- Other				
3001 90 20	Of human origin	-	Free		
	Other				
3001 90 91	Heparin and its salts	-	Free		R
3001 90 98	Other	-	Free		R
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products - Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes				
3002 11 00	Malaria diagnostic test kits	-	Free		
3002 12 00	Antisera and other blood fractions	-	Free		
3002 13 00	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale Immunological products, mixed, not put up	-	Free		
3002 14 00	in measured doses or in forms or packings for retail sale Immunological products, put up in	-	Free		
3002 15 00	measured doses or in forms or packings for retail sale	-	Free		
3002 19 00	Other	-	Free		
3002 20 00	- Vaccines for human medicine	-	Free		
3002 30 00	- Vaccines for veterinary medicine	-	Free		
3002 90	- Other				
3002 90 10	Human blood	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3002 90 30	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	-	Free		R
3002 90 50	Cultures of micro-organisms	-	Free		R
3002 90 90	Other	-	Free		R
3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale - Containing penicillins or derivatives				
3003 10 00	thereof, with a penicillanic acid structure, or streptomycins or their derivatives	-	Free		
3003 20 00	- Other, containing antibiotics - Other, containing hormones or other products	-	Free		
2002 21 00	of heading 2937				
3003 31 00	Containing insulin	-	Free		
3003 39 00	- Other - Other, containing alkaloids or derivatives thereof	-	Free		R
3003 41 00	Containing ephedrine or its salts	_	Free		R
3003 42 00	Containing pseudoephedrine (INN) or its	_	Free		R
	Salts Containing possible drive on its salts	_	Free		
3003 43 00	Containing norephedrine or its salts	-			R
3003 49 00	Other - Other, containing antimalarial active	-	Free		R
3003 60 00	principles described in Subheading Note 2 to this Chapter	-	Free		R
3003 90 00	- Other	-	Free		R
3004 3004 10 00	heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	-	Free		
3004 20 00	- Other, containing antibiotics	-	Free		
	- Other, containing hormones or other products of heading 2937				
3004 31 00	Containing insulin	-	Free		
3004 32 00	Containing corticosteroid hormones, their derivatives or structural analogues	-	Free		
3004 39 00	Other	-	Free		R
	- Other, containing alkaloids or derivatives thereof				
3004 41 00	Containing ephedrine or its salts	-	Free		R
3004 42 00	Containing pseudoephedrine (INN) or its salts	-	Free		R
3004 43 00	Containing norephedrine or its salts	-	Free		R
3004 49 00	Other	-	Free		R
3004 50 00	Other, containing vitamins or other products of heading 2936 Other, containing antimalarial active	-	Free		
3004 60 00	principles described in Subheading Note 2 to this Chapter	-	Free		
3004 90 00	- Other	-	Free		R
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes				
3005 10 00	- Adhesive dressings and other articles having an adhesive layer	-	Free		R
3005 90	- Other	1			

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3005 90 10	Wadding and articles of wadding	-	Free		R
	Other				
	Of textile materials				
3005 90 31	Gauze and articles of gauze	-	Free		R
3005 90 50	Other	-	Free		R
3005 90 99	Other	-	Free		R
3006 3006 10	Pharmaceutical goods specified in note 4 to this chapter - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable				
3006 10 10	Sterile surgical catgut	-	Free		
3006 10 30	Sterile surgical or dental adhesion barriers, whether or not absorbable	-	Free		
3006 10 90	Other	-	12		
3006 20 00	- Blood-grouping reagents	-	Free		
3006 30 00	 Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient Dental cements and other dental fillings; 	-	Free		
3006 40 00	bone reconstruction cements	-	Free		
3006 50 00	- First-aid boxes and kits	-	Free		
3006 60 00 3006 70 00	- Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	-	Free Free		
	- Other				
3006 91 00	Appliances identifiable for ostomy use	-	Free		
3006 92 00	Waste pharmaceuticals	-	Free		

Chapter 31 Fertilisers

Notes.

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

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

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- 1. Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.
- 2. Items listed in this Chapter may be subject to controls under the Weapons of Destruction Act 2004.
- 3. Items listed in this Chapter may be subject to controls under the Environmental Protection (Disposal of Persistent Organic Pollutants) Regulations 2006.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3101 00 00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	-	Free		
3102	Mineral or chemical fertilisers, nitrogenous				
3102 10	- Urea, whether or not in aqueous solution				
3102 10 10	Urea containing more than 45 % by weight of nitrogen on the dry anhydrous product	kg N	Free		
3102 10 90	Other	kg N	Free		
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate				
3102 21 00	Ammonium sulphate	kg N	Free		
3102 29 00	Other	kg N	Free		
3102 30	- Ammonium nitrate, whether or not in aqueous solution				
3102 30 10	In aqueous solution	kg N	Free		
3102 30 90	Other	kg N	Free		
3102 40	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances				
3102 40 10	With a nitrogen content not exceeding 28 % by weight	kg N	Free		
3102 40 90	With a nitrogen content exceeding 28 % by weight	kg N	Free		
3102 50 00	- Sodium nitrate	kg N	Free		
3102 60 00	Double salts and mixtures of calcium nitrate and ammonium nitrate Mixtures of urea and ammonium nitrate in	kg N	Free		
3102 80 00	aqueous or ammoniacal solution	kg N	Free		
3102 90 00	- Other, including mixtures not specified in the foregoing subheadings	kg N	Free		
3103	Mineral or chemical fertilisers, phosphatic				
	- Superphosphates				
3103 11 00	Containing by weight 35 % or more of diphosphorus pentaoxide (P2O5)	kg N	Free		
3103 19 00	Other	kg N	Free		
3103 90 00	- Other	kg N	Free		
3104	Mineral or chemical fertilisers, potassic				
3104 20	- Potassium chloride				
3104 20 10	With a potassium content evaluated as K2O, by weight, not exceeding 40 % on the dry anhydrous product	kg N	Free		
3104 20 50	With a potassium content evaluated as K2O, by weight, exceeding 40 % but not exceeding 62 % on the dry anhydrous product	kg N	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of duty	Prohibitions & Restrictions
3104 20 90	With a potassium content evaluated as K2O, by weight, exceeding 62 % on the dry anhydrous product	kg N	Free		
3104 30 00	- Potassium sulphate	kg N	Free		
3104 90 00	- Other	kg N	Free		
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg				
3105 10 00	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg - Mineral or chemical fertilisers containing the	-	Free		
3105 20	three fertilising elements nitrogen, phosphorus and potassium				
3105 20 10	With a nitrogen content exceeding 10 % by weight on the dry anhydrous product	-	Free		
3105 20 90	Other	-	Free		
3105 30 00	- Diammonium hydrogenorthophosphate (diammonium phosphate) - Ammonium dihydrogenorthophosphate	-	Free		
3105 40 00	(monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) - Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus	-	Free		
3105 51 00	Containing nitrates and phosphates	-	Free		
3105 59 00	Other	-	Free		
3105 60 00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	-	Free		
3105 90	- Other				
3105 90 20	With a nitrogen content exceeding 10 % by weight on the dry anhydrous product	-	Free		
3105 90 80	Other	-	Free		

Chapter 32

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

Notes.

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

CN code	Description	Supplement ary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives				
3201 10 00	- Quebracho extract	-	12		
3201 20 00	- Wattle extract	-	12		
3201 90	- Other				
3201 90 20	Sumach extract, vallonia extract, oak extract or chestnut extract	-	12		R
3201 90 90	Other	-	12		R
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pretanning				
3202 10 00	- Synthetic organic tanning substances	-	12		
3202 90 00	- Other	-	12		
3203 00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined;				

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CN code	Description	Supplement ary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	preparations as specified in note 3 to this chapter		(/0)	auty	restrictions
	based on colouring matter of vegetable or animal origin				
3203 00 10	- Colouring matter of vegetable origin and preparations based thereon	-	12		
3203 00 90	- Colouring matter of animal origin and preparations	_	12		
3203 00 70	based thereon Synthetic organic colouring matter, whether or		12		
	not chemically defined; preparations as specified				
3204	in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic				
	products of a kind used as fluorescent brightening agents or as luminophores, whether				
	or not chemically defined - Synthetic organic colouring matter and				
	preparations based thereon as specified in note 3 to				
2204 11 00	this chapter		12		
3204 11 00	Disperse dyes and preparations based thereon Acid dyes, whether or not premetallised, and	-	12		
3204 12 00	preparations based thereon; mordant dyes and	-	12		
3204 13 00	preparations based thereon Basic dyes and preparations based thereon	_	12		
3204 14 00	Direct dyes and preparations based thereon		12		
	Vat dyes (including those usable in that state	-			
3204 15 00	as pigments) and preparations based thereon	-	12		
3204 16 00	Reactive dyes and preparations based thereon	-	12		
3204 17 00	Pigments and preparations based thereon	-	12		
3204 19 00	Other, including mixtures of colouring matter of two or more of the subheadings 320411 to	-	12		
	320419 - Synthetic organic products of a kind used as				
3204 20 00	fluorescent brightening agents	-	12		
3204 90 00	- Other	-	12		
3205 00 00	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	-	12		
	Other colouring matter; preparations as specified in note 3 to this chapter, other than				
3206	those of heading 3203, 3204 or 3205; inorganic				
	products of a kind used as luminophores, whether or not chemically defined				
	- Pigments and preparations based on titanium dioxide				
3206 11 00	Containing 80 % or more by weight of	-	12		
3206 19 00	titanium dioxide calculated on the dry matter Other	_	12		
	- Pigments and preparations based on chromium				
3206 20 00	compounds	-	12		
	- Other colouring matter and other preparations				
3206 41 00	Ultramarine and preparations based thereon	-	12		
3206 42 00	Lithopone and other pigments and preparations based on zinc sulphide	-	12		
3206 49	Other				
3206 49 10	Magnetite	-	12		
3206 49 70	Other	_	12		
3206 50 00	- Inorganic products of a kind used as	_	12		
5200 JU UU	luminophores Prepared pigments, prepared opacifiers and		12		
	prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar				
3207	preparations, of a kind used in the ceramic,				
	enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes				
3207 10 00	- Prepared pigments, prepared opacifiers,	-	12		
3207 20	prepared colours and similar preparations - Vitrifiable enamels and glazes, engobes (slips)				
	and similar preparations		12		
3207 20 10	Engobes (slips)	-	12		
3207 20 90	Other	-	12		
3207 30 00	- Liquid lustres and similar preparations	-	12		

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CN code	Description	Supplement ary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3207 40 3207 40 40	- Glass frit and other glass, in the form of powder, granules or flakes - Glass in the form of flakes of a length of 0,1 mm or more but not exceeding 3,5 mm and of a thickness of 2 micrometres or more but not exceeding 5 micrometres; glass, in the form of powder or granules, containing by weight 99 % or more of silicon dioxide	-	12	,	
3207 40 85	Other	-	12		
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter				
3208 10	- Based on polyesters				
3208 10 10	Solutions as defined in note 4 to this chapter	-	6		
3208 10 90	Other	-	6		
3208 20	- Based on acrylic or vinyl polymers				
3208 20 10	Solutions as defined in note 4 to this chapter	-	6		
3208 20 90	Other	-	6		
3208 90	- Other				
	Solutions as defined in note 4 to this chapter				
3208 90 11	Polyurethane of 2,2'-(tert-butylimino)diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight 48 % or more of polymer Copolymer of p-cresol and divinylbenzene, in	-	6		
3208 90 13	the form of a solution in N,N-dimethylacetamide, containing by weight 48 % or more of polymer	-	6		
3208 90 19	Other	-	6		
	Other				
3208 90 91	Based on synthetic polymers	-	6		
3208 90 99	Based on chemically modified natural polymers	-	6		
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium				
3209 10 00	- Based on acrylic or vinyl polymers	-	6		
3209 90 00	- Other	-	6		
3210 00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather				
3210 00 10	Oil paints and varnishes (including enamels and lacquers)	-	6		
3210 00 90	- Other	-	6		
3211 00 00 3212	Prepared driers 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	-	12		
	packings for retail sale				
3212 10 00	- Stamping foils	-	12		
3212 90 00 3213	- Other 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	-	12		
3213 10 00	- Colours in sets	-	Free		
3213 90 00	- Other	-	Free		
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations				

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CN code	Description	Supplement ary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3214 10	for façades, indoor walls, floors, ceilings or the like - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings				
3214 10 10	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	-	12		
3214 10 90	Painters' fillings	-	12		
3214 90 00	- Other	-	12		
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid				
	- Printing ink				
3215 11	Black				
3215 11 10	Ink cartridges (without an integrated print head) for insertion into apparatus of subheadings 844331, 844332 or 844339, and incorporating mechanical or electrical components	-	6		
3215 11 90	Other	-	6		
3215 19	Other				
3215 19 10	Ink cartridges (without an integrated print head) for insertion into apparatus of subheadings 844331, 844332 or 844339, and incorporating mechanical or electrical components	-	6		
3215 19 90	Other	-	6		
3215 90	- Other				
3215 90 20	Ink cartridges (without an integrated print head) for insertion into apparatus of subheadings 844331, 844332 or 844339, and incorporating mechanical or electrical components; solid ink in engineered shapes for insertion into apparatus of subheadings 844331, 844332 or 844339	-	6		
3215 90 70	Other	-	6		

Chapter 33

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

- 1. This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
- 2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
- 3. Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

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

National Notes

1. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils				
	- Essential oils of citrus fruit				
3301 12	Of orange				
3301 12 10	Not deterpenated	-	6		
3301 12 90	Deterpenated	-	6		
3301 13	Of lemon				
3301 13 10	Not deterpenated	-	6		
3301 13 90	Deterpenated	-	6		
3301 19	Other				
3301 19 20	Not deterpenated	-	6		
3301 19 80	Deterpenated	-	6		
	- Essential oils other than those of citrus fruit				
3301 24	Of peppermint (Mentha piperita)				
3301 24 10	Not deterpenated	-	6		
3301 24 90	Deterpenated	-	6		
3301 25	Of other mints				
3301 25 10	Not deterpenated	-	6		
3301 25 90	Deterpenated	-	6		
3301 29	Other				
	Of clove, niaouli and ylang-ylang				
3301 29 11	Not deterpenated	-	6		
3301 29 31	Deterpenated	-	6		
	Other				
3301 29 41	Not deterpenated	-	6		
	Deterpenated				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3301 29 71	Of geranium; of jasmin; of vetiver	-	6	duty	Restrictions
3301 29 79	Of lavender or of lavandin	-	6		
3301 29 91	Other	-	6		
3301 30 00	- Resinoids	-	6		R
3301 90	- Other				
3301 90 10	Terpenic by-products of the deterpenation of essential oils	-	6		R
	Extracted oleoresins				
3301 90 21	Of liquorice and hops	-	6		R
3301 90 30	Other	-	6		R
3301 90 90	Other	-	6		R
3302 3302 10	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages - Of a kind used in the food or drink industries				
3302 10 10	Of a kind used in the drink industries Preparations containing all flavouring agents characterising a beverage Of an actual alcoholic strength by volume exceeding 0,5 %	1	£1.00/l		R
	Other				
3302 10 21	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	-	6		R
3302 10 29	Other	-	6		R
3302 10 40	Other	-	6		R
3302 10 90	Of a kind used in the food industries	-	Free		R
3302 90	- Other				
3302 90 10	Alcoholic solutions	-	6		
3302 90 90	Other	-	6		R
3303 00	Perfumes and toilet waters				
3303 00 10	- Perfumes	-	3		R
3303 00 90	- Toilet waters	_	3		R
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations		3		
3304 10 00	- Lip make-up preparations	-	3		R
3304 20 00	- Eye make-up preparations	-	3		R
3304 30 00	- Manicure or pedicure preparations	-	3		R
	- Other				
3304 91 00	Powders, whether or not compressed	-	3		R
3304 99 00	Other	-	3		R
3305	Preparations for use on the hair				
3305 10 00	- Shampoos	-	3		R
3305 20 00	- Preparations for permanent waving or	-	3		R
3305 30 00	straightening - Hair lacquers	_	3		R
	-	_	3		R
3305 90 00	- Other	-	3		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages				
3306 10 00	- Dentifrices	-	3		
3306 20 00	- Yarn used to clean between the teeth (dental floss)	-	3		R
3306 90 00	- Other	-	3		R
3307 3307 10 00	Pre-shave, shaving or aftershave 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 aftershave preparations	-	Free		R
3307 20 00	- Personal deodorants and antiperspirants	-	Free		R
3307 30 00	- Perfumed bath salts and other bath preparations - Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites	-	Free		R
3307 41 00	'Agarbatti' and other odoriferous preparations which operate by burning	-	3		R
3307 49 00	Other	-	3		R
3307 90 00	- Other	-	3		R

Chapter 34

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

Notes.

- 1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
- 2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".

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- 3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature :
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
- 4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
- 5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
 - (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (b) Products obtained by mixing different waxes;
 - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials. The heading does not apply to:
 - (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
 - (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
 - (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
 - (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent - Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent			·	
3401 11 00	For toilet use (including medicated products)	-	Free		
3401 19 00	Other	-	Free		
3401 20	- Soap in other forms				
3401 20 10	Flakes, wafers, granules or powders	-	Free		
3401 20 90	Other	-	6		
3401 30 00 3402	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap 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 3401 - Organic surface-active agents, whether or not put up for retail sale	-	Free		
3402 11	Anionic				
3402 11 10	Aqueous solution containing by weight 30 % or more but not more than 50 % of disodium alkyl [oxydi(benzenesulphonate)]	-	Free		
3402 11 90	Other	-	Free		
3402 12 00	Cationic	-	Free		
3402 13 00	Non-ionic	-	Free		
3402 19 00	Other	-	Free		
3402 20	- Preparations put up for retail sale				
3402 20 20	Surface-active preparations	-	Free		
3402 20 90	Washing preparations and cleaning preparations	-	Free		
3402 90	- Other				
3402 90 10	Surface-active preparations	-	Free		
3402 90 90	Washing preparations and cleaning preparations	-	Free		
3403 3403 11 00	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals - Containing petroleum oils or oils obtained from bituminous minerals - Preparations for the treatment of textile materials, leather, furskins or other materials	-	6		
3403 19	Other				
3403 19 10	Containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals but not as the basic constituent	-	6		

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3403 19 20	Lubricants having a bio-based carbon content of at least 25 % by mass and which are biodegradable at a level of at least 60 %	-	Free	
3403 19 80	Other	-	6	
	- Other			
3403 91 00	Preparations for the treatment of textile materials, leather, furskins or other materials	-	6	
3403 99 00	Other	-	6	
3404	Artificial waxes and prepared waxes			
3404 20 00	- Of poly(oxyethylene) (polyethylene glycol)	-	6	
3404 90 00	- Other	-	6	
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404			
3405 10 00	- Polishes, creams and similar preparations, for footwear or leather	-	6	
3405 20 00	- Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork	-	6	
3405 30 00	- Polishes and similar preparations for coachwork, other than metal polishes	-	6	
3405 40 00	 Scouring pastes and powders and other scouring preparations 	-	6	
3405 90	- Other			
3405 90 10	Metal polishes	-	6	
3405 90 90	Other	-	6	
3406 00	Candles, tapers and the like	-	6	
3406 00 10	- Votive candles	-	Free	
3406 00 90	- Other	-	6	
3407 00 00	Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	-	6	

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

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

Additional note

1. Subheading 3504 00 10 covers concentrated milk proteins with a protein content of more than 85 % by weight, calculated on the dry matter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3501	Casein, caseinates and other casein derivatives; casein glues		(70)	uuty	Restrictions
3501 10	- Casein				
3501 10 10	For the manufacture of regenerated textile fibres	-	12		
3501 10 50	For industrial uses other than the manufacture of foodstuffs or fodder	-	12		
3501 10 90	Other	-	12		
3501 90	- Other				
3501 90 10	Casein glues	-	12		
3501 90 90	Other	-	12		
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives				
	- Egg albumin				
3502 11	Dried				
3502 11 10	Unfit, or to be rendered unfit, for human consumption	-	12		
3502 11 90	Other	-	12		
3502 19	Other				
3502 19 10	Unfit, or to be rendered unfit, for human consumption	-	12		
3502 19 90	Other	-	12		
3502 20 3502 20 10	- Milk albumin, including concentrates of two or more whey proteins Unfit, or to be rendered unfit, for human consumption	-	12		
	Other				
3502 20 91	Dried (for example, in sheets, scales, flakes, powder)	-	12		
3502 20 99	Other	-	12		
3502 90	- Other				
3502 90 20	Albumins, other than egg albumin and milk albumin (lactalbumin) Unfit, or to be rendered unfit, for human	_	12		
	consumption				
3502 90 70	Other	-	12		
3502 90 90	Albuminates and other albumin derivatives	-	12		
3503 00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin				

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of duty	Prohibitions & Restrictions
	derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501		, ,	·	
3503 00 10	- Gelatin and derivatives thereof	-	12		
3503 00 80	- Other	-	12		
3504 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed				
3504 00 10	- Concentrated milk proteins specified in additional note 1 to this chapter	-	12		
3504 00 90	- Other	-	12		
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches				
3505 10	- Dextrins and other modified starches				
3505 10 10	Dextrins	-	12		
	Other modified starches				
3505 10 50	Starches, esterified or etherified	-	12		
3505 10 90	Other	-	12		
3505 20	- Glues				
3505 20 10	Containing, by weight, less than 25 % of starches or dextrins or other modified starches Containing, by weight, 25 % or more but less	-	12		
3505 20 30	than 55 % of starches or dextrins or other modified starches	-	12		
3505 20 50	Containing, by weight, 55 % or more but less than 80 % of starches or dextrins or other modified starches	-	12		
3505 20 90	Containing, by weight, 80 % or more of starches or dextrins or other modified starches Prepared glues and other prepared adhesives, not elsewhere specified or	-	12		
3506 3506 10 00	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 a net weight of 1 kg - Other	-	12		
3506 91	Adhesives based on polymers of headings 3901 to 3913 or on rubber Optically clear free-film adhesives and				
3506 91 10	optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels	-	12		
3506 91 90	Other	-	12		
3506 99 00	Other	-	12		
3507	Enzymes; prepared enzymes not elsewhere specified or included				
3507 10 00	- Rennet and concentrates thereof	-	12		
3507 90	- Other				
3507 90 30	Lipoprotein lipase; aspergillus alkaline protease	-	12		
3507 90 90	Other	-	12		

Chapter 36

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

Notes.

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

National Notes

- 1. Items listed under this Chapter may require a licence under the Explosives Act.
- 2. Fireworks require a licence issued by the Collector of Customs.
- 3. Items listed under this Chapter may be subject to controls under the Weapons of Mass Destruction Act 2004.
- 4. Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.
- 5. Items listed in this Chapter may be subject to controls under the Environmental Protection (Disposal of Persistent Organic Pollutants) Regulations 2006.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3601 00 00	Propellent powders	-	12		R
3602 00 00 3603 00	Prepared explosives, other than propellent powders Safety fuses; detonating fuses; percussion or	-	12		R
	detonating caps; igniters; electric detonators				
3603 00 10	- Safety fuses; detonating fuses	-	12		R
3603 00 90	- Other	-	12		R
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles				
3604 10 00	- Fireworks	-	12		R
3604 90 00	- Other	-	12		R
3605 00 00	Matches, other than pyrotechnic articles of heading 3604	-	12		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter				
3606 10 00	 Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ 	-	12		R
3606 90	- Other				
3606 90 10	Ferro-cerium and other pyrophoric alloys in all forms	-	12		R
3606 90 90	Other	-	12		R

Chapter 37

Photographic or cinematographic goods

Notes.

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

Additional notes

- 1. In the case of sound films imported in two bands (the band bearing only the images and the band used for recording the sound), each band is to be classified in its appropriate heading.
- 2. The expression 'newsreels' (subheading 3706 90 52) is to be taken to apply to films of length of less than 330 m, and depicting current events of a political, sporting, military, scientific, literary, folkloric, touristic, society, etc., nature.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs				
3701 10 00	- For X-ray	m2	Free		
3701 20 00	- Instant print film	NAR	Free		
3701 30 00	- Other plates and film, with any side exceeding 255 mm	m2	Free		
	- Other				
3701 91 00	For colour photography (polychrome)	-	Free		
3701 99 00	Other	-	Free		
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed				
3702 10 00	- For X-ray	m2	Free		
	- Other film, without perforations, of a width not exceeding 105 mm				
3702 31	For colour photography (polychrome)				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3702 31 91	Colour negative film: - of a width of 75 mm or more but not exceeding 105 mm and - of a length of 100 m or morefor the manufacture of instant-picture film-packs	m	Free		
3702 31 97	Other	m	Free		
3702 32	Other, with silver halide emulsion				
	Of a width not exceeding 35 mm				
3702 32 10	Microfilm; film for the graphic arts	-	Free		
3702 32 20	Other	-	Free		
3702 32 85	Of a width exceeding 35 mm	_	Free		
3702 39 00	Other	_	Free		
5702 57 00	- Other film, without perforations, of a width exceeding 105 mm		1100		
3702 41 00	- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome) Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m2	Free		
3702 42 00	- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	m2	Free		
3702 43 00	Of a width exceeding 610 mm and of a length not exceeding 200 m	m2	Free		
3702 44 00	- Of a width exceeding 105 mm but not exceeding 610 mm - Other film, for colour photography (polychrome)	m2	Free		
3702 52 00	Of a width not exceeding 16 mm	-	Free		
3702 53 00	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not	NAR	Free		
3702 54 00	exceeding 30 m, for slides Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	NAR	Free		
3702 55 00	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	m	Free		
3702 56 00	Of a width exceeding 35 mm	-	Free		
	- Other				
3702 96	Of a width not exceeding 35 mm and of a length not exceeding 30 m				
3702 96 10	Microfilm; film for the graphic arts	-	Free		
3702 96 90	Other	NAR	Free		
3702 97	Of a width not exceeding 35 mm and of a length exceeding 30 m				
3702 97 10	Microfilm; film for the graphic arts	-	Free		
3702 97 90	Other	m	Free		
3702 98 00	Of a width exceeding 35 mm	-	Free		
3703	Photographic paper, paperboard and textiles, sensitised, unexposed				
3703 10 00	- In rolls of a width exceeding 610 mm	-	Free		
3703 20 00	- Other, for colour photography (polychrome)	-	Free		
3703 90 00	- Other	-	Free		
3704 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed				
3704 00 10	- Plates and film	-	Free		
3704 00 90	- Other	-	Free		
3705 00	Photographic plates and film, exposed and developed, other than cinematographic film				
3705 00 10	- For offset reproduction	-	Free		
3705 00 90	- Other	-	Free		
3706	Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3706 10	- Of a width of 35 mm or more				
3706 10 20	Consisting only of soundtrack; negatives; intermediate positives	m	Free		
3706 10 99	Other positives	m	Free		
3706 90	- Other				
3706 90 52	Consisting only of soundtrack; negatives; intermediate positives; newsreels	m	Free		
	Other, of a width of				
3706 90 91	Less than 10 mm	m	Free		
3706 90 99	10 mm or more	m	Free		
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use				
3707 10 00	- Sensitising emulsions	-	Free		
3707 90	- Other				
	Developers and fixers				
3707 90 21	Thermoplastic or electrostatic toner cartridges (without moving parts) for insertion into apparatus of subheadings 844331, 844332 or 844339	-	Free		
3707 90 29	Other	-	Free		
3707 90 90	Other	-	Free		

Chapter 38

Miscellaneous chemical products

Notes.

- 1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, antisprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;

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- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
- (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
- (d) Medicaments (heading 30.03 or 30.04); or
- (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
- 2. (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
- 3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).

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- 4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:
 - (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
- 5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
- 6. For the purposes of heading 38.25, the expression "other wastes" applies to:
 - (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.
 - The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

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

Subheading Notes.

1. Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

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

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

National Notes

- 1. Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.
- 2. Items listed in this Chapter may be subject to controls under the Weapons of Mass Destruction Act 2004.
- 3. Items listed in this Chapter may be subject to controls under the Environmental Protection (Disposal of Persistent Organic Pollutants) Regulations 2006.

CN code	Description	Supplementa ry unit	Conventional rate of duty (%)	Particul ar rates of duty	Prohibitio ns & Restriction s
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures				
3801 10 00	- Artificial graphite	-	12		

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CN code	Description	Supplementa ry unit	Conventional rate of duty (%)	Particul ar rates of duty	Prohibitio ns & Restriction s
3801 20	- Colloidal or semi-colloidal graphite				
3801 20 10	Colloidal graphite in suspension in oil; semi- colloidal graphite	-	12		
3801 20 90	Other	-	12		
3801 30 00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	-	12		
3801 90 00	- Other	-	12		
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black				
3802 10 00	- Activated carbon	-	12		
3802 90 00	- Other	-	12		
3803 00	Tall oil, whether or not refined				
3803 00 10	- Crude	-	12		
3803 00 90	- Other	-	12		
3804 00 00 3805	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 3803 Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	-	12		
3805 10	- Gum, wood or sulphate turpentine oils				
3805 10 10	Gum turpentine	-	12		
3805 10 30	Wood turpentine	-	12		
3805 10 90	Sulphate turpentine	-	12		
3805 90	- Other				
3805 90 10	Pine oil	-	12		
3805 90 90	Other	-	12		
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums				
3806 10 00	- Rosin and resin acids	-	12		
3806 20 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	-	12		
3806 30 00	- Ester gums	-	12		
3806 90 00	- Other	-	12		
3807 00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch				
3807 00 10	- Wood tar	-	12		
3807 00 90	- Other	-	12		
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphurtreated bands, wicks and candles, and fly-papers)				
	- Goods specified in subheading note 1 to this chapter				
3808 52 00	DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	-	12		
3808 59 00	Other	-	12		
	- Goods specified in subheading note 2 to this chapter				
3808 61 00	In packings of a net weight content not exceeding 300 g	-	12		
3808 62 00	In packings of a net weight content exceeding 300 g but not exceeding 7,5 kg	-	12		

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CN code	Description	Supplementa ry unit	Conventional rate of duty (%)	Particul ar rates of duty	Prohibitio ns & Restriction
3808 69 00	Other	-	12		
	- Other				
3808 91	Insecticides				
3808 91 10	Based on pyrethroids	-	12		
3808 91 20	Based on chlorinated hydrocarbons	-	12		
3808 91 30	Based on carbamates	-	12		
3808 91 40	Based on organophosphorus compounds	-	12		
3808 91 90	Other	-	12		
3808 92	Fungicides				
	Inorganic				
3808 92 10	Preparations based on copper compounds	-	12		
3808 92 20	Other	-	12		
	Other				
3808 92 30	Based on dithiocarbamates	-	12		
3808 92 40	Based on benzimidazoles	-	12		
3808 92 50	Based on diazoles or triazoles	-	12		
3808 92 60	Based on diazines or morpholines	-	12		
3808 92 90	Other	-	12		
3808 93	Herbicides, anti-sprouting products and plant- growth regulators Herbicides				
3808 93 11	Based on phenoxy-phytohormones	_	12		
3808 93 13	Based on triazines	_	12		
3808 93 15	Based on amides	_	12		
3808 93 17	Based on carbamates	_	12		
3808 93 21	Based on dinitroaniline derivatives	_	12		
3808 93 23	Based on derivatives of urea, of uracil or of	_	12		
3808 93 27	sulphonylurea Other	_	12		
3808 93 30	Anti-sprouting products		12		
3808 93 90	Plant-growth regulators	-	12		
3808 94	Praint-growth regulators Disinfectants	-	12		
3808 94 10	Based on quaternary ammonium salts		12		
		-	12		
3808 94 20 3808 94 90	Based on halogenated compounds	-	12		
	Other	-	12		
3808 99			12		
3808 99 10	Rodenticides	-	12		
3808 99 90 3809	Other 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	-	12		
3809 10	- With a basis of amylaceous substances				
3809 10 10	Containing by weight less than 55 % of such substances	-	12		
3809 10 30	Containing by weight 55 % or more but less than 70 % of such substances	-	12		
3809 10 50	Containing by weight 70 % or more but less than 83 % of such substances	-	12		

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CN code	Description	Supplementa ry unit	Conventional rate of duty (%)	Particul ar rates of duty	Prohibitio ns & Restriction
3809 10 90	Containing by weight 83 % or more of such substances - Other	-	12		
3809 91 00	Of a kind used in the textile or like industries	-	12		
3809 92 00	Of a kind used in the paper or like industries	-	12		
3809 93 00	Of a kind used in the leather or like industries	-	12		
3810 3810 10 00	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods - Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes	_	12		
	consisting of metal and other materials		12		
3810 90	- Other Preparations of a kind used as cores or coatings for				
3810 90 10	welding electrodes and rods	-	12		
3810 90 90	Other	-	12		
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils				
	- Anti-knock preparations				
3811 11	Based on lead compounds				
3811 11 10	Based on tetraethyl-lead	-	Free		
3811 11 90	Other	-	Free		
3811 19 00	Other	-	Free		
	- Additives for lubricating oils				
3811 21 00	Containing petroleum oils or oils obtained from bituminous minerals	-	Free		
3811 29 00	Other	-	Free		
3811 90 00	- Other	-	12		
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics				
3812 10 00	- Prepared rubber accelerators	-	12		
3812 20	- Compound plasticisers for rubber or plastics				
3812 20 10	Reaction mixture containing benzyl 3- isobutyryloxy-1-isopropyl-2,2-dimethylpropyl phthalate and benzyl 3-isobutyryloxy-2,2,4- trimethylpentyl phthalate	-	12		
3812 20 90	Other	-	12		
3812 31 00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics - Mixtures of oligomers of 2,2,4-trimethyl-1,2- dihydroquinoline (TMQ)	-	12		
3812 39	Other				
3812 39 10	Anti-oxidising preparations	-	12		
3812 39 90	Other	-	12		
3813 00 00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades Organic composite solvents and thinners, not	-	12		
3814 00	elsewhere specified or included; prepared paint or varnish removers				
3814 00 10	- Based on butyl acetate	-	12		
3814 00 90	- Other	-	12		

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CN code	Description	Supplementa ry unit	Conventional rate of duty (%)	Particul ar rates of duty	Prohibitio ns & Restriction
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included				
	- Supported catalysts				
3815 11 00	With nickel or nickel compounds as the active	_	12		
	substance With precious metal or precious-metal				
3815 12 00	compounds as the active substance	-	12		
3815 19	Other				
3815 19 10	Catalyst in the form of grains of which 90 % or more by weight have a particle-size not exceeding 10 micrometres, consisting of a mixture of oxides on a magnesium-silicate support, containing by weight: -20 % or more but not more than 35 % of copper and -2 % or more but not more than 3 % of bismuth, and of an apparent specific gravity of 0,2 or more but not exceeding 1,0	-	12		
3815 19 90	Other	-	12		
3815 90	- Other				
3815 90 10	Catalyst consisting of ethyltriphenylphosphonium acetate in the form of a solution in methanol	-	12		
3815 90 90	Other	-	12		
3816 00 00 3817 00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801 Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	-	12		
3817 00 50	- Linear alkylbenzenes	-	12		
3817 00 80	- Other	_	12		
3818 00	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 10	- Doped silicon	_	12		
3818 00 90	- Other		12		
3819 00 00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum	-	Free		
3820 00 00	oils or oils obtained from bituminous minerals Anti-freezing preparations and prepared de-icing fluids	-	12		
3821 00 00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	-	12		
3822 00 00 3823	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	-	12		
	- Industrial monocarboxylic fatty acids; acid oils from refining				
3823 11 00	Stearic acid	-	12		
3823 12 00	Oleic acid	-	12		
3823 13 00	Tall oil fatty acids	-	12		
3823 19	Other				
3823 19 10	Distilled fatty acids	_	12		
		-			
3823 19 30	Fatty acid distillate	-	12		
3823 19 90	Other	-	12		
3823 70 00	- Industrial fatty alcohols	-	12		
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included				
3824 10 00	- Prepared binders for foundry moulds or cores	-	12		
3824 30 00	- Non-agglomerated metal carbides mixed together or with metallic binders	_	12		

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CN code	Description	Supplementa ry unit	Conventional rate of duty (%)	Particul ar rates of duty	Prohibitio ns & Restriction s
3824 40 00	- Prepared additives for cements, mortars or concretes	-	12		
3824 50	- Non-refractory mortars and concretes				
3824 50 10	Concrete ready to pour	-	12		
3824 50 90	Other	-	12		
3824 60	- Sorbitol other than that of subheading 290544				
	In aqueous solution				
3824 60 11	Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	-	12		
3824 60 19	Other	-	12		
3824 60 91	Other Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	-	12		
3824 60 99	Other	-	12		
3824 71 00 3824 72 00	- Mixtures containing halogenated derivatives of methane, ethane or propane - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	-	12 12		
3824 73 00	Containing hydrobromofluorocarbons (HBFCs)	-	12		
3824 74 00	- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	-	12		
3824 75 00	Containing carbon tetrachloride	-	12		
3824 76 00	Containing 1,1,1-trichloroethane (methyl chloroform)	-	12		
3824 77 00	Containing bromomethane (methyl bromide) or bromochloromethane	-	12		
3824 78 3824 78 10	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) Containing only 1,1,1-trifluorocthane and		12		
	pentafluoroethane Containing only 1,1,1-trifluoroethane,	-			
3824 78 20	pentafluoroethane and 1,1,1,2-tetrafluoroethane Containing only difluoromethane and	-	12		
3824 78 30	pentafluoroethane Containing only difluoromethane,	-	12		
3824 78 40	pentafluoroethane and 1,1,1,2-tetrafluoroethane	-	12		
3824 78 80	Containing unsaturated hydrofluorocarbons	-	12		
3824 78 90	Other	-	12		
3824 79 00	Other	-	12		
	- Goods specified in subheading note 3 to this chapter				
3824 81 00	Containing oxirane (ethylene oxide)	-	12		
3824 82 00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	-	12		
3824 83 00	Containing tris(2,3-dibromopropyl) phosphate	-	12		
3824 84 00	Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2- bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	-	12		
3824 85 00	Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	-	12		
3824 86 00	Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	-	12		
3824 87 00	Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	-	12		

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CN code	Description	Supplementa ry unit	Conventional rate of duty (%)	Particul ar rates of duty	Prohibitions & Restrictions
3824 88 00	Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	-	12		5
3824 91 00	- Other Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	-	12		
3824 99	Other				
3824 99 10	Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	-	12		
3824 99 15	Ion-exchangers	-	12		
3824 99 20	Getters for vacuum tubes	-	12		
3824 99 25	Pyrolignites (for example, of calcium); crude	_	12		
3824 99 30	calcium tartrate; crude calcium citrate Naphthenic acids, their water-insoluble salts and their esters	_	12		
	Other				
202402 17			10		
3824 99 45	Anti-scaling and similar compounds	-	12		1
3824 99 50	Preparations for electroplating	-	12		
3824 99 55	Mixtures of mono-, di- and tri-, fatty acid esters of glycerol (emulsifiers for fats)	-	12		
3824 99 58	Nicotine patches (transdermal systems), intended to assist smokers to stop smoking Products and preparations for pharmaceutical or surgical uses	-	12		
3824 99 61	Intermediate products of the antibiotics manufacturing process obtained from the fermentation of Streptomyces tenebrarius, whether or not dried, for use in the manufacture of human medicaments of heading 3004	-	12		
3824 99 62	Intermediate products from the manufacture of	-	12		
3824 99 64	monensin salts	_	12		
3824 99 65	Auxiliary products for foundries (other than those of subheading 38241000)	-	12		
3824 99 70	Fireproofing, waterproofing and similar protective preparations used in the building industry	-	12		
	Other				
3824 99 75	Lithium niobate wafer, undoped Mixture of amines derived from dimerised fatty	-	12		
3824 99 80	acids, of an average molecular weight of 520 or more but not exceeding 550	-	12		
3824 99 85	3-(1-Ethyl-1-methylpropyl)isoxazol-5-ylamine, in the form of a solution in toluene Mixtures consisting mainly of dimethyl	-	12		
3824 99 86	methylphosphonate, oxirane and diphosphorus pentaoxide Chemical products or preparations, predominantly composed of organic compounds, not elsewhere	-	12		
3824 99 92	specified or included In the form of a liquid at 20 °C	_	12		
3824 99 93	Other	_	12		
	Other		12		1
3824 99 96 3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter	-	12		
3825 10 00	- Municipal waste	-	12		1
3825 20 00	- Sewage sludge	-	12		
3825 30 00	- Clinical waste	-	12		1
	- Waste organic solvents		_		
3825 41 00	Halogenated	-	12		

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CN code	Description	Supplementa ry unit	Conventional rate of duty (%)	Particul ar rates of duty	Prohibitio ns & Restriction s
3825 49 00	Other	-	12		
3825 50 00	- Wastes of metal-pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	-	12		
	- Other wastes from chemical or allied industries				
3825 61 00	Mainly containing organic constituents	-	12		
3825 69 00	Other	-	12		
3825 90	- Other				
3825 90 10	Alkaline iron oxide for the purification of gas	-	12		
3825 90 90	Other	-	12		
3826 00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals				
3826 00 10	- Fatty-acid mono-alkyl esters, containing by volume 96,5 % or more of esters (FAMAE)	-	Free		
3826 00 90	- Other	-	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 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

Notes.

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

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

2.-This Chapter does not cover:

- (a) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
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- (o) Wall coverings of heading 48.14;
- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
- 3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
 - (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
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- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 39.10);
- (e) Resols (heading 39.09) and other prepolymers.
- 4.The expression "copolymers" covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

- 5. Chemically modified polymers, that are those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- 7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
- 8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or

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in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

- 9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
- 10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
 - 11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

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

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

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

Additional note

- 1. Where the woven, knitted or crocheted fabrics, felt or nonwovens are present merely for reinforcing purposes, gloves, mittens or mitts impregnated, coated or covered with cellular plastics belong to Chapter 39, even if they are:
- made up from woven, knitted or crocheted fabrics (other than those of heading 5903), felt or nonwovens impregnated, coated or covered with cellular plastics, or
- made up from unimpregnated, uncoated or uncovered woven, knitted or crocheted fabrics, felt or nonwovens and subsequently impregnated, coated or covered with cellular plastics.

(Note 3(c) to Chapter 56 and note 2(a)(5) to Chapter 59).

National Notes

- 1. Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.
- 2. For the purposes of this Chapter "single use plastic product" shall have the same meaning as in paragraph 19 of Schedule 1 to the Imports and Exports (Control) Regulations, 1987.
- 3. Cotton Bud sticks whose shaft is made wholly or partly from plastic shall be treated as a single use plastic product for the purposes of this Chapter and classified under commodity code 3926 90 95.
- 4. Unused plastic bags made wholly or partly from plastic and of a thickness of less than 100 microns as described in paragraph 20 of Schedule 1 to the Imports and Exports (Control) Regulations, 1987 are prohibited, subject to the exceptions set out therein.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	I. PRIMARY FORMS				
3901	Polymers of ethylene, in primary forms - Polyethylene having a specific gravity of less				
3901 10	than 0,94				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3901 10 10	Linear polyethylene	-	12		
3901 10 90	Other	-	12		
3901 20 3901 20 10	- Polyethylene having a specific gravity of 0,94 or more - Polyethylene in one of the forms mentioned in note 6(b) to this chapter, of a specific gravity of 0,958 or more at 23 °C, containing: -50 mg/kg or less of aluminium, -2 mg/kg or less of calcium, -2 mg/kg or less of or less of iron, -2 mg/kg or l	-	12		
3901 20 90	Other	-	12		
3901 30 00	- Ethylene-vinyl acetate copolymers	-	12		
3901 40 00	- Ethylene-alpha-olefins copolymers, having a specific gravity of less than 0,94	-	12		
3901 90	- Other				
3901 90 30	Ionomer resin consisting of a salt of a terpolymer of ethylene with isobutyl acrylate and methacrylic acid; A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight 35 % or less of styrene, in one of the forms mentioned in note 6(b) to this chapter	-	12		
3901 90 80	Other	-	12		
3902	Polymers of propylene or of other olefins, in primary forms				
3902 10 00	- Polypropylene	-	12		
3902 20 00	- Polyisobutylene	-	12		
3902 30 00	- Propylene copolymers	-	12		
3902 90	- Other				
3902 90 10 3902 90 20	A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight 35 % or less of styrene, in one of the forms mentioned in note 6(b) to this chapter Polybut-1-ene, a copolymer of but-1-ene with ethylene containing by weight 10 % or less of ethylene, or a blend of polybut-1-ene with polyethylene and/or polypropylene containing by	-	12		
2002 00 00	weight 10 % or less of polyethylene and/or 25 % or less of polypropylene, in one of the forms mentioned in note 6(b) to this chapter		12		
3902 90 90	Other	-	12		
3903	Polymers of styrene, in primary forms - Polystyrene				
3903 11 00	Expansible	_	12		
3903 11 00	Other	_	12		
3903 19 00	- Styrene-acrylonitrile (SAN) copolymers		12		
	- Styrene-acrylonitrile (SAN) copolymers - Acrylonitrile-butadiene-styrene (ABS)	_	12		
3903 30 00	copolymers	-	12		
3903 90 3903 90 10	- Other Copolymer, solely of styrene with allyl alcohol,	-	12		
3903 90 20	of an acetyl value of 175 or more Brominated polystyrene, containing by weight 58 % or more but not more than 71 % of bromine, in one of the forms mentioned in note 6(b) to this chapter	-	12		
3903 90 90	Other	-	12		
3904 3904 10 00	Polymers of vinyl chloride or of other halogenated olefins, in primary forms - Poly(vinyl chloride), not mixed with any other substances	-	12		
	- Other poly(vinyl chloride)				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3904 21 00	Non-plasticised	-	12		
3904 22 00	Plasticised	-	12		
3904 30 00	- Vinyl chloride-vinyl acetate copolymers	-	12		
3904 40 00	- Other vinyl chloride copolymers	-	12		
3904 50	- Vinylidene chloride polymers				
3904 50 10	Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometres or more but not more than 20 micrometres	-	12		
3904 50 90	Other	-	12		
	- Fluoropolymers				
3904 61 00	Polytetrafluoroethylene	-	12		
3904 69	Other				
3904 69 10	Poly(vinyl fluoride), in one of the forms mentioned in note 6(b) to this chapter	-	12		
3904 69 20	Fluoroelastomers FKM	-	12		
3904 69 80	Other	_	12		
3904 90 00	- Other	_	12		
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms				
	- Poly(vinyl acetate)				
3905 12 00	In aqueous dispersion	-	12		
3905 19 00	Other	-	12		
	- Vinyl acetate copolymers				
3905 21 00	In aqueous dispersion	-	12		
3905 29 00	Other	-	12		
3905 30 00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups - Other	-	12		
3905 91 00	Copolymers	_	12		
3905 99	Other				
3905 99 10	Poly(vinyl formal), in one of the forms mentioned in note 6(b) to this chapter, of a molecular weight of 10000 or more but not exceeding 40000 and containing by weight: -9,5% or more but not more than 13% of acetyl groups evaluated as vinyl acetate and -5% or more but not more than 6,5% of hydroxy groups evaluated as vinyl alcohol	-	12		
3905 99 90	Other	-	12		
3906	Acrylic polymers in primary forms				
3906 10 00	- Poly(methyl methacrylate)	-	12		
3906 90	- Other				
3906 90 10	Poly[N-(3-hydroxyimino-1,1- dimethylbutyl)acrylamide] Copolymer of 2-diisopropylaminoethyl	-	12		
3906 90 20	methacrylate with decyl methacrylate, in the form of a solution in N,N-dimethylacetamide, containing by weight 55 % or more of copolymer	-	12		
3906 90 30	Copolymer of acrylic acid with 2-ethylhexyl acrylate, containing by weight 10 % or more but not more than 11 % of 2-ethylhexyl acrylate	-	12		
3906 90 40	Copolymer of acrylonitrile with methyl acrylate, modified with polybutadiene-acrylonitrile (NBR) Polymerisation product of acrylic acid with alkyl	-	12		
3906 90 50	methacrylate and small quantities of other monomers, for use as a thickener in the manufacture of textile printing pastes	-	12		
3906 90 60	Copolymer of methyl acrylate with ethylene and a monomer containing a non-terminal carboxy	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	group as a substituent, containing by weight 50 % or more of methyl acrylate, whether or not compounded with silica		, , ,		
3906 90 90	Other	-	12		
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms				
3907 10 00	- Polyacetals	-	12		
3907 20	- Other polyethers				
	Polyether alcohols				
3907 20 11	Polyethylene glycols	-	12		
3907 20 20	Other	-	12		
	Other				
3907 20 91	Copolymer of 1-chloro-2,3-epoxypropane with ethylene oxide	-	12		
3907 20 99	Other	-	12		
3907 30 00	- Epoxide resins	-	12		
3907 40 00	- Polycarbonates	-	12		
3907 50 00	- Alkyd resins	-	12		
	- Poly(ethylene terephthalate)				
3907 61 00	Having a viscosity number of 78 ml/g or higher	-	12		
3907 69 00	Other	-	12		
3907 70 00	- Poly(lactic acid)	-	12		
	- Other polyesters				
3907 91	Unsaturated				
3907 91 10	Liquid	-	12		
3907 91 90	Other	-	12		
3907 99	Other				
3907 99 05	Thermoplastic liquid crystal aromatic polyester copolymers	-	12		
3907 99 10	Poly(ethylene naphthalene-2,6-dicarboxylate)	-	12		
3907 99 80	Other	-	12		
3908	Polyamides in primary forms				
3908 10 00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	-	12		
3908 90 00	- Other	-	12		
3909	Amino-resins, phenolic resins and				
3909 10 00	polyurethanes, in primary forms - Urea resins; thiourea resins	_	12		
3909 20 00	- Melamine resins	_	12		
->0> 20 00	- Other amino-resins				
3909 31 00	Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	-	12		
3909 39 00	Other	-	12		
3909 40 00	- Phenolic resins	-	12		
3909 50	- Polyurethanes				
3909 50 10	Polyurethane of 2,2'-(tert-butylimino)diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight 50 % or more of polymer	-	12		
3909 50 90	Other	-	12		
3910 00 00	Silicones in primary forms	_	12		

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
	Petroleum resins, coumarone-indene resins,	unit	(%)	duty	Restrictions
3911	polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms - Petroleum resins, coumarone, indene or				
3911 10 00	coumarone-indene resins and polyterpenes	-	12		
3911 90	- Other				
3911 90 11	Condensation or rearrangement polymerisation products whether or not chemically modified Poly(oxy-1,4-phenylenesulphonyl-1,4- phenyleneoxy-1,4-phenyleneisopropylidene-1,4-	_	12		
3711 70 11	phenylene), in one of the forms mentioned in note 6(b) to this chapter		12		
3911 90 13	Poly(thio-1,4-phenylene)	-	12		
3911 90 19	Other	-	12		
	Other				
3911 90 92	Copolymer of p-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide containing by weight 50 % or more of polymer; hydrogenated copolymers of vinyltoluene and α-methylstyrene	-	12		
3911 90 99	Other	-	12		
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms				
	- Cellulose acetates				
3912 11 00	Non-plasticised	-	12		
3912 12 00	Plasticised	-	12		
3912 20	- Cellulose nitrates (including collodions)				
	Non-plasticised				
3912 20 11	Collodions and celloidin	-	12		
3912 20 19	Other	-	12		
3912 20 90	Plasticised	-	12		
	- Cellulose ethers				
3912 31 00	Carboxymethylcellulose and its salts	-	12		R
3912 39	Other				
3912 39 20	Hydroxypropylcellulose	-	12		
3912 39 85	Other	-	12		
3912 90	- Other				
3912 90 10	Cellulose esters	-	12		
3912 90 90	Other	-	12		
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms				
3913 10 00	- Alginic acid, its salts and esters	-	12		R
3913 90 00	- Other	-	12		
3914 00 00	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms II. WASTE, PARINGS AND SCRAP; SEMI- MANUFACTURES; ARTICLES	-	12		
3915	Waste, parings and scrap, of plastics				
3915 10 00	- Of polymers of ethylene	-	12		
3915 20 00	- Of polymers of styrene	-	12		
3915 30 00	- Of polymers of vinyl chloride	-	12		
3915 90	- Of other plastics				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3915 90 11	Of polymers of propylene	-	12		
3915 90 80	Other	-	12		
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics				
3916 10 00	- Of polymers of ethylene	-	12		
3916 20 00	- Of polymers of vinyl chloride	-	12		
3916 90	- Of other plastics				
3916 90 10	Of condensation or rearrangement polymerisation products, whether or not chemically modified	-	12		
3916 90 50	Of addition polymerisation products	-	12		
3916 90 90	Other	-	12		
3917 3917 10	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 10	Of hardened protein	-	12		
3917 10 90	Of cellulosic materials	-	12		
	- Tubes, pipes and hoses, rigid				
3917 21	Of polymers of ethylene				
3917 21 10	Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	-	12		
3917 21 90	Other	-	12		
3917 22	Of polymers of propylene				
3917 22 10	Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	-	12		
3917 22 90	Other	-	12		
3917 23 3917 23 10	Of polymers of vinyl chloride Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	-	12		
3917 23 90	Other	-	12		
3917 29 00	Of other plastics	-	12		
	- Other tubes, pipes and hoses				
3917 31 00	Flexible tubes, pipes and hoses, having a	-	12		
3917 32 00	minimum burst pressure of 27,6 MPa Other, not reinforced or otherwise combined	-	12		
3917 33 00	with other materials, without fittings Other, not reinforced or otherwise combined	-	12		
3917 39 00	with other materials, with fittings Other	_	12		
3917 40 00	- Fittings		12		
3917 40 00	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	-	12		
3918 10	- Of polymers of vinyl chloride				
3918 10 10	Consisting of a support impregnated, coated or covered with poly(vinyl chloride)	m2	12	Sch.	
3918 10 90	Other	m2	12	Sch.	
3918 90 00	- Of other plastics	m2	12	Sch.	
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls				
3919 10	- In rolls of a width not exceeding 20 cm Strips, the coating of which consists of unvulcanised natural or synthetic rubber				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3919 10 12	Of poly(vinyl chloride) or of polyethylene	-	12		
3919 10 15	Of polypropylene	-	12		
3919 10 19	Other	-	12		
3919 10 80	Other	-	12		
3919 90	- Other				
3919 90 20	Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	-	12		
3919 90 80	Other	-	12		
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials				
3920 10	- Of polymers of ethylene				
	Of a thickness not exceeding 0,125 mm				
	Of polyethylene having a specific gravity of				
	Less than 0,94				
3920 10 23	Polyethylene film, of a thickness of 20 micrometres or more but not exceeding 40 micrometres, for the production of photoresist film used in the manufacture of semiconductors or printed circuits	-	12		
3920 10 24	Stretch film, not printed	-	12		
3920 10 25	Other	-	12		
3920 10 28	0,94 or more	-	12		
3920 10 40	Other	-	12		
	Of a thickness exceeding 0,125 mm				
3920 10 81	Synthetic paper pulp, in the form of moist sheets made from unconnected finely branched polyethylene fibrils, whether or not blended with cellulose fibres in a quantity not exceeding 15 %, containing poly(vinyl alcohol) dissolved in water as the moistening agent	-	12		
3920 10 89	Other	-	12		
3920 20	- Of polymers of propylene				
	Of a thickness not exceeding 0,10 mm				
3920 20 21	Biaxially oriented	-	12		
3920 20 29	Other	-	12		
3920 20 80	Of a thickness exceeding 0,10 mm	-	12		
3920 30 00	- Of polymers of styrene	-	12		
3920 43	Of polymers of vinyl chloride Containing by weight not less than 6 % of plasticisers				
3920 43 10	Of a thickness not exceeding 1 mm	-	12		
3920 43 90	Of a thickness exceeding 1 mm	-	12		
3920 49	Other				
3920 49 10	Of a thickness not exceeding 1 mm	-	12		
3920 49 90	Of a thickness exceeding 1 mm	-	12		
	- Of acrylic polymers				
3920 51 00	Of poly(methyl methacrylate)	-	12		
3920 59	Other				
3920 59 10	Copolymer of acrylic and methacrylic esters, in the form of film of a thickness not exceeding 150 micrometres	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters		(1.7)		
3920 61 00	Of polycarbonates	-	12		
3920 62	Of poly(ethylene terephthalate)				
	Of a thickness not exceeding 0,35 mm				
3920 62 12	Poly(ethylene terephthalate) film, of a thickness of 72 micrometres or more but not exceeding 79 micrometres, for the manufacture of flexible magnetic disks; poly(ethylene terephthalate) film, of a thickness of 100 micrometres or more but not exceeding 150 micrometres, for the manufacture of photopolymer printing plates	-	12		
3920 62 19	Other	-	12		
3920 62 90	Of a thickness exceeding 0,35 mm	_	12		
3920 63 00	Of unsaturated polyesters	_	12		
3920 69 00	Of other polyesters		12		
3920 09 00	- Of cellulose or its chemical derivatives	-	12		
3920 71 00	Of regenerated cellulose	-	12		
3920 73	Of cellulose acetate Film in rolls or in strips, for cinematography or				
3920 73 10	photography	-	12		
3920 73 80	Other	-	12		
3920 79	Of other cellulose derivatives				
3920 79 10	Of vulcanised fibre	-	12		
3920 79 90	Other	-	12		
	- Of other plastics				
3920 91 00	Of poly(vinyl butyral)	-	12		
3920 92 00	Of polyamides	-	12		
3920 93 00	Of amino-resins	-	12		
3920 94 00	Of phenolic resins	-	12		
3920 99	Of other plastics				
3920 99 21	Of condensation or rearrangement polymerisation products, whether or not chemically modified Polyimide sheet and strip, uncoated, or coated or covered solely with plastic	-	12		
3920 99 28	Other	-	12		
3920 99 52	Of addition polymerisation products Poly(vinyl fluoride) sheet; biaxially oriented poly(vinyl alcohol) film, containing by weight 97 % or more of poly(vinyl alcohol), uncoated, of a thickness not exceeding 1 mm	-	12		
3920 99 53	Ion-exchange membranes of fluorinated plastic material, for use in chlor-alkali electrolytic cells	-	12		
3920 99 59	Other	-	12		
3920 99 90	Other	-	12		
3921	Other plates, sheets, film, foil and strip, of plastics - Cellular				
3921 11 00	Of polymers of styrene	_	12		
3921 12 00	Of polymers of vinyl chloride	_	12		
3921 12 00	Of polyurethanes				
	Flexible		12		
3921 13 10		-			
3921 13 90	Other	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3921 14 00	Of regenerated cellulose	-	12		
3921 19 00	Of other plastics	-	12		
3921 90	- Other Of condensation or rearrangement polymerisation products, whether or not chemically modified				
3921 90 10	Of polyesters	-	12		
3921 90 30	Of phenolic resins	-	12		
	Of amino-resins				
	Laminated				
3921 90 41	High-pressure laminates with a decorative surface on one or both sides	-	12		
3921 90 43	Other	-	12		
3921 90 49	Other	-	12		
3921 90 55	Other	-	12		
3921 90 60	Of addition polymerisation products	-	12		
3921 90 90	Other Baths, shower-baths, sinks, washbasins, bidets,	-	12		
3922 3922 10 00	lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics - Baths, shower-baths, sinks and washbasins	_	12		
3922 20 00	- Lavatory seats and covers	-	12		
	•	-			
3922 90 00 3923	- Other Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	-	12		
3923 10	- Boxes, cases, crates and similar articles				
3923 10 1	Boxes, cases, crates and similar articles, of plastic, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles				
3923 10 11	Food containers defined as a single use plastic product	NAR	200		P,R
3923 10 19	Other	NAR	12		
3923 10 90	Other	-	12		
	- Sacks and bags (including cones)				
3923 21	Of polymers of ethylene				
3923 21 10	Single use carrier bags not made from recycled material	NAR	£0.10/NAR		P, R
3923 21 90	Other	-	12		P, R
3923 29	Of other plastics				
3923 29 1	Of poly(vinyl chloride)				
3923 29 11	Single use carrier bags not made from recycled material	NAR	£0.10/NAR		P, R
3923 29 12	Bin liners	NAR	12		
3923 29 13	Bags specifically intended for the collection and disposal of dog waste	NAR	12		
3923 29 14	Napkin (diaper) bags and napkin liners for babies	NAR	12		
3923 29 19	Other	-	12		P, R
	Biodegradable				
3923 29 31	Single use carrier bags not made from recycled material	NAR	£0.05/NAR		P, R
3923 29 32	Bin liners	NAR	12		
3923 29 33	Bags specifically intended for the collection and disposal of dog waste	NAR	12		
3923 29 34	Napkin (diaper) bags and napkin liners for babies	NAR	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3923 29 39	Other	-	12		P, R
3923 29 9	Other				
3923 29 91	Single use carrier bags not made from recycled material	NAR	£0.10/NAR		P, R
3923 29 92	Bin liners	NAR	12		
3923 29 93	Bags specifically intended for the collection and disposal of dog waste	NAR	12		
3923 29 94	Napkin (diaper) bags and napkin liners for babies	NAR	12		
3923 29 99	Other	-	12		P, R
3923 30	- Carboys, bottles, flasks and similar articles				
3923 30 10	Of a capacity not exceeding two litres	NAR	12		
3923 30 90	Of a capacity exceeding two litres	NAR	12		
3923 40	- Spools, cops, bobbins and similar supports				
3923 40 10	Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like of heading 8523	-	12		
3923 40 90	Other	-	12		
3923 50	- Stoppers, lids, caps and other closures				
3923 50 10	Caps and capsules for bottles	-	12		
3923 50 11	Caps and capsules defined as a single use plastic product	NAR	200		P, R
3923 50 90	Other	-	200		
3923 90 00	- Other	-	12		
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics				
3924 10 1	Disposable Tableware, kitchenware, other household articles and hygenic or toilet articles, of plastics (incl. drinking straws, cutlery etc.)				
3924 10 11	Disposable Tableware, kitchenware, defined as a single use plastic product	NAR	200		P,R
3924 10 19	Other	NAR	200		
3924 10 90	Other	-	6		
3924 90 00	- Other	-	6		
3925	Builders' ware of plastics, not elsewhere specified or included				
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	-	12		
3925 20 00	- Doors, windows and their frames and thresholds for doors	NAR	12		
3925 30 00	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	-	12		
3925 90	- Other				
3925 90 10	Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings	-	12		
3925 90 20	Trunking, ducting and cable trays for electrical circuits	-	12		
3925 90 80	Other	-	12		
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914				
3926 10 00	- Office or school supplies	-	12		
3926 20 00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	-	3		
3926 30 00	- Fittings for furniture, coachwork or the like	-	12		
3926 40 00	- Statuettes and other ornamental articles	-	12		
3926 90	- Other				
3926 90 50	Perforated buckets and similar articles used to filter water at the entrance to drains	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Other				
3926 90 92	Made from sheet	-	12		
3926 90 95	Other articles defined as a single use plastic product	NAR	200		P, R
3926 90 97	Other	-	12		

Chapter 40

Rubber and articles thereof

Notes.

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

- (b) Thioplasts (TM); and
- (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- 5.(A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of prevulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
 - (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents,

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peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

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

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

Additional note

- 1. Where the woven, knitted or crocheted fabrics, felt or nonwovens are present merely for reinforcing purposes, gloves, mittens or mitts impregnated, coated or covered with cellular rubber belong to Chapter 40, even if they are:
 - —made up from woven, knitted or crocheted fabrics (other than those of heading 5906), felt or nonwovens impregnated, coated or covered with cellular rubber, or
 - —made up from unimpregnated, uncoated or uncovered woven, knitted or crocheted fabrics, felt or nonwovens and subsequently impregnated, coated or covered with cellular rubber.

(Note 3(c) to Chapter 56 and note 4, last paragraph, to Chapter 59).

National Notes

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip		\.***/	,	
4001 10 00	- Natural rubber latex, whether or not prevulcanised	-	12		
	- Natural rubber in other forms				
4001 21 00	Smoked sheets	-	12		
4001 22 00	Technically specified natural rubber (TSNR)	-	12		
4001 29 00	Other	-	12		
4001 30 00 4002	- Balata, gutta-percha, guayule, chicle and similar natural gums Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip - Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)	-	12		
4002 11 00	Latex	-	12		
4002 19	Other				
4002 19 10	Styrene-butadiene rubber produced by emulsion polymerisation (E-SBR), in bales Styrene-butadiene-styrene block copolymers	-	12		
4002 19 20	produced by solution polymerisation (SBS, thermoplastic elastomers), in granules, crumbs or powders	-	12		
4002 19 30	Styrene-butadiene rubber produced by solution polymerisation (S-SBR), in bales	-	12		
4002 19 90	Other	-	12		
4002 20 00	- Butadiene rubber (BR)	-	12		
	- Isobutene-isoprene (butyl) rubber (IIR); halo- isobutene-isoprene rubber (CIIR or BIIR)				
4002 31 00	Isobutene-isoprene (butyl) rubber (IIR)	-	12		
4002 39 00	Other	-	12		
	- Chloroprene (chlorobutadiene) rubber (CR)				
4002 41 00	Latex	-	12		
4002 49 00	Other	-	12		
	- Acrylonitrile-butadiene rubber (NBR)				
4002 51 00	Latex	-	12		
4002 59 00	Other	-	12		
4002 60 00	- Isoprene rubber (IR)	-	12		
4002 70 00	- Ethylene-propylene-non-conjugated diene	_	12		
4002 80 00	rubber (EPDM) - Mixtures of any product of heading 4001 with any product of this heading	-	12		
	- Other				
4002 91 00	Latex	-	12		
4002 99	Other				
4002 99 10	Products modified by the incorporation of plastics	-	12		
4002 99 90	Other	-	12		
4003 00 00	Reclaimed rubber in primary forms or in plates, sheets or strip Waste, parings and scrap of rubber (other	-	12		
4004 00 00	than hard rubber) and powders and granules obtained therefrom Compounded rubber, unvulcanised, in	-	12		
4005	primary forms or in plates, sheets or strip				
4005 10 00	- Compounded with carbon black or silica	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restrictions
4005 20 00	- Solutions; dispersions other than those of subheading 400510	-	12		
	- Other				
4005 91 00	Plates, sheets and strip	-	12		
4005 99 00	Other	-	12		
4006 4006 10 00	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	_	12		
4006 90 00	tyres - Other	_	12		
			12		
4007 00 00 4008	Vulcanised rubber thread and cord Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber - Of cellular rubber	-	12		
4000 11 00			12		
4008 11 00	Plates, sheets and strip	-	12		
4008 19 00	Other	-	12		
	- Of non-cellular rubber				
4008 21	Plates, sheets and strip				
4008 21 10	Floor coverings and mats	m2	12		
4008 21 90	Other	-	12		
4008 29 00	Other	-	12		
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) - Not reinforced or otherwise combined with other materials				
4009 11 00	Without fittings	-	12		
4009 12 00	With fittings - Reinforced or otherwise combined only with metal	-	12		
4009 21 00	Without fittings	-	12		
4009 22 00	With fittings	_	12		
.003 22 00	- Reinforced or otherwise combined only with textile materials				
4009 31 00	Without fittings	-	12		
4009 32 00	With fittings - Reinforced or otherwise combined with other	-	12		
4009 41 00	materials Without fittings	_	12		
	_	-			
4009 42 00	With fittings Conveyor or transmission belts or belting, of	-	12		
4010	vulcanised rubber - Conveyor belts or belting				
4010 11 00	Reinforced only with metal	-	12		
4010 12 00	Reinforced only with textile materials	-	12		
4010 19 00	Other	_	12		
	- Transmission belts or belting				
4010 31 00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	-	12		
4010 32 00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm Endless transmission belts of trapezoidal	-	12		
4010 33 00	cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4010 34 00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm	-	12	513	
4010 35 00	but not exceeding 240 cm Endless synchronous belts, of an outside circumference exceeding 60 cm but not	-	12		
4010 36 00	exceeding 150 cm - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	-	12		
4010 39 00	- Other	-	12		
4011	New pneumatic tyres, of rubber				
4011 10 00	- Of a kind used on motor cars (including station wagons and racing cars)	NAR	12		
4011 20	- Of a kind used on buses or lorries				
4011 20 10	With a load index not exceeding 121	NAR	12		
4011 20 90	With a load index exceeding 121	NAR	12		
4011 30 00	- Of a kind used on aircraft	NAR	Free		
4011 40 00	- Of a kind used on motorcycles	NAR	12		
4011 50 00	- Of a kind used on bicycles	NAR	12		
	- Of a kind used on agricultural or forestry				
4011 70 00 4011 80 00	vehicles and machines - Of a kind used on construction, mining or industrial handling vehicles and machines	NAR NAR	12 12		
4011 90 00	- Other	NAR	12		
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber				
	- Retreaded tyres				
4012 11 00	- Of a kind used on motor cars (including station wagons and racing cars)	NAR	12		
4012 12 00	Of a kind used on buses or lorries	NAR	12		
4012 13 00	Of a kind used on aircraft	NAR	12		
4012 19 00	Other	NAR	12		
4012 20 00	- Used pneumatic tyres	NAR	12		
4012 90	- Other				
4012 90 20	Solid or cushion tyres	-	12		
4012 90 30	Tyre treads	-	12		
4012 90 90	Tyre flaps	-	12		
4013	Inner tubes, of rubber				
4013 10 00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	NAR	12		
4013 20 00	- Of a kind used on bicycles	NAR	12		
4013 90 00	- Other	NAR	12		
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber				
4014 10 00	- Sheath contraceptives	-	12		
4014 90 00	- Other	-	12		
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber				
	- Gloves, mittens and mitts				
4015 11 00	Surgical	pa	Free		
4015 19 00	Other	pa	3		
4015 90 00	- Other	_	3		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4016	Other articles of vulcanised rubber other than hard rubber				
4016 10 00	- Of cellular rubber	-	12		
	- Other				
4016 91 00	Floor coverings and mats	-	12		
4016 92 00	Erasers	-	12		
4016 93 00	Gaskets, washers and other seals	-	12		
4016 94 00	Boat or dock fenders, whether or not inflatable	-	12		
4016 95 00	Other inflatable articles	-	12		
4016 99	Other				
	For motor vehicles of headings 8701 to 8705				
4016 99 52	Rubber-to-metal bonded parts	-	12		
4016 99 57	Other	-	12		
	Other				
4016 99 91	Rubber-to-metal bonded parts	-	12		
4016 99 97	Other	-	12		
4017 00 00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	-	12		

SECTION VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

- 1. This Chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of

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camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

- 2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
- (B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
- 3. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

National Notes

1. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4101 4101 20	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split - Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved			·	
4101 20 10	Fresh	NAR	12		R
4101 20 30	Wet-salted	NAR	12		R
4101 20 50	Dried or dry-salted	NAR	12		R
4101 20 80	Other	NAR	12		R
4101 50	- Whole hides and skins, of a weight exceeding 16 kg				
4101 50 10	Fresh	NAR	12		R
4101 50 30	Wet-salted	NAR	12		R
4101 50 50	Dried or dry-salted	NAR	12		R
4101 50 90	Other	NAR	12		R
4101 90 00	- Other, including butts, bends and bellies	-	12		R
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	on or split, other than those excluded by note 1(c) to this chapter				
4102 10	- With wool on				
4102 10 10	Of lambs	NAR	12		R
4102 10 90	Other	NAR	12		R
	- Without wool on				
4102 21 00	Pickled	NAR	12		R
4102 29 00	Other	NAR	12		R
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter	IVAK	12		K
4103 20 00	- Of reptiles	NAR	12		R
4103 30 00	- Of swine	NAR	12		R
4103 90 00	- Other	-	12		R
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared				
	- In the wet state (including wet-blue)				
4104 11	Full grains, unsplit; grain splits				
4104 11 10	Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m²)	NAR	12		R
	Other				
	Of bovine (including buffalo) animals				
4104 11 51	Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m²)	NAR	12		R
4104 11 59	Other	NAR	12		R
4104 11 90	Other	NAR	12		R
4104 19	Other				
4104 19 10	Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m²)	NAR	12		R
	Other				
	Of bovine (including buffalo) animals				
4104 19 51	Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m²)	NAR	12		R
4104 19 59	Other	NAR	12		R
4104 19 90	Other	NAR	12		R
	- In the dry state (crust)				
4104 41	Full grains, unsplit; grain splits				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m²) East India kip, whole, whether or not the heads and legs have been removed, each of a net weight of not more than 4.5 kg, not further		100		
4104 41 11	prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	NAR	12		R
4104 41 19	Other	NAR	12		R
	Other				
	Of bovine (including buffalo) animals				
4104 41 51	Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m²)	NAR	12		R
4104 41 59	Other	NAR	12		R
4104 41 90	Other	NAR	12		R
4104 49	Other				
4104 49 11	Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m²) East India kip, whole, whether or not the heads and legs have been removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	NAR	12		R
4104 49 19	Other	NAR	12		R
	Other				
	Of bovine (including buffalo) animals				
4104 49 51	Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m²)	NAR	12		R
4104 49 59	Other	NAR	12		R
4104 49 90	Other	NAR	12		R
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared				
4105 10 00	- In the wet state (including wet-blue)	NAR	12		R
4105 30	- In the dry state (crust)				
4105 30 10	Vegetable pre-tanned Indian hair sheep, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	NAR	12		R
4105 30 90	Other	NAR	12		R
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared				
	- Of goats or kids				
4106 21 00	In the wet state (including wet-blue)	NAR	12		R
4106 22	In the dry state (crust)				

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
	Vegetable pre-tanned Indian goat or kid,	unit	(%)	duty	Restrictions
4106 22 10	whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	NAR	12		R
4106 22 90	Other	NAR	12		R
	- Of swine				
4106 31 00	In the wet state (including wet-blue)	NAR	12		R
4106 32 00	In the dry state (crust)	NAR	12		R
4106 40	- Of reptiles				
4106 40 10	Vegetable pre-tanned	NAR	12		R
4106 40 90	Other	NAR	12		R
	- Other				
4106 91 00	In the wet state (including wet-blue)	-	12		R
4106 92 00	In the dry state (crust)	NAR	12		R
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114				
	- Whole hides and skins				
4107 11	Full grains, unsplit				
	Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m²)				
4107 11 11	Boxcalf	m2	12		R
4107 11 19	Other	m2	12		R
4107 11 90	Other	m2	12		R
4107 12	Grain splits				
	Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m²)				
4107 12 11	Boxcalf	m2	12		R
4107 12 19	Other	m2	12		R
	Other				
4107 12 91	Bovine (including buffalo) leather	m2	12		R
4107 12 99	Equine leather	m2	12		R
4107 19	Other				
4107 19 10	Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m²)	m2	12		R
4107 19 90	Other	m2	12		R
	- Other, including sides				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4107 91	Full grains, unsplit				
4107 91 10	Sole leather	-	12		R
4107 91 90	Other	m2	12		R
4107 92	Grain splits				
4107 92 10	Bovine (including buffalo) leather	m2	12		R
4107 92 90	Equine leather	m2	12		R
4107 99	Other				
4107 99 10	Bovine (including buffalo) leather	m2	12		R
4107 99 90	Equine leather	m2	12		R
[4108]					
[4109]					
[4110]					
[4111]					
4112 00 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114 Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	m2	12		R
4113 10 00	- Of goats or kids	m2	12		R
4113 20 00	- Of swine	m2	12		R
4113 30 00	- Of reptiles	m2	12		R
4113 90 00	- Other	m2	12		R
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather				
4114 10	- Chamois (including combination chamois) leather				
4114 10 10	Of sheep or lambs	NAR	12		R
4114 10 90	Of other animals	NAR	12		R
4114 20 00	- Patent leather and patent laminated leather; metallised leather	m2	12		R
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour - Composition leather with a basis of leather				
4115 10 00	or leather fibre, in slabs, sheets or strip, whether or not in rolls	-	12		R
4115 20 00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	-	12		R

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Chapter 42

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

Notes.

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

Additional note

1. For the purposes of the subheadings of heading 4202, the term 'outer surface' is to refer to the material of the outer surface of the container being visible to the naked eye, even where this material is the outer layer of a combination of materials which makes up the outer material of the container.

National Notes

1.Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle-cloths, saddlebags, dog coats and the like), of any material	-	12		
	Trunks, suitcases, vanity cases, executive- cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and				
4202	similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle-cases,				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4000 11	jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper - Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers - With outer surface of leather or of				
4202 11	composition leather		_		
4202 11 10	School satchels and suitcases	NAR	Free		R
4202 11 90 4202 12	Other With outer surface of plastics or of textile materials	NAR	6		R
	In the form of plastic sheeting				
4202 12 11	School satchels and suitcases	NAR	Free		
4202 12 19	Other	NAR	6		
4202 12 50	Of moulded plastic material	NAR	6		
	Of other materials, including vulcanised fibre				
4202 12 91	School satchels and suitcases	NAR	Free		
4202 12 99	Other	NAR	6		
4202 19	Other				
4202 19 1	Of aluminium				
4202 19 9	Of other materials				
4202 19 90	School satchels and suitcases	NAR	Free		R
4202 19 99	Other	NAR	6		R
4202 21 00 4202 22	- Handbags, whether or not with shoulder strap, including those without handle With outer surface of leather or of composition leather With outer surface of sheeting of plastics or of textile materials	NAR	Free		R
4202 22 10	Of sheeting of plastics	-	Free		
4202 22 90	Of textile materials	-	Free		
4202 29 00	Other	_	Free		R
4202 31 00 4202 32	- Articles of a kind normally carried in the pocket or in the handbag - With outer surface of leather or of composition leather - With outer surface of sheeting of plastics or of textile materials	-	6		R
4202 32 10	Of sheeting of plastics	-	6		
4202 32 90	Of textile materials	-	6		
4202 39 00	Other	-	6		R
4202 91	- Other With outer surface of leather or of composition leather				
4202 91 10	Travelling-bags, toilet bags, rucksacks and sports bags	-	6		R
4202 91 80	Other	-	6		R
4202 92	With outer surface of sheeting of plastics or of textile materials Of sheeting of plastics				
4202 92 11	Travelling-bags, toilet bags, rucksacks and sports bags	-	6		
4202 92 15	Musical instrument cases	-	Free		
4202 92 19	Other	-	6		
	Of textile materials				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4202 92 91	Travelling-bags, toilet bags, rucksacks and sports bags	-	6		
4202 92 98	Other	-	6		
4202 99	Other				
4202 99 10	Camera cases	NAR	Free		R
4202 99 90	Other	NAR	6		R
4203	Articles of apparel and clothing accessories, of leather or of composition leather				
4203 10 00	- Articles of apparel	-	3		R
	- Gloves, mittens and mitts				
4203 21 00	Specially designed for use in sports	pa	3		R
4203 29	Other				
4203 29 10	Protective for all trades	pa	3		R
4203 29 90	Other	pa	3		R
4203 30 00	- Belts and bandoliers	-	3		R
4203 40 00	- Other clothing accessories	-	3		R
4205 00	Other articles of leather or of composition leather - Of a kind used in machinery or mechanical appliances or for other technical uses				
4205 00 11	Conveyor or transmission belts or belting	-	12		R
4205 00 19	Other	-	12		R
4205 00 90	- Other	-	12		R
4206 00 00	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	-	12		R

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

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

National Notes

1. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103				
4301 10 00	- Of mink, whole, with or without head, tail or paws	NAR	12		R
4301 30 00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	NAR	12		R
4301 60 00	- Of fox, whole, with or without head, tail or paws	NAR	12		R
4301 80 00	- Other furskins, whole, with or without head, tail or paws	-	12		R
4301 90 00 4302	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303 - Whole skins, with or without head, tail or paws, not assembled	-	12		R
4302 11 00	Of mink	NAR	12		R
4302 19	Other				
4302 19 15	Of beaver, muskrat or fox	NAR	12		R
4302 19 35	Of rabbit or hare	NAR	12		R
	Of seal				

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4302 19 41	Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	NAR	12	R
4302 19 49	Other	NAR	12	R
	Of sheep or lambs			
4302 19 75	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	NAR	12	R
4302 19 80	Other	NAR	12	R
4302 19 99	Other	-	12	R
4302 20 00	- Heads, tails, paws and other pieces or cuttings, not assembled	-	12	R
4302 30	- Whole skins and pieces or cuttings thereof, assembled			
4302 30 10	'Dropped' furskins	-	12	R
	Other			
4302 30 25	Of rabbit or hare	NAR	12	R
	Of seal			
4302 30 51	Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	NAR	12	R
4302 30 55	Other	NAR	12	R
4302 30 99	Other	-	12	R
4303	Articles of apparel, clothing accessories and other articles of furskin			
4303 10	- Articles of apparel and clothing accessories			
4303 10 10	Of furskins of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	-	12	R
4303 10 90	Other	-	12	R
4303 90 00	- Other	-	12	R
4304 00 00	Artificial fur and articles thereof	-	12	R

SECTION IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

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

Subheading Notes.

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

Additional notes

- 1. For the purposes of heading 4405, 'wood flour' means wood powder of which not more than 8 % by weight is retained by a sieve with an aperture of 0.63 mm.
- 2. For the purposes of subheadings 4414 00 10, 4418 10 10, 4418 20 10, 4419 90 10, 4420 10 11 and 4420 90 91, 'tropical wood' means the following tropical woods: acajou d'Afrique, alan, azobé, balsa, dark red meranti, dibétou, ilomba, imbuia, iroko, jelutong, jongkong, kapur, kempas, keruing, light red meranti, limba, mahogany (Swietenia spp.), makoré, mansonia, merantibakau, merbau, obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, ramin, sapelli, sipo, teak, tiama, virola, white lauan, white meranti, white seraya and yellow meranti.

National Notes

1. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC

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Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms				
4401 11 00	Coniferous	-	12		R
4401 12 00	Non-coniferous	-	12		R
	- Wood in chips or particles				
4401 21 00	Coniferous	-	12		R
4401 22 00	- Non-coniferous - Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms	-	12		R
4401 31 00	Wood pellets	-	12		R
4401 39 00 4401 40	Other - Sawdust and wood waste and scrap, not agglomerated	-	12		R
4401 40 10	Sawdust	-	12		R
4401 40 90	Other	-	12		R
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated				
4402 10 00	- Of bamboo	-	12		R
4402 90 00	- Other	-	12		R
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared - Treated with paint, stains, creosote or other preservatives				
4403 11 00	Coniferous	m3	12		R
4403 12 00	Non-coniferous	m3	12		R
	- Other, coniferous				
4403 21	Of pine (Pinus spp.), of which any cross- sectional dimension is 15 cm or more				
4403 21 10	Sawlogs	m3	12		R
4403 21 90	Other	m3	12		R
4403 22 00 4403 23	- Of pine (Pinus spp.), other - Of fir (Abies spp.) and spruce (Picea spp.), of which any cross-sectional dimension is 15 cm or more	m3	12		R
4403 23 10	Sawlogs	m3	12		R
4403 23 90	Other	m3	12		R
4403 24 00	Of fir (Abies spp.) and spruce (Picea spp.), other	m3	12		R
4403 25	Other, of which any cross-sectional dimension is 15 cm or more				
4403 25 10	Sawlogs	m3	12		R
4403 25 90	Other	m3	12		R
4403 26 00	Other	m3	12		R
	- Other, of tropical wood				
4403 41 00	Dark red meranti, light red meranti and meranti bakau	m3	12		R
4403 49	Other				
4403 49 10	Acajou d'Afrique, iroko and sapelli	m3	12		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4403 49 35	Okoumé and sipo	m3	12		R
4403 49 85	Other	m3	12		R
	- Other				
4403 91 00	Of oak (Quercus spp.)	m3	12		R
4403 93 00	Of beech (Fagus spp.), of which any cross- sectional dimension is 15 cm or more	m3	12		R
4403 94 00	Of beech (Fagus spp.), other	m3	12		R
4403 95	Of birch (Betula spp.), of which any cross- sectional dimension is 15 cm or more				
4403 95 10	Sawlogs	m3	12		R
4403 95 90	Other	m3	12		R
4403 96 00	Of birch (Betula spp.), other	m3	12		R
4403 97 00	Of poplar and aspen (Populis spp.)	m3	12		R
4403 98 00	Of eucalyptus (Eucalyptus spp.)	m3	12		R
4403 99 00	Other	m3	12		R
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like				
4404 10 00	- Coniferous	-	12		R
4404 20 00	- Non-coniferous	-	12		R
4405 00 00	Wood wool; wood flour	-	12		R
4406	Railway or tramway sleepers (cross-ties) of wood				
	- Not impregnated				
4406 11 00	Coniferous	m3	12		R
4406 12 00	Non-coniferous	m3	12		R
	- Other				
4406 91 00	Coniferous	m3	12		R
4406 92 00	Non-coniferous	m3	12		R
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm - Coniferous				
4407 11	Of pine (Pinus spp.)				
4407 11 10	End-jointed, whether or not planed or sanded	m3	12		R
4407 11 20	Planed	m3	12		R
4407 11 90	Other	m3	12		R
4407 12	Of fir (Abies spp.) and spruce (Picea spp.)				
4407 12 10	End-jointed, whether or not planed or sanded	m3	12		R
4407 12 20	Planed	m3	12		R
4407 12 90	Other	m3	12		R
4407 19	Other				
4407 19 10	End-jointed, whether or not planed or sanded	m3	12		R
4407 19 20	Planed	m3	12		R
4407 19 90	Other	m3	12		R
. 107 17 70		111.5	12		K
	- Of tropical wood		1	1	1

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4407 21 10	Sanded; end-jointed, whether or not planed or sanded	m3	12		R
	Other				
4407 21 91	Planed	m3	12		R
4407 21 99	Other	m3	12		R
4407 22	Virola, imbuia and balsa				
4407 22 10	Sanded; end-jointed, whether or not planed or sanded Other	m3	12		R
4407 22 91	Planed	m3	12		R
4407 22 99	Other	m3	12		R
4407 25	Dark red meranti, light red meranti and meranti bakau	my	12		K
4407 25 10	End-jointed, whether or not planed or sanded	m3	12		R
	Other				
4407 25 30	Planed	m3	12		R
4407 25 50	Sanded	m3	12		R
4407 25 90	Other	m3	12		R
4407 26	White lauan, white meranti, white seraya, yellow meranti and alan				
4407 26 10	End-jointed, whether or not planed or sanded	m3	12		R
	Other				
4407 26 30	Planed	m3	12		R
4407 26 50	Sanded	m3	12		R
4407 26 90	Other	m3	12		R
4407 27	Sapelli				
4407 27 10	Sanded; end-jointed, whether or not planed or sanded	m3	12		R
	Other				
4407 27 91	Planed	m3	12		R
4407 27 99	Other	m3	12		R
4407 28	Iroko				
4407 28 10	Sanded; end-jointed, whether or not planed or sanded	m3	12		R
4405 20 04	Other		10		_
4407 28 91	Planed	m3	12		R
4407 28 99	Other	m3	12		R
4407 29	Other Abura, acajou d'Afrique, afrormosia, ako, andiroba, aningré, avodiré, azobé, balau, bossé clair, bossé foncé, cativo, cedro, dabema, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, ipé, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, limba, louro, maçaranduba, makoré, mandioqueira, mansonia, mengkulang, merawan, merbau, merpauh, mersawa, moabi, niangon, nyatoh, obeche, okoumé, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de Guatemala, palissandre de Para, palissandre de Rio, palissandre de Rose, pau Amarelo, pau marfim, pulai, punah, quaruba, ramin, saqui-saqui, sepetir, sipo, sucupira, suren, tauari, teak, tiama, tola				
4407 29 15	End-jointed, whether or not planed or sanded Other	m3	12		R
4407 29 20	Palissandre de Para, palissandre de Rio and palissandre de Rose, planed	m3	12		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Other			-	
4407 29 83	Planed	m3	12		R
4407 29 85	Sanded	m3	12		R
4407 29 95	Other	m3	12		R
	Other tropical wood				
4407 29 96	Planed; end-jointed, whether or not planed or sanded	m3	12		R
	Other				
4407 29 97	Sanded	m3	12		R
4407 29 98	Other	m3	12		R
	- Other				
4407 91	Of oak (Quercus spp.)				
4407 91 15	Sanded; end-jointed, whether or not planed or sanded	m3	12		R
	Other				
	Planed				
4407 91 31	Blocks, strips and friezes for parquet or wood block flooring, not assembled	m3	12		R
4407 91 39	Other	m3	12		R
4407 91 90	Other	m3	12		R
4407 92 00	Of beech (Fagus spp.)	m3	12		R
4407 93	Of maple (Acer spp.)				
4407 93 10	Planed; end-jointed, whether or not planed or sanded	m3	12		R
	Other				
4407 93 91	Sanded	m3	12		R
4407 93 99	Other	m3	12		R
4407 94	Of cherry (Prunus spp.)				
4407 94 10	Planed; end-jointed, whether or not planed or sanded Other	m3	12		R
4407 94 91	Sanded	m3	12		R
4407 94 99	Other	m3	12		R
		m3	12		K
4407 95 4407 95 10	Of ash (Fraxinus spp.) Planed; end-jointed, whether or not planed or sanded	m3	12		R
	Other				
4407 95 91	Sanded	m3	12		R
4407 95 99	Other	m3	12		R
4407 96	Of birch (Betula spp.)				
4407 96 10	Planed; end-jointed, whether or not planed or sanded	m3	12		R
	Other				
4407 96 91	Sanded	m3	12		R
4407 96 99	Other	m3	12		R
4407 97 4407 97 10	Of poplar and aspen (Populus spp.) Planed; end-jointed, whether or not planed or sanded	m3	12		R
	Other				
4407 97 91	Sanded	m3	12		R
4407 97 99	Other	m3	12		R

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
4407 99	Other		(%)	duty	Restrictions
4407 99 27	Planed; end-jointed, whether or not planed or sanded	m3	12		R
	Other				
4407 99 40	Sanded	m3	12		R
4407 99 90	Other	m3	12		R
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm				
4408 10	- Coniferous				
4408 10 15	Planed; sanded; end-jointed, whether or not planed or sanded	m3	12		R
	Other				
4408 10 91	Small boards for the manufacture of pencils	m3	12		R
4408 10 98	Other	m3	12		R
	- Of tropical wood				
4408 31	Dark red meranti, light red meranti and meranti bakau				
4408 31 11	End-jointed, whether or not planed or sanded	m3	12		R
	Other				
4408 31 21	Planed	m3	12		R
4408 31 25	Sanded	m3	12		R
4408 31 30	Other	m3	12		R
4408 39	Other				
4408 39 15	Acajou d'Afrique, limba, mahogany (Swietenia spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola and white lauan Sanded; end-jointed, whether or not planed or sanded	m3	12		R
4408 39 21	Planed	m3	12		R
4408 39 30	Other	m3	12		R
	Other				
4408 39 55	Planed; sanded; end-jointed, whether or not planed or sanded	m3	12		R
	Other				
4408 39 70	Small boards for the manufacture of pencils	m3	12		R
	Other				
4408 39 85	Of a thickness not exceeding 1 mm	m3	12		R
4408 39 95	Of a thickness exceeding 1 mm	m3	12		R
4408 90	- Other				
4408 90 15	Planed; sanded; end-jointed, whether or not planed or sanded Other	m3	12		R
4408 90 35	Small boards for the manufacture of pencils	m3	12		R
	Other				
4408 90 85	Of a thickness not exceeding 1 mm	m3	12		R
4408 90 95	Of a thickness exceeding 1 mm	m3	12		R
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved,				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed		(70)	daty	Test tellous
4409 10	- Coniferous				
4409 10 11	Mouldings for frames for paintings, photographs, mirrors or similar objects	m	12		R
4409 10 18	Other	-	12		R
	- Non-coniferous				
4409 21 00	Of bamboo	-	12		R
4409 22 00	Of tropical wood	_	12		R
4409 29	Other				
4409 29 10	Mouldings for frames for paintings, photographs, mirrors or similar objects Other	m	12		R
4409 29 91	Blocks, strips and friezes for parquet or	m2	12	Sch.	R
4409 29 99	wood block flooring, not assembled		12		R
4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances - Of wood				
4410 11	Particle board				
4410 11 10	Unworked or not further worked than sanded	m3	12		R
4410 11 30	Surface-covered with melamine-impregnated	m3	12		R
4410 11 50	paper Surface-covered with decorative laminates of	m3	12		R
4410 11 90	plastics Other	m3	12		R
4410 12	Oriented strand board (OSB)	111.5			
4410 12 10	Unworked or not further worked than sanded	m3	12		R
4410 12 90	Other	m3	12		R
4410 19 00	Other	m3	12		R
4410 90 00	- Other	m3	12		R
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances - Medium density fibreboard (MDF)		.2		
4411 12	Of a thickness not exceeding 5 mm				
4411 12 10	Not mechanically worked or surface covered	m3	12		R
4411 12 90	Other	m3	12		R
4411 13	Of a thickness exceeding 5 mm but not exceeding 9 mm				
4411 13 10	Not mechanically worked or surface covered	m3	12		R
4411 13 90	Other	m3	12		R
4411 14	Of a thickness exceeding 9 mm				
4411 14 10	Not mechanically worked or surface covered	m3	12		R
4411 14 90	Other	m3	12		R
	- Other				
4411 92	Of a density exceeding 0,8 g/cm ³				
4411 92 10	Not mechanically worked or surface covered	m3	12		R
4411 92 90	Other	m3	12		R
/ 0	Of a density exceeding 0,5 g/cm³ but not				-

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4411 93 10	Not mechanically worked or surface covered	m3	12		R
4411 93 90	Other	m3	12		R
4411 94	Of a density not exceeding 0,5 g/cm ³				
4411 94 10	Not mechanically worked or surface covered	m3	12		R
4411 94 90	Other	m3	12		R
4412	Plywood, veneered panels and similar laminated wood				
4412 10 00	- Of bamboo	m3	12		R
	Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness				
4412 31	With at least one outer ply of tropical wood				
4412 31 10	Of acajou d'Afrique, dark red meranti, light red meranti, limba, mahogany (Swietenia spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola or white lauan	m3	12		R
4412 31 90	Other	m3	12		R
4412 33 00	Other, with at least one outer ply of non- coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.) oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.) robinia (Robinia spp.) tulipwood (Liriodendron spp.) or walnut	m3	12		R
4412 34 00	(Juglans spp.) - Other, with at least one outer ply of non- coniferous wood not specified under subheading 441233	m3	12		R
4412 39 00	- Other, with both outer plies of coniferous wood	m3	12		R
	- Other				
4412 94	Blockboard, laminboard and battenboard				
4412 94 10	With at least one outer ply of non-coniferous wood	m3	12		R
4412 94 90	Other	m3	12		R
4412 99	Other				
4412 99 30	Containing at least one layer of particle board	m3	12		R
4412 99 40	Other With at least one outer ply of non- coniferous wood Of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut or yellow poplar	m3	12		R
4412 99 50	Other	m3	12		R
4412 99 85	Other	m3	12		R
4413 00 00	Densified wood, in blocks, plates, strips or profile shapes	m3	12		R
4414 00	Wooden frames for paintings, photographs, mirrors or similar objects - Of tropical wood specified in additional note 2				
4414 00 10	to this chapter	-	12		R
4414 00 90	- Of other wood	-	12		R
4415 4415 10	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood - Cases, boxes, crates, drums and similar packings; cable-drums				
4415 10 10	packings; cable-drums Cases, boxes, crates, drums and similar packings	-	12		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4415 20	- Pallets, box pallets and other load boards; pallet collars			Ĭ	
4415 20 20	Flat pallets; pallet collars	NAR	12		R
4415 20 90	Other	-	12		R
4416.00.00	Casks, barrels, vats, tubs and other coopers'		10		
4416 00 00	products and parts thereof, of wood, including staves	-	12		R
4417 00 00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood Builders' joinery and carpentry of wood,	-	12		R
4418	including cellular wood panels, assembled flooring panels, shingles and shakes				
4418 10	- Windows, French windows and their frames				
4418 10 10	Of tropical wood specified in additional note 2 to this chapter	NAR	12		R
4418 10 50	Coniferous	NAR	12		R
4418 10 90	Of other wood	NAR	12		R
4418 20	- Doors and their frames and thresholds				
4418 20 10	Of tropical wood specified in additional	NAR	12		R
4418 20 50	note 2 to this chapter Coniferous	NAR	12		R
4418 20 80	Of other wood	NAR	12		R
4418 40 00	- Shuttering for concrete constructional work	IVAIN	12		R
	8	-	12		
4418 50 00	- Shingles and shakes	-			R
4418 60 00	- Posts and beams	-	12		R
4418 73	- Assembled flooring panels - Of bamboo or with at least the top layer (wear layer) of bamboo				
4418 73 10	For mosaic floors	m2	12	Sch.	R
4418 73 90	Other	m2	12		R
4418 74 00	Other, for mosaic floors	m2	12	Sch.	R
4418 75 00	Other, multilayer	m2	12		R
4418 79 00	Other	m2	12		R
	- Other				
4418 91 00	Of bamboo	-	12		R
4418 99	Other				
4418 99 10	Glue-laminated timber	-	12		R
4418 99 90	Other	-	12		R
4419	Tableware and kitchenware, of wood				
	- Of bamboo				
4419 11 00	Bread boards, chopping boards and similar	_	Free		R
	boards		Free		R
4419 12 00	Chopsticks	_			
4419 19 00	Other	-	Free		R
4419 90	- Other Of tropical wood specified in additional				
4419 90 10	note 2 to this chapter	-	Free		R
4419 90 90	Of other wood	-	Free		R
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94				
4420 10	- Statuettes and other ornaments, of wood				
4420 10 11	Of tropical wood specified in additional	-	12		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4420 10 19	Of other wood	-	12		R
4420 90	- Other				
4420 90 10	Wood marquetry and inlaid wood	m3	12		R
	Other				
4420 90 91	Of tropical wood specified in additional note 2 to this chapter	-	12		R
4420 90 99	Other	-	12		R
4421	Other articles of wood				
4421 10 00	- Clothes hangers	NAR	12		R
	- Other				
4421 91 00	Of bamboo	-	12		R
4421 99	Other				
4421 99 10	Of fibreboard	-	12		R
	Other				
4421 99 91	Coffins	NAR	12		R
4421 99 99	Other	-	12		R

Chapter 45

Cork and articles of cork

Note.

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

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork				
4501 10 00	- Natural cork, raw or simply prepared	-	12		
4501 90 00	- Other	-	12		
4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	-	12		
4503	Articles of natural cork				
4503 10	- Corks and stoppers				
4503 10 10	Cylindrical	-	12		
4503 10 90	Other	-	12		
4503 90 00	- Other	-	12		
4504 4504 10	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				
	Corks and stoppers				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4504 10 11	For sparkling wine, including those with discs of natural cork	-	12		
4504 10 19	Other	-	12		
	Other				
4504 10 91	With a binding substance	-	12		
4504 10 99	Other	-	12		
4504 90	- Other				
4504 90 20	Corks and stoppers	-	12		
4504 90 80	Other	-	12		

Chapter 46

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

Notes.

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

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens) - Mats, matting and screens of vegetable materials				
4601 21	Of bamboo				
4601 21 10	Of plaits or similar products of plaiting materials	-	Free		
4601 21 90	Other	-	Free		
4601 22	Of rattan				
4601 22 10	Of plaits or similar products of plaiting materials	-	Free		
4601 22 90	Other	-	Free		
4601 29	Other				
4601 29 10	Of plaits or similar products of plaiting materials	-	Free		
4601 29 90	Other	-	Free		
	- Other				
4601 92	Of bamboo				
4601 92 05	Plaits and similar products of plaiting materials, whether or not assembled into strips	-	Free		
4601 92 10	Of plaits or similar products of plaiting materials	-	Free		
4601 92 90	Other	-	Free		
4601 93	Of rattan				
4601 93 05	Plaits and similar products of plaiting materials, whether or not assembled into strips Other	-	Free		
4601 93 10	Of plaits or similar products of plaiting		Free		
4601 93 90	materials	-			
	Other	-	Free		
4601 94 4601 94 05	Of other vegetable materials Plaits and similar products of plaiting materials, whether or not assembled into strips Other	-	Free		
4601 94 10	Of plaits or similar products of plaiting materials	-	Free		
4601 94 90	Other	-	Free		
4601 99	Other				
4601 99 05	Plaits and similar products of plaiting materials, whether or not assembled into strips Other	-	Free		
4601 99 10	Of plaits or similar products of plaiting materials	-	Free		
4601 99 90	Other	-	Free		
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah				
	- Of vegetable materials				
4602 11 00	Of bamboo	-	Free		
4602 12 00	Of rattan	-	Free		
4602 19	Other				
4602 19 10	Straw envelopes for bottles	-	Free		
4602 19 90	Other	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4602 90 00	- Other	-	Free		

SECTION X

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

Chapter 47

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

Note.

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

National Notes

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4701 00	Mechanical wood pulp				
4701 00 10	- Thermo-mechanical wood pulp	kg 90 % sdt	12		
4701 00 90	- Other	kg 90 % sdt	12		
4702 00 00	Chemical wood pulp, dissolving grades	kg 90 % sdt	12		
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades - Unbleached				
4703 11 00	Coniferous	kg 90 % sdt	12		
4703 19 00	Non-coniferous	kg 90 % sdt	12		
	- Semi-bleached or bleached				
4703 21 00	Coniferous	kg 90 % sdt	12		
4703 29 00	Non-coniferous	kg 90 % sdt	12		
4704	Chemical wood pulp, sulphite, other than dissolving grades				
	- Unbleached				
4704 11 00	Coniferous	kg 90 % sdt	12		
4704 19 00	Non-coniferous	kg 90 % sdt	12		
	- Semi-bleached or bleached				
4704 21 00	Coniferous	kg 90 % sdt	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4704 29 00	Non-coniferous	kg 90 % sdt	12		
4705 00 00 4706	Wood pulp obtained by a combination of mechanical and chemical pulping processes Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	kg 90 % sdt	12		
4706 10 00	- Cotton linters pulp	-	12		
4706 20 00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg 90 % sdt	12		
4706 30 00	- Other, of bamboo	kg 90 % sdt	12		
	- Other				
4706 91 00	Mechanical	kg 90 % sdt	12		
4706 92 00	Chemical	kg 90 % sdt	12		
4706 93 00	Obtained by a combination of mechanical and chemical processes	kg 90 % sdt	12		
4707 4707 10 00	Recovered (waste and scrap) paper or paperboard - Unbleached kraft paper or paperboard or corrugated paper or paperboard - Other paper or paperboard made mainly of	-	12		
4707 20 00	bleached chemical pulp, not coloured in the mass - Paper or paperboard made mainly of	-	12		
4707 30	mechanical pulp (for example, newspapers, journals and similar printed matter) Old and unsold newspapers and magazines,				
4707 30 10	telephone directories, brochures and printed advertising material	-	12		
4707 30 90	Other	-	12		
4707 90	- Other, including unsorted waste and scrap				
4707 90 10	Unsorted	-	12		
4707 90 90	Sorted	-	12		

Chapter 48

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

Notes.

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

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

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

- (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
- 1. weighing not more than 80 g/m², or
- 2. coloured throughout the mass; or
 - (b) containing more than 8 % ash, and
- 1. weighing not more than 80 g/m2, or
- 2. coloured throughout the mass; or
 - (c) containing more than 3 % ash and having a brightness of 60 % or more; or
 - (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m2/g; or
 - (e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m2/g.

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

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

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

- 6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

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- (iv) Covered on the face side with plaiting material, whether or not bound together in parallelstrands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.
- Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.
- 10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 11. Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

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

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- 2. For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m^2 but not more than 115 g/m^2 and meeting one of the following sets of specifications:
 - (a) Having a Mullen burst index of not less than 3.7 kPa·m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
 - (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m²	Minimum tear mN		Minimum tensile kN/m		
	Machine	Machine	Cross	Machine	
	direction	Direction plus	direction	direction plus	
		Cross		cross	
		direction		direction	
60	700	1510	1.9		
70	830	1790	2.3	6.0	
80	965	2070	2.8	7.2	
100	1230	2635	3.7	,,,_	
115	1425	3060	4.4	8.3	
				10.6	
				12.3	

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

(Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing

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130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.

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

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4801 00 00	Newsprint, in rolls or sheets	-	Free		
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; handmade paper and paperboard				
4802 10 00	- Handmade paper and paperboard	-	12		
4802 20 00	- Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard	-	12		
4802 40	- Wallpaper base				
4802 40 10	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	-	12		
4802 40 90	Other	-	12		
	Other paper and paperboard, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres				
4802 54 00	Weighing less than 40 g/m²	-	12		
4802 55	Weighing 40 g/m² or more but not more than 150 g/m², in rolls				
4802 55 15	Weighing 40 g/m ² or more but less than 60 g/m ²	-	12		
4802 55 25	Weighing 60 g/m² or more but less than 75 g/m²	-	12		
4802 55 30	Weighing 75 g/m² or more but less than 80 g/m²	-	12		
4802 55 90	Weighing 80 g/m² or more	-	12		
4802 56	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4802 56 20	With one side measuring 297 mm and the other side measuring 210 mm (A4 format)	-	12		
4802 56 80	Other	-	12		
4802 57 00	Other, weighing 40 g/m² or more but not more than 150 g/m²	-	12		
4802 58	Weighing more than 150 g/m²				
4802 58 10	In rolls	-	12		
4802 58 90	Other	-	12		
	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process				
4802 61	In rolls				
4802 61 15	Weighing less than 72 g/m² and of which more than 50 % by weight of the total fibre content consists of fibres obtained by a mechanical process	-	12		
4802 61 80	Other	-	12		
4802 62 00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	-	12		
4802 69 00	Other	-	12		
4803 00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface- decorated or printed, in rolls or sheets				
4803 00 10	- Cellulose wadding	-	12		
	- Creped paper and webs of cellulose fibres (tissues), weighing, per ply				
4803 00 31	Not more than 25 g/m ²	-	12		
4803 00 39	More than 25 g/m²	-	12		
4803 00 90	- Other	-	12		
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803				
	- Kraftliner				
4804 11	Unbleached				
	Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process				
4804 11 11	Weighing less than 150 g/m²	-	12		
4804 11 15	Weighing 150 g/m² or more but less than 175 g/m²	-	12		
4804 11 19	Weighing 175 g/m² or more	-	12		
4804 11 90	Other	-	12		
4804 19	Other				
	Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process Composed of one or more layers unbleached and an outside layer bleached, semi-bleached or coloured, weighing per m²				
4804 19 12	Less than 175 g	-	12		
4804 19 19	175 g or more	-	12		
4804 19 30	Other	-	12		
4804 19 90	Other	-	12		
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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
		unit	(%)	duty	Restrictions
4804 21 4804 21 10	Unbleached Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	-	12		
4804 21 90	Other	-	12		
4804 29	Other				
4804 29 10	Of which not less than 80 % by weight of the total fibre content consists of conferous fibres obtained by the chemical sulphate or soda process	-	12		
4804 29 90	Other	-	12		
	- Other kraft paper and paperboard weighing 150 g/m ² or less				
4804 31	Unbleached				
	Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process				
4804 31 51	Kraft electro-technical insulating paper	-	12		
4804 31 58	Other	-	12		
4804 31 80	Other	-	12		
4804 39	Other Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process				
4804 39 51	Bleached uniformly throughout the mass	-	12		
4804 39 58	Other	-	12		
4804 39 80	Other	-	12		
400.4.44	- Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²				
4804 41	Unbleached				
4804 41 91	Saturating kraft	-	12		
4804 41 98 4804 42 00	Other 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	-	12		
4804 49 00	Other - Other kraft paper and paperboard weighing 225 g/m² or more	-	12		
4804 51 00	Unbleached	-	12		
4804 52 00	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	-	12		
4804 59	Other				
4804 59 10	Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	-	12		
4804 59 90	Other	-	12		
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 3 to this chapter				
	- Fluting paper				
4805 11 00	Semi-chemical fluting paper	-	12		
4805 12 00	Straw fluting paper	-	12		
4805 19	Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4805 19 10	Wellenstoff	-	12		
4805 19 90	Other	-	12		
	- Testliner (recycled liner board)				
4805 24 00	Weighing 150 g/m² or less	-	12		
4805 25 00	Weighing more than 150 g/m²	-	12		
4805 30 00	- Sulphite wrapping paper	-	12		
4805 40 00	- Filter paper and paperboard	-	12		
4805 50 00	- Felt paper and paperboard	-	12		
	- Other				
4805 91 00	Weighing 150 g/m² or less	-	12		
4805 92 00	Weighing more than 150 g/m² but less than 225 g/m²	-	12		
4805 93	Weighing 225 g/m² or more				
4805 93 20	Made from recovered paper	-	12		
4805 93 80	Other	-	12		
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets				
4806 10 00	- Vegetable parchment	-	12		
4806 20 00	- Greaseproof papers	-	12		
4806 30 00	- Tracing papers	-	12		
4806 40	- Glassine and other glazed transparent or translucent papers				
4806 40 10	Glassine papers	-	12		
4806 40 90	Other	-	12		
4807 00 4807 00 30	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 - Made from recovered paper, whether or not		12		
	covered with paper	-			
4807 00 80 4808	- Other Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	-	12		
4808 10 00	- Corrugated paper and paperboard, whether or not perforated	-	12		
4808 40 00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	-	12		
4808 90 00	- Other	-	12		
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets				
4809 20 00	- Self-copy paper	-	12		
4809 90 00	- Other	-	12		
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more				

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
	•	unit	(%)	duty	Restrictions
	than 10 % by weight of the total fibre content consists of such fibres				
4810 13 00	In rolls	-	12		
4810 14 00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	-	12		
4810 19 00	Other	-	12		
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process				
4810 22 00	Lightweight coated paper	-	12		
4810 29	Other				
4810 29 30	In rolls	-	12		
4810 29 80	Other	_	12		
4810 31 00 4810 32	- 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 wood fibres obtained by a chemical process, and weighing 150 g/m² or less - 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	-	12		
4010 22 10	more than 150 g/m²		12		
4810 32 10	Coated with kaolin	-	12		
4810 32 90	Other	-	12		
4810 39 00	Other	-	12		
	- Other paper and paperboard				
4810 92	Multi-ply				
4810 92 10	Each layer bleached	-	12		
4810 92 30	With only one outer layer bleached	-	12		
4810 92 90	Other	-	12		
4810 99	Other				
	Bleached paper and paperboard, coated with		12		
4810 99 10	kaolin	-			
4810 99 80 4811	Other Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810	-	12		
4811 10 00	Tarred, bituminised or asphalted paper and paperboard Gummed or adhesive paper and paperboard	-	12		
4011 41					
4811 41 4811 41 20	Self-adhesive Of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber	-	12		
4811 41 90	Other	-	12		
4811 49 00	Other	_	12		
17 00	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives)				
4811 51 00	Bleached, weighing more than 150 g/m²	-	12		
4811 59 00	Other	l <u>.</u>	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4811 60 00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	-	12	,	
4811 90 00	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	-	12		
4812 00 00	Filter blocks, slabs and plates, of paper pulp	-	12		
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes				
4813 10 00	- In the form of booklets or tubes	-	12		
4813 20 00	- In rolls of a width not exceeding 5 cm	-	12		
4813 90	- Other				
4813 90 10	In rolls of a width exceeding 5 cm but not exceeding 15 cm	-	12		
4813 90 90	Other	-	12		
4814 4814 20 00	Wallpaper and similar wallcoverings; window transparencies of paper - Wallpaper and similar wallcoverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	-	12		
4814 90	- Other				
4814 90 10	Wallpaper and similar wallcoverings, consisting of grained, embossed, surface- coloured, design-printed or otherwise surface- decorated paper, coated or covered with transparent protective plastics	-	12		
4814 90 70	Other	-	12		
[4815]					
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes				
4816 20 00	- Self-copy paper	-	12		
4816 90 00	- Other	-	12		
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery				
4817 10 00	- Envelopes	-	Free		
4817 20 00	- Letter cards, plain postcards and correspondence cards	-	Free		
4817 30 00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery Toilet paper and similar paper, cellulose	-	Free		
4818	wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bedsheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres				
4818 10	- Toilet paper				
4818 10 10	Weighing, per ply, 25 g/m² or less	-	12		
4818 10 90	Weighing, per ply, more than 25 g/m ²	-	12		
4818 20	- Handkerchiefs, cleansing or facial tissues and towels				
4818 20 10	Handkerchiefs and cleansing or facial tissues	-	12		
	Hand towels				
4818 20 91	In rolls	-	12		
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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
4818 30 00	- Tablecloths and serviettes	uiiit	(%) 12	duty	Restrictions
		-			
4818 50 00	- Articles of apparel and clothing accessories	-	3		
4818 90	- Other Articles of a kind used for surgical, medical				
4818 90 10	or hygienic purposes, not put up for retail sale	-	12		
4818 90 90	Other	-	12		
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like				
4819 10 00	- Cartons, boxes and cases, of corrugated paper or paperboard	-	12		
4819 20 00	- Folding cartons, boxes and cases, of non- corrugated paper or paperboard	-	12		
4819 30 00	- Sacks and bags, having a base of a width of 40 cm or more	-	Free		
4819 40 00	- Other sacks and bags, including cones	-	Free		
4819 50 00	- Other packing containers, including record sleeves	-	12		
4819 60 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	-	12		
4820	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard				
4820 10	- Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles Registers, account books, order books and				
4820 10 10	receipt books	-	12		
4820 10 30	Notebooks, letter pads and memorandum pads	-	12		
4820 10 50	Diaries	-	12		
4820 10 90	Other	-	12		
4820 20 00	- Exercise books	-	12		
4820 30 00	- Binders (other than book covers), folders and file covers	-	12		
4820 40 00	- Manifold business forms and interleaved carbon sets	-	12		
4820 50 00	- Albums for samples or for collections	-	12		
4820 90 00	- Other	-	12		
4821	Paper or paperboard labels of all kinds, whether or not printed				
4821 10	- Printed				
4821 10 10	Self-adhesive	-	12		
4821 10 90	Other	-	12		
4821 90	- Other				
4821 90 10	Self-adhesive	-	12		
4821 90 90	Other	-	12		
4822	Bobbins, spools, cops and similar supports, of paper pulp, paper or paperboard (whether or not perforated or hardened)				
4822 10 00	- Of a kind used for winding textile yarn	-	12		
4822 90 00	- Other	-	12		
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper,				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	paperboard, cellulose wadding or webs of cellulose fibres				
4823 20 00	- Filter paper and paperboard	-	12		
4823 40 00	- Rolls, sheets and dials, printed for self- recording apparatus - Trays, dishes, plates, cups and the like, of paper or paperboard	-	12		
4823 61 00	Of bamboo	-	12		
4823 69	Other				
4823 69 10	Trays, dishes and plates	-	Free		
4823 69 90	Other	-	Free		
4823 70	- Moulded or pressed articles of paper pulp				
4823 70 10	Moulded trays and boxes for packing eggs	-	12		
4823 70 90	Other	-	12		
4823 90	- Other				
4823 90 40	Paper and paperboard, of a kind used for writing, printing or other graphic purposes	-	12		
4823 90 85	Other	-	12		

Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes.

- 1. This Chapter does not cover:
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
- 2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- 3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than

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one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

- 4. Heading 49.01 also covers:
- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

- 5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
- 6. For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary

National Notes

- 1. The importation of indecent or obscene prints, paintings, books, cards, lithographic or other engravings, or films or video cassettes or any other indecent or obscene articles is prohibited.
- 2. The importation of Gibraltar postage stamps in consignments containing unused stamps having a total face value in excess of £25 is prohibited except under a licence for the purposes of any exhibition or collection.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets				
4901 10 00	- In single sheets, whether or not folded	-	Free		
4901 91 00	Dictionaries and encyclopaedias, and serial instalments thereof	-	Free		
4901 99 00	Other	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material				
4902 10 00	- Appearing at least four times a week	-	Free		
4902 90 00	- Other	-	Free		
4903 00 00	Children's picture, drawing or colouring books	-	Free		
4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	-	Free		
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed				
4905 10 00	- Globes	-	Free		
	- Other				
4905 91 00	In book form	-	Free		
4905 99 00	Other	-	Free		
4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	-	Free		
4907 00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title				
4907 00 10	- Postage, revenue and similar stamps	-	Free		P
4907 00 30	- Banknotes	-	Free		P
4907 00 90	- Other	-	Free		
4908	Transfers (decalcomanias)				
4908 10 00	- Transfers (decalcomanias), vitrifiable	-	Free		
4908 90 00	- Other	-	Free		P
4909 00 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	-	Free		P
4910 00 00 4911	Calendars of any kind, printed, including calendar blocks Other printed matter, including printed	-	Free		
4911 10	pictures and photographs - Trade advertising material, commercial catalogues and the like				
4911 10 10	Commercial catalogues	-	Free		
4911 10 90	Other	-	Free		
	- Other				
4911 91 00	Pictures, designs and photographs	-	Free		P
		İ		1	P

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes.

- 1. This Section does not cover:
 - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
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- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (1) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
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- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
- (v) Articles of Chapter 97.
- 2.(A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

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

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- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
- 3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
 - (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.

(B) Exceptions:

- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread:
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
- 4.(A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
 - (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
- (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
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- (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125g in other cases.

(B) Exceptions:

- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
- (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
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- (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
- 5. For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn :
 - (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
 - (b) Dressed for use as sewing thread; and
 - (c) With a final "Z" twist.
- 6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

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

- 7. For the purposes of this Section, the expression "made up" means:
 - (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
 - (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - (e) Cut to size and having undergone a process of drawn thread work;
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- (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
- 8. For the purposes of Chapters 50 to 60:
 - (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
- 9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
- 11. For the purposes of this Section, the expression "impregnated" includes "dipped".
- 12. For the purposes of this Section, the expression "polyamides" includes "aramids".
- 13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
- 14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

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

(a) Unbleached yarn

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of manmade fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) Bleached yarn

Yarn which:

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

(c) Coloured (dyed or printed) yarn

Yarn which:

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

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(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(d) Unbleached woven fabric

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

(e) Bleached woven fabric

Woven fabric which:

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

(f) Dyed woven fabric

Woven fabric which:

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

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

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

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

(h) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours. (The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories. The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) Plain weave

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

- 2.(A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.
- (B) For the application of this rule:
 - (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account:
 - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric:
 - (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50

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SILK

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5001 00 00	Silkworm cocoons suitable for reeling	-	Free		
5002 00 00	Raw silk (not thrown)	-	12		
5003 00 00 5004 00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) Silk yarn (other than yarn spun from silk waste) not put up for retail sale	-	12		
5004 00 10	- Unbleached, scoured or bleached	-	12		
5004 00 90	- Other	-	12		
5005 00	Yarn spun from silk waste, not put up for retail sale				
5005 00 10	- Unbleached, scoured or bleached	-	12		
5005 00 90	- Other	-	12		
5006 00	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut				
5006 00 10	- Silk yarn	-	6		
5006 00 90	 Yarn spun from noil or other silk waste; silkworm gut 	-	6		
5007	Woven fabrics of silk or of silk waste				
5007 10 00	- Fabrics of noil silk	-	6		
5007 20	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk				
	Crêpes				
5007 20 11	Unbleached, scoured or bleached	-	6		
5007 20 19	Other	-	6		
5007 20 21	Pongee, habutai, honan, shantung, corah and similar far eastern fabrics, wholly of silk (not mixed with noil or other silk waste or with other textile materials) Plain-woven, unbleached or not further processed than scoured	-	6		
5007 20 31	Plain-woven	_	6		
5007 20 39	Other		6		
3007 20 37	Other		Ů		
5007 20 41			6		
5007 20 41	Diaphanous fabrics (open weave)	-	6		
5007 20 51	Unbleached, scoured or bleached	-	6		
5007 20 59	Dyed	-	6		
5007 20 61	Of yarns of different colours Of a width exceeding 57 cm but not	_	6		
5007 20 69	exceeding 75 cm		6		
5007 20 69	Printed	_	6		
		-	0		
5007 90	- Other fabrics		6		
5007 90 10	Unbleached, scoured or bleached	-	6		
5007 90 30	Dyed	-	6		
5007 90 50	Of yarns of different colours	-	6		
5007 90 90	Printed	-	6		

Chapter 51

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

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

National Notes

1. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5101	Wool, not carded or combed				
	- Greasy, including fleece-washed wool				
5101 11 00	Shorn wool	-	6		R
5101 19 00	Other	-	6		R
	- Degreased, not carbonised				
5101 21 00	Shorn wool	-	6		R
5101 29 00	Other	-	6		R
5101 30 00	- Carbonised	-	6		R
5102	Fine or coarse animal hair, not carded or combed				
	- Fine animal hair				
5102 11 00	Of Kashmir (cashmere) goats	-	6		R
5102 19	Other				
5102 19 10	Of angora rabbit	-	6		R
5102 19 30	Of alpaca, llama or vicuna	-	6		R
5102 19 40	Of camel (including dromedary) or yak, or of angora, Tibetan or similar goats	-	6		R
5102 19 90	Of rabbit (other than angora rabbit), hare, beaver, nutria or muskrat	-	6		R
5102 20 00	- Coarse animal hair	-	6		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock		,		
5103 10	- Noils of wool or of fine animal hair				
5103 10 10	Not carbonised	-	6		R
5103 10 90	Carbonised	-	6		R
5103 20 00	- Other waste of wool or of fine animal hair	-	6		R
5103 30 00	- Waste of coarse animal hair	_	6		R
5104 00 00 5105	Garnetted stock of wool or of fine or coarse animal hair Wool and fine or coarse animal hair, carded or combed (including combed wool in	-	6		R
5105 10 00	fragments)		6		R
5105 10 00	- Carded wool	-	0		K
	- Wool tops and other combed wool				
5105 21 00	Combed wool in fragments	-	6		R
5105 29 00	Other	-	6		R
	- Fine animal hair, carded or combed				
5105 31 00	Of Kashmir (cashmere) goats	-	6		R
5105 39 00	Other	-	6		R
5105 40 00 5106	- Coarse animal hair, carded or combed Yarn of carded wool, not put up for retail sale	-	6		R
5106 10	- Containing 85 % or more by weight of wool				
5106 10 10	Unbleached	-	6		R
5106 10 90	Other	-	6		R
5106 20	- Containing less than 85 % by weight of				
5106 20 10	wool Containing 85 % or more by weight of wool and fine animal hair	-	6		R
	Other				
5106 20 91	Unbleached	-	6		R
5106 20 99	Other	-	6		R
5107	Yarn of combed wool, not put up for retail sale				
5107 10	- Containing 85 % or more by weight of wool				
5107 10 10	Unbleached	-	6		R
5107 10 90	Other	-	6		R
5107 20	- Containing less than 85 % by weight of wool - Containing 85 % or more by weight of wool				
5107 20 10	and fine animal hair Unbleached	_	6		R
5107 20 30	Other	_	6		R
20 30	Other Mixed solely or mainly with synthetic staple				
5107 20 51	fibres Unbleached	_	6		R
5107 20 59	Other	_	6		R
	Otherwise mixed				
5107 20 91	Unbleached	_	6		R
5107 20 99	Other	_	6		R
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale		J		K
5108 10	- Carded				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5108 10 10	Unbleached	-	6		R
5108 10 90	Other	-	6		R
5108 20	- Combed				
5108 20 10	Unbleached	-	6		R
5108 20 90	Other	-	6		R
5109	Yarn of wool or of fine animal hair, put up for retail sale				
5109 10	- Containing 85 % or more by weight of wool or of fine animal hair				
5109 10 10	In balls, hanks or skeins, of a weight exceeding 125 g but not exceeding 500 g	-	6		R
5109 10 90	Other	-	6		R
5109 90 00	- Other	-	6		R
5110 00 00 5111	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale Woven fabrics of carded wool or of carded fine animal hair - Containing 85 % or more by weight of wool or	-	6		R
	of fine animal hair				
5111 11 00	Of a weight not exceeding 300 g/m ²	-	6		R
5111 19 00	Other	m2	6		R
5111 20 00 5111 30	Other, mixed mainly or solely with man- made filaments Other, mixed mainly or solely with man-	m2	6		R
5111 30 10	made staple fibres Of a weight not exceeding 300 g/m ²	m2	6		R
5111 30 10			6		R
	Of a weight exceeding 300 g/m ²	m2	0		K
5111 90 5111 90 10	- Other Containing a total of more than 10 % by weight of textile materials of Chapter 50	m2	6		R
	Other				
5111 90 91	Of a weight not exceeding 300 g/m ²	m2	6		R
5111 90 98	Of a weight exceeding 300 g/m ²	m2	6		R
5112	Woven fabrics of combed wool or of combed fine animal hair - Containing 85 % or more by weight of wool or of fine animal hair				
5112 11 00	Of a weight not exceeding 200 g/m²	m2	6		R
5112 19 00	Other	m2	6		R
5112 20 00	- Other, mixed mainly or solely with man- made filaments	m2	6		R
5112 30	- Other, mixed mainly or solely with man- made staple fibres				
5112 30 10	Of a weight not exceeding 200 g/m ²	m2	6		R
5112 30 80	Of a weight exceeding 200 g/m ²	m2	6		R
5112 90	- Other				
5112 90 10	Containing a total of more than 10 % by weight of textile materials of Chapter 50 Other	m2	6		R
5112 90 91	Of a weight not exceeding 200 g/m ²	m2	6		R
5112 90 98	Of a weight exceeding 200 g/m ²	m2	6		R
5113 00 00	Woven fabrics of coarse animal hair or of	m2	6		R
2112 00 00	horsehair	ши	U		ĸ

Chapter 52

Cotton

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Subheading Note.

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

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5201 00	Cotton, not carded or combed				
5201 00 10	- Rendered absorbent or bleached	-	6		
5201 00 90	- Other	-	6		
5202	Cotton waste (including yarn waste and garnetted stock)				
5202 10 00	- Yarn waste (including thread waste)	-	6		
	- Other				
5202 91 00	Garnetted stock	-	6		
5202 99 00	Other	-	6		
5203 00 00	Cotton, carded or combed	-	6		
5204	Cotton sewing thread, whether or not put up for retail sale				
	- Not put up for retail sale				
5204 11 00	Containing 85 % or more by weight of cotton	-	6		
5204 19 00	Other	-	6		
5204 20 00	- Put up for retail sale	-	6		
5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale				
	- Single yarn, of uncombed fibres				
5205 11 00	Measuring 714,29 decitex or more (not exceeding 14 metric number)	-	6		
5205 12 00	Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	-	6		
5205 13 00	Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number) Measuring less than 192,31 decitex but not	-	6		
5205 14 00	less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	-	6		
5205 15	Measuring less than 125 decitex (exceeding 80 metric number)				
5205 15 10	Measuring less than 125 decitex but not less than 83,33 decitex (exceeding 80 metric number but not exceeding 120 metric number)	-	6		
5205 15 90	Measuring less than 83,33 decitex (exceeding 120 metric number)	-	6		
	- Single yarn, of combed fibres				
5205 21 00	Measuring 714,29 decitex or more (not exceeding 14 metric number)	-	6		
5205 22 00	Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	-	6		
5205 23 00	- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	-	6		

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
CITCOUE	Description	unit	(%)	duty	Restrictions
	Measuring less than 192,31 decitex but not				
5205 24 00	less than 125 decitex (exceeding 52 metric	-	6		
	number but not exceeding 80 metric number)				
5305 3 6 00	Measuring less than 125 decitex but not				
5205 26 00	less than 106,38 decitex (exceeding 80 metric	-	6		
	number but not exceeding 94 metric number) Measuring less than 106,38 decitex but not				
	less than 83,33 decitex (exceeding 94 metric				
5205 27 00	number but not exceeding 120 metric	-	6		
	number)				
5305 30 00	Measuring less than 83,33 decitex		6		
5205 28 00	(exceeding 120 metric number)	-	6		
	- Multiple (folded) or cabled yarn, of uncombed				
	fibres				
	Measuring per single yarn 714,29 decitex		_		
5205 31 00	or more (not exceeding 14 metric number per	-	6		
	single yarn)				
	Measuring per single yarn less than				
5205 32 00	714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number		6		
3203 32 00	but not exceeding 43 metric number per	-	0		
	single yarn)				
	- Measuring per single yarn less than				
	232,56 decitex but not less than				
5205 33 00	192,31 decitex (exceeding 43 metric number	-	6		1
	but not exceeding 52 metric number per	1			1
	single yarn)	1	1		1
	Measuring per single yarn less than				İ
5205 34 00	192,31 decitex but not less than 125 decitex	_	6		
3203 54 00	(exceeding 52 metric number but not		Ü		
	exceeding 80 metric number per single yarn)				
5205 25 00	Measuring per single yarn less than				
5205 35 00	125 decitex (exceeding 80 metric number per	-	6		
	single yarn) - Multiple (folded) or cabled yarn, of combed				
	fibres				
	- Measuring per single yarn 714,29 decitex				
5205 41 00	or more (not exceeding 14 metric number per	_	6		
	single yarn)		Ŭ.		
	- Measuring per single yarn less than				
	714,29 decitex but not less than				
5205 42 00	232,56 decitex (exceeding 14 metric number	-	6		
	but not exceeding 43 metric number per				
	single yarn)				
	Measuring per single yarn less than				
	232,56 decitex but not less than		_		
5205 43 00	192,31 decitex (exceeding 43 metric number	-	6		
	but not exceeding 52 metric number per				
	single yarn) Measuring per single yarn less than				
	192,31 decitex but not less than 125 decitex				
5205 44 00	(exceeding 52 metric number but not	-	6		
	exceeding 80 metric number per single varn)				
	- Measuring per single yarn less than				
	125 decitex but not less than 106,38 decitex		_		
5205 46 00	(exceeding 80 metric number but not	-	6		
	exceeding 94 metric number per single yarn)				
	Measuring per single yarn less than	1	1		1
	106,38 decitex but not less than 83,33 decitex				İ
5205 47 00	(exceeding 94 metric number but not	-	6		1
	exceeding 120 metric number per single				
	yarn)				
E30E 40.00	Measuring per single yarn less than	1	_		1
5205 48 00	83,33 decitex (exceeding 120 metric number	-	6		
	per single yarn) Cotton yarn (other than sewing thread),				
5206	containing less than 85 % by weight of				
3200	cotton, not put up for retail sale				
		1	1		1
	- Single yarn, of uncombed fibres				İ
5206 11 00	Measuring 714,29 decitex or more (not	1	6		1
J400 11 UU	exceeding 14 metric number)	1	0		İ
	Measuring less than 714,29 decitex but not	1	1		1
5206 12 00	less than 232,56 decitex (exceeding 14 metric	-	6		1
	number but not exceeding 43 metric number)	1	1		1
	Measuring less than 232,56 decitex but not				İ
5206 13 00	less than 192,31 decitex (exceeding 43 metric	-	6		1
	number but not exceeding 52 metric number)				İ
F206 14 00	- Measuring less than 192,31 decitex but not	1			1
5206 14 00	less than 125 decitex (exceeding 52 metric	-	6		İ
	number but not exceeding 80 metric number)	1	1		1
5206 15 00	Measuring less than 125 decitex (exceeding	-	6		1
	80 metric number)	I	ļ	l	I

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restriction
	- Single yarn, of combed fibres				
5206 21 00	Measuring 714,29 decitex or more (not exceeding 14 metric number)	-	6		
	- Measuring less than 714,29 decitex but not				
5206 22 00	less than 232,56 decitex (exceeding 14 metric	-	6		
	number but not exceeding 43 metric number) Measuring less than 232,56 decitex but not				
5206 23 00	less than 192,31 decitex (exceeding 43 metric	-	6		
	number but not exceeding 52 metric number)				
5206 24 00	Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric	_	6		
3200 24 00	number but not exceeding 80 metric number)		o o		
5206 25 00	Measuring less than 125 decitex (exceeding	_	6		
	80 metric number) - Multiple (folded) or cabled yarn, of uncombed				
	fibres				
	Measuring per single yarn 714,29 decitex		_		
5206 31 00	or more (not exceeding 14 metric number per single yarn)	-	6		
	Measuring per single yarn less than				
	714,29 decitex but not less than				
5206 32 00	232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per	-	6		
	single yarn)				
	Measuring per single yarn less than				
5307 22 00	232,56 decitex but not less than		6		
5206 33 00	192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per	-	6		
	single yarn)				
	Measuring per single yarn less than				
5206 34 00	192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not	-	6		
	exceeding 80 metric number per single yarn)				
	Measuring per single yarn less than		_		
5206 35 00	125 decitex (exceeding 80 metric number per single varn)	-	6		
	- Multiple (folded) or cabled yarn, of combed				
	fibres				
53 07 41 00	Measuring per single yarn 714,29 decitex		6		
5206 41 00	or more (not exceeding 14 metric number per single yarn)	-	6		
	Measuring per single yarn less than				
5307 43 00	714,29 decitex but not less than				
5206 42 00	232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per	-	6		
	single yarn)				
	Measuring per single yarn less than				
5206 43 00	232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number	_	6		
	but not exceeding 52 metric number per				
	single yarn)				
	Measuring per single yarn less than 192,31 decitex but not less than 125 decitex				
5206 44 00	(exceeding 52 metric number but not	-	6		
	exceeding 80 metric number per single yarn)				
5206 45 00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per	_	6		
J200 TJ 00	single yarn)				
5207	Cotton yarn (other than sewing thread) put				
	up for retail sale - Containing 85 % or more by weight of				
5207 10 00	cotton	-	6		
5207 90 00	- Other	-	6		
	Woven fabrics of cotton, containing 85 % or				
5208	more by weight of cotton, weighing not more				
	than 200 g/m²				
	- Unbleached				
5208 11	Plain weave, weighing not more than				
	100 g/m ² Fabrics for the manufacture of bandages,				
5208 11 10	dressings and medical gauzes	m2	6		
5208 11 90	Other	m2	6		
5208 12	Plain weave, weighing more than 100 g/m ²				
	Plain weave, weighing more than 100 g/m ² but not more than 130 g/m ² and of a width				
5208 12 16	, and the second	m2	6		
J2U0 12 10	Not exceeding 165 cm	m2	6		
5208 12 19	Exceeding 165 cm	m2	6		1

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Plain weave, weighing more than 130 g/m ² and of a width				
5208 12 96	Not exceeding 165 cm	m2	6		
5208 12 99	Exceeding 165 cm	m2	6		
5208 13 00	3-thread or 4-thread twill, including cross twill	m2	6		
5208 19 00	Other fabrics	m2	6		
	- Bleached				
5208 21	Plain weave, weighing not more than 100 g/m ²				
5208 21 10	Fabrics for the manufacture of bandages, dressings and medical gauzes	m2	6		
5208 21 90	Other	m2	6		
5208 22	Plain weave, weighing more than 100 g/m²				
	Plain weave, weighing more than 100 g/m ² but not more than 130 g/m ² and of a width				
5208 22 16	Not exceeding 165 cm	m2	6		
5208 22 19	Exceeding 165 cm	m2	6		
	Plain weave, weighing more than 130 g/m ² and of a width				
5208 22 96	Not exceeding 165 cm	m2	6		
5208 22 99	Exceeding 165 cm	m2	6		
5208 23 00	3-thread or 4-thread twill, including cross twill	m2	6		
5208 29 00	Other fabrics	m2	6		
	- Dyed				
5208 31 00	Plain weave, weighing not more than 100 g/m²	m2	6		
5208 32	Plain weave, weighing more than 100 g/m ²				
	Plain weave, weighing more than 100 g/m ² but not more than 130 g/m ² and of a width				
5208 32 16	Not exceeding 165 cm	m2	6		
5208 32 19	Exceeding 165 cm	m2	6		
	Plain weave, weighing more than 130 g/m ² and of a width				
5208 32 96	Not exceeding 165 cm	m2	6		
5208 32 99	Exceeding 165 cm	m2	6		
5208 33 00	3-thread or 4-thread twill, including cross twill	m2	6		
5208 39 00	Other fabrics	m2	6		
	- Of yarns of different colours				
5208 41 00	Plain weave, weighing not more than 100 g/m²	m2	6		
5208 42 00	Plain weave, weighing more than 100 g/m²	m2	6		
5208 43 00	3-thread or 4-thread twill, including cross twill	m2	6		
5208 49 00	Other fabrics	m2	6		
	- Printed				
5208 51 00	Plain weave, weighing not more than 100 g/m²	m2	6		
5208 52 00	Plain weave, weighing more than 100 g/m ²	m2	6		
5208 59	Other fabrics				
5208 59 10	3-thread or 4-thread twill, including cross twill	m2	6		
5208 59 90	Other	m2	6		
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ²				
	- Unbleached	1			

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5209 11 00	Plain weave	m2	6		
5209 12 00	3-thread or 4-thread twill, including cross twill	m2	6		
5209 19 00	Other fabrics	m2	6		
	- Bleached				
5209 21 00	Plain weave	m2	6		
5209 22 00	3-thread or 4-thread twill, including cross twill	m2	6		
5209 29 00	Other fabrics	m2	6		
	- Dyed				
5209 31 00	Plain weave	m2	6		
5209 32 00	3-thread or 4-thread twill, including cross	m2	6		
5209 39 00	twill Other fabrics	m2	6		
320) 0) 00	- Of yarns of different colours	1112	Ů		
5209 41 00	- Plain weave	m2	6		
		m2 m2	6		
5209 42 00	Denim Other fabrics of 3-thread or 4-thread twill,				
5209 43 00	including cross twill	m2	6		
5209 49 00	Other fabrics	m2	6		
	- Printed				
5209 51 00	Plain weave	m2	6		
5209 52 00	3-thread or 4-thread twill, including cross twill	m2	6		
5209 59 00	Other fabrics	m2	6		
5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ²				
	- Unbleached				
5210 11 00	Plain weave	m2	6		
5210 19 00	Other fabrics	m2	6		
	- Bleached				
5210 21 00	Plain weave	m2	6		
5210 29 00	Other fabrics	m2	6		
	- Dyed				
5210 31 00	Plain weave	m2	6		
5210 32 00	3-thread or 4-thread twill, including cross twill	m2	6		
5210 39 00	Other fabrics	m2	6		
	- Of yarns of different colours				
5210 41 00	Plain weave	m2	6		
5210 49 00	Other fabrics	m2	6		
	- Printed				
5210 51 00	Plain weave	m2	6		
5210 59 00	Other fabrics	m2	6		
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ²				
F311 11 00	- Unbleached	_			
5211 11 00	Plain weave 3-thread or 4-thread twill, including cross	m2	6		
5211 12 00	twill	m2	6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5211 19 00	Other fabrics	m2	6		
5211 20 00	- Bleached	m2	6		
	- Dyed				
5211 31 00	Plain weave	m2	6		
5211 32 00	3-thread or 4-thread twill, including cross twill	m2	6		
5211 39 00	Other fabrics	m2	6		
	- Of yarns of different colours				
5211 41 00	Plain weave	m2	6		
5211 42 00	Denim	m2	6		
5211 43 00	Other fabrics of 3-thread or 4-thread twill, including cross twill	m2	6		
5211 49	Other fabrics				
5211 49 10	Jacquard fabrics	m2	6		
5211 49 90	Other	m2	6		
	- Printed				
5211 51 00	Plain weave	m2	6		
5211 52 00	3-thread or 4-thread twill, including cross twill	m2	6		
5211 59 00	Other fabrics	m2	6		
5212	Other woven fabrics of cotton				
	- Weighing not more than 200 g/m ²				
5212 11	Unbleached				
5212 11 10	Mixed mainly or solely with flax	m2	6		
5212 11 90	Otherwise mixed	m2	6		
5212 12	Bleached				
5212 12 10	Mixed mainly or solely with flax	m2	6		
5212 12 90	Otherwise mixed	m2	6		
5212 13	Dyed				
5212 13 10	Mixed mainly or solely with flax	m2	6		
5212 13 90	Otherwise mixed	m2	6		
5212 14	Of yarns of different colours				
5212 14 10	Mixed mainly or solely with flax	m2	6		
5212 14 90	Otherwise mixed	m2	6		
5212 15	Printed				
5212 15 10	Mixed mainly or solely with flax	m2	6		
5212 15 90	Otherwise mixed	m2	6		
	- Weighing more than 200 g/m ²				
5212 21	Unbleached				
5212 21 10	Mixed mainly or solely with flax	m2	6		
5212 21 90	Otherwise mixed	m2	6		
5212 22	Bleached				
5212 22 10	Mixed mainly or solely with flax	m2	6		
5212 22 90	Otherwise mixed	m2	6		
5212 23	Dyed				
5212 23 10	Mixed mainly or solely with flax	m2	6		
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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5212 23 90	Otherwise mixed	m2	6		
5212 24	Of yarns of different colours				
5212 24 10	Mixed mainly or solely with flax	m2	6		
5212 24 90	Otherwise mixed	m2	6		
5212 25	Printed				
5212 25 10	Mixed mainly or solely with flax	m2	6		
5212 25 90	Otherwise mixed	m2	6		

Chapter 53

Other vegetable textile fibres;

Paper yarn and woven fabrics of paper yarn

Additional note

- 1.(A) For the purposes of subheadings 5306 10 90, 5306 20 90 and 5308 20 90, the expression 'put up for retail sale' in relation to yarn (single, multiple or cabled) means, subject to the exceptions in paragraph (B) below, yarn put up:
 - (a) in balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding 200 grams;
 - (b) in hanks or skeins of a weight not exceeding 125 grams;
 - (c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding 125 grams.

(B) Exceptions:

- (a) multiple or cabled yarn, unbleached, in hanks or skeins;
- (b) multiple or cabled yarn, put up:
- (1) in cross-reeled hanks or skeins; or
- (2) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

National Notes

- 1. Items listed under this Chapter may be subject to controls under the Drugs (Misuse) Regulations 2005.
- 2. Items listed under this Chapter may require a licence under the Medical and Health Act,1997.
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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)		, , , ,		
5301 10 00	- Flax, raw or retted	-	6		
	- Flax, broken, scutched, hackled or otherwise processed, but not spun				
5301 21 00	Broken or scutched	-	6		
5301 29 00	Other	-	6		
5301 30 00	- Flax tow and waste	_	6		
5302	True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)				
5302 10 00	- True hemp, raw or retted	-	6		R
5302 90 00	- Other	-	6		
5303 5303 10 00	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	-	6		
5303 90 00	- Other	-	6		
5305 00 00	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	-	6		R
5306	Flax yarn				
5306 10	- Single				
	Not put up for retail sale				
5306 10 10	Measuring 833,3 decitex or more (not exceeding 12 metric number) Measuring less than 833,3 decitex but not	-	6		
5306 10 30 5306 10 50	less than 277,8 decitex (exceeding 12 metric number but not exceeding 36 metric number) Measuring less than 277,8 decitex (exceeding 36 metric number)	-	6		
5306 10 90	Put up for retail sale	-	6		
5306 20	- Multiple (folded) or cabled				
5306 20 10	Not put up for retail sale	-	6		
5306 20 90	Put up for retail sale	_	6		
5307	Yarn of jute or of other textile bast fibres of heading 5303				
5307 10 00	- Single	-	6		
5307 20 00	- Multiple (folded) or cabled	-	6		
5308	Yarn of other vegetable textile fibres; paper yarn				
5308 10 00	- Coir yarn	-	6		
5308 20	- True hemp yarn				
5308 20 10	Not put up for retail sale	-	6		
5308 20 90	Put up for retail sale	-	6		
5308 90	- Other				
	Ramie yarn				
5308 90 12	Measuring 277,8 decitex or more (not exceeding 36 metric number)	-	6		
5308 90 19	Measuring less than 277,8 decitex (exceeding 36 metric number)	-	6		
5308 90 50	Paper yarn	-	6		
5308 90 90	Other		6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5309	Woven fabrics of flax				
	- Containing 85 % or more by weight of flax				
5309 11	Unbleached or bleached				
5309 11 10	Unbleached	m2	6		
5309 11 90	Bleached	m2	6		
5309 19 00	Other	m2	6		
	- Containing less than 85 % by weight of flax				
5309 21 00	Unbleached or bleached	m2	6		
5309 29 00	Other	m2	6		
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303				
5310 10	- Unbleached				
5310 10 10	Of a width not exceeding 150 cm	m2	6		
5310 10 90	Of a width exceeding 150 cm	m2	6		
5310 90 00	- Other	m2	6		
5311 00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn				
5311 00 10	- Of ramie	m2	6		
5311 00 90	- Other	m2	6		

Chapter 54

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

- 1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate)); or
 - (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms synthetic and artificial, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

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

2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5401	Sewing thread of man-made filaments, whether or not put up for retail sale				
5401 10	- Of synthetic filaments				
	Not put up for retail sale				
	Core yarn				
5401 10 12	Polyester filament surrounded by cotton fibres	-	6		
5401 10 14	Other	-	6		
	Other				
5401 10 16	Textured yarn	-	6		
5401 10 18	Other	-	6		
5401 10 90	Put up for retail sale	-	6		
5401 20	- Of artificial filaments				
5401 20 10	Not put up for retail sale	-	6		
5401 20 90	Put up for retail sale	-	6		
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex				
	High tenacity yarn of nylon or other polyamides, whether or not textured				
5402 11 00	Of aramids	-	6		
5402 19 00	Other	-	6		
5402 20 00	- High tenacity yarn of polyesters, whether or not textured	-	6		
	- Textured yarn				
5402 31 00	Of nylon or other polyamides, measuring per single yarn not more than 50 tex Of nylon or other polyamides, measuring	-	6		
5402 32 00	per single yarn more than 50 tex	-	6		
5402 33 00	Of polyesters	-	6		
5402 34 00	Of polypropylene	-	6		
5402 39 00	Other	-	6		
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre				
5402 44 00	Elastomeric	-	6		
5402 45 00	Other, of nylon or other polyamides	-	6		
5402 46 00	Other, of polyesters, partially oriented	-	6		
5402 47 00	Other, of polyesters	-	6		
5402 48 00	Other, of polypropylene	-	6		
5402 49 00	Other	-	6		
	- Other yarn, single, with a twist exceeding 50 turns per metre				
5402 51 00	Of nylon or other polyamides	-	6		
5402 52 00	Of polyesters	-	6		
5402 53 00	Of polypropylene	-	6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5402 59 00	Other	-	6		
	- Other yarn, multiple (folded) or cabled				
5402 61 00	Of nylon or other polyamides	-	6		
5402 62 00	Of polyesters	-	6		
5402 63 00	Of polypropylene	-	6		
5402 69 00	Other	-	6		
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex				
5403 10 00	- High-tenacity yarn of viscose rayon	-	6		
	- Other yarn, single				
5403 31 00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	-	6		
5403 32 00	Of viscose rayon, with a twist exceeding 120 turns per metre	-	6		
5403 33 00	Of cellulose acetate	-	6		
5403 39 00	Other	-	6		
	- Other yarn, multiple (folded) or cabled				
5403 41 00	Of viscose rayon	-	6		
5403 42 00	Of cellulose acetate	-	6		
5403 49 00	Other	-	6		
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of synthetic textile materials, of an apparent width not exceeding 5 mm - Monofilament				
5404 11 00	Elastomeric	-	6		
5404 12 00	Other, of polypropylene	-	6		
5404 19 00	Other	-	6		
5404 90	- Other				
5404 90 10	Of polypropylene	_	6		
5404 90 90	Other	_	6		
5405 00 00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of artificial textile materials, of an apparent width not exceeding 5 mm	-	6		
5406 00 00	Man-made filament yarn (other than sewing thread), put up for retail sale	-	6		
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404				
5407 10 00	- Woven fabrics obtained from high-tenacity yarn of nylon or other polyamides or of polyesters	m2	6		
5407 20	Woven fabrics obtained from strip or the like Of polyethylene or polypropylene, of a width of				
5407 20 11	Less than 3 m	m2	6		
5407 20 19	3 m or more	m2	6		
5407 20 90	Other	m2	6		
5407 30 00	- Fabrics specified in note 9 to Section XI	m2	6		
	Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides				
	* *	m2	6	1	Ī

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5407 42 00	Dyed	m2	6		
5407 43 00	Of yarns of different colours	m2	6		
5407 44 00	Printed	m2	6		
	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments				
5407 51 00	Unbleached or bleached	m2	6		
5407 52 00	Dyed	m2	6		
5407 53 00	Of yarns of different colours	m2	6		
5407 54 00	Printed	m2	6		
5407 61	Other woven fabrics, containing 85 % or more by weight of polyester filaments Containing 85 % or more by weight of non-textured polyester filaments				
5407 61 10	Unbleached or bleached	m2	6		
5407 61 30	Dyed	m2	6		
5407 61 50	Of yarns of different colours	m2	6		
5407 61 90	Printed	m2	6		
5407 69	Other				
5407 69 10	Unbleached or bleached	m2	6		
5407 69 90	Other - Other woven fabrics, containing 85 % or more by weight of synthetic filaments	m2	6		
5407 71 00	Unbleached or bleached	m2	6		
5407 72 00	Dyed	m2	6		
5407 73 00	Of yarns of different colours	m2	6		
5407 74 00	Printed	m2	6		
	Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton				
5407 81 00	Unbleached or bleached	m2	6		
5407 82 00	Dyed	m2	6		
5407 83 00	Of yarns of different colours	m2	6		
5407 84 00	Printed	m2	6		
	- Other woven fabrics				
5407 91 00	Unbleached or bleached	m2	6		
5407 92 00	Dyed	m2	6		
5407 93 00	Of yarns of different colours	m2	6		
5407 94 00	Printed	m2	6		
5408 5408 10 00	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405 - Woven fabrics obtained from high-tenacity yarn of viscose rayon - Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the	m2	6		
5408 21 00	like Unbleached or bleached	m2	6		
5408 21 00	Undeacned or dieacned Dyed	IIIZ	U		
5408 22 10	Oyeu Of a width exceeding 135 cm but not exceeding 155 cm, plain weave, twill weave, cross twill weave or satin weave	m2	6		
5408 22 90	Other	m2	6		
5408 23 00	Of yarns of different colours	m2	6		
5408 24 00	Printed	m2	6		

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CN cod	e Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Other woven fabrics				
5408 31	00 Unbleached or bleached	m2	6		
5408 32	00 Dyed	m2	6		
5408 33	00 - Of yarns of different colours	m2	6		
5408 34	00 Printed	m2	6		

Chapter 55

Man-made staple fibres

Note.

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

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

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5501	Synthetic filament tow				
5501 10 00	- Of nylon or other polyamides	-	6		
5501 20 00	- Of polyesters	-	6		
5501 30 00	- Acrylic or modacrylic	-	6		
5501 40 00	- Of polypropylene	-	6		
5501 90 00	- Other	-	6		
5502	Artificial filament tow				
5502 10 00	- Of cellulose acetate	-	6		
5502 90 00	- Other	-	6		
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning				
	- Of nylon or other polyamides				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5503 11 00	Of aramids	-	6		
5503 19 00	Other	-	6		
5503 20 00	- Of polyesters	-	6		
5503 30 00	- Acrylic or modacrylic	-	6		
5503 40 00	- Of polypropylene	-	6		
5503 90 00	- Other	-	6		
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning				
5504 10 00	- Of viscose rayon	-	6		
5504 90 00	- Other	-	6		
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres				
5505 10	- Of synthetic fibres		_		
5505 10 10	Of nylon or other polyamides	-	6		
5505 10 30	Of polyesters	-	6		
5505 10 50	Acrylic or modacrylic	-	6		
5505 10 70	Of polypropylene	-	6		
5505 10 90	Other	-	6		
5505 20 00	- Of artificial fibres	-	6		
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning				
5506 10 00	- Of nylon or other polyamides	-	6		
5506 20 00	- Of polyesters	-	6		
5506 30 00	- Acrylic or modacrylic	-	6		
5506 40 00	- Of polypropylene	-	6		
5506 90 00	- Other	-	6		
5507 00 00 5508	Artificial staple fibres, carded, combed or otherwise processed for spinning Sewing thread of man-made staple fibres, whether or not put up for retail sale	-	6		
5508 10	- Of synthetic staple fibres				
5508 10 10	Not put up for retail sale	-	6		
5508 10 90	Put up for retail sale	-	6		
5508 20	- Of artificial staple fibres				
5508 20 10	Not put up for retail sale	-	6		
5508 20 90	Put up for retail sale	-	6		
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale - Containing 85 % or more by weight of staple fibres of nylon or other polyamides				
5509 11 00	Single yarn	-	6		
5509 12 00	Multiple (folded) or cabled yarn - Containing 85 % or more by weight of polyester staple fibres	-	6		
5509 21 00	Single yarn	-	6		
5509 22 00	Multiple (folded) or cabled yarn	-	6		
	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres				
5509 31 00	Single yarn	-	6		
5509 32 00	Multiple (folded) or cabled yarn	-	6		
	- Other yarn, containing 85 % or more by weight of synthetic staple fibres				
5509 41 00	Single yarn	-	6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5509 42 00	Multiple (folded) or cabled yarn	-	6		
	- Other yarn, of polyester staple fibres				
5509 51 00	Mixed mainly or solely with artificial staple	-	6		
5509 52 00	fibres Mixed mainly or solely with wool or fine animal hair	-	6		
5509 53 00	Mixed mainly or solely with cotton	-	6		
5509 59 00	Other	-	6		
	- Other yarn, of acrylic or modacrylic staple fibres				
5509 61 00	Mixed mainly or solely with wool or fine animal hair	-	6		
5509 62 00	Mixed mainly or solely with cotton	-	6		
5509 69 00	Other	-	6		
	- Other yarn				
5509 91 00	Mixed mainly or solely with wool or fine animal hair	-	6		
5509 92 00	Mixed mainly or solely with cotton	-	6		
5509 99 00	Other	-	6		
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale - Containing 85 % or more by weight of artificial staple fibres				
5510 11 00	Single yarn	-	6		
5510 12 00	Multiple (folded) or cabled yarn	-	6		
5510 20 00	- Other yarn, mixed mainly or solely with	-	6		
5510 30 00	wool or fine animal hair - Other yarn, mixed mainly or solely with cotton	-	6		
5510 90 00	- Other yarn	-	6		
5511	Yarn (other than sewing thread) of man- made staple fibres, put up for retail sale				
5511 10 00	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	-	6		
5511 20 00	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	-	6		
5511 30 00	- Of artificial staple fibres	-	6		
5512 5512 11 00	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	m2	6		
5512 19	Other				
5512 19 10	Printed	m2	6		
	Other		6		
5512 19 90	Other - Containing 85 % or more by weight of acrylic or modacrylic staple fibres	m2	0		
5512 21 00	Unbleached or bleached	m2	6		
5512 29	Other				
5512 29 10	Printed	m2	6		
5512 29 90	Other	m2	6		
2312 27 70	- Other	1112	,		
EE12 01 00		2			
5512 91 00	Unbleached or bleached	m2	6		
5512 99	Other				
5512 99 10	Printed	m2	6		
5512 99 90	Other	m2	6		
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such				

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
	fibres, mixed mainly or solely with cotton, of	umt	(%)	duty	Restrictions
	a weight not exceeding 170 g/m² - Unbleached or bleached				
5513 11	Of polyester staple fibres, plain weave				
5513 11 20	Of a width of 165 cm or less	m2	6		
5513 11 90	Of a width of more than 165 cm	m2	6		
5513 12 00	3-thread or 4-thread twill, including cross	m2	6		
5513 13 00	twill, of polyester staple fibres Other woven fabrics of polyester staple	m2	6		
5513 19 00	fibres Other woven fabrics	m2	6		
	- Dyed				
5513 21 00	Of polyester staple fibres, plain weave	m2	6		
	- Other woven fabrics of polyester staple	mz	0		
5513 23	fibres 3-thread or 4-thread twill, including cross	_	_		
5513 23 10	twill	m2	6		
5513 23 90	Other	m2	6		
5513 29 00	Other woven fabrics	m2	6		
	- Of yarns of different colours				
5513 31 00	Of polyester staple fibres, plain weave	m2	6		
5513 39 00	Other woven fabrics	m2	6		
	- Printed				
5513 41 00	Of polyester staple fibres, plain weave	m2	6		
5513 49 00	Other woven fabrics	m2	6		
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ²				
	- Unbleached or bleached				
5514 11 00	Of polyester staple fibres, plain weave	m2	6		
5514 12 00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m2	6		
5514 19	Other woven fabrics				
5514 19 10	Of polyester staple fibres	m2	6		
5514 19 90	Other	m2	6		
	- Dyed				
5514 21 00	Of polyester staple fibres, plain weave	m2	6		
5514 22 00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m2	6		
5514 23 00	- Other woven fabrics of polyester staple fibres	m2	6		
5514 29 00	Other woven fabrics	m2	6		
5514 30	- Of yarns of different colours				
5514 30 10	Of polyester staple fibres, plain weave	m2	6		
5514 30 30	3-thread or 4-thread twill, including cross	m2	6		
5514 30 50	twill, of polyester staple fibres Other woven fabrics of polyester staple fibres	m2	6		
5514 30 50	Other woven fabrics	m2	6		
23113070	- Printed	1112	,		
EE14 41 00		,?	6		
5514 41 00	Of polyester staple fibres, plain weave 3-thread or 4-thread twill, including cross	m2	6		
5514 42 00	twill, of polyester staple fibres - Other woven fabrics of polyester staple	m2	6		
5514 43 00	fibres	m2	6		
5514 49 00	Other woven fabrics	m2	6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5515	Other woven fabrics of synthetic staple fibres				
	- Of polyester staple fibres				
5515 11	Mixed mainly or solely with viscose rayon staple fibres				
5515 11 10	Unbleached or bleached	m2	6		
5515 11 30	Printed	m2	6		
5515 11 90	Other	m2	6		
	Mixed mainly or solely with man-made	mz	Ů		
5515 12	filaments				
5515 12 10	Unbleached or bleached	m2	6		
5515 12 30	Printed	m2	6		
5515 12 90	Other	m2	6		
5515 13	Mixed mainly or solely with wool or fine animal hair Mixed mainly or solely with carded wool or fine animal hair (woollen)				
5515 13 11	Unbleached or bleached	m2	6		
5515 13 19	Other	m2	6		
	Mixed mainly or solely with combed wool or fine animal hair (worsted)				
5515 13 91	Unbleached or bleached	m2	6		
5515 13 99	Other	m2	6		
5515 19	Other				
5515 19 10	Unbleached or bleached	m2	6		
5515 19 30	Printed	m2	6		
5515 19 90	Other	m2	6		
5515 21	- Of acrylic or modacrylic staple fibres Mixed mainly or solely with man-made filaments				
5515 21 10	Unbleached or bleached	m2	6		
5515 21 30	Printed	m2	6		
5515 21 90	Other	m2	6		
5515 22	Mixed mainly or solely with wool or fine animal hair Mixed mainly or solely with carded wool or fine animal hair (woollen)	2			
5515 22 11	Unbleached or bleached	m2	6		
5515 22 19	Other Mixed mainly or solely with combed wool or fine animal hair (worsted)	m2	6		
5515 22 91	Unbleached or bleached	m2	6		
5515 22 99	Other	m2	6		
5515 29 00	Other	m2	6		
	- Other woven fabrics				
5515 91	Mixed mainly or solely with man-made filaments				
5515 91 10	Unbleached or bleached	m2	6		
5515 91 30	Printed	m2	6		
5515 91 90	Other	m2	6		
5515 99	Other				
5515 99 20	Unbleached or bleached	m2	6		
5515 99 40	Printed	m2	6		
5515 99 80	Other	m2	6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5516	Woven fabrics of artificial staple fibres				
	- Containing 85 % or more by weight of artificial staple fibres				
5516 11 00	Unbleached or bleached	m2	6		
5516 12 00	Dyed	m2	6		
5516 13 00	Of yarns of different colours	m2	6		
5516 14 00	Printed	m2	6		
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments				
5516 21 00	Unbleached or bleached	m2	6		
5516 22 00	Dyed	m2	6		
5516 23	Of yarns of different colours				
5516 23 10	Jacquard fabrics of a width of 140 cm or more (mattress tickings)	m2	6		
5516 23 90	Other	m2	6		
5516 24 00	Printed	m2	6		
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair				
5516 31 00	Unbleached or bleached	m2	6		
5516 32 00	Dyed	m2	6		
5516 33 00	Of yarns of different colours	m2	6		
5516 34 00	Printed	m2	6		
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton				
5516 41 00	Unbleached or bleached	m2	6		
5516 42 00	Dyed	m2	6		
5516 43 00	Of yarns of different colours	m2	6		
5516 44 00	Printed	m2	6		
	- Other				
5516 91 00	Unbleached or bleached	m2	6		
5516 92 00	Dyed	m2	6		
5516 93 00	Of yarns of different colours	m2	6		
5516 94 00	Printed	m2	6		

Chapter 56

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

Notes.

- 1. This Chapter does not cover:
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes,
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creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

- (b) Textile products of heading 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
- (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
- (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.
- 2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
- 3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance. Headings 56.02 and 56.03 do not, however, cover:

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
- 4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen

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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.

National Notes

1. Subheading 5601 21 does not cover Cotton Bud sticks whose shaft is made wholly or partly from plastic. These shall be treated as a single use plastic product and classified under commodity code 3926 90 95 in Chapter 39.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps - Wadding of textile materials and articles thereof		` ,	·	
5601 21	Of cotton				
5601 21 10	Absorbent	-	12		
5601 21 90	Other	-	12		
5601 22	Of man-made fibres				
5601 22 10	Rolls of a diameter not exceeding 8 mm	-	12		
5601 22 90	Other	-	12		
5601 29 00	Other	-	12		
5601 30 00	- Textile flock and dust and mill neps	-	12		
5602 5602 10	Felt, whether or not impregnated, coated, covered or laminated - Needleloom felt and stitch-bonded fibre fabrics - Not impregnated, coated, covered or laminated				
	Needleloom felt				
5602 10 11	Of jute or other textile bast fibres of heading 5303	-	12		
5602 10 19	Of other textile materials	-	12		
	Stitch-bonded fibre fabrics				
5602 10 31	Of wool or fine animal hair	-	12		
5602 10 38	Of other textile materials	-	12		
5602 10 90	Impregnated, coated, covered or laminated - Other felt, not impregnated, coated, covered or laminated	-	12		
5602 21 00	Of wool or fine animal hair	-	12		
5602 29 00	Of other textile materials	-	12		
5602 90 00	- Other	-	12		
5603	Nonwovens, whether or not impregnated, coated, covered or laminated - Of man-made filaments				
5603 11	Weighing not more than 25 g/m ²				
5603 11 10	Coated or covered	-	12		
5603 11 90	Other	-	12		
5603 12	Weighing more than 25 g/m² but not more than 70 g/m²				
5603 12 10	Coated or covered	-	12		
5603 12 90	Other	-	12		
5603 13	Weighing more than 70 g/m 2 but not more than 150 g/m 2				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5603 13 10	Coated or covered	-	12		
5603 13 90	Other	-	12		
5603 14	Weighing more than 150 g/m²				
5603 14 10	Coated or covered	-	12		
5603 14 90	Other	_	12		
	- Other				
5603 91	Weighing not more than 25 g/m²				
5603 91 10	Coated or covered	_	12		
5603 91 90	Other	_	12		
5603 92	Weighing more than 25 g/m² but not more than 70 g/m²				
5603 92 10	Coated or covered	-	12		
5603 92 90	Other	-	12		
5603 93	Weighing more than 70 g/m² but not more than 150 g/m²				
5603 93 10	Coated or covered	-	12		
5603 93 90	Other	-	12		
5603 94	Weighing more than 150 g/m²				
5603 94 10	Coated or covered	-	12		
5603 94 90	Other	-	12		
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics				
5604 10 00	- Rubber thread and cord, textile covered	-	12		
5604 90	- Other				
5604 90 10	High-tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	-	12		
5604 90 90	Other	-	12		
5605 00 00 5606 00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	-	12		
5606 00 10	- Loop wale-yarn	-	12		
	- Other				
5606 00 91	Gimped yarn	-	12		
5606 00 99	Other	-	12		
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics - Of sisal or other textile fibres of the genus Agave				
5607 21 00	Binder or baler twine	-	12		
5607 29 00	Other	-	12		
	- Of polyethylene or polypropylene				
5607 41 00	Binder or baler twine	-	12		
5607 49	Other				
	Measuring more than 50000 decitex (5 g/m)				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5607 49 11	Plaited or braided	-	12		
5607 49 19	Other	-	12		
5607 49 90	Measuring 50000 decitex (5 g/m) or less	-	12		
5607 50	- Of other synthetic fibres				
	Of nylon or other polyamides or of polyesters				
	Measuring more than 50000 decitex (5 g/m)				
5607 50 11	Plaited or braided	-	12		
5607 50 19	Other	-	12		
5607 50 30	Measuring 50000 decitex (5 g/m) or less	-	12		
5607 50 90	Of other synthetic fibres	-	12		
5607 90	- Other				
5607 90 20	Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres; of jute or other textile bast fibres of heading 5303	-	12		
5607 90 90	Other	-	12		
5608	Knotted netting of twine, cordage or rope; made-up fishing nets and other made-up nets, of textile materials				
	- Of man-made textile materials				
5608 11	Made-up fishing nets				
5608 11 20	Of twine, cordage, rope or cables	-	12		
5608 11 80	Other	-	12		
5608 19	Other				
	Made-up nets				
	Of nylon or other polyamides				
5608 19 11	Of twine, cordage, rope or cables	-	12		
5608 19 19	Other	-	12		
5608 19 30	Other	-	12		
5608 19 90	Other	-	12		
5608 90 00	- Other	-	12		
5609 00 00	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	-	12		

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.

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Additional note

1. For the purposes of applying the maximum rate of duty provided for in respect of carpets, carpeting and rugs of subheading 5701 10 90, the dutiable surface shall not include the heading, the selvedges and the fringes.

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National Notes

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5701	Carpets and other textile floor coverings, knotted, whether or not made up				
5701 10	- Of wool or fine animal hair				
5701 10 10	Containing a total of more than 10 % by weight of silk or of waste silk other than noil	m2	12	Sch.	R
5701 10 90	Other	m2	12	Sch.	R
5701 90	- Of other textile materials				
5701 90 10	Of silk, of waste silk other than noil, of synthetic fibres, of yarn of heading 5605 or of textile materials containing metal threads	m2	12		
5701 90 90	Of other textile materials	m2	12		
5702 5702 10 00	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	m2	12		
5702 20 00	- Floor coverings of coconut fibres (coir)	m2	12		
	- Other, of pile construction, not made up				
5702 31	Of wool or fine animal hair				
5702 31 10	Axminster carpets	m2	12		R
5702 31 80	Other	m2	12		R
5702 32 00	Of man-made textile materials	m2	12		
5702 39 00	Of other textile materials	m2	12		
	- Other, of pile construction, made up				
5702 41	Of wool or fine animal hair				
5702 41 10	Axminster carpets	m2	12		R
5702 41 90	Other	m2	12		R
5702 42 00	Of man-made textile materials	m2	12		
5702 49 00	Of other textile materials	m2	12		
5702 50	- Other, not of pile construction, not made up				
5702 50 10	Of wool or fine animal hair	m2	12		R
	Of man-made textile materials				
5702 50 31	Of polypropylene	m2	12		R
5702 50 39	Other	m2	12		R
5702 50 90	Of other textile materials	m2	12		R
	- Other, not of pile construction, made up				
5702 91 00	Of wool or fine animal hair	m2	12		R
5702 92	Of man-made textile materials				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5702 92 10	Of polypropylene	m2	12		
5702 92 90	Other	m2	12		
5702 99 00	Of other textile materials	m2	12		
5703	Carpets and other textile floor coverings, tufted, whether or not made up				
5703 10 00	- Of wool or fine animal hair	m2	12		R
5703 20	- Of nylon or other polyamides				
	Printed				
5703 20 12	Tiles, having a maximum surface area of 1 m ²	m2	12		
5703 20 18	Other	m2	12		
	Other				
5703 20 92	Tiles, having a maximum surface area of 1 m ²	m2	12		
5703 20 98	Other	m2	12		
5703 30	- Of other man-made textile materials				
	Of polypropylene				
5703 30 12	Tiles, having a maximum surface area of 1 m ²	m2	12		
5703 30 18	Other	m2	12		
	Other				
5703 30 82	Tiles, having a maximum surface area of 1 m ²	m2	12		
5703 30 88	Other	m2	12		
5703 90	- Of other textile materials				
5703 90 20	Tiles, having a maximum surface area of 1 m ²	m2	12		
5703 90 80	Other	m2	12		
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not				
5704 10 00	made up - Tiles, having a maximum surface area of 0,3 m ²	m2	6		
5704 20 00	- Tiles, having a maximum surface area exceeding 0,3 m², but not exceeding 1 m²	m2	6		
5704 90 00	- Other	m2	12		
5705 00	Other carpets and other textile floor coverings, whether or not made up				
5705 00 30	- Of man-made textile materials	m2	12		
5705 00 80	- Of other textile materials	m2	12		

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

- 1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

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- 3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

- 6. In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- 7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

National Notes

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	CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806				
	5801 10 00	- Of wool or fine animal hair	m2	6		R
l		- Of cotton				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5801 21 00	Uncut weft pile fabrics	m2	6		
5801 22 00	Cut corduroy	m2	6		
5801 23 00	Other weft pile fabrics	m2	6		
5801 26 00	Chenille fabrics	m2	6		
5801 27 00	Warp pile fabrics	m2	6		
	- Of man-made fibres				
5801 31 00	Uncut weft pile fabrics	m2	6		
5801 32 00	Cut corduroy	m2	6		
5801 33 00	Other weft pile fabrics	m2	6		
5801 36 00	Chenille fabrics	m2	6		
5801 37 00	Warp pile fabrics	m2	6		
5801 90	- Of other textile materials				
5801 90 10	Of flax	m2	6		
5801 90 90	Other	m2	6		
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703 - Terry towelling and similar woven terry fabrics, of cotton				
5802 11 00	Unbleached	m2	6		
5802 19 00	Other	m2	6		
5802 20 00	- Terry towelling and similar woven terry fabrics, of other textile materials	m2	6		
5802 30 00	- Tufted textile fabrics	m2	6		
5803 00	Gauze, other than narrow fabrics of heading 5806				
5803 00 10	- Of cotton	m2	6		
5803 00 30	- Of silk or silk waste	m2	6		
5803 00 90	- Other	m2	6		
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006				
5804 10	- Tulles and other net fabrics				
5804 10 10	Plain	-	6		
5804 10 90	Other	-	6		
	- Mechanically made lace				
5804 21 00	Of man-made fibres	-	6		
5804 29 00	Of other textile materials	-	6		
5804 30 00	- Handmade lace	-	6		
5805 00 00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	-	6		
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)				
5806 10 00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics - Other woven fabrics, containing by weight	-	6		
5806 20 00	5 % or more of elastomeric yarn or rubber thread	-	6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5806 31 00	Of cotton	-	6		
5806 32	Of man-made fibres				
5806 32 10	With real selvedges	-	6		
5806 32 90	Other	-	6		
5806 39 00	Of other textile materials	-	6		
5806 40 00 5807	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	-	6		
5807 10	- Woven				
5807 10 10	With woven inscription	-	6		
5807 10 90	Other	-	6		
5807 90	- Other				
5807 90 10	Of felt or nonwovens	-	6		
5807 90 90	Other	-	6		
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles				
5808 10 00	- Braids, in the piece	-	6		
5808 90 00	- Other	-	6		
5809 00 00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	-	6		
5810	Embroidery in the piece, in strips or in motifs				
5810 10	- Embroidery without visible ground				
5810 10 10	Of a value exceeding £ 35/kg (net weight)	-	6		
5810 10 90	Other	-	6		
	- Other embroidery				
5810 91	Of cotton				
5810 91 10	Of a value exceeding £ 17,50/kg (net weight)	-	6		
5810 91 90	Other	-	6		
5810 92	Of man-made fibres				
5810 92 10	Of a value exceeding £ 17,50/kg (net weight)	-	6		
5810 92 90	Other	-	6		
5810 99	Of other textile materials				
5810 99 10	Of a value exceeding £ 17,50/kg (net weight)	-	6		
5810 99 90	Other	-	6		
5811 00 00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	m2	6		

Chapter 59

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

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Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2. Heading 59.03 applies to:

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

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

- 4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.
 - This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.
- 5. Heading 59.07 does not apply to:
 - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60);
 - for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) Wood veneered on a backing of textile fabrics (heading 44.08);
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- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).
- 6.-Heading 59.10 does not apply to:
 - (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
- 7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
 - (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

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- (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations - Textile fabrics coated with gum or		(/0)	duty	Kestretions
5901 10 00	amylaceous substances, of a kind used for the outer covers of books or the like	m2	6		
5901 90 00	- Other	m2	6		
5902	Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon				
5902 10	- Of nylon or other polyamides				
5902 10 10	Impregnated with rubber	m2	6		
5902 10 90	Other	m2	6		
5902 20	- Of polyesters				
5902 20 10	Impregnated with rubber	m2	6		
5902 20 90	Other	m2	6		
5902 90	- Other				
5902 90 10	Impregnated with rubber	m2	6		
5902 90 90	Other	m2	6		
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902				
5903 10	- With poly(vinyl chloride)				
5903 10 10	Impregnated	m2	6		
5903 10 90	Coated, covered or laminated	m2	6		
5903 20	- With polyurethane				
5903 20 10	Impregnated	m2	6		
5903 20 90	Coated, covered or laminated	m2	6		
5903 90	- Other				
5903 90 10	Impregnated	m2	6		
	Coated, covered or laminated				
5903 90 91	With cellulose derivatives or other plastics, with the fabric forming the right side	m2	6		
5903 90 99	Other	m2	6		
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape				
5904 10 00	- Linoleum	m2	6		
5904 90 00	- Other	m2	6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5905 00	Textile wall coverings				
5905 00 10	Consisting of parallel yarns, fixed on a backing of any material Other	-	6		
5905 00 30	Of flax	-	6		
5905 00 50	Of jute	-	6		
5905 00 70	Of man-made fibres	-	6		
5905 00 90	Other	-	6		
5906	Rubberised textile fabrics, other than those				
5906 10 00	of heading 5902 - Adhesive tape of a width not exceeding 20 cm - Other	-	6		
5906 91 00	Knitted or crocheted	-	6		
5906 99	Other				
5906 99 10	Fabrics mentioned in note 4(c) to this chapter	-	6		
5906 99 90	Other	-	6		
5907 00 00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like Textile wicks, woven, plaited or knitted, for	m2	6		
5908 00 00	lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas-mantle fabric therefor, whether or not impregnated	-	6		
5909 00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials				
5909 00 10	- Of synthetic fibres	-	6		
5909 00 90	- Of other textile materials	-	6		
5910 00 00 5911	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material Textile products and articles, for technical uses, specified in note 7 to this chapter - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind	-	6		
5911 10 00	used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	-	6		
5911 20 00	- Bolting cloth, whether or not made up	-	6		
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)				
5911 31	Weighing less than 650 g/m²				
	Of silk or man-made fibres				
5911 31 11	Woven fabrics, of a kind used in papermaking machines (for example, forming fabrics)	m2	6		
5911 31 19	Other	m2	6		
5911 31 90	Of other textile materials	-	6		
5911 32	Weighing 650 g/m² or more				
	Of silk or man-made fibres				
5911 32 11	Woven fabrics having a batt layer needled on them, of a kind used in papermaking machines (for example, press felts)	-	6		
5911 32 19	Other	-	6		
5911 32 90	Of other textile materials	-	6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5911 40 00	- Straining cloth of a kind used in oil-presses or the like, including that of human hair	-	6		
5911 90	- Other				
5911 90 10	Of felt	-	6		
	Other				
5911 90 91	Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	-	6		
5911 90 99	Other	-	6		

Chapter 60

Knitted or crocheted fabrics

Notes.

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

Subheading note

1. Subheading 6005 35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m2 and not more than 55 g/m2, having a mesh size of not less than 20 holes/cm2 and not more than 100 holes/cm2, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

National Notes

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6001	Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted		. ,	*	
6001 10 00	- 'Long pile' fabrics	-	6		
	- Looped pile fabrics				
6001 21 00	Of cotton	-	6		
6001 22 00	Of man-made fibres	-	6		
6001 29 00	Of other textile materials	-	6		
	- Other				
6001 91 00	Of cotton	-	6		
6001 92 00	Of man-made fibres	-	6		
6001 99 00	Of other textile materials	_	6		
6002 6002 40 00	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001 - Containing by weight 5 % or more of elastomeric yarn, but not containing rubber	_	6		
	thread				
6002 90 00	- Other Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002	-	6		
6003 10 00	- Of wool or fine animal hair	-	6		
6003 20 00	- Of cotton	-	6		
6003 30	- Of synthetic fibres				
6003 30 10	Raschel lace	-	6		
6003 30 90	Other	-	6		
6003 40 00	- Of artificial fibres	-	6		
6003 90 00	- Other	-	6		
6004 6004 10 00	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001 - Containing by weight 5 % or more of elastomeric yarn, but not containing rubber	-	6		
6004 90 00	thread - Other	_	6		
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004				
	- Of cotton				
6005 21 00	Unbleached or bleached	-	6		
6005 22 00	Dyed	-	6		
6005 23 00	Of yarns of different colours	-	6		
6005 24 00	Printed	-	6		
	- Of synthetic fibres Fabrics specified in subheading note 1 to				
6005 35 00	this chapter	-	6		
6005 36 00	Other, unbleached or bleached	-	6		
6005 37 00	Other, dyed	-	6		
6005 38 00	Other, of yarns of different colours	-	6		
6005 39 00	Other, printed	-	6		

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of duty	Prohibitions & Restrictions
	- Of artificial fibres				
6005 41 00	Unbleached or bleached	-	6		
6005 42 00	Dyed	-	6		
6005 43 00	Of yarns of different colours	-	6		
6005 44 00	Printed	-	6		
6005 90	- Other				
6005 90 10	Of wool or fine animal hair	-	6		R
6005 90 90	Other	-	6		R
6006	Other knitted or crocheted fabrics				
6006 10 00	- Of wool or fine animal hair	-	6		R
	- Of cotton				
6006 21 00	Unbleached or bleached	-	6		
6006 22 00	Dyed	-	6		
6006 23 00	Of yarns of different colours	-	6		
6006 24 00	Printed	-	6		
	- Of synthetic fibres				
6006 31 00	Unbleached or bleached	-	6		
6006 32 00	Dyed	-	6		
6006 33 00	Of yarns of different colours	-	6		
6006 34 00	Printed	-	6		
	- Of artificial fibres				
6006 41 00	Unbleached or bleached	-	6		
6006 42 00	Dyed	-	6		
6006 43 00	Of yarns of different colours	-	6		
6006 44 00	Printed	-	6		
6006 90 00	- Other	-	6		

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted Notes.

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

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in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- -one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.
- All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term ensemble does not apply to track suits or ski suits, of heading 61.12.
- 4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
- 5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
- 6. For the purposes of heading 61.11:
 - (a) The expression babies' garments and clothing accessories means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
- 7. For the purposes of heading 61.12, ski suits means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (crosscountry or alpine). They consist either of:
 - (a) a ski overall, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a ski ensemble, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - -one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
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- -one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The ski ensemble may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a ski ensemble must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
- 8.-Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
- 9.-Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

Additional notes

1. For the application of note 3(b) to this chapter, the components of an ensemble must be made up entirely in a single identical fabric, subject to compliance with the other conditions laid down in the said note.

For this purpose:

- —the fabric used can be unbleached, bleached, dyed, of yarns of different colours or printed,
- —a pullover or waistcoat with ribbing is to be considered as a component of an ensemble, even if there is no ribbing on the component intended to cover the lower part of the body, provided that the ribbing is not sewn on but produced directly by the knitting process.

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Sets of garments are not regarded as ensembles when their components are made up in different fabrics, even if the difference is due only to their respective colours.

All the components of an ensemble must be presented together for retail sale as a single unit. Individual wrapping or separate labelling of each component of such a single unit does not influence its classification as an ensemble.

2.For the purposes of heading 6109, the terms 'singlets' and 'other vests' include garments, even if of a fancy design, worn next to the body, without collar, with or without sleeves, including those with shoulder straps.

These garments, which are intended to cover the upper part of the body, often possess many characteristics in common with those of T-shirts or with more traditional kinds of singlets and other vests of heading 6109.

3.Heading 6111 and subheadings 6116 10 20 and 6116 10 80 cover gloves, mittens and mitts, impregnated, coated or covered with plastics or rubber, even if they are:

—made up from knitted or crocheted textile fabrics impregnated, coated or covered with plastics or rubber of heading 5903 or 5906, or

—made up from unimpregnated, uncoated or uncovered knitted or crocheted textile fabrics and subsequently impregnated, coated or covered with plastics or rubber.

Where knitted or crocheted textile fabrics serve only as reinforcement, gloves, mittens or mitts impregnated, coated or covered with cellular plastics or cellular rubber belong in Chapter 39 or 40, even if they are made up from unimpregnated, uncoated or uncovered knitted or crocheted textile fabrics and subsequently impregnated, coated or covered with cellular plastics or cellular rubber (note 2(a)(5) and note 4, last paragraph, to Chapter 59).

National Notes

Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna)

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions	
6101	Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103					
6101 20	- Of cotton					

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6101 20 10	Overcoats, car coats, capes, cloaks and similar articles	NAR	3		
6101 20 90	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	NAR	3		
6101 30	- Of man-made fibres				
6101 30 10	Overcoats, car coats, capes, cloaks and similar articles	NAR	3		
6101 30 90	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	NAR	3		
6101 90	- Of other textile materials				
6101 90 20	Overcoats, car coats, capes, cloaks and similar articles	NAR	3		R
6101 90 80 6102	 Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104 	NAR	3		R
6102 10	- Of wool or fine animal hair				
6102 10 10	Overcoats, car coats, capes, cloaks and similar	NAR	3		R
6102 10 90	articles Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	NAR	3		R
6102 20	- Of cotton				
6102 20 10	Overcoats, car coats, capes, cloaks and similar articles	NAR	3		
6102 20 90	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	NAR	3		
6102 30	- Of man-made fibres				
6102 30 10	Overcoats, car coats, capes, cloaks and similar articles	NAR	3		
6102 30 90	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	NAR	3		
6102 90	- Of other textile materials				
6102 90 10	Overcoats, car coats, capes, cloaks and similar articles	NAR	3		
6102 90 90 6103	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	NAR	3		
6103 10	- Suits				
6103 10 10	Of wool or fine animal hair	NAR	3		R
6103 10 90	Of other textile materials	NAR	3		R
	- Ensembles				
6103 22 00	Of cotton	NAR	3		
6103 23 00	Of synthetic fibres	NAR	3		
6103 29 00	Of other textile materials	NAR	3		R
	- Jackets and blazers				
6103 31 00	Of wool or fine animal hair	NAR	3		R
6103 32 00	Of cotton	NAR	3		
6103 33 00	Of synthetic fibres	NAR	3		
6103 39 00	Of other textile materials - Trousers, bib and brace overalls, breeches and shorts	NAR	3		
6103 41 00	Of wool or fine animal hair	NAR	3		R
6103 42 00	Of cotton	NAR	3		
6103 43 00	Of synthetic fibres	NAR	3		
6103 49 00	Of other textile materials	NAR	3		
	Women's or girls' suits, ensembles, jackets,				I

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
	trousers, bib and brace overalls, breeches	unit	(%)	duty	Restrictions
	and shorts (other than swimwear), knitted or				
	crocheted - Suits				
6104 13 00	Of synthetic fibres	NAR	3		
6104 19	Of other textile materials				
6104 19 20	Of cotton	NAR	3		R
6104 19 90	Of other textile materials	NAR	3		R
0104 17 70	- Ensembles	IVAIC	,		K
6104 22 00	Of cotton	NAR	3		
6104 23 00		NAR	3		
	Of synthetic fibres	NAK	3		
6104 29	Of other textile materials	NAD	2		
6104 29 10	Of wool or fine animal hair	NAR	3		
6104 29 90	Of other textile materials	NAR	3		
	- Jackets and blazers				_
6104 31 00	Of wool or fine animal hair	NAR	3		R
6104 32 00	Of cotton	NAR	3		
6104 33 00	Of synthetic fibres	NAR	3		
6104 39 00	Of other textile materials	NAR	3		
	- Dresses				
6104 41 00	Of wool or fine animal hair	NAR	3		R
6104 42 00	Of cotton	NAR	3		
6104 43 00	Of synthetic fibres	NAR	3		
6104 44 00	Of artificial fibres	NAR	3		
6104 49 00	Of other textile materials	NAR	3		
	- Skirts and divided skirts				
6104 51 00	Of wool or fine animal hair	NAR	3		R
6104 52 00	Of cotton	NAR	3		
6104 53 00	Of synthetic fibres	NAR	3		
6104 59 00	Of other textile materials	NAR	3		
	- Trousers, bib and brace overalls, breeches and shorts				
6104 61 00	Of wool or fine animal hair	NAR	3		R
6104 62 00	Of cotton	NAR	3		
6104 63 00	Of synthetic fibres	NAR	3		
6104 69 00	Of other textile materials	NAR	3		
6105	Men's or boys' shirts, knitted or crocheted				
6105 10 00	- Of cotton	NAR	3		
6105 20	- Of man-made fibres				
6105 20 10	Of synthetic fibres	NAR	3		
6105 20 90	Of artificial fibres	NAR	3		
6105 90	- Of other textile materials				
6105 90 10	Of wool or fine animal hair	NAR	3		
6105 90 90	Of other textile materials	NAR	3		
6106	Women's or girls' blouses, shirts and shirt- blouses, knitted or crocheted				
6106 10 00	- Of cotton	NAR	3		

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6106 90	- Of man-made fibres - Of other textile materials Of wool or fine animal hair Of silk or silk waste Of flax or of ramie Of other textile materials	NAR NAR NAR	3		
6106 90 10 - 6106 90 30 - 6106 90 50 - 6106 90 90 - 6107 11 00 - 6107 12 00 - 6107 21 00 - 6107 22 00 - 6107 29 00 - 6107 91 00 - 6107 91 00 - 6108	Of wool or fine animal hair Of silk or silk waste Of flax or of ramie Of other textile materials	NAR	2		
6106 90 30 - 6106 90 30 - 6106 90 50 - 6106 90 90 - 6107 11 00 - 6107 12 00 - 6107 21 00 - 6107 22 00 - 6107 22 00 - 6107 91 00 - 6107 99 00 - 6108 II	Of silk or silk waste Of flax or of ramie Of other textile materials	NAR	2	i	
6106 90 50 - 6106 90 90 - 6107 11 00 - 6107 12 00 - 6107 12 00 - 6107 22 00 - 6107 29 00 - 6107 91 00 - 6107 91 00 - 6108 11 00 -	Of flax or of ramie Of other textile materials		,		
6106 90 90 6107 6107 11 00 6107 12 00 6107 19 00 - 6107 21 00 6107 22 00 - 6107 91 00 - 6107 91 00 - 6108 6108 6108 6108 6108 6108 6108 6108 6108 6108	Of other textile materials	NAR	3		
6107 Frag.		1	3		
6107 1 g g g g g g g g g g g g g g g g g g	Mania an havel undanna-t- b-i-f-	NAR	3		
6107 11 00 - 6107 12 00 - 6107 19 00 - 6107 21 00 - 6107 22 00 - 6107 29 00 - 6107 91 00 - 6107 99 00 - 6108	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted				
6107 12 00 - 6107 19 00 - 6107 21 00 - 6107 22 00 - 6107 29 00 - 6107 91 00 - 6107 99 00 - 6108	- Underpants and briefs				
6107 19 00 - 6107 21 00 - 6107 22 00 - 6107 29 00 - 6107 99 00 - 6108 I	Of cotton	NAR	3		
6107 21 00 - 6107 22 00 - 6107 29 00 - 6107 91 00 - 6107 99 00 - 6108	Of man-made fibres	NAR	3		
6107 21 00 - 6107 22 00 - 6107 29 00 - 6107 91 00 - 6107 99 00 - 6108 II	Of other textile materials	NAR	3		
6107 22 00 - 6107 29 00 - 6107 91 00 - 6107 99 00 - 6108 I	- Nightshirts and pyjamas				
6107 29 00 - 6107 91 00 - 6107 99 00 - 6108 I	Of cotton	NAR	3		
6107 91 00 - 6107 99 00 - 6108 I 6108 11 00 -	Of man-made fibres	NAR	3		
6107 91 00 - 6107 99 00 - 6108	Of other textile materials	NAR	3		
6107 99 00 - N 6108	- Other				
6108 II 00 -	Of cotton	NAR	3		
6108 F H a	Of other textile materials	NAR	3		
6108 11 00 -	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted				
	- Slips and petticoats				
6100 10 00	Of man-made fibres	NAR	3		
0100 19 00 -	Of other textile materials	NAR	3		
-	- Briefs and panties				
6108 21 00 -	Of cotton	NAR	3		
6108 22 00 -	Of man-made fibres	NAR	3		
6108 29 00 -	Of other textile materials	NAR	3		
-	- Nightdresses and pyjamas				
	Of cotton	NAR	3		
6108 32 00 -	Of man-made fibres	NAR	3		
	Of other textile materials	NAR	3		
	- Other				
	Of cotton	NAR	3		
	Of man-made fibres	NAR	3		
	- Of other textile materials	NAR	3		
6109	T-shirts, singlets and other vests, knitted or crocheted				
6109 10 00 -	- Of cotton	NAR	3		
	- Of other textile materials				
	Of wool or fine animal hair or man-made fibres	NAR	3		
	Of other textile materials	NAR	3		
6110 s	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted - Of wool or fine animal hair				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6110 11	Of wool				
6110 11 10	Jerseys and pullovers, containing at least 50 % by weight of wool and weighing 600 g or more per article	NAR	3		
6110 11 30	Men's or boys'	NAR	3		
6110 11 90	Women's or girls'	NAR	3		
6110 12	Of Kashmir (cashmere) goats				
6110 12 10	Men's or boys'	NAR	3		R
6110 12 90	Women's or girls'	NAR	3		R
6110 19	Other				
6110 19 10	Men's or boys'	NAR	3		
6110 19 90	Women's or girls'	NAR	3		
6110 20	- Of cotton				
6110 20 10	Lightweight fine knit roll, polo or turtleneck jumpers and pullovers Other	NAR	3		
6110 20 91	Men's or boys'	NAR	3		
6110 20 99	Women's or girls'	NAR	3		
6110 30	- Of man-made fibres				
6110 30 10	Lightweight fine knit roll, polo or turtleneck jumpers and pullovers Other	NAR	3		
6110 30 91	Men's or boys'	NAR	3		
6110 30 99	Women's or girls'	NAR	3		
6110 90	- Of other textile materials				
6110 90 10	Of flax or ramie	NAR	3		
6110 90 90	Of other textile materials	NAR	3		
6111 6111 20	Babies' garments and clothing accessories, knitted or crocheted - Of cotton				
6111 20 10	Gloves, mittens and mitts	pa	3		
6111 20 90	Other	- -	3		
6111 30	- Of synthetic fibres	_	,		
6111 30 10	Gloves, mittens and mitts	pa	3		
6111 30 10	Other	Pα	3		
6111 90	- Other - Of other textile materials	_	3		
V111 70	Of wool or fine animal hair				
6111 90 11		***	3		R
	Gloves, mittens and mitts	pa			K
6111 90 19	Other	-	3		
6111 90 90	Of other textile materials Tracksuits, ski suits and swimwear, knitted or crocheted	-	3		
6112					İ
	- Tracksuits	NAR	3		
6112 11 00	- Tracksuits Of cotton	NAR NAR	3		
6112 11 00 6112 12 00	- Tracksuits Of cotton Of synthetic fibres	NAR	3		
6112 11 00	- Tracksuits Of cotton				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6112 31	Of synthetic fibres				
6112 31 10	Containing by weight 5 % or more of rubber thread	NAR	3		
6112 31 90	Other	NAR	3		
6112 39	Of other textile materials				
6112 39 10	Containing by weight 5 % or more of rubber	NAR	3		
6112 39 90	thread Other	NAR	3		
0112 37 70	- Women's or girls' swimwear	IVAIC	,		
6112 41					
	Of synthetic fibres Containing by weight 5 % or more of rubber	NAD	2		
6112 41 10	thread	NAR	3		
6112 41 90	Other	NAR	3		
6112 49	Of other textile materials				
6112 49 10	Containing by weight 5 % or more of rubber thread	NAR	3		
6112 49 90	Other	NAR	3		
6113 00	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907				
6113 00 10	- Of knitted or crocheted fabrics of heading 5906	-	3		
6113 00 90	- Other	-	3		
6114	Other garments, knitted or crocheted				
6114 20 00	- Of cotton	-	3		
6114 30 00	- Of man-made fibres	-	3		
6114 90 00	- Of other textile materials	-	3		R
6115 6115 10	Pantyhose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted - Graduated compression hosiery (for example, stockings for varicose veins)				
6115 10 10	Of synthetic fibres	pa	3		
6115 10 90	Other	-	3		
	- Other pantyhose and tights				
6115 21 00	Of synthetic fibres, measuring per single	NAR	3		
	yarn less than 67 decitex Of synthetic fibres, measuring per single	NAR	3		
6115 22 00	yarn 67 decitex or more				
6115 29 00 6115 30	- Of other textile materials - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex - Of synthetic fibres	NAR	3		
6115 30 11	Knee-length stockings	na	3		
6115 30 11	Other	pa	3		
6115 30 19	Other Of other textile materials	pa	3		
0113 30 30	- Other	pa	3		
6115 94 00	Of wool or fine animal hair	pa	3		
6115 94 00	Of wool or line animal nair		3		
		pa	3		
6115 96	Of synthetic fibres				
6115 96 10	Knee-length stockings	pa	3		
	Other				
6115 96 91	Women's stockings	pa	3		
6115 96 99	Other	pa	3		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6115 99 00	Of other textile materials	pa	3		
6116	Gloves, mittens and mitts, knitted or crocheted				
6116 10	- Impregnated, coated or covered with plastics or rubber				
6116 10 20	Gloves impregnated, coated or covered with rubber	pa	3		
6116 10 80	Other	pa	3		
	- Other				
6116 91 00	Of wool or fine animal hair	pa	3		R
6116 92 00	Of cotton	pa	3		
6116 93 00	Of synthetic fibres	pa	3		
6116 99 00	Of other textile materials	pa	3		
6117 6117 10 00	Other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories - Shawls, scarves, mufflers, mantillas, veils and the like	-	3		R
6117 80	- Other accessories				
6117 80 10	Knitted or crocheted, elasticated or rubberised	-	3		R
6117 80 80	Other	-	3		R
6117 90 00	- Parts	-	3		R

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted Notes.

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

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or

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compatible size. The term ensemble does not apply to track suits or ski suits, of heading 62.11.

- 4. For the purposes of heading 62.09:
 - (a) The expression babies' garments and clothing accessories means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
- 5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
- 6. For the purposes of heading 62.11, ski suits means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (crosscountry or alpine). They consist either of:
 - (a) a ski overall, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a ski ensemble, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - -one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - -one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
 - The ski ensemble may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
 - All the components of a ski ensemble must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
- 7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading
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- 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
- 8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

Additional notes

1. For the application of note 3(b) to this chapter, the components of an ensemble must be made up entirely in a single identical fabric, subject to compliance with the other conditions laid down in the said note.

For this purpose, the fabric used can be unbleached, bleached, dyed, of yarns of different colours or printed.

Sets of garments are not regarded as ensembles when their components are made up in different fabrics, even if the difference is due only to their respective colours.

All the components of an ensemble must be presented together for retail sale as a single unit. Individual wrapping or separate labelling of each component of such a single unit does not influence its classification as an ensemble.

- 2. Headings 6209 and 6216 cover gloves, mittens and mitts, impregnated, coated or covered with plastics or rubber, even if they are:
- made up from textile fabrics (other than knitted or crocheted) impregnated, coated or covered with plastics or rubber of heading 5903 or 5906, or
- made up from unimpregnated, uncoated or uncovered textile fabrics (other than knitted or crocheted) and subsequently impregnated, coated or covered with plastics or rubber.

Where textile fabrics (other than knitted or crocheted) serve only as reinforcement, gloves, mittens or mitts impregnated, coated or covered with cellular plastics or cellular rubber belong in Chapter 39 or 40, even if they are made up from unimpregnated, uncoated or uncovered textile fabrics (other than knitted or crocheted) and subsequently impregnated, coated or covered

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with cellular plastics or cellular rubber (note 2(a)(5) and note 4, last paragraph, to Chapter 59).

National Notes

Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6201	Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 6203 - Overcoats, raincoats, car coats, capes, cloaks and similar articles		/		
6201 11 00	Of wool or fine animal hair	NAR	3		R
6201 12	Of cotton				
6201 12 10	Of a weight, per garment, not exceeding 1 kg	NAR	3		
6201 12 90	Of a weight, per garment, exceeding 1 kg	NAR	3		
6201 13	Of man-made fibres				
6201 13 10	Of a weight, per garment, not exceeding 1 kg	NAR	3		
6201 13 90	Of a weight, per garment, exceeding 1 kg	NAR	3		
6201 19 00	Of other textile materials	NAR	3		
	- Other				
6201 91 00	Of wool or fine animal hair	NAR	3		R
6201 92 00	Of cotton	NAR	3		
6201 93 00	Of man-made fibres	NAR	3		
6201 99 00	Of other textile materials	NAR	3		
6202	Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 6204 - Overcoats, raincoats, car coats, capes, cloaks and similar articles				
6202 11 00	Of wool or fine animal hair	NAR	3		R
6202 12	Of cotton				
6202 12 10	Of a weight, per garment, not exceeding 1 kg	NAR	3		
6202 12 90	Of a weight, per garment, exceeding 1 kg	NAR	3		
6202 13	Of man-made fibres				
6202 13 10	Of a weight, per garment, not exceeding 1 kg	NAR	3		
6202 13 90	Of a weight, per garment, exceeding 1 kg	NAR	3		
6202 19 00	Of other textile materials	NAR	3		
	- Other				
6202 91 00	Of wool or fine animal hair	NAR	3		R
6202 92 00	Of cotton	NAR	3		
6202 93 00	Of man-made fibres	NAR	3		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restriction
6202 99 00	Of other textile materials	NAR	3		
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear) - Suits				
6203 11 00	Of wool or fine animal hair	NAR	3		R
6203 12 00	Of synthetic fibres	NAR	3		
6203 19	Of other textile materials				
6203 19 10	Of cotton	NAR	3		
6203 19 30	Of artificial fibres	NAR	3		
6203 19 90	Of other textile materials	NAR	3		
	- Ensembles				
6203 22	Of cotton				
6203 22 10	Industrial and occupational	NAR	3		
6203 22 80	Other	NAR	3		
6203 23	Of synthetic fibres				
6203 23 10	Industrial and occupational	NAR	3		
6203 23 80	Other	NAR	3		
6203 29	Of other textile materials	177110	3		
0200 2)	Of artificial fibres				
6203 29 11	Industrial and occupational	NAR	3		R
6203 29 11	Other	NAR	3		R
		NAR	3		R
6203 29 30	Of wool or fine animal hair Of other textile materials		3		
6203 29 90	- Jackets and blazers	NAR	3		R
(202 21 00		NAD	2		
6203 31 00	Of wool or fine animal hair	NAR	3		R
6203 32	Of cotton	MAD	2		
6203 32 10	Industrial and occupational	NAR	3		
6203 32 90	Other	NAR	3		
6203 33	Of synthetic fibres				
6203 33 10	Industrial and occupational	NAR	3		
6203 33 90	Other	NAR	3		
6203 39	Of other textile materials				
	Of artificial fibres				
6203 39 11	Industrial and occupational	NAR	3		
6203 39 19	Other	NAR	3		
6203 39 90	Of other textile materials - Trousers, bib and brace overalls, breeches and shorts	NAR	3		
6203 41	Of wool or fine animal hair				
6203 41 10	Trousers and breeches	NAR	3		R
6203 41 30	Bib and brace overalls	NAR	3		R
6203 41 90	Other	NAR	3		R
6203 42	Of cotton				
	Trousers and breeches				
6203 42 11	Industrial and occupational	NAR	3		

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
		unit	(%)	duty	Restrictions
	Other				
6203 42 31	Of denim	NAR	3		
6203 42 33	Of cut corduroy	NAR	3		
6203 42 35	Other	NAR	3		
	Bib and brace overalls				
6203 42 51	Industrial and occupational	NAR	3		
6203 42 59	Other	NAR	3		
6203 42 90	Other	NAR	3		
6203 43	Of synthetic fibres				
	Trousers and breeches				
6203 43 11	Industrial and occupational	NAR	3		
6203 43 19	Other	NAR	3		
	Bib and brace overalls				
6203 43 31	Industrial and occupational	NAR	3		
6203 43 39	Other	NAR	3		
6203 43 90	Other	NAR	3		
6203 49	Of other textile materials				
	Of artificial fibres				
	Trousers and breeches				
6203 49 11	Industrial and occupational	NAR	3		
6203 49 19	Other	NAR	3		
0203 1,7 1,7	Bib and brace overalls	11.11			
6203 49 31	Industrial and occupational	NAR	3		
6203 49 39	Other	NAR	3		
6203 49 50	Other	NAR	3		
6203 49 90	Of other textile materials	NAR	3		
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear) - Suits	IVAIK	3		
(204.11.00		NAR	3		n.
6204 11 00	Of wool or fine animal hair				R
6204 12 00	Of cotton	NAR	3		
6204 13 00	Of synthetic fibres	NAR	3		
6204 19	Of other textile materials				
6204 19 10	Of artificial fibres	NAR	3		
6204 19 90	Of other textile materials	NAR	3		
	- Ensembles				
6204 21 00	Of wool or fine animal hair	NAR	3		R
6204 22	Of cotton				
6204 22 10	Industrial and occupational	NAR	3		
6204 22 80	Other	NAR	3		
6204 23	Of synthetic fibres				
6204 23 10	Industrial and occupational	NAR	3		
6204 23 80	Other	NAR	3		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6204 29	Of other textile materials				
	Of artificial fibres				
6204 29 11	Industrial and occupational	NAR	3		
6204 29 18	Other	NAR	3		
6204 29 90	Of other textile materials	NAR	3		
	- Jackets and blazers				
6204 31 00	Of wool or fine animal hair	NAR	3		R
6204 32	Of cotton				
6204 32 10	Industrial and occupational	NAR	3		
6204 32 90	Other	NAR	3		
6204 33	Of synthetic fibres				
6204 33 10	Industrial and occupational	NAR	3		
6204 33 90	Other	NAR	3		
6204 39	Of other textile materials				
	Of artificial fibres				
6204 39 11	Industrial and occupational	NAR	3		
6204 39 19	Other	NAR	3		
6204 39 90	Of other textile materials	NAR	3		
	- Dresses				
6204 41 00	Of wool or fine animal hair	NAR	3		R
6204 42 00	Of cotton	NAR	3		
6204 43 00	Of synthetic fibres	NAR	3		
6204 44 00	Of artificial fibres	NAR	3		
6204 49	Of other textile materials				
6204 49 10	Of silk or silk waste	NAR	3		
6204 49 90	Of other textile materials	NAR	3		
	- Skirts and divided skirts				
6204 51 00	Of wool or fine animal hair	NAR	3		R
6204 52 00	Of cotton	NAR	3		
6204 53 00	Of synthetic fibres	NAR	3		
6204 59	Of other textile materials				
6204 59 10	Of artificial fibres	NAR	3		
6204 59 90	Of other textile materials	NAR	3		
	- Trousers, bib and brace overalls, breeches and shorts				
6204 61	Of wool or fine animal hair				
6204 61 10	Trousers and breeches	NAR	3		R
6204 61 85	Other	NAR	3		R
6204 62	Of cotton				
	Trousers and breeches				
6204 62 11	Industrial and occupational	NAR	3		
	Other				
6204 62 31	Of denim	NAR	3		
6204 62 33	Of cut corduroy	NAR	3		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6204 62 39	Other	NAR	3		
	Bib and brace overalls				
6204 62 51	Industrial and occupational	NAR	3		
6204 62 59	Other	NAR	3		
6204 62 90	Other	NAR	3		
6204 63	Of synthetic fibres				
	Trousers and breeches				
6204 63 11	Industrial and occupational	NAR	3		
6204 63 18	Other	NAR	3		
	Bib and brace overalls				
6204 63 31	Industrial and occupational	NAR	3		
6204 63 39	Other	NAR	3		
6204 63 90	Other	NAR	3		
6204 69	Of other textile materials				
	Of artificial fibres				
	Trousers and breeches				
6204 69 11	Industrial and occupational	NAR	3		
6204 69 18	Other	NAR	3		
	Bib and brace overalls				
6204 69 31	Industrial and occupational	NAR	3		
6204 69 39	Other	NAR	3		
6204 69 50	Other	NAR	3		
6204 69 90	Of other textile materials	NAR	3		
6205	Men's or boys' shirts				
6205 20 00	- Of cotton	NAR	3		
6205 30 00	- Of man-made fibres	NAR	3		
6205 90	- Of other textile materials				
6205 90 10	Of flax or ramie	NAR	3		R
6205 90 80	Of other textile materials	NAR	3		R
6206	Women's or girls' blouses, shirts and shirt-				
6206 10 00	- Of silk or silk waste	NAR	3		
6206 20 00	- Of wool or fine animal hair	NAR	3		R
6206 30 00	- Of cotton	NAR	3		K
		NAR	3		
6206 40 00 6206 90	- Of man-made fibres	INAK	3		
	- Of other textile materials	MAD	2		
6206 90 10	Of flax or ramie	NAR	3		
6206 90 90 6207	Of other textile materials Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles	NAR	3		
	- Underpants and briefs				
6207 11 00	Of cotton	NAR	3		
6207 19 00	Of other textile materials	NAR	3		
1	- Nightshirts and pyjamas				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6207 21 00	Of cotton	NAR	3		
6207 22 00	Of man-made fibres	NAR	3		
6207 29 00	Of other textile materials	NAR	3		
	- Other				
6207 91 00	Of cotton	-	3		
6207 99	Of other textile materials				
6207 99 10	Of man-made fibres	-	3		
6207 99 90	Of other textile materials	-	3		
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles				
	- Slips and petticoats				
6208 11 00	Of man-made fibres	NAR	3		
6208 19 00	Of other textile materials	NAR	3		
	- Nightdresses and pyjamas				
6208 21 00	Of cotton	NAR	3		
6208 22 00	Of man-made fibres	NAR	3		
6208 29 00	Of other textile materials	NAR	3		
	- Other				
6208 91 00	Of cotton	-	3		
6208 92 00	Of man-made fibres	-	3		
6208 99 00	Of other textile materials	-	3		
6209	Babies' garments and clothing accessories				
6209 20 00	- Of cotton	-	3		
6209 30 00	- Of synthetic fibres	-	3		
6209 90	- Of other textile materials				
6209 90 10	Of wool or fine animal hair	-	3		R
6209 90 90	Of other textile materials	-	3		R
6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907				
6210 10	- Of fabrics of heading 5602 or 5603				
6210 10 10	Of fabrics of heading 5602	-	3		
	Of fabrics of heading 5603				
6210 10 92	Single-use gowns, of a kind used by patients or surgeons during surgical procedures	-	3		
6210 10 98	Other	-	3		
	- Other garments, of the type described in subheadings 620111 to 620119	NAR	3		
6210 20 00		i	1		1
6210 20 00 6210 30 00	- Other garments, of the type described in	NAR	3		
		NAR -	3		
6210 30 00	- Other garments, of the type described in subheadings 620211 to 620219	NAR - -			
6210 30 00 6210 40 00	- Other garments, of the type described in subheadings 620211 to 620219 - Other men's or boys' garments - Other women's or girls' garments Tracksuits, ski suits and swimwear; other garments	NAR - -	3		
6210 30 00 6210 40 00 6210 50 00	- Other garments, of the type described in subheadings 620211 to 620219 - Other men's or boys' garments - Other women's or girls' garments Tracksuits, ski suits and swimwear; other	NAR - -	3		
6210 30 00 6210 40 00 6210 50 00	- Other garments, of the type described in subheadings 620211 to 620219 - Other men's or boys' garments - Other women's or girls' garments Tracksuits, ski suits and swimwear; other garments	NAR - - NAR	3		
6210 30 00 6210 40 00 6210 50 00 6211	- Other garments, of the type described in subheadings 620211 to 620219 - Other men's or boys' garments - Other women's or girls' garments Tracksuits, ski suits and swimwear; other garments - Swimwear	-	3 3		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6211 32	Of cotton				
6211 32 10	Industrial and occupational clothing	-	3		
6211 32 31	Tracksuits with lining With an outer shell of a single identical fabric	NAR	3		
(211 22 41	Other	NAD	2		
6211 32 41	Upper parts	NAR	3		
6211 32 42 6211 32 90	Lower parts Other	NAR	3		
		-	3		
6211 33	Of man-made fibres				
6211 33 10	Industrial and occupational clothing	-	3		
6211 33 31	Tracksuits with lining With an outer shell of a single identical fabric Other	NAR	3		
6211 33 41	Upper parts	NAR	3		
6211 33 42	Lower parts	NAR	3		
6211 33 90	Other	-	3		
6211 39 00	Of other textile materials	-	3		R
	- Other garments, women's or girls'				
6211 42	Of cotton				
6211 42 10	Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	-	3		
6211 42 31	Tracksuits with lining With an outer shell of a single identical fabric Other	NAR	3		
6211 42 41	Upper parts	NAR	3		
6211 42 42	Lower parts	NAR	3		
6211 42 90	Other	-	3		
6211 43 6211 43 10	Of man-made fibres Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use) Tracksuits with lining	-	3		
6211 43 31	With an outer shell of a single identical fabric Other	NAR	3		
6211 43 41	Upper parts	NAR	3		
6211 43 42	Lower parts	NAR	3		
6211 43 90	Other	-	3		
6211 49 00	Of other textile materials	-	3		R
6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted				
6212 10	- Brassières				
6212 10 10	In a set made up for retail sale containing a brassière and a pair of briefs	NAR	3		
6212 10 90	Other	NAR	3		
6212 20 00	- Girdles and panty girdles	NAR	3		
6212 30 00	- Corselettes	NAR	3		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6212 90 00	- Other	-	3		
6213	Handkerchiefs				
6213 20 00	- Of cotton	NAR	3		
6213 90 00	- Of other textile materials	NAR	3		
6214	Shawls, scarves, mufflers, mantillas, veils and the like				
6214 10 00	- Of silk or silk waste	NAR	3		
6214 20 00	- Of wool or fine animal hair	NAR	3		R
6214 30 00	- Of synthetic fibres	NAR	3		
6214 40 00	- Of artificial fibres	NAR	3		
6214 90 00	- Of other textile materials	NAR	3		
6215	Ties, bow ties and cravats				
6215 10 00	- Of silk or silk waste	NAR	3		
6215 20 00	- Of man-made fibres	NAR	3		
6215 90 00	- Of other textile materials	NAR	3		
6216 00 00	Gloves, mittens and mitts	pa	3		
6217	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212				
6217 10 00	- Accessories	-	3		R
6217 90 00	- Parts	-	3		R

Chapter 63

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

Notes.

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

Subheading note

Subheading 6304 20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	I. OTHER MADE-UP TEXTILE ARTICLES				· · · · · · · · · · · · · · · · · · ·
6301	Blankets and travelling rugs				
6301 10 00	- Electric blankets	NAR	3		
6301 20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair				
6301 20 10	Knitted or crocheted	NAR	3		
6301 20 90	Other	NAR	3		
6301 30	- Blankets (other than electric blankets) and travelling rugs, of cotton				
6301 30 10	Knitted or crocheted	NAR	3		
6301 30 90	Other	NAR	3		
6301 40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres				
6301 40 10	Knitted or crocheted	NAR	3		
6301 40 90	Other	NAR	3		
6301 90	- Other blankets and travelling rugs				
6301 90 10	Knitted or crocheted	NAR	3		
6301 90 90	Other	NAR	3		
6302	Bedlinen, table linen, toilet linen and kitchen linen				
6302 10 00	- Bedlinen, knitted or crocheted	-	3		
	- Other bedlinen, printed				
6302 21 00	Of cotton	-	3		
6302 22	Of man-made fibres				
6302 22 10	Nonwovens	-	3		
6302 22 90	Other	-	3		
6302 29	Of other textile materials				
6302 29 10	Of flax or ramie	-	3		
6302 29 90	Of other textile materials	-	3		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Other bedlinen				
6302 31 00	Of cotton	-	3		
6302 32	Of man-made fibres				
6302 32 10	Nonwovens	-	3		
6302 32 90	Other	-	3		
6302 39	Of other textile materials				
6302 39 20	Of flax or ramie	-	3		
6302 39 90	Of other textile materials	-	3		
6302 40 00	- Table linen, knitted or crocheted	-	3		
	- Other table linen				
6302 51 00	Of cotton	-	3		
6302 53	Of man-made fibres				
6302 53 10	Nonwovens	_	3		
6302 53 90	Other	_	3		
6302 59	Of other textile materials		,		
6302 59 10	Of flax		3		
	Other	-	3		
6302 59 90 6302 60 00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	-	3		
(202.01.00	- Other		2		
6302 91 00	Of cotton	-	3		
6302 93	Of man-made fibres				
6302 93 10	Nonwovens	-	3		
6302 93 90	Other	-	3		
6302 99	Of other textile materials				
6302 99 10	Of flax	-	3		
6302 99 90 6303	Other Curtains (including drapes) and interior blinds; curtain or bed valances - Knitted or crocheted	-	3		
6303 12 00	Of synthetic fibres	m2	3		
6303 19 00	Of other textile materials	m2	3		
	- Other				
6303 91 00	Of cotton	m2	3		
6303 92	Of synthetic fibres				
6303 92 10	Nonwovens	m2	3		
6303 92 90	Other	m2	3		
6303 99	Of other textile materials				
6303 99 10	Nonwovens	m2	3		
6303 99 90	Other	m2	3		
6304	Other furnishing articles, excluding those of heading 9404 - Bedspreads	2			
6304 11 00	Knitted or crocheted	NAR	3		
6304 19	- Other				
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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6304 19 30	Of flax or ramie	NAR	3		
6304 19 90	Of other textile materials	NAR	3		
6304 20 00	- Bed nets specified in subheading note 1 to this chapter - Other	NAR	3		
6304 91 00	Knitted or crocheted	-	3		
6304 92 00	Not knitted or crocheted, of cotton	-	3		
6304 93 00	Not knitted or crocheted, of synthetic fibres	-	3		
6304 99 00	Not knitted or crocheted, of other textile	-	3		
6305	materials Sacks and bags, of a kind used for the				
6305 10	packing of goods - Of jute or of other textile bast fibres of heading 5303				
6305 10 10	Used	-	3		
6305 10 90	Other	-	3		
6305 20 00	- Of cotton	-	3		
	- Of man-made textile materials				
6305 32	Flexible intermediate bulk containers Of polyethylene or polypropylene strip or the like				
6305 32 11	Knitted or crocheted	-	3		
6305 32 19	Other	-	3		
6305 32 90	Other	-	3		
6305 33	Other, of polyethylene or polypropylene strip or the like				
6305 33 10	Knitted or crocheted	-	3		
6305 33 90	Other	-	3		
6305 39 00	Other	-	3		
6305 90 00	- Of other textile materials	-	3		
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods				
	- Tarpaulins, awnings and sunblinds				
6306 12 00	Of synthetic fibres	-	3		
6306 19 00	Of other textile materials	-	3		
	- Tents				
6306 22 00	Of synthetic fibres	-	3		
6306 29 00	Of other textile materials	-	3		
6306 30 00	- Sails	-	Free		
6306 40 00	- Pneumatic mattresses	NAR	3		
6306 90 00	- Other	-	3		
6307 6307 10	Other made-up articles, including dress patterns - Floorcloths, dishcloths, dusters and similar				
6307 10 10	cleaning cloths Knitted or crocheted	-	3		
6307 10 30	Nonwovens	-	3		
6307 10 90	Other	-	3		
6307 20 00	- Life jackets and lifebelts	-	3		
6307 90	- Other				
-			3		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Other				
6307 90 91	Of felt	-	3		
	Other				
6307 90 92	Single-use drapes made up of fabrics of heading 5603, of a kind used during surgical procedures	-	3		
6307 90 98	Other	-	3		
6308 00 00	II. SETS Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	-	3		
6309 00 00	Worn clothing and other worn articles	-	3		
6310	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables, of textile materials				
6310 10 00	- Sorted	-	3		
6310 90 00	- Other	-	3		

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SECTION XII

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

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

Notes.

- 1. This Chapter does not cover:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
- 2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
- 3. For the purposes of this Chapter:
 - (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.
- 4. Subject to Note 3 to this Chapter:
 - (a) the material of the upper shall be taken to be the constituent material having the greatest external
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surface area, no account being taken of accessories or reinforcements such as ankle patches, edging,

ornamentation, buckles, tabs, eyelet stays or similar attachments;

- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface
- area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression

"sports footwear" applies only to:

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of,

spikes, sprigs, stops, clips, bars or the like;

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Additional notes

1. Within the meaning of note 4(a), 'reinforcements' is taken to mean all pieces of material (for example, plastics or leather) attached to the external surface of the upper to give additional strength, whether or not also attached to the sole. After the removal of reinforcements, the visible material must have the characteristics of an upper and not lining, supporting the foot sufficiently to enable the wearer, with the original fastening systems in place, to walk in the footwear.

Account is to be taken of sections covered by accessories or reinforcements when deciding on the composition of the upper.

2. Within the meaning of note 4(b), one or more layers of textile material which do not possess the characteristics usually required for normal use of an outer sole (for example, durability, strength, etc.) are not to be taken into consideration for classification purposes.

National Notes

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1. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licenceissued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes		, ,	·	
6401 10 00	- Footwear incorporating a protective metal toecap	pa	3		
	- Other footwear				
6401 92	Covering the ankle but not covering the knee				
6401 92 10	With uppers of rubber	pa	3		
6401 92 90	With uppers of plastics	pa	3		
6401 99 00	Other	pa	3		
6402	Other footwear with outer soles and uppers of rubber or plastics				
	- Sports footwear				
6402 12	Ski-boots, cross-country ski footwear and snowboard boots				
6402 12 10	Ski-boots and cross-country ski footwear	pa	3		
6402 12 90	Snowboard boots	pa	3		
6402 19 00	Other	pa	3		
6402 20 00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	pa	3		
	- Other footwear				
6402 91	Covering the ankle				
6402 91 10	Incorporating a protective metal toecap	pa	3		
6402 91 90	Other	pa	3		
6402 99	Other				
6402 99 05	Incorporating a protective metal toecap	pa	3		
	Other				
6402 99 10	With uppers of rubber	pa	3		
	With uppers of plastics				
6402 99 31	Footwear with a vamp made of straps or which has one or several pieces cut out With sole and heel combined having a		3		
	height of more than 3 cm	pa			
6402 99 39	Other	pa	3		
6402 99 50	Slippers and other indoor footwear	pa	3		
	Other, with insoles of a length				
6402 99 91	Of less than 24 cm	pa	3		
	Of 24 cm or more				
6402 99 93	Footwear which cannot be identified as men's or women's footwear Other	pa	3		
6402 99 96	For men	pa	3		
6402 99 98	For women	pa	3		
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Sports footwear				
6403 12 00	Ski-boots, cross-country ski footwear and snowboard boots	pa	3		R
6403 19 00	Other	pa	3		R
6403 20 00	- Footwear with outer soles of leather, and uppers which consist of leather straps across	20	3		R
0403 20 00	the instep and around the big toe	pa	3		K
6403 40 00	- Other footwear, incorporating a protective metal toecap	pa	3		R
	- Other footwear with outer soles of leather				
6403 51	Covering the ankle				
6403 51 05	Made on a base or platform of wood, not having an inner sole	pa	3		R
	Other				
	Covering the ankle but no part of the calf, with insoles of a length				
6403 51 11	Of less than 24 cm	pa	3		R
	Of 24 cm or more				
6403 51 15	For men	pa	3		R
6403 51 19	For women	pa	3		R
	Other, with insoles of a length	r"			
6403 51 91	Of less than 24 cm	70	3		R
0403 31 91	Of 24 cm or more	pa	3		K
(402 51 05			2		n
6403 51 95	For men	pa	3		R
6403 51 99	For women	pa	3		R
6403 59	Other				
6403 59 05	Made on a base or platform of wood, not having an inner sole Other	pa	3		R
6403 59 11	Footwear with a vamp made of straps or which has one or several pieces cut out With sole and heel combined having a height of more than 3 cm	pa	3		R
	Other, with insoles of a length				
6403 59 31	Of less than 24 cm	pa	3		R
	Of 24 cm or more				
6403 59 35	For men	pa	3		R
6403 59 39	For women	pa	3		R
6403 59 50	Slippers and other indoor footwear	pa	3		R
	Other, with insoles of a length				
6403 59 91	Of less than 24 cm	pa	3		R
	Of 24 cm or more				
6403 59 95	For men	pa	3		R
6403 59 99	For women	pa	3		R
	- Other footwear				
6403 91	Covering the ankle				
6403 91 05	Made on a base or platform of wood, not having an inner sole	pa	3		R
	Covering the ankle but no part of the calf, with insoles of a length				
6403 91 11	Of less than 24 cm	pa	3		R

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
	Footwear which cannot be identified as	unit	(%)	duty	Restrictions
6403 91 13	men's or women's footwear	pa	3		R
6403 91 16	For men	no	3		R
		pa			
6403 91 18	For women	pa	3		R
	Other, with insoles of a length				
6403 91 91	Of less than 24 cm	pa	3		R
	Of 24 cm or more Footwear which cannot be identified as				
6403 91 93	men's or women's footwear	pa	3		R
	Other				
6403 91 96	For men	pa	3		R
6403 91 98	For women	pa	3		R
6403 99	Other				
6403 99 05	Made on a base or platform of wood, not having an inner sole Other	pa	3		R
6403 99 11	Footwear with a vamp made of straps or which has one or several pieces cut out With sole and heel combined having a height of more than 3 cm	pa	3		R
	Other, with insoles of a length				
6403 99 31	Of less than 24 cm	pa	3		R
	Of 24 cm or more				
6403 99 33	Footwear which cannot be identified as men's or women's footwear	pa	3		R
	Other				
6403 99 36	For men	pa	3		R
6403 99 38	For women	pa	3		R
6403 99 50	Slippers and other indoor footwear	pa	3		R
	Other, with insoles of a length				
6403 99 91	Of less than 24 cm	pa	3		R
	Of 24 cm or more				
6403 99 93	Footwear which cannot be identified as men's or women's footwear	pa	3		R
	Other		_		_
6403 99 96	For men	pa	3		R
6403 99 98 6404	For women Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	pa	3		R
	- Footwear with outer soles of rubber or plastics				
6404 11 00	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	pa	3		R
6404 19	Other				
6404 19 10	Slippers and other indoor footwear	pa	3		
6404 19 90	Other	pa	3		
6404 20	- Footwear with outer soles of leather or composition leather				
6404 20 10	Slippers and other indoor footwear	pa	3		R
6404 20 90	Other	pa	3		R
6405	Other footwear				
6405 10 00	- With uppers of leather or composition leather	pa	3		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6405 20	- With uppers of textile materials				
6405 20 10	With outer soles of wood or cork	pa	3		R
	With outer soles of other materials				
6405 20 91	Slippers and other indoor footwear	pa	3		
6405 20 99	Other	pa	3		
6405 90	- Other				
6405 90 10	With outer soles of rubber, plastics, leather or composition leather	pa	3		R
6405 90 90	With outer soles of other materials	pa	3		
6406 6406 10	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof - Uppers and parts thereof, other than stiffeners				
6406 10 10	Of leather	-	3		R
6406 10 90	Of other materials	-	3		
6406 20	- Outer soles and heels, of rubber or plastics				
6406 20 10	Of rubber	-	3		
6406 20 90	Of plastics	-	3		
6406 90	- Other				
6406 90 30	Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles	pa	3		
6406 90 50	Removable insoles and other removable accessories	-	3		
6406 90 60	Outer soles of leather or composition leather	-	3		R
6406 90 90	Other	-	3		

Chapter 65 Headgear and parts thereof

Notes.

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

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6501 00 00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	NAR	3		
6502 00 00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	NAR	3		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
[6503]					
6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	NAR	3		
6505 00 6505 00 10	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed - Of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 65010000	NAR	3		
	- Other				
6505 00 30	Peaked caps	NAR	3		
6505 00 90	Other	-	3		
6506	Other headgear, whether or not lined or trimmed				
6506 10	- Safety headgear				
6506 10 10	Of plastics	NAR	3		
6506 10 80	Of other materials	NAR	3		
	- Other				
6506 91 00	Of rubber or of plastics	NAR	3		
6506 99	Of other materials				
6506 99 10	Of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 65010000	NAR	3		
6506 99 90	Other	NAR	3		
6507 00 00	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	-	3		

Chapter 66

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

Notes.

- 1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (heading 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
- 2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)				
6601 10 00	- Garden or similar umbrellas	NAR	Free		
	- Other				
6601 91 00	Having a telescopic shaft	NAR	Free		
6601 99	Other				
6601 99 20	With a cover of woven textile materials	NAR	Free		
6601 99 90	Other	NAR	Free		
6602 00 00	Walking sticks, seat-sticks, whips, riding- crops and the like	-	12		
6603 6603 20 00	Parts, trimmings and accessories of articles of heading 6601 or 6602 - Umbrella frames, including frames mounted on shafts (sticks)	-	12		
6603 90	- Other				
6603 90 10	Handles and knobs	-	12		
6603 90 90	Other	-	12		

Chapter 67

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

Notes.

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

National Notes

Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6701 00 00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	-	12		R
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit				
6702 10 00	- Of plastics	-	12		
6702 90 00	- Of other materials	-	12		R
6703 00 00 6704	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 Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included	-	12		
	- Of synthetic textile materials				
6704 11 00	Complete wigs	-	12		
6704 19 00	Other	-	12		
6704 20 00	- Of human hair	-	12		
6704 90 00	- Of other materials	-	12		R

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

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Notes.

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

National Notes

- 1. Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.
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2. Items listed in this Chapter may be subject to controls under the Environmental Protection (Disposal of Persistent Organic Pollutants) Regulations 2006.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6801 00 00	Setts, curbstones and flagstones, of natural stone (except slate) Worked monumental or building stone (except slate) and articles thereof, other than	-	12		
6802 6802 10 00	(except state) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface	-	12	Sch.	
6802 21 00	Marble, travertine and alabaster	-	12	Sch.	
6802 23 00	Granite	-	12	Sch.	
6802 29 00	Other stone	-	12	Sch.	
	- Other				
6802 91 00	Marble, travertine and alabaster	-	12	Sch.	
6802 92 00	Other calcareous stone	-	12	Sch.	
6802 93	Granite				
6802 93 10	Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	-	12	Sch.	
6802 93 90	Other	-	12	Sch.	
6802 99	Other stone				
6802 99 10	Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	-	12	Sch.	
6802 99 90	Other Worked slate and articles of slate or of	-	12	Sch.	
6803 00	agglomerated slate				
6803 00 10	- Roofing and wall slates	-	12		
6803 00 90 6804	- Other 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	-	12		
6804 10 00	Millstones and grindstones for milling, grinding or pulping Other millstones, grindstones, grinding wheels and the like	-	12		
6804 21 00 6804 22	Of agglomerated synthetic or natural diamond Of other agglomerated abrasives or of ceramics	-	12		
	Of artificial abrasives, with binder				
	Of synthetic or artificial resin				
6804 22 12	Not reinforced	-	12		
6804 22 18	Reinforced	-	12		
6804 22 30	Of ceramics or silicates	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6804 22 50	Of other materials	-	12		
6804 22 90	Other	-	12		
6804 23 00	Of natural stone	-	12		
6804 30 00	- Hand sharpening or polishing stones	-	12		
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up				
6805 10 00	- On a base of woven textile fabric only	-	12		
6805 20 00	- On a base of paper or paperboard only	-	12		
6805 30 00	- On a base of other materials	-	12		
6806	Slag-wool, rock-wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heatinsulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69 - Slag-wool, rock-wool and similar mineral				
6806 10 00	wools (including intermixtures thereof), in bulk, sheets or rolls - Exfoliated vermiculite, expanded clays,	-	12		
6806 20	foamed slag and similar expanded mineral materials (including intermixtures thereof)				
6806 20 10	Expanded clays	-	12		
6806 20 90	Other	-	12		
6806 90 00	- Other	-	12		
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)				
6807 10 00	- In rolls	m2	12		
6807 90 00	- Other	-	12		
6808 00 00 6809	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 Articles of plaster or of compositions based on plaster - Boards, sheets, panels, tiles and similar articles, not ornamented	-	12		
6809 11 00	Faced or reinforced with paper or paperboard only	m2	12		
6809 19 00	Other	m2	12		
6809 90 00	- Other articles	-	12		
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced - Tiles, flagstones, bricks and similar articles				
6810 11	Building blocks and bricks				
6810 11 10	Of light concrete (with a basis of crushed pumice, granulated slag, etc.)	-	12		
6810 11 90	Other	-	12		
6810 19 00	Other	-	12		
	- Other articles				
6810 91 00	- Prefabricated structural components for building or civil engineering	-	12		
6810 99 00	Other	-	12		
6811	Articles of asbestos-cement, of cellulose fibre- cement or the like				
6811 40 00	- Containing asbestos	-	12		
	- Not containing asbestos				1

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6811 81 00	Corrugated sheets	-	12		
6811 82 00	Other sheets, panels, tiles and similar articles	-	12		
6811 89 00	Other articles	-	12		
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813				
6812 80	- Of crocidolite				
6812 80 10	Fabricated fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	-	12		
6812 80 90	Other	-	12		
	- Other				
6812 91 00	Clothing, clothing accessories, footwear and headgear	-	12		
6812 92 00	Paper, millboard and felt	-	12		
6812 93 00	Compressed asbestos fibre jointing, in sheets or rolls	-	12		
6812 99	Other				
6812 99 10	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	-	12		
6812 99 90	Other	-	12		
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials				
6813 20 00	- Containing asbestos	-	12		
	- Not containing asbestos				
6813 81 00	Brake linings and pads	-	12		
6813 89 00	Other	-	12		
6814 6814 10 00	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	-	12		
6814 90 00	support - Other	_	12		
6815 6815 10	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included - Non-electrical articles of graphite or other		12		
	carbon		10		
6815 10 10	Carbon fibres and articles of carbon fibres	-	12		
6815 10 90	Other	-	12		
6815 20 00	- Articles of peat	-	12		
	- Other articles				
6815 91 00	Containing magnesite, dolomite or chromite	-	12		
6815 99 00	Other	-	12		

Chapter 69 Ceramic products

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Notes.

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

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6901 00 00	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	-	12		
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths				
6902 10 00	- Containing, by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3 - Containing, by weight, more than 50 % of	-	12		
6902 20	alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6902 20 10	Containing, by weight, 93 % or more of silica (SiO2)	-	12		
	Other				
6902 20 91	Containing, by weight, more than 7 % but less than 45 % of alumina (Al2O3)	-	12		
6902 20 99	Other	-	12		
6902 90 00	- Other	-	12		
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths				
6903 10 00	- Containing, by weight, more than 50 % of graphite or other carbon or of a mixture of these products - Containing, by weight, more than 50 % of	-	12		
6903 20	alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2)				
6903 20 10	Containing, by weight, less than 45 % of alumina (Al2O3)	-	12		
6903 20 90	Containing, by weight, 45 % or more of alumina (Al2O3)	-	12		
6903 90	- Other Containing, by weight, more than 25 % but				
6903 90 10	not more than 50 % of graphite or other carbon or of a mixture of these products	-	12		
6903 90 90	Other	-	12		
	II. OTHER CERAMIC PRODUCTS				
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like				
6904 10 00	- Building bricks	NAR	12		
6904 90 00	- Other	-	12		
6905	Roofing tiles, chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods				
6905 10 00	- Roofing tiles	NAR	12		
6905 90 00	- Other	-	12		
6906 00 00	Ceramic pipes, conduits, guttering and pipe fittings	-	12		
6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics				
6907 21 00	- Flags and paving, hearth or wall tiles, other than those of subheadings 690730 and 690740 - Of a water absorption coefficient by weight not exceeding 0.5 %	m2	12		
6907 22 00	Of a water absorption coefficient by weight	m2	12		
6907 23 00	exceeding 0,5 % but not exceeding 10 % - Of a water absorption coefficient by weight	m2	12		
	exceeding 10 % - Mosaic cubes and the like, other than those				
6907 30 00	of subheading 690740	m2	12		
6907 40 00	- Finishing ceramics	m2	12		
[6908]	Coromic worse for laboratory aborder				
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods - Ceramic wares for laboratory, chemical or other technical uses				
6909 11 00	Of porcelain or china	-	12		
6909 12 00	Articles having a hardness equivalent to 9 or more on the Mohs scale	-	12		
6909 19 00	Other	-	12		
6909 90 00	- Other	-	12		
6910	Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans,				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	flushing cisterns, urinals and similar sanitary fixtures		(70)	uuty	restrictions
6910 10 00	- Of porcelain or china	-	12		
6910 90 00	- Other	-	12		
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china				
6911 10 00	- Tableware and kitchenware	-	6		
6911 90 00	- Other	-	6		
6912 00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china				
	- Tableware and kitchenware				
6912 00 21	Of common pottery	-	6		
6912 00 23	Stoneware	-	6		
6912 00 25	Earthenware or fine pottery	-	6		
6912 00 29	Other	-	6		
	- Other				
6912 00 81	Of common pottery	-	6		
6912 00 83	Stoneware	-	6		
6912 00 85	Earthenware or fine pottery	-	6		
6912 00 89	Other	-	6		
6913	Statuettes and other ornamental ceramic articles				
6913 10 00	- Of porcelain or china	-	6		
6913 90	- Other				
6913 90 10	Of common pottery	-	6		
	Other				
6913 90 93	Earthenware or fine pottery	-	6		
6913 90 98	Other	-	6		
6914	Other ceramic articles				
6914 10 00	- Of porcelain or china	-	12		
6914 90 00	- Other	-	12		

Chapter 70

Glass and glassware

Notes.

- 1. This Chapter does not cover:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
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- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (e) Lamps or lighting fittings, illuminated signs, illuminated nameplates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
- 2. For the purposes of headings 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infrared light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
- 3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
- 4. For the purposes of heading 70.19, the expression "glass wool" means:
 - (a) Mineral wools with a silica (SiO2) 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 68.06.
- 5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.
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Subheading Note.

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

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7001 00	Cullet and other waste and scrap of glass; glass in the mass				
7001 00 10	- Cullet and other waste and scrap of glass	-	12		
	- Glass in the mass				
7001 00 91	Optical glass	-	12		
7001 00 99	Other	-	12		
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked				
7002 10 00	- Balls	-	12		
7002 20	- Rods				
7002 20 10	Of optical glass	-	12		
7002 20 90	Other	-	12		
	- Tubes				
7002 31 00	Of fused quartz or other fused silica	-	12		
7002 32 00	Of other glass having a linear coefficient of expansion not exceeding 5 × 10–6 per Kelvin within a temperature range of 0 °C to 300 °C	-	12		
7002 39 00	Other	-	12		
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked				
	- Non-wired sheets				
7003 12	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer				
7003 12 10	Of optical glass	m2	12		
	Other				
7003 12 91	Having a non-reflecting layer	m2	12		
7003 12 99	Other	m2	12		
7003 19	Other				
7003 19 10	Of optical glass	m2	12		
7003 19 90	Other	m2	12		
7003 20 00	- Wired sheets	m2	12		
7003 30 00	- Profiles	_	12		
7004 20	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer				
7004 20 10	Optical glass	m2	12		
	Other				
7004 20 91	Having a non-reflecting layer	m2	12		
7004 20 99	Other	m2	12		
7004 90	- Other glass				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7004 90 10	Optical glass	m2	12		
7004 90 80	Other	m2	12		
7005 7005 10	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked - Non-wired glass, having an absorbent,				
7005 10 05	reflecting or non-reflecting layer Having a non-reflecting layer	m2	12		
7003 10 03	Other, of a thickness	mz	12		
7005 10 25	ŕ		12		
7005 10 25	Not exceeding 3,5 mm	m2	12		
7005 10 30	Exceeding 3,5 mm but not exceeding 4,5 mm	m2	12		
7005 10 80	Exceeding 4,5 mm	m2	12		
	- Other non-wired glass				
7005 21	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground				
7005 21 25	Of a thickness not exceeding 3,5 mm	m2	12		
7005 21 30	Of a thickness exceeding 3,5 mm but not exceeding 4,5 mm	m2	12		
7005 21 80	Of a thickness exceeding 4,5 mm	m2	12		
7005 29	Other				
7005 29 25	Of a thickness not exceeding 3.5 mm	m2	12		
7005 29 35	Of a thickness exceeding 3,5 mm but not	m2	12		
	exceeding 4,5 mm				
7005 29 80	Of a thickness exceeding 4,5 mm	m2	12		
7005 30 00 7006 00	- Wired glass Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	m2	12		
7006 00 10	- Optical glass	-	12		
7006 00 90	- Other	-	12		
7007	Safety glass, consisting of toughened (tempered) or laminated glass				
7007 11 7007 11 10	- Toughened (tempered) safety glass Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels Of size and shape suitable for incorporation in motor vehicles	-	12		
7007 11 90	Other	-	12		
7007 19	Other				
7007 19 10	Enamelled	m2	12		
7007 19 10	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	m2	12		
7007 19 80	Other	m2	12		
	- Laminated safety glass				
7007 21 7007 21 20	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels Of size and shape suitable for incorporation		12		
	in motor vehicles	_			
7007 21 80	Other	-	12		
7007 29 00	Other	m2	12		
7008 00	Multiple-walled insulating units of glass				
7008 00 20	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	m2	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Other				
7008 00 81	Consisting of two panels of glass sealed around the edges by an airtight joint and separated by a layer of air, other gases or a	m2	12		
7008 00 89	vacuum Other	m2	12		
7009	Glass mirrors, whether or not framed, including rear-view mirrors				
7009 10 00	- Rear-view mirrors for vehicles	NAR	12		
	- Other				
7009 91 00	Unframed	-	12		
7009 92 00	Framed	-	12		
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass				
7010 10 00	- Ampoules	NAR	12		
7010 20 00	- Stoppers, lids and other closures	NAR	12		
7010 90	- Other				
7010 90 10	Preserving jars (sterilising jars)	NAR	12		
	Other				
7010 90 21	Made from tubing of glass	NAR	12		
	Other, of a nominal capacity of				
7010 90 31	2,5 l or more	NAR	12		
	Less than 2,5 l				
	For beverages and foodstuffs				
	Bottles Of colourless glass, of a nominal capacity of				
7010 90 41	1 l or more	NAR	12		
7010 90 43	More than 0,33 l but less than 1 l	NAR	12		
7010 90 45	0,15 l or more but not more than 0,33 l	NAR	12		
7010 90 47	Less than 0,15 l Of coloured glass, of a nominal capacity of	NAR	12		
7010 90 51	1 l or more	NAR	12		
7010 90 53	More than 0,33 l but less than 1 l	NAR	12		
7010 90 55	0,15 l or more but not more than 0,33 l	NAR	12		
7010 90 57	Less than 0,15 l	NAR	12		
	Other, of a nominal capacity of				
7010 90 61	0,25 l or more	NAR	12		
7010 90 67	Less than 0,25 l	NAR	12		
	For pharmaceutical products, of a nominal capacity				
7010 90 71	Exceeding 0,055 1	NAR	12		
7010 90 79	Not exceeding 0,055 l	NAR	12		
	For other products				
7010 90 91	Of colourless glass	NAR	12		
7010 90 99	Of coloured glass	NAR	12		
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	fittings, for electric lamps, cathode ray tubes or the like		(,,,		
7011 10 00	- For electric lighting	-	24		
7011 20 00	- For cathode ray tubes	-	12		
7011 90 00	- Other	-	12		
[7012]					
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)				
7013 10 00	- Of glass ceramics	NAR	6		
	- Stemware drinking glasses, other than of glass ceramics				
7013 22	Of lead crystal				
7013 22 10	Gathered by hand	NAR	6		
7013 22 90	Gathered mechanically	NAR	6		
7013 28	Other				
7013 28 10	Gathered by hand	NAR	6		
7013 28 90	Gathered mechanically	NAR	6		
	- Other drinking glasses, other than of glass ceramics				
7013 33	Of lead crystal				
	Gathered by hand				
7013 33 11	Cut or otherwise decorated	NAR	6		
7013 33 19	Other	NAR	6		
	Gathered mechanically				
7013 33 91	Cut or otherwise decorated	NAR	6		
7013 33 99	Other	NAR	6		
7013 37	Other				
7013 37 10	Of toughened glass	NAR	6		
	Other				
	Gathered by hand				
7013 37 51	Cut or otherwise decorated	NAR	6		
7013 37 59	Other	NAR	6		
	Gathered mechanically				
7013 37 91	Cut or otherwise decorated	NAR	6		
7013 37 99	Other	NAR	6		
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics				
7013 41	Of lead crystal				
7013 41 10	Gathered by hand	NAR	6		
7013 41 90	Gathered mechanically	NAR	6		
7013 42 00	Of glass having a linear coefficient of expansion not exceeding 5 × 10–6 per Kelvin within a temperature range of 0 °C to 300 °C	NAR	6		
7013 49	Other				
7013 49 10	Of toughened glass	NAR	6		
	Other				
7013 49 91	Gathered by hand	NAR	6		
7013 49 99	Gathered mechanically	NAR	6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Other glassware				
7013 91	Of lead crystal				
7013 91 10	Gathered by hand	NAR	6		
7013 91 90	Gathered mechanically	NAR	6		
7013 99 00	Other	NAR	6		
7014 00 00 7015	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked 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	-	12		
	and their segments, for the manufacture of such glasses				
7015 10 00	- Glasses for corrective spectacles	-	6		
7015 90 00	- Other	-	12		
7016 7016 10 00	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	-	12		
7016 90	- Other				
7016 90 10	Leaded lights and the like	m2	12		
7016 90 40	Blocks and bricks, of a kind used for building	-	12		
7016 90 70	or construction purposes Other	_	12		
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	-	12		
7017 10 00	- Of fused quartz or other fused silica	-	12		
7017 20 00	- Of other glass having a linear coefficient of expansion not exceeding 5 × 10–6 per Kelvin within a temperature range of 0 °C to 300 °C	-	12		
7017 90 00	- Other	-	12		
7018 7018 10	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares				
	Glass beads				
7018 10 11	Cut and mechanically polished	-	12		
7018 10 19	Other	-	12		
7018 10 30	Imitation pearls	-	12		
	Imitation precious or semi-precious stones				
7018 10 51	Cut and mechanically polished	-	12		
7018 10 59	Other	-	12		
7018 10 90	Other	-	12		
7018 20 00	- Glass microspheres not exceeding 1 mm in diameter	-	12		
7018 90	- Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7018 90 10	Glass eyes; articles of glass smallware	-	Free		
7018 90 90	Other	-	6		
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)				
	- Slivers, rovings, yarn and chopped strands				
7019 11 00	Chopped strands, of a length of not more than 50 mm	-	12		
7019 12 00	Rovings	-	12		
7019 19	Other				
7019 19 10	Of filaments	-	12		
7019 19 90	Of staple fibres	-	12		
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products				
7019 31 00	Mats	-	12		
7019 32 00	Thin sheets (voiles)	-	12		
7019 39 00	Other	-	12		
7019 40 00	- Woven fabrics of rovings	-	12		
	- Other woven fabrics				
7019 51 00	Of a width not exceeding 30 cm	-	12		
7019 52 00	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m², of filaments measuring per single yarn not more than 136 tex	-	12		
7019 59 00	Other	-	12		
7019 90 00	- Other	-	12		
7020 00	Other articles of glass				
7020 00 05	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor materials Glass inners for vacuum flasks or for other vacuum vessels	-	12		
7020 00 07	Unfinished	-	12		
7020 00 08	Finished	-	12		
	- Other				
7020 00 10	Of fused quartz or other fused silica	-	12		
7020 00 30	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	-	12		
7020 00 80	Other	-	12		

SECTION XIV NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMIPRECIOUS 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

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thereof; imitation jewellery; coin

Notes.

- 1. Subject to Note 1 (A) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2.(A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).
- (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part
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of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for stylig (heading 85.22);

- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (m) Arms or parts thereof (Chapter 93);
- (n) Articles covered by Note 2 to Chapter 95;
- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
- (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
- 4. (A) The expression "precious metal" means silver, gold and platinum.
- (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
- 5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.
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- 6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8. Subject to Note 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
- 9. For the purposes of heading 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings,
 - watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads). These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of pearl, ivory, natural or reconstituted amber, jet or coral.
- 10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toiletware, smokers' requisites and other articles of household, office or religious use.
- 11 For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones

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(natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

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

National Notes

- 1. Gold bullion and gold coins requires a licence issued by the Collector of Customs.
- 2. The importation of false money and counterfeit sterling, coin of the realm or any money purporting to be such not being of the established standard in weight or fineness is prohibited.
- 3. The importation of imitation coins as defined by paragraph 4, Schedule 1 of the Imports and Exports (Control) Regulations, 1987 is prohibited.
- 4. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES				
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport				
7101 10 00	- Natural pearls	g	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Cultured pearls				
7101 21 00	Unworked	g	Free		
7101 22 00	Worked	g	Free		
7102	Diamonds, whether or not worked, but not mounted or set				
7102 10 00	- Unsorted	c/k	12	Sch.	
	- Industrial				
7102 21 00	Unworked or simply sawn, cleaved or bruted	c/k	12	Sch.	
7102 29 00	Other	c/k	12	Sch.	
	- Non-industrial				
7102 31 00	Unworked or simply sawn, cleaved or	c/k	12	Sch.	
7102 39 00	bruted Other	c/k	12	Sch.	
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport - Unworked or simply sawn or roughly				
7103 10 00	shaped - Otherwise worked	-	12	Sch.	
7103 91 00	Rubies, sapphires and emeralds	g	12	Sch.	
7103 99 00	Other	g	12	Sch.	
7104	Synthetic or reconstructed precious or semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport				
7104 10 00	- Piezoelectric quartz	g	12		
7104 20 00	- Other, unworked or simply sawn or roughly shaped	g	12		
7104 90 00	- Other	g	12		
7105	Dust and powder of natural or synthetic precious or semi-precious stones				
7105 10 00	- Of diamonds	g	Free		
7105 90 00	- Other	g	Free		
7106	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL Silver (including silver plated with gold or platinum), unwrought or in semi- manufactured forms, or in powder form				
7106 10 00	- Powder	g	12		
	- Other				
7106 91 00	Unwrought	g	12		
7106 92 00	Semi-manufactured	g	12		
7107 00 00 7108	Base metals clad with silver, not further worked than semi-manufactured Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form	g	12		
	- Non-monetary				
7108 11 00	Powder	g	12		
7108 12	Other unwrought forms				
7108 12 10	Gold Bullion	g	1		
7108 12 90	Other	g	12		R
7108 13	Other semi-manufactured forms				

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
C. Couc	Bars, rods, wire and sections; plates; sheets	unit	(%)	duty	Restrictions
7108 13 10	and strips of a thickness, excluding any backing, exceeding 0,15 mm	g	12		
7108 13 80	Other	g	12		
7108 20 00	- Monetary	g	Free		
7109 00 00 7110	Base metals or silver, clad with gold, not further worked than semi-manufactured Platinum, unwrought or in semi- manufactured forms, or in powder form - Platinum	-	12		
7110 11 00	Unwrought or in powder form	g	12		
7110 19	Other				
7110 19 10	Bars, rods, wire and sections; plates; sheets and strips of a thickness, excluding any backing, exceeding 0,15 mm	g	12		
7110 19 80	Other	g	12		
	- Palladium				
7110 21 00	Unwrought or in powder form	g	12		
7110 29 00	Other	g	12		
	- Rhodium				
7110 31 00	Unwrought or in powder form	g	12		
7110 39 00	Other	g	12		
	- Iridium, osmium and ruthenium				
7110 41 00	Unwrought or in powder form	g	12		
7110 49 00	Other	g	12		
7111 00 00 7112 7112 30 00	Base metals, silver or gold, clad with platinum, not further worked than semimanufactured Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious-metal compounds, of a kind used principally for the recovery of precious metal - Ash containing precious metal or precious-metal compounds	-	12		
7112 91 00	Other Of gold, including metal clad with gold but excluding sweepings containing other precious metals Of platinum, including metal clad with	-	12		
7112 92 00	platinum but excluding sweepings containing other precious metals	-	12		
7112 99 00	Other III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal - Of precious metal whether or not plated or	-	12		
7113 11 00	clad with precious metal - Of silver, whether or not plated or clad with other precious metal	g	3		
7113 19 00	Of other precious metal, whether or not plated or clad with precious metal	g	3		
7113 20 00	- Of base metal clad with precious metal	-	3		
7114	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		12		
7114 11 00 7114 19 00	with other precious metal Of other precious metal, whether or not	g g	12 12		
7114 20 00	plated or clad with precious metal Of base metal clad with precious metal	_	12		
/114 20 00	- Of base metal clad with precious metal	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7115	Other articles of precious metal or of metal clad with precious metal			-	
7115 10 00	- Catalysts in the form of wire cloth or grill, of platinum	-	3		
7115 90 00	- Other	-	3		
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)				
7116 10 00	- Of natural or cultured pearls	g	3		
7116 20	Of precious or semi-precious stones (natural, synthetic or reconstructed) Necklaces, bracelets and other articles made				
7116 20 11	wholly of natural precious or semi-precious stones, simply strung without fasteners or other accessories	g	3		
7116 20 80	Other	g	3		
7117	Imitation jewellery				
	- Of base metal, whether or not plated with precious metal				
7117 11 00	Cuff links and studs	-	3		
7117 19 00	Other	-	3		
7117 90 00	- Other	-	3		R
7118	Coin				
7118 10	- Coin (other than gold coin), not being legal tender				
7118 10 90	Other	g	12		
7118 10 10	Of silver	g	12		
7118 90	- Other				
7118 90 10	Gold coins of legal tender not exceeding 1oz	g	Free		P, R
7118 90 20	Gold coins of legal tender exceeding 1oz	g	6		P, R
7118 90 90	Other coins not of gold of legal tender	g	Free		R

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

- 1. This Section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof of heading 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
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- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).
- 2. Throughout the Nomenclature, the expression "parts of general use" means :
 - (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal:
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

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

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

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- 4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
- 5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
- 6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
- 7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

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

(b) Powders

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

Chapter 72

Iron and steel

Notes.

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

(a) Pig iron

- Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits:
- -not more than 10 % of chromium
- -not more than 6 % of manganese
- -not more than 3 % of phosphorus
- -not more than 8 % of silicon
- -a total of not more than 10 % of other elements.

(b) Spiegeleisen

- Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.
- (c) **Ferro-alloys** Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys
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or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following:

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

(d) Steel

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

(e) Stainless steel

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

(f) Other alloy steel

- Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:
- -0.3 % or more of aluminium
- -0.0008 % or more of boron
- -0.3 % or more of chromium
- -0.3 % or more of cobalt
- -0.4 % or more of copper
- -0.4 % or more of lead
- -1.65 % or more of manganese
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- -0.08 % or more of molybdenum
- -0.3 % or more of nickel -0.06 % or more of niobium
- -0.6 % or more of silicon
- -0.05 % or more of titanium
- -0.3 % or more of tungsten (wolfram)
- -0.1 % or more of vanadium
- -0.05 % or more of zirconium
- -0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

- Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.
- (h) **Granules** Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) Semi-finished products

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

(k) Flat-rolled products

- Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:
- -coils of successively superimposed layers, or
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- -straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.
- Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.
- -Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

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

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including flattened circles and modified rectangles, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

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

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

-be twisted after rolling.

(n) Angles, shapes and sections

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

(o) Wire

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

(p) Hollow drill bars and rods

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

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

Subheading Notes.

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

(a) Alloy pig iron Pig iron contain

ning, 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

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(c) Silicon-electrical steel

Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

- Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.
- (e) Silico-manganese steel Alloy steels containing by weight: -not more than 0.7 % of carbon, -0.5 % or more but not more than 1.9 % of manganese, and -0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.
- 2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed: A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified other elements referred to in Chapter Note 1 (c) must each exceed 10 % by weight.

Additional note

- 1. The following expressions have the meanings hereby assigned to them:
- 'Electrical': for the purposes of subheadings 7209 16 10, 7209 17 10, 7209 18 10, 7209 26 10, 7209 27 10, 7209 28 10 and 7211 23 20, flat-rolled products which under a current at 50 Hz and a magnetic flux of 1 T have a watt-loss per kilogram, calculated by the Epstein method, of:
- 2,1 W or less, when their thickness does not exceed 0,20 mm,
- 3,6 W or less, when their thickness is not less than 0,20 mm but less than 0,60 mm,

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- 6 W or less, when their thickness is not less than 0,60 mm but not greater than 1,50 mm.
- 'Tinplate': for the purposes of subheadings 7210 12 20, 7210 70 10, 7212 10 10 and 7212 40 20, flat-rolled products (of a thickness of less than 0,5 mm) coated with a layer of metal containing, by weight, 97 % or more of tin.
- 'Tool steel': for the purposes of subheadings 7224 10 10, 7224 90 02, 7225 30 10, 7225 40 12, 7226 91 20, 7228 30 20, 7228 40 10, 7228 50 20 and 7228 60 20, alloy steels, other than stainless or high-speed steel, containing, by weight, one of the following compositions, with or without other elements:
- less than 0,6 % of carbonand0,7 % or more of silicon and 0,05 % or more of vanadiumor4 % or more of tungsten,
- 0,8 % or more of carbonand0,05 % or more of vanadium,
- more than 1,2 % of carbonandnot less than 11 % but not more than 15 % of chromium,
- 0,16 % or more but not more than 0,5 % of carbonand3,8 % or more but not more than 4,3 % of nickeland1,1 % or more but not more than 1,5 % of chromiumand0,15 % or more but not more than 0,5 % of molybdenum,
- 0,3 % or more but not more than 0,5 % of carbonand1,4 % or more but not more than 2,1 % of chromiumand0,15 % or more but not more than 0,5 % of molybdenumandless than 1,2 % of nickel,
- 0,3 % or more of carbonandless than 5,2 % of chromiumand0,65 % or more of molybdenum or 0,4 % or more of tungsten,
- 0,5 % or more but not more than 0,6 % of carbonand1,25 % or more but not more than 1,8 % of nickeland0,5 % or more but not more than 1,2 % of chromiumand0,15 % or more but not more than 0,5 % of molybdenum.

National Notes

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

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I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM Pig iron and spiegeleisen in pigs, blocks or other primary forms - Non-alloy pig iron containing by weight 0,5 % or less of phosphorus - Containing by weight not less than 0,4 % of manganese		12 12 12 12 12 12	duty	Restriction
Pig iron and spiegeleisen in pigs, blocks or other primary forms - Non-alloy pig iron containing by weight 0,5 % or less of phosphorus Containing by weight not less than 0,4 % of manganese Containing by weight 1% or less of silicon Containing by weight more than 1% of silicon Containing by weight not less than 0,1 % but less than 0,4 % of manganese Containing by weight less than 0,1 % of manganese Containing by weight less than 0,1 % of manganese Non-alloy pig iron containing by weight more than 0,5 % of phosphorus Alloy pig iron; spiegeleisen Alloy pig iron containing by weight not less than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium Other Ferro-alloys	- - - -	12 12 12 12		
- Non-alloy pig iron containing by weight 0,5 % or less of phosphorus - Containing by weight not less than 0,4 % of manganese Containing by weight 1 % or less of silicon Containing by weight more than 1 % of silicon Containing by weight not less than 0,1 % but less than 0,4 % of manganese Containing by weight less than 0,1 % of manganese Containing by weight less than 0,1 % of manganese Non-alloy pig iron containing by weight more than 0,5 % of phosphorus Alloy pig iron; spiegeleisen Alloy pig iron containing by weight not less than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium Other	- - - -	12 12 12 12		
0,5 % or less of phosphorus - Containing by weight not less than 0,4 % of manganese Containing by weight 1 % or less of silicon Containing by weight more than 1 % of silicon Containing by weight not less than 0,1 % but less than 0,4 % of manganese Containing by weight less than 0,1 % of manganese Non-alloy pig iron containing by weight more than 0,5 % of phosphorus Alloy pig iron; spiegeleisen Alloy pig iron containing by weight not less than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium Other Ferro-alloys	- - - -	12 12 12 12		
manganese	- - - -	12 12 12 12		
Containing by weight 1 % or less of silicon Containing by weight more than 1 % of silicon Containing by weight not less than 0,1 % but less than 0,4 % of manganese Containing by weight less than 0,1 % of manganese Non-alloy pig iron containing by weight more than 0,5 % of phosphorus Alloy pig iron; spiegeleisen Alloy pig iron containing by weight not less than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium Other	- - - -	12 12 12 12		
silicon Containing by weight not less than 0,1 % but less than 0,4 % of manganese Containing by weight less than 0,1 % of manganese Non-alloy pig iron containing by weight more than 0,5 % of phosphorus Alloy pig iron; spiegeleisen Alloy pig iron containing by weight not less than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium Other Ferro-alloys	- - - -	12 12 12		
Containing by weight not less than 0,1 % but less than 0,4 % of manganese Containing by weight less than 0,1 % of manganese Non-alloy pig iron containing by weight more than 0,5 % of phosphorus Alloy pig iron; spiegeleisen Alloy pig iron containing by weight not less than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium Other Ferro-alloys	- - -	12 12 12		
less than 0,4 % of manganese Containing by weight less than 0,1 % of manganese Non-alloy pig iron containing by weight more than 0,5 % of phosphorus Alloy pig iron; spiegeleisen Alloy pig iron containing by weight not less than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium Other Ferro-alloys	- - -	12 12		
manganese - Non-alloy pig iron containing by weight more than 0,5 % of phosphorus - Alloy pig iron; spiegeleisen Alloy pig iron containing by weight not less than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium Other Ferro-alloys	-	12		
more than 0,5 % of phosphorus - Alloy pig iron; spiegeleisen Alloy pig iron containing by weight not less than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium Other Ferro-alloys	-	12		
- Alloy pig iron; spiegeleisen Alloy pig iron containing by weight not less than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium Other Ferro-alloys	-			
than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium Other	-			
and not less than 0,5 % but not more than 1 % of vanadium Other Ferro-alloys	-			•
Other Ferro-alloys	-			
		12		
	Ĩ			
1 cito-manganese				
carbon				
and a manganese content by weight exceeding 65 %	-	12		
Other	-	12		
Other	-	12		
- Ferro-silicon				
Containing by weight more than 55 % of silicon	-	12		
Other				
Containing by weight 4 % or more but not more than 10 % of magnesium	-	12		
Other	-	12		
- Ferro-silico-manganese	-	12		
- Ferro-chromium				
Containing by weight more than 4 % of				
Containing by weight more than 4 % but not		12		
more than 6 % of carbon	-			
carbon	-	12		
Other				
Containing by weight not more than 0,05 % of carbon	-	12		
Containing by weight more than 0,05 % but	-	12		
Containing by weight more than 0,5 % but	_	12		
	_			
	_			
	-			
- Ferro-molybdenum	-	12		
- Ferro-tungsten and ferro-silico-tungsten	-	12		
- Other				
Ferro-titanium and ferro-silico-titanium	-	12		
Ferro-vanadium	-	12		
	_			
	_	12		
	Containing by weight more than 2 % of carbon With a granulometry not exceeding 5 mm and a manganese content by weight exceeding 65 % Other Other Other Containing by weight more than 55 % of silicon Other Containing by weight 4 % or more but not more than 10 % of magnesium Other Ferro-silico-manganese Ferro-chromium Containing by weight more than 4 % of carbon Containing by weight more than 4 % of carbon Containing by weight more than 6 % of carbon Containing by weight more than 6 % of carbon Containing by weight more than 0,05 % of carbon Containing by weight more than 0,05 % but not more than 0,5 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Ferro-silico-chromium Ferro-nickel Ferro-tungsten and ferro-silico-tungsten Other Ferro-titanium and ferro-silico-titanium	Containing by weight more than 2 % of carbon With a granulometry not exceeding 5 mm and a manganese content by weight exceeding 65 % Other Other Other Containing by weight more than 55 % of silicon Other Containing by weight 4 % or more but not more than 10 % of magnesium Other Containing by weight more than 4 % of carbon Containing by weight more than 4 % but not more than 6 % of carbon Containing by weight more than 6 % of carbon Containing by weight more than 0,05 % of carbon Containing by weight more than 0,05 % but not more than 0,5 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 for carbon Containing by weight more than 0,5 % but not more than 4 for carbon Containing by 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more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 0,5 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Ferro-silico-chromium Ferro-nickel Ferro-nickel Ferro-titanium and ferro-silico-tungsten Other Ferro-titanium and ferro-silico-titanium Ferro-titanium and ferro-silico-titanium Ferro-rickel Ferro-rickel Ferro-rickel Ferro-rickel Ferro-rickel Ferro-rickel Ferro-rickel Ferro-rickel Ferro-titanium and ferro-silico-titanium L2 Ferro-rickel Ferro-rickel Ferro-rickel Ferro-rickel Ferro-rickel Ferro-rickel Ferro-rickel	Containing by weight more than 2 % of carbon With a granulometry not exceeding 5 mm and a manganese content by weight exceeding 65 % Other I2 Other I2 Ferro-silicon Containing by weight more than 55 % of silicon Other Containing by weight 4 % or more but not more than 10 % of magnesium Other I2 Ferro-silico-manganese I2 Ferro-chromium Containing by weight more than 4 % of carbon Containing by weight more than 4 % but not more than 6 % of carbon Containing by weight more than 6 % of carbon Containing by weight more than 0,05 % but not more than 0,5 % of carbon Containing by weight more than 0,5 % but not more than 0,5 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Containing by weight more than 0,5 % but not more than 4 % of carbon Ferro-silico-chromium Ferro-nickel Ferro-nickel Ferro-tingsten and ferro-silico-tungsten Other Ferro-tungsten and ferro-silico-titanium Ferro-vanadium Ferro-niobium I2 Ferro-niobium I2 Ferro-niobium I2 Ferro-niobium I2 Ferro-niobium I2 Ferro-niobium I2 Ferro-niobium I2 Ferro-niobium

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
7202 00 10		unit	(%)	duty	Restrictions
7202 99 10	Ferro-phosphorus	-	12		
7202 99 30	Ferro-silico-magnesium	-	12		
7202 99 80	Other	-	12		
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms				
7203 10 00	- Ferrous products obtained by direct reduction of iron ore	-	12		
7203 90 00	- Other	-	12		
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel				
7204 10 00	- Waste and scrap of cast iron	-	12		
	- Waste and scrap of alloy steel				
7204 21	Of stainless steel				
7204 21 10	Containing by weight 8 % or more of nickel	-	12		
7204 21 90	Other	-	12		
7204 29 00	Other	-	12		
7204 30 00	- Waste and scrap of tinned iron or steel	-	12		
	- Other waste and scrap				
7204 41 7204 41 10	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles Turnings, shavings, chips, milling waste, sawdust and filings	-	12		
	Trimmings and stampings				
7204 41 91	In bundles	-	12		
7204 41 99	Other	-	12		
7204 49	Other				
7204 49 10	Fragmentised (shredded)	-	12		
	Other				
7204 49 30	In bundles	-	12		
7204 49 90	Other	-	12		
7204 50 00	- Remelting scrap ingots	-	12		
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel				
7205 10 00	- Granules	-	12		
	- Powders				
7205 21 00	Of alloy steel	-	12		
7205 29 00	Other	_	12		
	II. IRON AND NON-ALLOY STEEL				
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of				
7206 10 00	heading 7203) - Ingots	_	12		
7206 90 00	- Other	_	12		
7207	Semi-finished products of iron or non-alloy steel - Containing by weight less than 0,25 % of carbon Of rectangular (including square) cross-				
7207 11	section, the width measuring less than twice the thickness				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7207 11 11	Of free-cutting steel	-	12		
	Other				
7207 11 14	Of a thickness not exceeding 130 mm	-	12		
7207 11 16	Of a thickness exceeding 130 mm	-	12		
7207 11 90	Forged	-	12		
7207 12	Other, of rectangular (other than square) cross-section				
7207 12 10	Rolled or obtained by continuous casting	-	12		
7207 12 90	Forged	-	12		
7207 19	Other				
	Of circular or polygonal cross-section				
7207 19 12	Rolled or obtained by continuous casting	-	12		
7207 19 19	Forged	-	12		
7207 19 80	Other	-	12		
7207 20	- Containing by weight 0,25 % or more of carbon				
	carbon - Of rectangular (including square) cross-section, the width measuring less than twice the thickness				
	Rolled or obtained by continuous casting				
7207 20 11	Of free-cutting steel	-	12		
	Other, containing by weight				
7207 20 15	0,25 % or more but less than 0,6 % of carbon	-	12		
7207 20 17	0,6 % or more of carbon	-	12		
7207 20 19	Forged	-	12		
	Other, of rectangular (other than square) cross-section				
7207 20 32	Rolled or obtained by continuous casting	-	12		
7207 20 39	Forged	-	12		
	Of circular or polygonal cross-section				
7207 20 52	Rolled or obtained by continuous casting	-	12		
7207 20 59	Forged	-	12		
7207 20 80	Other	-	12		
7208 7208 10 00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot- rolled, not clad, plated or coated - In coils, not further worked than hot-rolled,	_	12		
7200 10 00	with patterns in relief - Other, in coils, not further worked than hot- rolled, pickled		12		
7208 25 00	Of a thickness of 4,75 mm or more	-	12		
7208 26 00	Of a thickness of 3 mm or more but less than 4,75 mm	-	12		
7208 27 00	- Of a thickness of less than 3 mm - Other, in coils, not further worked than hot-	-	12		
7208 36 00	rolled Of a thickness exceeding 10 mm	_	12		
7208 37 00	Of a thickness of 4,75 mm or more but not	_	12		
7208 38 00	exceeding 10 mm Of a thickness of 3 mm or more but less than 4,75 mm	-	12		
7208 39 00	- Of a thickness of less than 3 mm	-	12		
7208 40 00	- Not in coils, not further worked than hot- rolled, with patterns in relief - Other, not in coils, not further worked than hot-rolled	-	12		
7208 51	Of a thickness exceeding 10 mm				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7208 51 20	Of a thickness exceeding 15 mm	-	12		
	Of a thickness exceeding 10 mm but not exceeding 15 mm, of a width of				
7208 51 91	2050 mm or more	-	12		
7208 51 98	Less than 2050 mm	-	12		
7208 52 7208 52 10	Of a thickness of 4,75 mm or more but not exceeding 10 mm Rolled on four faces or in a closed box pass, of a width not exceeding 1250 mm	-	12		
	Other, of a width of				
7208 52 91	2050 mm or more	-	12		
7208 52 99	Less than 2050 mm	-	12		
7208 53	Of a thickness of 3 mm or more but less than 4,75 mm Rolled on four faces or in a closed box pass,				
7208 53 10	of a width not exceeding 1250 mm and of a thickness of 4 mm or more	-	12		
7208 53 90	Other	-	12		
7208 54 00	Of a thickness of less than 3 mm	-	12		
7208 90	- Other				
7208 90 20	Perforated	-	12		
7208 90 80	Other	-	12		
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold- rolled (cold-reduced), not clad, plated or coated - In coils, not further worked than cold-rolled (cold-reduced)				
7209 15 00	Of a thickness of 3 mm or more	-	12		
7209 16	Of a thickness exceeding 1 mm but less than 3 mm				
7209 16 10	'Electrical'	-	12		
7209 16 90	Other	-	12		
7209 17	Of a thickness of 0,5 mm or more but not exceeding 1 mm				
7209 17 10	'Electrical'	-	12		
7209 17 90	Other	-	12		
7209 18	Of a thickness of less than 0,5 mm				
7209 18 10	'Electrical'	-	12		
	Other				
7209 18 91	Of a thickness of 0,35 mm or more but less than 0,5 mm	-	12		
7209 18 99	Of a thickness of less than 0,35 mm	-	12		
	- Not in coils, not further worked than cold- rolled (cold-reduced)				
7209 25 00	Of a thickness of 3 mm or more	-	12		
7209 26	- Of a thickness exceeding 1 mm but less than 3 mm				
7209 26 10	'Electrical'	-	12		
7209 26 90	Other	-	12		
7209 27	- Of a thickness of 0,5 mm or more but not exceeding 1 mm				
7209 27 10	'Electrical'	-	12		
7209 27 90	Other	-	12		
7209 28	Of a thickness of less than 0,5 mm				
7209 28 10	'Electrical'	-	12		
7209 28 90	Other	-	12		
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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7209 90	- Other				
7209 90 20	Perforated	-	12		
7209 90 80	Other	-	12		
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated				
	- Plated or coated with tin				
7210 11 00	Of a thickness of 0,5 mm or more	-	12		
7210 12	Of a thickness of less than 0,5 mm				
7210 12 20	Tinplate	-	12		
7210 12 80	Other	-	12		
7210 20 00	- Plated or coated with lead, including terne- plate	-	12		
7210 30 00	- Electrolytically plated or coated with zinc	-	12		
	- Otherwise plated or coated with zinc				
7210 41 00	Corrugated	-	12		
7210 49 00	Other	_	12		
7210 49 00	- Plated or coated with chromium oxides or		12		
7210 50 00	with chromium and chromium oxides - Plated or coated with aluminium	-	12		
	Plated or coated with aluminium Plated or coated with aluminium-zinc				
7210 61 00	alloys	-	12		
7210 69 00	Other	-	12		
7210 70	- Painted, varnished or coated with plastics				
7210 70 10	Tinplate, varnished; products, plated or coated with chromium oxides or with chromium and chromium oxides, varnished	-	12		
7210 70 80	Other	-	12		
7210 90	- Other				
7210 90 30	Clad	-	12		
7210 90 40	Tinned and printed	-	12		
7210 90 80	Other	-	12		
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated				
	- Not further worked than hot-rolled				
7211 13 00	- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	-	12		
7211 14 00	Other, of a thickness of 4,75 mm or more	-	12		
7211 19 00	Other	-	12		
	- Not further worked than cold-rolled (cold-reduced)				
7211 23	Containing by weight less than 0,25 % of carbon				
7211 23 20	'Electrical'	-	12		
	Other				
7211 23 30	Of a thickness of 0,35 mm or more	_	12		
7211 23 80	Of a thickness of less than 0,35 mm	-	12		
7211 29 00	Other	_	12		
7211 90	- Other				
/ 0					
7211 90 20	Perforated	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated		,		
7212 10	- Plated or coated with tin				
7212 10 10	Tinplate, not further worked than surface- treated	-	12		
7212 10 90	Other	-	12		
7212 20 00	- Electrolytically plated or coated with zinc	-	12		
7212 30 00	- Otherwise plated or coated with zinc	-	12		
7212 40	- Painted, varnished or coated with plastics				
7212 40 20	Tinplate, not further worked than varnished; products, plated or coated with chromium oxides or with chromium and chromium oxides, varnished	-	12		
7212 40 80	Other	-	12		
7212 50	- Otherwise plated or coated				
7212 50 20	Plated or coated with chromium oxides or with chromium and chromium oxides	-	12		
7212 50 30	Plated or coated with chromium or nickel	-	12		
7212 50 40	Plated or coated with copper	_	12		
	Plated or coated with aluminium				
7212 50 61	Plated or coated with aluminium-zinc alloys	-	12		
7212 50 69	Other	-	12		
7212 50 90	Other	-	12		
7212 60 00	- Clad	_	12		
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel - Containing indentations, ribs, grooves or				
7213 10 00	other deformations produced during the rolling process	-	12		
7213 20 00	- Other, of free-cutting steel	-	12		
	- Other				
7213 91	Of circular cross-section measuring less than 14 mm in diameter				
7213 91 10	Of a type used for concrete reinforcement	-	12		
7213 91 20	Of a type used for tyre cord	-	12		
	Other				
7213 91 41	Containing by weight 0,06 % or less of carbon	-	12		
7213 91 49	Containing by weight more than 0,06 % but less than 0,25 % of carbon	-	12		
7213 91 70	Containing by weight 0,25 % or more but not more than 0,75 % of carbon	-	12		
7213 91 90	Containing by weight more than 0,75 % of carbon	-	12		
7213 99	Other				
7213 99 10	Containing by weight less than 0,25 % of carbon	_	12		
7213 99 90	Containing by weight 0,25 % or more of carbon	-	12		
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot- rolled, hot-drawn or hot-extruded, but including those twisted after rolling				
7214 10 00	- Forged	-	12		
7214 20 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	-	12		
7214 30 00	- Other, of free-cutting steel	-	12		
	- Other				
7214 91	Of rectangular (other than square) cross-				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7214 91 10	Containing by weight less than 0,25 % of carbon	-	12		
7214 91 90	Containing by weight 0,25 % or more of carbon	-	12		
7214 99	Other				
	Containing by weight less than 0,25 % of carbon				
7214 99 10	Of a type used for concrete reinforcement	-	12		
	Other, of circular cross-section measuring in diameter				
7214 99 31	80 mm or more	-	12		
7214 99 39	Less than 80 mm	-	12		
7214 99 50	Other	-	12		
	Containing by weight 0,25 % or more of carbon Of a circular cross-section measuring in diameter				
7214 99 71	80 mm or more	-	12		
7214 99 79	Less than 80 mm	_	12		
7214 99 95	Other	_	12		
7215		_	12		
7215 10 00 7215 50	Other bars and rods of iron or non-alloy steel - Of free-cutting steel, not further worked than cold-formed or cold-finished - Other, not further worked than cold- formed or cold-finished Containing by weight less than 0.25 % of	-	12		
7215 50 11	carbon Of rectangular (other than square) cross- section	-	12		
7215 50 19	Other	-	12		
7215 50 80	Containing by weight 0,25 % or more of	-	12		
7215 90 00	carbon - Other	_	12		
7216	Angles, shapes and sections of iron or non- alloy steel - U, I or H sections, not further worked than	-	12		
7216 10 00	hot-rolled, hot-drawn or extruded, of a height of less than 80 mm - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	-	12		
7216 21 00	L sections	-	12		
7216 22 00	T sections	-	12		
	- U, I or H sections, not further worked than hot- rolled, hot-drawn or extruded, of a height of 80 mm or more				
7216 31	U sections Of a height of 80 mm or more but not				
7216 31 10	exceeding 220 mm	-	12		
7216 31 90	Of a height exceeding 220 mm	-	12		
7216 32	I sections				
	Of a height of 80 mm or more but not exceeding 220 mm				
7216 32 11	With parallel flange faces	-	12		
7216 32 19	Other	-	12		
	Of a height exceeding 220 mm				
7216 32 91	With parallel flange faces	-	12		
7216 32 99	Other	-	12		
7216 33	H sections				
7216 33 10	Of a height of 80 mm or more but not exceeding 180 mm	-	12		
7216 33 90	Of a height exceeding 180 mm	-	12		

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CN code	Description	Supplementary	Conventional	Particular rotes of	Prohibitions
CN code	Description	unit	rate of duty (%)	rates of duty	& Restrictions
7216 40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more				
7216 40 10	L sections	-	12		
7216 40 90	T sections	-	12		
7216 50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded With a cross-section which is capable of				
7216 50 10	being enclosed in a square the side of which is 80 mm	-	12		
7216 50 91	Bulb flats	_	12		
7216 50 99	Other	_	12		
7210 30 77	Angles, shapes and sections, not further worked than cold-formed or cold-finished	-	12		
7216 61	Obtained from flat-rolled products				
7216 61 10	C, L, U, Z, omega or open-ended sections	-	12		
7216 61 90	Other	-	12		
7216 69 00	Other	-	12		
	- Other				
7216 91	Cold-formed or cold-finished from flat- rolled products				
7216 91 10	Profiled (ribbed) sheets	-	12		
7216 91 80	Other	-	12		
7216 99 00	Other	-	12		
7217	Wire of iron or non-alloy steel				
7217 10	- Not plated or coated, whether or not polished Containing by weight less than 0,25 % of carbon With a maximum cross-sectional dimension				
7217 10 10	of less than 0,8 mm With a maximum cross-sectional dimension of 0,8 mm or more Containing indentations, ribs, grooves or	-	12		
7217 10 31	other deformations produced during the rolling process	-	12		
7217 10 39	Other	-	12		
7217 10 50	Containing by weight 0,25 % or more but less than 0,6 % of carbon	-	12		
7217 10 90	Containing by weight 0,6 % or more of carbon	-	12		
7217 20	- Plated or coated with zinc				
	Containing by weight less than 0,25 % of carbon				
7217 20 10	With a maximum cross-sectional dimension of less than 0,8 mm	-	12		
7217 20 30	With a maximum cross-sectional dimension of 0,8 mm or more	-	12		
7217 20 50	Containing by weight 0,25 % or more but less than 0,6 % of carbon	-	12		
7217 20 90	Containing by weight 0,6 % or more of carbon	-	12		
7217 30	- Plated or coated with other base metals				
	Containing by weight less than 0,25 % of carbon				
7217 30 41	Copper-coated	-	12		
7217 30 49	Other	-	12		
7217 30 50	Containing by weight 0,25 % or more but less than 0,6 % of carbon	-	12		
7217 30 90	Containing by weight 0,6 % or more of carbon	-	12		
7217 90	- Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7217 90 20	Containing by weight less than 0,25 % of carbon	-	12		
7217 90 50	Containing by weight 0,25 % or more but less than 0,6 % of carbon	-	12		
7217 90 90	Containing by weight 0,6 % or more of	-	12		
	carbon III. STAINLESS STEEL				
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel				
7218 10 00	- Ingots and other primary forms	-	12		
	- Other				
7218 91	Of rectangular (other than square) cross-				
7218 91 10	section Containing by weight 2,5 % or more of		12		
	nickel Containing by weight less than 2,5 % of	-			
7218 91 80	nickel	-	12		
7218 99	Other				
	Of square cross-section				
7218 99 11	Rolled or obtained by continous casting	-	12		
7218 99 19	Forged	-	12		
	Other				
7218 99 20	Rolled or obtained by continuous casting	-	12		
7218 99 80	Forged	-	12		
7219	Flat-rolled products of stainless steel, of a				
	width of 600 mm or more - Not further worked than hot-rolled, in coils				
7219 11 00	·		12		
	Of a thickness exceeding 10 mm Of a thickness of 4,75 mm or more but not	-	12		
7219 12	exceeding 10 mm Containing by weight 2,5 % or more of				
7219 12 10	nickel	-	12		
7219 12 90	Containing by weight less than 2,5 % of nickel	-	12		
7219 13	Of a thickness of 3 mm or more but less than 4,75 mm				
7219 13 10	Containing by weight 2,5 % or more of nickel	-	12		
7219 13 90	Containing by weight less than 2,5 % of	-	12		
7219 14	Of a thickness of less than 3 mm				
	Containing by weight 2,5 % or more of		12		
7219 14 10	nickel Containing by weight less than 2,5 % of	-			
7219 14 90	nickel	-	12		
	- Not further worked than hot-rolled, not in coils				
7219 21	- Of a thickness exceeding 10 mm				
7219 21 10	Containing by weight 2,5 % or more of nickel	-	12		
7219 21 90	Containing by weight less than 2,5 % of nickel	-	12		
7219 22	Of a thickness of 4,75 mm or more but not exceeding 10 mm				
7219 22 10	Containing by weight 2,5 % or more of	-	12		
7219 22 90	nickel Containing by weight less than 2,5 % of	_	12		
	nickel Of a thickness of 3 mm or more but less	_			
7219 23 00	than 4,75 mm	-	12		
7219 24 00	- Of a thickness of less than 3 mm - Not further worked than cold-rolled (cold-reduced)	-	12		
7219 31 00	- Of a thickness of 4,75 mm or more	-	12		
7219 32	Of a thickness of 3 mm or more but less				
7219 32 10	than 4,75 mm Containing by weight 2,5 % or more of		12		
1219 32 10	nickel	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7219 32 90	Containing by weight less than 2,5 % of nickel	-	12		
7219 33	Of a thickness exceeding 1 mm but less than 3 mm				
7219 33 10	Containing by weight 2,5 % or more of nickel	-	12		
7219 33 90	Containing by weight less than 2,5 % of nickel	-	12		
7219 34	Of a thickness of 0,5 mm or more but not exceeding 1 mm				
7219 34 10	Containing by weight 2,5 % or more of nickel	-	12		
7219 34 90	Containing by weight less than 2,5 % of nickel	-	12		
7219 35	Of a thickness of less than 0,5 mm				
7219 35 10	Containing by weight 2,5 % or more of nickel	-	12		
7219 35 90	Containing by weight less than 2,5 % of nickel	-	12		
7219 90	- Other				
7219 90 20	Perforated	-	12		
7219 90 80	Other	-	12		
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm				
	- Not further worked than hot-rolled				
7220 11 00	Of a thickness of 4,75 mm or more	-	12		
7220 12 00	- Of a thickness of less than 4,75 mm	-	12		
7220 20	Not further worked than cold-rolled (cold-reduced) Of a thickness of 3 mm or more, containing by weight				
7220 20 21	2,5 % or more of nickel	-	12		
7220 20 29	Less than 2,5 % of nickel	-	12		
	Of a thickness exceeding 0,35 mm but of less than 3 mm, containing by weight				
7220 20 41	2,5 % or more of nickel	-	12		
7220 20 49	Less than 2,5 % of nickel Of a thickness not exceeding 0,35 mm, containing by weight	-	12		
7220 20 81	2,5 % or more of nickel	-	12		
7220 20 89	Less than 2,5 % of nickel	-	12		
7220 90	- Other				
7220 90 20	Perforated	-	12		
7220 90 80	Other	-	12		
7221 00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel				
7221 00 10	- Containing by weight 2,5 % or more of nickel	-	12		
7221 00 90	- Containing by weight less than 2,5 % of nickel	-	12		
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel - Bars and rods, not further worked than hot- rolled, hot-drawn or extruded				
7222 11	Of circular cross-section				
	Of a diameter of 80 mm or more, containing by weight				
7222 11 11	2,5 % or more of nickel	-	12		
7222 11 19	Less than 2,5 % of nickel Of a diameter of less than 80 mm, containing by weight	-	12		
7222 11 81	2,5 % or more of nickel	-	12		
7222 11 89	Less than 2,5 % of nickel	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7222 19	Other				
7222 19 10	Containing by weight 2,5 % or more of nickel	-	12		
7222 19 90	Containing by weight less than 2,5 % of	-	12		
7222 20	nickel - Bars and rods, not further worked than cold-formed or cold-finished				
	Of circular cross-section				
	Of a diameter of 80 mm or more, containing by weight				
7222 20 11	2,5 % or more of nickel	-	12		
7222 20 19	Less than 2,5 % of nickel	-	12		
	Of a diameter of 25 mm or more, but less than 80 mm, containing by weight				
7222 20 21	2,5 % or more of nickel	-	12		
7222 20 29	Less than 2,5 % of nickel	-	12		
	Of a diameter of less than 25 mm, containing by weight				
7222 20 31	2,5 % or more of nickel	-	12		
7222 20 39	Less than 2,5 % of nickel	-	12		
	Other, containing by weight				
7222 20 81	2,5 % or more of nickel	-	12		
7222 20 89	Less than 2,5 % of nickel	-	12		
7222 30	- Other bars and rods				
	Forged, containing by weight				
7222 30 51	2,5 % or more of nickel	_	12		
7222 30 91	Less than 2,5 % of nickel	_	12		
		-			
7222 30 97	Other	-	12		
7222 40	- Angles, shapes and sections Not further worked than hot-rolled, hot-drawn				
7222 40 10	or extruded Not further worked than cold-formed or cold-	-	12		
7222 40 50	finished	-	12		
7222 40 90	Other	-	12		
7223 00	Wire of stainless steel				
	- Containing by weight 2,5 % or more of nickel				
7223 00 11	Containing by weight 28 % or more but not more than 31 % of nickel and 20 % or more but not more than 22 % of chromium	-	12		
7223 00 19	Other	-	12		
	- Containing by weight less than 2,5 % of nickel				
7223 00 91	Containing by weight 13 % or more but not more than 25 % of chromium and 3,5 % or more	-	12		
7223 00 99	but not more than 6 % of aluminium		12		
7224	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	-	12		
7224 10	- Ingots and other primary forms				
7224 10 10	Of tool steel	-	12		
7224 10 90	Other	_	12		
7224 90	- Other				
			12		
7224 90 02	Of tool steel	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
	Of rectangular (including square) cross-		(%)	duty	Restrictions
	section Hot-rolled or obtained by continuous casting				
	The width measuring less than twice the				
7224 00 02	thickness		10		
7224 90 03	Of high-speed steel Containing by weight not more than 0,7 %	-	12		
	of carbon, 0,5 % or more but not more than 1,2 % of manganese and 0,6 % or more but not				
7224 90 05	more than 2,3 % of silicon; containing by weight 0,0008 % or more of boron with any	-	12		
	other element less than the minimum content				
7224 90 07	referred to in note 1(f) to this chapter Other	_	12		
7224 90 14	Other	_	12		
7224 90 18	Forged	_	12		
7224 90 18	Other	-	12		
	Hot-rolled or obtained by continuous casting Containing by weight not less than 0,9 %				
7224 90 31	but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium		12		
7224 90 31	and, if present, not more than 0,5 % of	-	12		
7224 90 38	molybdenum Other	_	12		
7224 90 90	Forged	_	12		
7225	Flat-rolled products of other alloy steel, of a				
7223	width of 600 mm or more - Of silicon-electrical steel				
5335 11 00			12		
7225 11 00	Grain-oriented	-	12		
7225 19	Other		10		
7225 19 10	Hot-rolled	-	12		
7225 19 90	Cold-rolled - Other, not further worked than hot-rolled,	-	12		
7225 30	in coils				
7225 30 10	Of tool steel	-	12		
7225 30 30	Of high-speed steel	-	12		
7225 30 90	Other	-	12		
7225 40	- Other, not further worked than hot-rolled, not in coils				
7225 40 12	Of tool steel	-	12		
7225 40 15	Of high-speed steel	-	12		
	Other				
7225 40 40	Of a thickness exceeding 10 mm	-	12		
7225 40 60	Of a thickness of 4,75 mm or more but not exceeding 10 mm	-	12		
7225 40 90	Of a thickness of less than 4,75 mm	-	12		
7225 50	- Other, not further worked than cold-rolled (cold-reduced)				
7225 50 20	Of high-speed steel	-	12		
7225 50 80	Other	-	12		
	- Other				
7225 91 00	Electrolytically plated or coated with zinc	-	12		
7225 92 00	Otherwise plated or coated with zinc	-	12		
7225 99 00	Other	-	12		
7226	Flat-rolled products of other alloy steel, of a				
	width of less than 600 mm	I	I		I

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7226 11 00	Grain-oriented	-	12		
7226 19	Other				
7226 19 10	Not further worked than hot-rolled	-	12		
7226 19 80	Other	-	12		
7226 20 00	- Of high-speed steel	-	12		
	- Other				
7226 91	Not further worked than hot-rolled				
7226 91 20	Of tool steel	-	12		
	Other				
7226 91 91	Of a thickness of 4,75 mm or more	-	12		
7226 91 99	Of a thickness of less than 4,75 mm	_	12		
7226 92 00	Not further worked than cold-rolled (cold-	_	12		
7226 99	reduced) Other		12		
			12		
7226 99 10	Electrolytically plated or coated with zinc	-	12		
7226 99 30	Otherwise plated or coated with zinc	-	12		
7226 99 70	Other	-	12		
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel				
7227 10 00	- Of high-speed steel	-	12		
7227 20 00	- Of silico-manganese steel	-	12		
7227 90	- Other				
7227 90 10	Containing by weight 0,0008 % or more of boron with any other element less than the minimum content referred to in note 1(f) to this chapter	-	12		
7227 90 50	Containing by weight 0,9 % or more but not more than 1,15 % of carbon, 0,5 % or more but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum	-	12		
7227 90 95	Other	-	12		
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel				
7228 10	- Bars and rods, of high-speed steel				
7228 10 20	Not further worked than hot-rolled, hot-drawn or extruded; hot-rolled, hot-drawn or extruded, not further worked than clad	-	12		
7228 10 50	Forged	-	12		
7228 10 90	Other	-	12		
7228 20	- Bars and rods, of silico-manganese steel				
7228 20 10	Of rectangular (other than square) cross- section, hot-rolled on four faces	-	12		
	Other				
7228 20 91	Not further worked than hot-rolled, hot- drawn or extruded; hot-rolled, hot-drawn or extruded, not further worked than clad	-	12		
7228 20 99	Other	-	12		
7228 30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded				
7228 30 20	Of tool steel	-	12		
	Containing by weight 0,9 % or more but not more than 1,15 % of carbon, 0,5 % or more but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum Of circular cross-section of a diameter of				
7228 30 41	Of circular cross-section of a diameter of 80 mm or more	-	12		
	80 mm of more				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Other				
	Of circular cross-section, of a diameter of				
7228 30 61	80 mm or more	-	12		
7228 30 69	Less than 80 mm	-	12		
7228 30 70	Of rectangular (other than square) cross- section, hot-rolled on four faces	-	12		
7228 30 89	Other	-	12		
7228 40	- Other bars and rods, not further worked than forged				
7228 40 10	Of tool steel	-	12		
7228 40 90	Other	-	12		
7228 50	- Other bars and rods, not further worked than cold-formed or cold-finished				
7228 50 20	Of tool steel	-	12		
7228 50 40	Containing by weight 0,9 % or more but not more than 1,15 % of carbon, 0,5 % or more but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum	-	12		
	Other				
	Of circular cross-section, of a diameter of				
7228 50 61	80 mm or more	-	12		
7228 50 69	Less than 80 mm	-	12		
7228 50 80	Other	-	12		
7228 60	- Other bars and rods				
7228 60 20	Of tool steel	-	12		
7228 60 80	Other	-	12		
7228 70	- Angles, shapes and sections				
7228 70 10	Not further worked than hot-rolled, hot-drawn or extruded	-	12		
7228 70 90	Other	-	12		
7228 80 00	- Hollow drill bars and rods	-	12		
7229	Wire of other alloy steel				
7229 20 00	- Of silico-manganese steel	-	12		
7229 90	- Other				
7229 90 20	Of high-speed steel	-	12		
7229 90 50	Containing by weight 0,9 % or more but not more than 1,15 % of carbon, 0,5 % or more but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum	-	12		
7229 90 90	Other	-	12		

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.

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2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

National Notes

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel		(,3)	2007	
7301 10 00	- Sheet piling	-	12		
7301 20 00	- Angles, shapes and sections	-	12		
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails				
7302 10	- Rails				
7302 10 10	Current-conducting, with parts of non-ferrous metal	-	12		
	Other				
	New				
	Vignole rails				
7302 10 22	Of a weight per metre of 36 kg or more	-	12		
7302 10 28	Of a weight per metre of less than 36 kg	-	12		
7302 10 40	Grooved rails	-	12		
7302 10 50	Other	-	12		
7302 10 90	Used	-	12		
7302 30 00	- Switch blades, crossing frogs, point rods and other crossing pieces	-	12		
7302 40 00	- Fish-plates and sole plates	-	12		
7302 90 00	- Other	-	12		
7303 00	Tubes, pipes and hollow profiles, of cast iron				
7303 00 10	- Tubes and pipes of a kind used in pressure systems	-	12		
7303 00 90	- Other	-	12		
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel - Line pipe of a kind used for oil or gas pipelines				
7304 11 00	Of stainless steel	-	12		
7304 19	Other				
7304 19 10	Of an external diameter not exceeding 168,3 mm	-	12		
7304 19 30	Of an external diameter exceeding 168,3 mm but not exceeding 406,4 mm	-	12		
7304 19 90	Of an external diameter exceeding 406,4 mm	-	12		
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7304 22 00	Drill pipe of stainless steel	-	12		
7304 23 00	Other drill pipe	-	12		
7304 24 00	Other, of stainless steel	-	12		
7304 29	Other				
7304 29 10	Of an external diameter not exceeding 168,3 mm	-	12		
7304 29 30	Of an external diameter exceeding 168,3 mm	-	12		
7304 29 90	but not exceeding 406,4 mm Of an external diameter exceeding 406,4 mm	-	12		
	- Other, of circular cross-section, of iron or non- alloy steel				
7304 31	Cold-drawn or cold-rolled (cold-reduced)				
7304 31 20	Precision tubes	-	12		
7304 31 80	Other	-	12		
7304 39	Other				
7304 39 10	Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall thicknesses	-	12		
	Threaded or threadable tubes (gas pipe)				
7304 39 52	Plated or coated with zinc	-	12		
7304 39 58	Other	-	12		
	Other, of an external diameter				
7304 39 92	Not exceeding 168,3 mm	-	12		
7304 39 93	Exceeding 168,3 mm but not exceeding	-	12		
7304 39 98	406,4 mm Exceeding 406,4 mm	_	12		
,,,,,,	- Other, of circular cross-section, of stainless steel				
7304 41 00	Cold-drawn or cold-rolled (cold-reduced)	-	12		
7304 49	Other				
7304 49 10	Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall thicknesses	-	12		
	Other Of an external diameter not exceeding				
7304 49 93	168,3 mm Of an external diameter exceeding	-	12		
7304 49 95	168,3 mm but not exceeding 406,4 mm	-	12		
7304 49 99	Of an external diameter exceeding 406,4 mm - Other, of circular cross-section, of other alloy	-	12		
7304 51	Cold-drawn or cold-rolled (cold-reduced)				
	Straight and of uniform wall thickness, of alloy steel containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum, of a length				
7304 51 12	Not exceeding 0,5 m	-	12		
7304 51 18	Exceeding 0,5 m	-	12		
	Other				
7304 51 81	Precision tubes	-	12		
7304 51 89	Other	-	12		
7304 59	Other				
7304 59 10	Unworked, straight and of uniform wall thickness, for use solely in the manufacture of	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	tubes and pipes with other cross-sections and		(,*/		,,,,,,,
	wall-thicknesses Other, straight and of uniform wall thickness,				
	of alloy steel containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not				
	less than 0,5 % but not more than 2 % of				
	chromium and, if present, not more than 0,5 % of molybdenum, of a length				
7304 59 32	Not exceeding 0,5 m	-	12		
7304 59 38	Exceeding 0,5 m	-	12		
	Other				
7304 59 92	Of an external diameter not exceeding 168,3 mm	-	12		
7304 59 93	Of an external diameter exceeding 168,3 mm but not exceeding 406,4 mm	-	12		
7304 59 99	Of an external diameter exceeding	-	12		
7304 90 00	406,4 mm - Other	_	12		
700.7000	Other tubes and pipes (for example, welded,				
7305	riveted or similarly closed), having circular cross-sections, the external diameter of which				
	exceeds 406,4 mm, of iron or steel				
	- Line pipe of a kind used for oil or gas pipelines				
7305 11 00	Longitudinally submerged arc welded	-	12		
7305 12 00	Other, longitudinally welded	-	12		
7305 19 00	Other	-	12		
7305 20 00	- Casing of a kind used in drilling for oil or gas	-	12		
	- Other, welded				
7305 31 00	Longitudinally welded	-	12		
7305 39 00	Other	-	12		
7305 90 00	- Other	-	12		
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel - Line pipe of a kind used for oil or gas pipelines				
7306 11	Welded, of stainless steel				
7306 11 10	Longitudinally welded	-	12		
7306 11 90	Spirally welded	-	12		
7306 19	Other				
7306 19 10	Longitudinally welded	-	12		
7306 19 90	Spirally welded	-	12		
	- Casing and tubing of a kind used in drilling for oil or gas				
7306 21 00	Welded, of stainless steel	-	12		
7306 29 00	Other	-	12		
7306 30	- Other, welded, of circular cross-section, of iron or non-alloy steel				
	Precision tubes, with a wall thickness				
7306 30 11	Not exceeding 2 mm	-	12		
7306 30 19	Exceeding 2 mm	-	12		
	Other				
	Threaded or threadable tubes (gas pipe)				
			12		
7306 30 41	Plated or coated with zinc	_	12		
7306 30 41 7306 30 49	Plated or coated with zinc	- -	12		

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
	N-4 i: 169 2	umt	(%)	duty	Restrictions
### ### ### ### ### ### ### ### ### ##	Not exceeding 168,3 mm				
7306 30 72	Plated or coated with zinc	-	12		
7306 30 77	Other Exceeding 168,3 mm but not exceeding	-	12		
7306 30 80	406,4 mm	-	12		
7306 40	- Other, welded, of circular cross-section, of stainless steel				
7306 40 20	Cold-drawn or cold-rolled (cold-reduced)	-	12		
7306 40 80	Other	-	12		
7306 50	- Other, welded, of circular cross-section, of other alloy steel				
7306 50 20	Precision tubes	-	12		
7306 50 80	Other	-	12		
	- Other, welded, of non-circular cross-section				
7306 61	Of square or rectangular cross-section				
7306 61 10	Of stainless steel	-	12		
	Other				
7306 61 92	With a wall thickness not exceeding 2 mm	-	12		
7306 61 99	With a wall thickness exceeding 2 mm	-	12		
7306 69	Of other non-circular cross-section				
7306 69 10	Of stainless steel	-	12		
7306 69 90	Other	-	12		
7306 90 00	- Other	-	12		
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel - Cast fittings				
7307 11	Of non-malleable cast iron				
7307 11 10	Of a kind used in pressure systems	-	12		
7307 11 90	Other	_	12		
7307 19	Other				
7307 19 10	Of malleable cast iron	_	12		
7307 19 10	Other	-	12		
7307 19 90	- Other, of stainless steel	-	12		
7207 21 00	,		12		
7307 21 00	Flanges	-	12		
7307 22	Threaded elbows, bends and sleeves		10		
7307 22 10	Sleeves	-	12		
7307 22 90	Elbows and bends	-	12		
7307 23	Butt welding fittings				
7307 23 10	Elbows and bends	-	12		
7307 23 90	Other	-	12		
7307 29	Other				
7307 29 10	Threaded	-	12		
7307 29 80	Other	-	12		
	- Other				
7307 91 00	Flanges	-	12		
7307 92	Threaded elbows, bends and sleeves				
7307 92 10	Sleeves	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7307 92 90	Elbows and bends	-	12		
7307 93	Butt welding fittings				
	With greatest external diameter not exceeding 609,6 mm				
7307 93 11	Elbows and bends	-	12		
7307 93 19	Other	-	12		
	With greatest external diameter exceeding 609,6 mm				
7307 93 91	Elbows and bends	-	12		
7307 93 99	Other	-	12		
7307 99	Other				
7307 99 10	Threaded	-	12		
7307 99 80	Other	-	12		
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lockgates, 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				
7308 10 00	- Bridges and bridge-sections	-	12		
7308 20 00	- Towers and lattice masts	-	12		
7308 30 00	- Doors, windows and their frames and	NAR	12		
7308 40 00	thresholds for doors - Equipment for scaffolding, shuttering, propping or pit-propping	-	12		
7308 90	- Other				
	Solely or principally of sheet				
7308 90 51	Panels comprising two walls of profiled (ribbed) sheet with an insulating core	-	12		
7308 90 59	Other	-	12		
7308 90 98 7309 00	Other Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heatinsulated, but not fitted with mechanical or thermal equipment	-	12		
7309 00 10	For gases (other than compressed or liquefied gas) For liquids	-	12		
7309 00 30	Lined or heat-insulated	-	12		
	Other, of a capacity				
7309 00 51	Exceeding 100000 1	-	12		
7309 00 59	Not exceeding 100000 l	-	12		
7309 00 90	- For solids	_	12		
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment				
7310 10 00	- Of a capacity of 50 l or more	-	12		
7310 21	- Of a capacity of less than 50 l - Cans which are to be closed by soldering or				
7310 21 11	crimping Cans of a kind used for preserving food	-	12		
7310 21 19	Cans of a kind used for preserving drink	· -	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Other, with a wall thickness of				
7310 21 91	Less than 0,5 mm	-	12		
7310 21 99	0,5 mm or more	-	12		
7310 29	Other				
7310 29 10	With a wall thickness of less than 0,5 mm	-	12		
7310 29 90	With a wall thickness of 0,5 mm or more	-	12		
7311 00	Containers for compressed or liquefied gas, of iron or steel - Seamless				
	For a pressure of 165 bar or more, of a capacity of				
7311 00 11	Less than 20 l	NAR	12		
7311 00 13	20 l or more but not more than 50 l	NAR	12		
7311 00 19	More than 50 l	NAR	12		
7311 00 30	Other	NAR	12		
	- Other, of a capacity of				
7311 00 91	Less than 1000 l	-	12		
7311 00 99	1000 l or more	-	12		
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated				
7312 10	- Stranded wire, ropes and cables				
7312 10 20	Of stainless steel	-	12		
	Other, with a maximum cross-sectional dimension Not exceeding 3 mm				
7312 10 41	Plated or coated with copper-zinc alloys (brass)	-	12		
7312 10 49	Other	-	12		
	Exceeding 3 mm				
	Stranded wire				
7312 10 61	Not coated	-	12		
	Coated				
7312 10 65	Plated or coated with zinc	-	12		
7312 10 69	Other	-	12		
	Ropes and cables (including locked coil				
	ropes) Not coated or only plated or coated with zinc, with a maximum cross-sectional dimension				
7312 10 81	Exceeding 3 mm but not exceeding 12 mm	-	12		
7312 10 83	Exceeding 12 mm but not exceeding 24 mm	-	12		
7312 10 85	Exceeding 24 mm but not exceeding 48 mm	-	12		
7312 10 89	Exceeding 48 mm	-	12		
7312 10 98	Other	-	12		
7312 90 00	- Other	-	12		
7313 00 00 7314	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 Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded	-	12		
	metal of iron or steel - Woven cloth				
l	- woven cloud	l	l		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7314 12 00	Endless bands for machinery, of stainless steel	-	12		
7314 14 00	Other woven cloth, of stainless steel	-	12		
7314 19 00	Other	-	12		
7314 20	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more				
7314 20 10	Of ribbed wire	-	12		
7314 20 90	Other - Other grill, netting and fencing, welded at the intersection	-	12		
7314 31 00	Plated or coated with zinc	-	12		
7314 39 00	Other	-	12		
	- Other cloth, grill, netting and fencing				
7314 41 00	Plated or coated with zinc	-	12		
7314 42 00	Coated with plastics	-	12		
7314 49 00	Other	-	12		
7314 50 00	- Expanded metal	-	12		
7315	Chain and parts thereof, of iron or steel				
	- Articulated link chain and parts thereof				
7315 11	Roller chain				
7315 11 10	Of a kind used for cycles and motorcycles	_	12		
7315 11 90	Other	_	12		
7315 12 00	Other chain	_	12		
7315 19 00	Parts	_	12		
7315 20 00	- Skid chain		12		
7313 20 00	- Other chain	-	12		
7315 81 00	Stud-link		12		
		-			
7315 82 00	Other, welded link	-	12		
7315 89 00	Other	-	12		
7315 90 00	- Other parts Anchors, grapnels and parts thereof, of iron	-	12		
7316 00 00 7317 00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper - Cold-pressed from wire	-	12		
7317 00 20	Nails in strips or coils	_	12		
7317 00 60	Other	_	12		
7317 00 80	- Other	_	12		
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel				
7318 11 00	Coach screws	_	12		
7318 12	Other wood screws				
7318 12 10	Of stainless steel	_	12		
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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7318 13 00	Screw hooks and screw rings	-	12		
7318 14	Self-tapping screws				
7318 14 10	Of stainless steel	-	12		
	Other				
7318 14 91	Spaced-thread screws	-	12		
7318 14 99	Other	-	12		
7318 15	Other screws and bolts, whether or not with their nuts or washers				
7318 15 20	For fixing railway track construction material	-	12		
	Other				
	Without heads				
7318 15 35	Of stainless steel	-	12		
	Other, with a tensile strength				
7318 15 42	Of less than 800 MPa	-	12		
7318 15 48	Of 800 MPa or more	-	12		
	With heads				
	Slotted or cross-recessed heads				
7318 15 52	Of stainless steel	-	12		
7318 15 58	Other	-	12		
	Hexagonal-socket heads				
7318 15 62	Of stainless steel	-	12		
7318 15 68	Other	-	12		
	Hexagonal heads				
7318 15 75	Of stainless steel	-	12		
	Other, with a tensile strength				
7318 15 82	Of less than 800 MPa	-	12		
7318 15 88	Of 800 MPa or more	-	12		
7318 15 95	Other	-	12		
7318 16	Nuts				
	Of stainless steel				
7318 16 31	Blind rivet nuts	-	12		
7318 16 39	Other	-	12		
	Other				
7318 16 40	Blind rivet nuts	-	12		
7318 16 60	Self-locking nuts	-	12		
	Other, with an inside diameter				
7318 16 92	Not exceeding 12 mm	-	12		
7318 16 99	Exceeding 12 mm	-	12		
7318 19 00	Other	-	12		
	- Non-threaded articles				
7318 21 00	Spring washers and other lock washers	-	12		
7318 22 00	Other washers	-	12		
7318 23 00	Rivets	-	12		
7318 24 00	Cotters and cotter pins	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7318 29 00 7319	- Other Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included	-	12		
7319 40 00	- Safety pins and other pins	-	6		
7319 90	- Other				
7319 90 10	Sewing, darning or embroidery needles	-	6		
7319 90 90	Other	-	6		
7320	Springs and leaves for springs, of iron or steel				
7320 10	- Leaf-springs and leaves therefor				
	Hot-worked				
7320 10 11	Laminated springs and leaves therefor	-	12		
7320 10 19	Other	-	12		
7320 10 90	Other	-	12		
7320 20	- Helical springs				
7320 20 20	Hot-worked	-	12		
	Other				
7320 20 81	Coil compression springs	-	12		
7320 20 85	Coil tension springs	_	12		
7320 20 89	Other	_	12		
7320 90	- Other				
7320 90 10	Flat spiral springs	_	12		
7320 90 30	Discs springs	_	12		
7320 90 90	Other	_	12		
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel - Cooking appliances and plate warmers				
7321 11	For gas fuel or for both gas and other fuels				
7321 11 10	With oven, including separate ovens	NAR	12		
7321 11 90	Other	NAR	12		
7321 12 00	For liquid fuel	NAR	12		
7321 19 00	Other, including appliances for solid fuel	NAR	12		
	- Other appliances				
7321 81 00	For gas fuel or for both gas and other fuels	NAR	12		
7321 82 00	For liquid fuel	NAR	12		
7321 89 00	Other, including appliances for solid fuel	NAR	12		
7321 90 00	- Parts	_	12		
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot-air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel				
	- Radiators and parts thereof				
7322 11 00	Of cast iron	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7322 19 00	Other	-	12		
7322 90 00	- Other	-	12		
7323 7323 10 00	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	-	6		
	- Other				
7323 91 00	Of cast iron, not enamelled	-	6		
7323 92 00	Of cast iron, enamelled	-	6		
7323 93 00	Of stainless steel	-	6		
7323 94 00	Of iron (other than cast iron) or steel, enamelled	-	6		
7323 99 00	Other	-	6		
7324	Sanitary ware and parts thereof, of iron or steel				
7324 10 00	- Sinks and washbasins, of stainless steel	-	12		
	- Baths				
7324 21 00	Of cast iron, whether or not enamelled	NAR	12		
7324 29 00	Other	NAR	12		
7324 90 00	- Other, including parts	-	12		
7325	Other cast articles of iron or steel				
7325 10 00	- Of non-malleable cast iron	-	12		
	- Other				
7325 91 00	Grinding balls and similar articles for mills	-	12		
7325 99	Other				
7325 99 10	Of malleable cast iron	-	12		
7325 99 90	Other	-	12		
7326	Other articles of iron or steel				
	- Forged or stamped, but not further worked				
7326 11 00	Grinding balls and similar articles for mills	-	12		
7326 19	Other				
7326 19 10	Open-die forged	-	12		
7326 19 90	Other	-	12		
7326 20 00	- Articles of iron or steel wire	-	12		
7326 90	- Other				
7326 90 30	Ladders and steps	-	12		
7326 90 40	Pallets and similar platforms for handling goods	-	12		
7326 90 50	Reels for cables, piping and the like	-	12		
7326 90 60	Non-mechanical ventilators, guttering, hooks and like articles used in the building industry	-	12		
	Other articles of iron or steel				
7326 90 92	Open-die forged	-	12		
7326 90 94	Closed-die forged	-	12		
7326 90 96	Sintered	-	12		
7326 90 98	Other	-	12		

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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

* 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 %.

Element	Limiting content % by weight

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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

(c) Master alloys

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, desulphurising agents or for similar uses in the metallurgy of nonferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 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 (including squares), equilateral triangles or regular convex polygons (including flattened circles and modified rectangles, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including modified rectangular) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

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

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(e) Profiles

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

(f) Wire

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

(g) Plates, sheets, strip and foil

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

- -of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- -of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.
- Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been

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perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes

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

Subheading Note.

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

(a) Copper-zinc base alloys (brasses)

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

-zinc predominates by weight over each of such other elements;

-any nickel content by weight is less than 5 % (see coppernickel-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 %.

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(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.

National Notes

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7401 00 00	Copper mattes; cement copper (precipitated copper)	-	12	·	
7402 00 00	Unrefined copper; copper anodes for electrolytic refining	-	12		
7403	Refined copper and copper alloys, unwrought				
	- Refined copper				
7403 11 00	Cathodes and sections of cathodes	-	12		
7403 12 00	Wire-bars	-	12		
7403 13 00	Billets	-	12		
7403 19 00	Other	-	12		
	- Copper alloys				
7403 21 00	Copper-zinc base alloys (brass)	-	12		
7403 22 00	Copper-tin base alloys (bronze)	-	12		
7403 29 00	Other copper alloys (other than master alloys of heading 7405)	-	12		
7404 00	Copper waste and scrap				
7404 00 10	- Of refined copper	-	12		
	- Of copper alloys				
7404 00 91	Of copper-zinc base alloys (brass)	-	12		
7404 00 99	Other	-	12		
7405 00 00	Master alloys of copper	-	12		
7406	Copper powders and flakes				
7406 10 00	- Powders of non-lamellar structure	-	12		
7406 20 00	- Powders of lamellar structure; flakes	-	12		
7407	Copper bars, rods and profiles				
7407 10 00	- Of refined copper	-	12		
	- Of copper alloys				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7407 21	Of copper-zinc base alloys (brass)				
7407 21 10	Bars and rods	-	12		
7407 21 90	Profiles	-	12		
7407 29 00	Other	-	12		
7408	Copper wire				
	- Of refined copper				
7408 11 00	Of which the maximum cross-sectional dimension exceeds 6 mm	-	12		
7408 19	Other Of which the maximum cross-sectional				
7408 19 10 7408 19 90	dimension exceeds 0,5 mm Of which the maximum cross-sectional dimension does not exceed 0,5 mm	-	12 12		
	- Of copper alloys				
7408 21 00	Of copper-zinc base alloys (brass)	-	12		
7408 22 00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	-	12		
7408 29 00	Other	-	12		
7409	Copper plates, sheets and strip, of a thickness exceeding 0,15 mm				
	- Of refined copper				
7409 11 00	In coils	-	12		
7409 19 00	Other	-	12		
	- Of copper-zinc base alloys (brass)				
7409 21 00	In coils	-	12		
7409 29 00	Other	-	12		
	- Of copper-tin base alloys (bronze)				
7409 31 00	In coils	-	12		
7409 39 00	Other	-	12		
7409 40 00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	-	12		
7409 90 00	- Of other copper alloys	-	12		
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,15 mm - Not backed				
7410 11 00	Of refined copper	-	12		
7410 12 00	Of copper alloys	-	12		
	- Backed				
7410 21 00	Of refined copper	-	12		
7410 22 00	Of copper alloys	-	12		
7411	Copper tubes and pipes				
7411 10	- Of refined copper				
7411 10 10	Straight	-	12		
7411 10 90	Other	-	12		
	- Of copper alloys				
7411 21	Of copper-zinc base alloys (brass)				
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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7411 21 90	Other	-	12	-	
7411 22 00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	-	12		
7411 29 00	Other	-	12		
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)				
7412 10 00	- Of refined copper	-	12		
7412 20 00	- Of copper alloys	-	12		
7413 00 00 7415	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers (including	-	12		
7415 10 00	spring washers) and similar articles, of copper - Nails and tacks, drawing pins, staples and similar articles - Other articles, not threaded	-	12		
7415 21 00	·		12		
7415 21 00	Washers (including spring washers)	-	12		
7415 29 00	Other	-	12		
	- Other threaded articles				
7415 33 00	Screws; bolts and nuts	-	12		
7415 39 00	Other	-	12		
[7416]					
[7417]					
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper - Table, kitchen or other household articles				
7418 10	and parts thereof; pot scourers and scouring or polishing pads, gloves and the like Cooking or heating apparatus of a kind used				
7418 10 10	for domestic purposes, non-electric, and parts thereof	-	6		
7418 10 90	Other	-	6		
7418 20 00	- Sanitary ware and parts thereof	-	6		
7419	Other articles of copper				
7419 10 00	- Chain and parts thereof	-	12		
	- Other				
7419 91 00	Cast, moulded, stamped or forged, but not further worked	-	12		
7419 99	Other				
7419 99 10	Cloth (including endless bands), grill and netting, of wire of which no cross-sectional dimension exceeds 6 mm; expanded metal	-	12		
7419 99 30	Springs	-	12		
7419 99 90	Other	-	12		

Chapter 75

Nickel and articles thereof

Note.

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

(a) Bars and rods

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

(b) **Profiles**

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

(c) Wire

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

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products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

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

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

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

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

(e) Tubes and pipes

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

Subheading Notes.

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

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- (a) **Nickel, not alloyed** Metal containing by weight at least 99 % of nickel plus cobalt, provided that:
 - (i) the cobalt content by weight does not exceed 1.5 %, and
 - (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE -Other elements

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

(b) Nickel alloys

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

- (i) the content by weight of cobalt exceeds 1.5 %,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.
- 2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

National Notes

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7501 10 00	- Nickel mattes	-	12	-	
7501 20 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	-	12		
7502	Unwrought nickel				
7502 10 00	- Nickel, not alloyed	-	12		
7502 20 00	- Nickel alloys	-	12		
7503 00	Nickel waste and scrap				
7503 00 10	- Of nickel, not alloyed	-	12		
7503 00 90	- Of nickel alloys	-	12		
7504 00 00	Nickel powders and flakes	-	12		
7505	Nickel bars, rods, profiles and wire				
	- Bars, rods and profiles				
7505 11 00	Of nickel, not alloyed	-	12		
7505 12 00	Of nickel alloys	-	12		
	- Wire				
7505 21 00	Of nickel, not alloyed	-	12		
7505 22 00	Of nickel alloys	-	12		
7506	Nickel plates, sheets, strip and foil				
7506 10 00	- Of nickel, not alloyed	-	12		
7506 20 00	- Of nickel alloys	-	12		
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)				
	- Tubes and pipes				
7507 11 00	Of nickel, not alloyed	-	12		
7507 12 00	Of nickel alloys	-	12		
7507 20 00	- Tube or pipe fittings	-	12		
7508	Other articles of nickel				
7508 10 00	- Cloth, grill and netting, of nickel wire	-	12		
7508 90 00	- Other	-	12		

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 (including squares), equilateral triangles or regular convex polygons (including flattened circles and modified rectangles, of which two opposite

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sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including modified rectangular) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

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

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Aluminium, not alloyed

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

TABLE -Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements (1), each	0.1 (2)

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- (1) Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.
- (2) Copper is permitted in a proportion greater than 0.1~% but not more than 0.2~%, provided that neither the chromium nor manganese content exceeds 0.05~%.

(b) Aluminium alloys

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

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1 %.
- 2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the termwire applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

National Notes

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7601	Unwrought aluminium				
7601 10 00	- Aluminium, not alloyed	-	12		
7601 20	- Aluminium alloys				
7601 20 20	Slabs and billets	-	12		
7601 20 80	Other	-	12		
7602 00	Aluminium waste and scrap				
	- Waste				
7602 00 11	Turnings, shavings, chips, milling waste, sawdust and filings; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) not exceeding 0,2 mm	-	12		
7602 00 19	Other (including factory rejects)	-	12		
7602 00 90	- Scrap	-	12		
7603	Aluminium powders and flakes				
7603 10 00	- Powders of non-lamellar structure	-	12		
7603 20 00	- Powders of lamellar structure; flakes	-	12		
7604	Aluminium bars, rods and profiles				
7604 10	- Of aluminium, not alloyed				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7604 10 10	Bars and rods	-	12		
7604 10 90	Profiles	-	12		
	- Of aluminium alloys				
7604 21 00	Hollow profiles	-	12		
7604 29	Other				
7604 29 10	Bars and rods	-	12		
7604 29 90	Profiles	-	12		
7605	Aluminium wire				
	- Of aluminium, not alloyed				
7605 11 00	Of which the maximum cross-sectional	-	12		
7605 19 00	dimension exceeds 7 mm Other	_	12		
	- Of aluminium alloys				
7605 21 00	Of which the maximum cross-sectional	_	12		
7605 29 00	dimension exceeds 7 mm Other		12		
	Other Aluminium plates, sheets and strip, of a	-	12		
7606	thickness exceeding 0,2 mm - Rectangular (including square)				
7606 11	Of aluminium, not alloyed				
7606 11 10	Painted, varnished or coated with plastics	-	12		
	Other, of a thickness of				
7606 11 91	Less than 3 mm	-	12		
7606 11 93	Not less than 3 mm but less than 6 mm	-	12		
7606 11 99	Not less than 6 mm	-	12		
7606 12	Of aluminium alloys				
7606 12 20	Painted, varnished or coated with plastics	-	12		
	Other, of a thickness of				
7606 12 92	Less than 3 mm	-	12		
7606 12 93	Not less than 3 mm but less than 6 mm	-	12		
7606 12 99	Not less than 6 mm	-	12		
	- Other				
7606 91 00	Of aluminium, not alloyed	-	12		
7606 92 00	Of aluminium alloys	-	12		
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm				
	- Not backed				
7607 11	Rolled but not further worked				
	Of a thickness of less than 0,021 mm				
7607 11 11	In rolls of a weight not exceeding 10 kg	-	12		
7607 11 19	Of a thickness of not less than 0.021 mm but	-	12		
7607 11 90 7607 19	Of a thickness of not less than 0,021 mm but not more than 0,2 mm Other	-	12		
			12		
7607 19 10 7607 19 90	Of a thickness of less than 0,021 mm Of a thickness of not less than 0,021 mm but not more than 0,2 mm	-	12 12		
7607 20	- Backed				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7607 20 10	Of a thickness (excluding any backing) of less	-	12	duty	restrictions
7607 20 90	than 0,021 mm Of a thickness (excluding any backing) of not less than 0,021 mm but not more than 0,2 mm	-	12		
7608	Aluminium tubes and pipes				
7608 10 00	- Of aluminium, not alloyed	-	12		
7608 20	- Of aluminium alloys				
7608 20 20	Welded	-	12		
	Other				
7608 20 81	Not further worked than extruded	-	12		
7608 20 89	Other	-	12		
7609 00 00 7610	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like,	-	12		
7610 10 00	prepared for use in structures - Doors, windows and their frames and thresholds for doors	NAR	12		
7610 90	- Other				
7610 90 10	Bridges and bridge-sections, towers and lattice masts	-	12		
7610 90 90	Other	-	12		
7611 00 00 7612	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	-	12		
7612 10 00	- Collapsible tubular containers	-	12		
7612 90	- Other				
7612 90 20	Containers of a kind used for aerosols	NAR	12		
7612 90 30	Manufactured from foil of a thickness not	-	12		
7612 90 80	exceeding 0,2 mm Other	-	12		
7613 00 00	Aluminium containers for compressed or liquefied gas Stranded wire, cables, plaited bands and the	-	12		
7614	like, of aluminium, not electrically insulated		10		
7614 10 00	- With steel core	-	12		
7614 90 00 7615 7615 10	- Other 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	-	12		
7615 10 10	or polishing pads, gloves and the like Cast	_	12		
7615 10 30	Manufactured from foil of a thickness not exceeding 0,2 mm	-	12		
7615 10 80	Other	-	12		
7615 20 00	- Sanitary ware and parts thereof	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7616	Other articles of aluminium				
7616 10 00	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	-	12		
	- Other				
7616 91 00	Cloth, grill, netting and fencing, of aluminium wire	-	12		
7616 99	Other				
7616 99 10	Cast	-	12		
7616 99 90	Other	-	12		

Chapter 78

Lead and articles thereof

Note.

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

(a) Bars and rods

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

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simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

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

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform crosssection with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares),

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

Subheading Note.

1. In this Chapter the expression "refined lead" means:

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

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

National Notes

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7801	Unwrought lead				
7801 10 00	- Refined lead	-	12		
	- Other				
7801 91 00	Containing by weight antimony as the principal other element	-	12		
7801 99	Other				
7801 99 10	For refining, containing 0,02 % or more by weight of silver (bullion lead)	-	12		
7801 99 90	Other	-	12		
7802 00 00	Lead waste and scrap	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
[7803]					
7804	Lead plates, sheets, strip and foil; lead powders and flakes				
	- Plates, sheets, strip and foil				
7804 11 00	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0,2 mm	-	12		
7804 19 00	Other	-	12		
7804 20 00	- Powders and flakes	-	12		
[7805]					
7806 00	Other articles of lead				
7806 00 10	Containers with an anti-radiation lead covering, for the transport or storage of radioactive materials (Euratom)	-	12		
7806 00 80	- Other	-	12		

Chapter 79

Zinc and articles thereof

Note.

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

(a) Bars and rods

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

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

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

(e) Tubes and pipes

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

Subheading Note.

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

(a) Zinc, not alloyed

Metal containing by weight at least 97.5 % of zinc.

(b) Zinc alloys

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

(c) Zinc dust

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

National Notes

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

CN co	de Descriptio	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7901	Unwrought zinc				
	- Zinc, not alloyed				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7901 11 00	Containing by weight 99,99 % or more of zinc	-	12		
7901 12	Containing by weight less than 99,99 % of zinc				
7901 12 10	Containing by weight 99,95 % or more but less than 99,99 % of zinc	-	12		
7901 12 30	Containing by weight 98,5 % or more but less than 99,95 % of zinc	-	12		
7901 12 90	Containing by weight 97,5 % or more but less than 98,5 % of zinc	-	12		
7901 20 00	- Zinc alloys	-	12		
7902 00 00	Zinc waste and scrap	-	12		
7903	Zinc dust, powders and flakes				
7903 10 00	- Zinc dust	-	12		
7903 90 00	- Other	-	12		
7904 00 00	Zinc bars, rods, profiles and wire	-	12		
7905 00 00	Zinc plates, sheets, strip and foil	-	12		
[7906]					
7907 00 00	Other articles of zinc	-	12		

Chapter 80

Tin and articles thereof

Note.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform crosssection with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares),

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

Subheading Note.

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

(a) Tin, not alloyed

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

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

TABLE -Other elements

(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.

National Notes

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8001	Unwrought tin				
8001 10 00	- Tin, not alloyed	-	12		
8001 20 00	- Tin alloys	-	12		
8002 00 00	Tin waste and scrap	-	12		
8003 00 00	Tin bars, rods, profiles and wire	-	12		
[8004]					
[8005]					
[8006]					
8007 00	Other articles of tin				
8007 00 10	- Plates, sheets and strip, of a thickness exceeding 0,2 mm	-	12		
8007 00 80	- Other	-	12		

Chapter 81

Other base metals; cermets; articles thereof

Subheading Note.

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

National Notes

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8101	Tungsten (wolfram) and articles thereof, including waste and scrap				
8101 10 00	- Powders	-	12		
	- Other				
8101 94 00	Unwrought tungsten, including bars and rods obtained simply by sintering	-	12		
8101 96 00	Wire	-	12		
8101 97 00	Waste and scrap	-	12		
8101 99	Other				
8101 99 10	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	-	12		
8101 99 90	Other	-	12		
8102	Molybdenum and articles thereof, including waste and scrap				
8102 10 00	- Powders	-	12		
	- Other				
8102 94 00	Unwrought molybdenum, including bars and rods obtained simply by sintering	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8102 95 00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	-	12	7	
8102 96 00	Wire	-	12		
8102 97 00	Waste and scrap	_	12		
8102 99 00	Other	_	12		
	Tantalum and articles thereof, including	-	12		
8103 8103 20 00	waste and scrap - Unwrought tantalum, including bars and	-	12		
8103 30 00	rods obtained simply by sintering; powders - Waste and scrap	_	12		
	-		12		
8103 90 8103 90 10	- Other Bars and rods, other than those obtained simply by sintering, profiles, wire, plates, sheets, strip and foil	-	12		
8103 90 90	Other	-	12		
8104	Magnesium and articles thereof, including waste and scrap				
	- Unwrought magnesium				
8104 11 00	Containing at least 99,8 % by weight of magnesium	-	12		
8104 19 00	Other	-	12		
8104 20 00	- Waste and scrap	-	12		
8104 30 00	- Raspings, turnings and granules, graded according to size; powders	-	12		
8104 90 00	- Other	-	12		
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap - Cobalt mattes and other intermediate				
8105 20 00	products of cobalt metallurgy; unwrought cobalt; powders	-	12		
8105 30 00	- Waste and scrap	-	12		
8105 90 00	- Other	-	12		
8106 00	Bismuth and articles thereof, including waste and scrap				
8106 00 10	- Unwrought bismuth; waste and scrap; powders	-	12		
8106 00 90	- Other	-	12		
8107	Cadmium and articles thereof, including waste and scrap				
8107 20 00	- Unwrought cadmium; powders	-	12		
8107 30 00	- Waste and scrap	-	12		
8107 90 00	- Other	-	12		
8108	Titanium and articles thereof, including waste and scrap				
8108 20 00	- Unwrought titanium; powders	-	12		
8108 30 00	- Waste and scrap	-	12		
8108 90	- Other				
8108 90 30	Bars, rods, profiles and wire	-	12		
8108 90 50	Plates, sheets, strip and foil	-	12		
8108 90 60	Tubes and pipes	-	12		
8108 90 90	Other	-	12		
8109	Zirconium and articles thereof, including waste and scrap				
8109 20 00	- Unwrought zirconium; powders	-	12		
8109 30 00	- Waste and scrap	-	12		
8109 90 00	- Other	-	12		
8110	Antimony and articles thereof, including waste and scrap				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8110 10 00	- Unwrought antimony; powders	-	12		
8110 20 00	- Waste and scrap	-	12		
8110 90 00	- Other	-	12		
8111 00	Manganese and articles thereof, including waste and scrap - Unwrought manganese; waste and scrap; powders				
8111 00 11	Unwrought manganese; powders	-	12		
8111 00 19	Waste and scrap	-	12		
8111 00 90	- Other	-	12		
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap				
	- Beryllium				
8112 12 00	Unwrought; powders	-	12		
8112 13 00	Waste and scrap	-	12		
8112 19 00	Other	-	12		
	- Chromium				
8112 21	Unwrought; powders				
8112 21 10	Alloys containing more than 10 % by weight of nickel	-	12		
8112 21 90	Other	-	12		
8112 22 00	Waste and scrap	-	12		
8112 29 00	Other	-	12		
	- Thallium				
8112 51 00	Unwrought; powders	-	12		
8112 52 00	Waste and scrap	-	12		
8112 59 00	Other	-	12		
	- Other				
8112 92	Unwrought; waste and scrap; powders				
8112 92 10	Hafnium (celtium)	_	12		
8112 92 21	Niobium (columbium); rhenium; gallium; indium; vanadium; germanium		12		
8112 92 21	Waste and scrap	-	12		
0112 02 21	Other		12		
8112 92 31	Niobium (columbium); rhenium	-	12		
8112 92 81	Indium	-	12		
8112 92 89	Gallium	-	12		
8112 92 91	Vanadium	-	12		
8112 92 95	Germanium	-	12		
8112 99	Other				
8112 99 20	Hafnium (celtium); germanium	-	12		
8112 99 30	Niobium (columbium); rhenium	-	12		
8112 99 70	Gallium; indium; vanadium	-	12		
8113 00	Cermets and articles thereof, including waste and scrap				
8113 00 20	- Unwrought	-	12		
8113 00 40	- Waste and scrap	-	12		
8113 00 90	- Other	-	12		

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Chapter 82

Tools, implements, cutlery, spoons and forks, of base metal;

parts thereof of base metal

Notes.

- 1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, workingsurface 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 theabrasive.
- 2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter. Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified inheading 85.10.
- 3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 8215 are to be classified in heading 8215.

National Notes

Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, billhooks 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		(,	22.0	
8201 10 00	- Spades and shovels	NAR	6		
8201 30 00	- Mattocks, picks, hoes and rakes	-	6		
8201 40 00	- Axes, billhooks and similar hewing tools	-	6		
8201 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	NAR	6		
8201 60 00	- Hedge shears, two-handed pruning shears	-	6		
8201 90 00	and similar two-handed shears - Other hand tools of a kind used in	_	6		
8202	agriculture, horticulture or forestry Handsaws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)		Ü		
8202 10 00	- Handsaws	-	6		
8202 20 00	- Bandsaw blades	-	6		
	- Circular saw blades (including slitting or slotting saw blades)				
8202 31 00	With working part of steel	-	6		
8202 39 00	Other, including parts	-	6		
8202 40 00	- Chainsaw blades	-	6		
	- Other saw blades				
8202 91 00	Straight saw blades, for working metal	-	6		
8202 99	Other				
8202 99 20	For working metal	-	6		
8202 99 80	For working other materials	-	6		
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal-cutting shears, pipe- cutters, bolt croppers, perforating punches and similar hand tools				
8203 10 00	- Files, rasps and similar tools	-	6		
8203 20 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	-	6		
8203 30 00	- Metal-cutting shears and similar tools	-	6		
8203 40 00 8204	- Pipe-cutters, bolt croppers, perforating punches and similar tools Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles - Hand-operated spanners and wrenches	-	6		
8204 11 00	Non-adjustable	_	6		
8204 12 00	Adjustable	_	6		
	- Adjustable - Interchangeable spanner sockets, with or	_	6		
8204 20 00 8205	without handles Hand tools (including glaziers' diamonds), not elsewhere specified or included; blowlamps; vices, clamps and the like, other than accessories for and parts of machine- tools or water-jet cutting machines; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	-	0		
8205 10 00	- Drilling, threading or tapping tools	-	6		
8205 20 00	- Hammers and sledge hammers	-	6		
8205 30 00	- Planes, chisels, gouges and similar cutting tools for working wood	-	6		
8205 40 00	- Screwdrivers	-	6		
	- Other hand tools (including glaziers' diamonds)				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restriction
8205 51 00	Household tools	-	6		
8205 59	Other				
8205 59 10	Tools for masons, moulders, cement workers, plasterers and painters	-	6		
8205 59 80	Other	-	6		
8205 60 00	- Blowlamps	_	6		
8205 70 00	- Vices, clamps and the like	_	6		
	- Other, including sets of articles of two or	_	· ·		
8205 90	more subheadings of this heading Anvils; portable forges; hand- or pedal-				
8205 90 10	operated grinding wheels with frameworks	-	6		
8205 90 90	Sets of articles of two or more subheadings of this heading	-	6		
8206 00 00 8207	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale Interchangeable tools for hand tools, whether or not power-operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock-drilling or earthboring tools - Rock-drilling or earth-boring tools	-	6		
8207 13 00	With working part of cermets	-	6		
8207 19	Other, including parts With working part of diamond or				
8207 19 10	agglomerated diamond	-	6		
8207 19 90	Other	-	6		
8207 20	- Dies for drawing or extruding metal				
8207 20 10	With working part of diamond or agglomerated diamond	-	6		
8207 20 90	With working part of other materials	-	6		
8207 30	- Tools for pressing, stamping or punching				
8207 30 10	For working metal	-	6		
8207 30 90	Other	-	6		
8207 40	- Tools for tapping or threading				
0207 10	For working metal				
8207 40 10			6		
	Tools for tapping	-	6		
8207 40 30	Tools for threading	-	6		
8207 40 90	Other - Tools for drilling, other than for rock-	-	6		
8207 50	drilling				
8207 50 10	With working part of diamond or agglomerated diamond	-	6		
	With working part of other materials				
8207 50 30	Masonry drills	-	6		
	Other				
	For working metal, with working part				
8207 50 50	Of cermets	-	6		
8207 50 60	Of high speed steel	_	6		
8207 50 70	Of other materials	-	6		
8207 50 90	Other	_	6		
		_	U		
8207 60 8207 60 10	- Tools for boring or broaching With working part of diamond or agglomerated diamond	-	6		
	With working part of other materials	1	1	1	1

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Tools for boring				
8207 60 30	For working metal	-	6		
8207 60 50	Other	-	6		
	Tools for broaching				
8207 60 70	For working metal	-	6		
8207 60 90	Other	-	6		
8207 70	- Tools for milling				
	For working metal, with working part				
8207 70 10	Of cermets	-	6		
	Of other materials				
8207 70 31	Shank type	_	6		
8207 70 37	Other	_	6		
8207 70 90	Other	_	6		
8207 80	- Tools for turning				
0207 00	For working metal, with working part				
8207 80 11	Of cermets	_	6		
8207 80 11	Of other materials	_	6		
		-			
8207 80 90	Other	-	6		
8207 90	- Other interchangeable tools With working part of diamond or				
8207 90 10	agglomerated diamond	-	6		
	With working part of other materials				
8207 90 30	Screwdriver bits	-	6		
8207 90 50	Gear-cutting tools	-	6		
	Other, with working part				
	Of cermets				
8207 90 71	For working metal	-	6		
8207 90 78	Other	-	6		
	Of other materials				
8207 90 91	For working metal	-	6		
8207 90 99	Other	-	6		
8208	Knives and cutting blades, for machines or for mechanical appliances				
8208 10 00	- For metalworking	-	6		
8208 20 00	- For woodworking	-	6		
8208 30 00	- For kitchen appliances or for machines used by the food industry	-	6		
8208 40 00	- For agricultural, horticultural or forestry machines	-	6		
8208 90 00	- Other	-	6		
8209 00	Plates, sticks, tips and the like for tools, unmounted, of cermets				
8209 00 20	- Indexable inserts	-	6		
8209 00 80	- Other	_	6		
8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	-	6		
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor				
8211 10 00	- Sets of assorted articles	-	6		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Other				
8211 91 00	Table knives having fixed blades	-	6		R
8211 92 00	Other knives having fixed blades	-	12		R
8211 93 00	Knives having other than fixed blades	-	12		P, R
8211 94 00	Blades	-	12		
8211 95 00	Handles of base metal	-	12		
8212	Razors and razor blades (including razor blade blanks in strips)				
8212 10	- Razors				
8212 10 10	Safety razors with non-replaceable blades	NAR	12		
8212 10 90	Other	NAR	12		
8212 20 00	- Safety razor blades, including razor blade blanks in strips	1000 NAR	12		
8212 90 00	- Other parts	-	12		
8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor	-	6		
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paperknives); manicure or pedicure sets and instruments (including nail files)				
8214 10 00	- Paperknives, letter openers, erasing knives, pencil sharpeners and blades therefor	-	12		R
8214 20 00	- Manicure or pedicure sets and instruments (including nail files)	-	12		R
8214 90 00	- Other	-	12		R
8215 8215 10	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 20	Containing only articles plated with precious metal Other	-	6		R
8215 10 30	Of stainless steel	-	6		R
8215 10 80	Other	-	6		R
8215 20	- Other sets of assorted articles				
8215 20 10	Of stainless steel	-	6		R
8215 20 90	Other	-	6		R
	- Other				
8215 91 00	Plated with precious metal	-	6		R
8215 99	Other				
8215 99 10	Of stainless steel	-	6		R
8215 99 90	Other	_	6		R

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.

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However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

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

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal				
8301 10 00	- Padlocks	-	12		
8301 20 00	- Locks of a kind used for motor vehicles	-	12		
8301 30 00	- Locks of a kind used for furniture	-	12		
8301 40	- Other locks				
	Locks of a kind used for doors of buildings				
8301 40 11	Cylinder	-	12		
8301 40 19	Other	-	12		
8301 40 90	Other locks	-	12		
8301 50 00	- Clasps and frames with clasps, incorporating locks	-	12		
8301 60 00	- Parts	-	12		
8301 70 00	- Keys presented separately	-	12		
8302	Base-metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base-metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal				
8302 10 00	- Hinges	-	12		
8302 20 00	- Castors	-	12		
8302 30 00	- Other mountings, fittings and similar articles suitable for motor vehicles	-	12		
	- Other mountings, fittings and similar articles				
8302 41	Suitable for buildings				
8302 41 10	For doors	-	12		
8302 41 50	For windows and French windows	-	12		
8302 41 90	Other	-	12		
8302 42 00	Other, suitable for furniture	-	12		
8302 49 00	Other	-	12		
8302 50 00	- Hat-racks, hat-pegs, brackets and similar fixtures	-	12		
8302 60 00	- Automatic door closers	-	12		
8303 00	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong- rooms, cash or deed boxes and the like, of base metal				
8303 00 40	- Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strongrooms	-	12		
8303 00 90	- Cash or deed boxes and the like	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8304 00 00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	-	12	24.3	
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal				
8305 10 00	- Fittings for loose-leaf binders or files	-	12		
8305 20 00	- Staples in strips	-	12		
8305 90 00 8306	- Other, including parts 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	-	12		
8306 10 00	- Bells, gongs and the like	-	12		
	- Statuettes and other ornaments				
8306 21 00	Plated with precious metal	-	12		
8306 29 00	Other	-	12		
8306 30 00	- Photograph, picture or similar frames;	-	12		
8307	mirrors Flexible tubing of base metal, with or without fittings				
8307 10 00	- Of iron or steel	-	12		
8307 90 00	- Of other base metal	-	12		
8308	Clasps, frames with clasps, buckles, buckle- clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal				
8308 10 00	- Hooks, eyes and eyelets	-	12		
8308 20 00	- Tubular or bifurcated rivets	-	12		
8308 90 00	- Other, including parts	-	12		
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal				
8309 10 00	- Crown corks	-	12		
8309 90	- Other				
8309 90 10	Capsules of lead; capsules of aluminium of a diameter exceeding 21 mm	-	12		
8309 90 90	Other	-	12		
8310 00 00	Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	-	12		
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying				
8311 10 00	- Coated electrodes of base metal, for electric arc-welding	-	12		
8311 20 00	- Cored wire of base metal, for electric arc- welding	-	12		
8311 30 00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	-	12		
8311 90 00	- Other	-	12		

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SECTION XVI

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

Notes.

- 1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
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- (k) Articles of Chapter 82 or 83;
- (1) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;
- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
- (p) Articles of Chapter 95; or
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material or in heading 96.12 if inked or otherwise prepared for giving impressions).
- 2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
 - (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate.
 - However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85. 29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

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- 3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
- 5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

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

Notes.

- 1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
 - (g) Hand-operated mechanical floor sweepers not motorised (heading 96.03).
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2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance

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

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary. Heading 84.22 does not cover:
 - (a) Sewing machines for closing bags or similar containers (heading 84.52); or
 - (b) Office machinery of heading 84.72. Heading 84.24 does not cover:
 - (a) Ink-jet printing machines (heading 84.43); or
 - (b) Water-jet cutting machines (heading 84.56).
- 3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
 - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
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- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
- 5. (A) For the purposes of heading 84.71, the expression automatic data processing machines means machines capable of:
 - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (ii) Being freely programmed in accordance with the requirements of the user;
 - (iii) Performing arithmetical computations specified by the user; and
 - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:
 - (i) It is of a kind solely or principally used in an automatic data processing system;
 - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
 - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

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

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

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- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:
 - (i) Printers, copying machines, facsimile machines, whether or not combined;
 - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
 - (iii) Loudspeakers and microphones;
 - (iv) Television cameras, digital cameras and video camera recorders;
 - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
- 6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose. Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

- 8. For the purposes of heading 84.70, the term pocket-sizeapplies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
- 9. (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions semiconductor devices and electronic integrated circuits, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression semiconductor

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devices also covers photosensitive semiconductor devices and light emitting diodes.

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

Subheading Notes.

- 1. For the purposes of subheading 8471.49, the term systems means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Additional notes

- 1. For the purposes of subheadings 8407 10 and 8409 10, the expression 'aircraft engines' shall apply only to engines designed for fitting with an airscrew or rotor.
- 2. Subheading 8471 70 30 shall also apply to CD-ROM drives, being storage units for automatic data-processing machines, which consist of drive units designed for retrieving the signals from CD-ROMs, audio CDs and photo

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CDs and equipped with a jack for earphones, a volume-control button or a start/stop button.

National Notes

- 1. Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.
- 2. Items listed in this chapter may need to comply with the Environment (Waste) Regulations 2007.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation		(/3)	July	
8401 10 00	- Nuclear reactors (Euratom)	-	12		
8401 20 00 8401 30 00	- Machinery and apparatus for isotopic separation, and parts thereof (Euratom) - Fuel elements (cartridges), non-irradiated	- gi F/S	12		
	(Euratom)	gi 175			
8401 40 00	- Parts of nuclear reactors (Euratom)	-	12		
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers				
	- Steam or other vapour generating boilers				
8402 11 00	Watertube boilers with a steam production exceeding 45 tonnes per hour	-	12		
8402 12 00 8402 19	Watertube boilers with a steam production not exceeding 45 tonnes per hour Other vapour generating boilers, including	-	12		
8402 19 10	hybrid boilers Firetube boilers	_	12		
8402 19 90	Other	_	12		
		_	12		
8402 20 00	- Superheated water boilers	-			
8402 90 00	- Parts	-	12		
8403	Central heating boilers other than those of heading 8402				
8403 10	- Boilers				
8403 10 10	Of cast iron	-	12		
8403 10 90	Other	-	12		
8403 90	- Parts				
8403 90 10	Of cast iron	-	12		
8403 90 90	Other	-	12		
8404 8404 10 00 8404 20 00	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units - Auxiliary plant for use with boilers of heading 8402 or 8403 - Condensers for steam or other vapour power units	-	12 12		
8404 90 00	- Parts	_	12		
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		12		

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
C. Couc	•	unit	(%)	duty	Restrictions
8405 10 00	 Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers 	-	12		
8405 90 00	- Parts	-	12		
8406	Steam turbines and other vapour turbines				
8406 10 00	- Turbines for marine propulsion	-	12		
	- Other turbines				
8406 81 00	Of an output exceeding 40 MW	-	12		
8406 82 00	Of an output not exceeding 40 MW	-	12		
8406 90	- Parts				
8406 90 10	Stator blades, rotors and their blades	-	12		
8406 90 90	Other	-	12		
8407	Spark-ignition reciprocating or rotary internal combustion piston engines				
8407 10 00	- Aircraft engines	NAR	Free		
	- Marine propulsion engines				
8407 21	Outboard motors				
8407 21 10	Of a cylinder capacity not exceeding 325 cm ³	NAR	Free		
	Of a cylinder capacity exceeding 325 cm ³				
8407 21 91	Of a power not exceeding 30 kW	NAR	Free		
8407 21 99	Of a power exceeding 30 kW	NAR	Free		
8407 29 00	Other	NAR	Free		
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87				
8407 31 00	Of a cylinder capacity not exceeding 50 cm ³	NAR	12		
8407 32	Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³				
8407 32 10	Of a cylinder capacity exceeding 50 cm³ but not exceeding 125 cm³	NAR	12		
8407 32 90	Of a cylinder capacity exceeding 125 cm³ but not exceeding 250 cm³ Of a cylinder capacity exceeding 250 cm³	NAR	12		
8407 33 8407 33 20	but not exceeding 1000 cm ³ Of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	NAR	12		
8407 33 80	Of a cylinder capacity exceeding 500 cm³ but not exceeding 1000 cm³	NAR	12		
8407 34	Of a cylinder capacity exceeding 1000 cm ³				
8407 34 10	For the industrial assembly of: pedestrian- controlled tractors of subheading 870110; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2800 cm³; motor vehicles of heading 8705	NAR	12		
0.405 - :	Other				
8407 34 30	Used	NAR	12		
	New, of a cylinder capacity				
8407 34 91	Not exceeding 1500 cm ³	NAR	12		
8407 34 99	Exceeding 1500 cm ³	NAR	12		
8407 90	- Other engines				
8407 90 10	Of a cylinder capacity not exceeding 250 cm ³	NAR	12		
8407 90 50	Of a cylinder capacity exceeding 250 cm ³ For the industrial assembly of: pedestrian- controlled tractors of subheading 870110; motor vehicles of heading 8704 with an engine of a cylinder	NAR	12		
	capacity of less than 2800 cm³; motor vehicles of heading 8705				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restrictions
	Other				
8407 90 80	Of a power not exceeding 10 kW	NAR	12		
8407 90 90	Of a power exceeding 10 kW	NAR	12		
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)				
8408 10	- Marine propulsion engines				
	Used				
8408 10 11	For seagoing vessels of headings 8901 to 8906, tugs of subheading 89040010 and warships of subheading 89061000	NAR	Free		
8408 10 19	Other	NAR	12		
	New, of a power				
	Not exceeding 50 kW				
8408 10 23	For seagoing vessels of headings 8901 to 8906, tugs of subheading 89040010 and warships of subheading 89061000	NAR	Free		
8408 10 27	Other	NAR	12		
	Exceeding 50 kW but not exceeding 100 kW				
8408 10 31	For seagoing vessels of headings 8901 to 8906, tugs of subheading 89040010 and warships of subheading 89061000	NAR	Free		
8408 10 39	Other	NAR	12		
8408 10 41	Exceeding 100 kW but not exceeding 200 kW For seagoing vessels of headings 8901 to 8906, tugs of subheading 89040010 and	NAR	Free		
01001011	warships of subheading 89061000	TVIIC	1100		
8408 10 49	Other	NAR	12		
8408 10 51	Exceeding 200 kW but not exceeding 300 kW For seagoing vessels of headings 8901 to 8906, tugs of subheading 89040010 and warships of subheading 89061000	NAR	Free		
8408 10 59	Other	NAR	12		
8408 10 61	Exceeding 300 kW but not exceeding 500 kW For seagoing vessels of headings 8901 to 8906, tugs of subheading 89040010 and warships of subheading 89061000	NAR	Free		
8408 10 69	Other	NAR	12		
8408 10 71	Exceeding 500 kW but not exceeding 1000 kW For seagoing vessels of headings 8901 to 8906, tugs of subheading 89040010 and	NAR	Free		
	warships of subheading 89061000				
8408 10 79	Other	NAR	12		
8408 10 81	Exceeding 1000 kW but not exceeding 5000 kW For seagoing vessels of headings 8901 to 8906, tugs of subheading 89040010 and	NAR	Free		
0.400.4-	warships of subheading 89061000				
8408 10 89	Other	NAR	12		
	Exceeding 5000 kW				
8408 10 91	For seagoing vessels of headings 8901 to 8906, tugs of subheading 89040010 and warships of subheading 89061000	NAR	Free		
8408 10 99	Other	NAR	12		1
8408 20 8408 20 10	- Engines of a kind used for the propulsion of vehicles of Chapter 87 - For the industrial assembly of: pedestrian- controlled tractors of subheading 870110; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2500 cm³; motor vehicles of heading 8705	NAR	12		

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of duty	Prohibitions & Restrictions
	For wheeled agricultural or forestry tractors, of a power		(70)	uuty	restrictions
8408 20 31	Not exceeding 50 kW	NAR	12		
8408 20 35	Exceeding 50 kW but not exceeding	NAR	12		
8408 20 37	100 kW Exceeding 100 kW	NAR	12		
	For other vehicles of Chapter 87, of a power				
8408 20 51	Not exceeding 50 kW	NAR	12		
8408 20 55	Exceeding 50 kW but not exceeding	NAR	12		
	100 kW Exceeding 100 kW but not exceeding	NAR			
8408 20 57	200 kW		12		
8408 20 99	Exceeding 200 kW	NAR	12		
8408 90	- Other engines				
8408 90 21	For rail traction	NAR	12		
	Other				
8408 90 27	Used	NAR	12		
	New, of a power				
8408 90 41	Not exceeding 15 kW	NAR	12		
8408 90 43	Exceeding 15 kW but not exceeding 30 kW	NAR	12		
8408 90 45	Exceeding 30 kW but not exceeding 50 kW	NAR	12		
8408 90 47	Exceeding 50 kW but not exceeding 100 kW	NAR	12		
8408 90 61	Exceeding 100 kW but not exceeding 200 kW	NAR	12		
8408 90 65	Exceeding 200 kW but not exceeding 300 kW	NAR	12		
8408 90 67	Exceeding 300 kW but not exceeding	NAR	12		
8408 90 81	500 kW Exceeding 500 kW but not exceeding	NAR	12		
8408 90 85	1000 kW Exceeding 1000 kW but not exceeding	NAR	12		
	5000 kW				
8408 90 89	Exceeding 5000 kW Parts suitable for use solely or principally	NAR	12		
8409	with the engines of heading 8407 or 8408				
8409 10 00	- For aircraft engines	-	Free		
8409 91 00	Other Suitable for use solely or principally with spark-ignition internal combustion piston engines	-	12		
8409 99 00	Other	-	12		
8410	Hydraulic turbines, water wheels, and regulators therefor - Hydraulic turbines and water wheels				
8410 11 00	Of a power not exceeding 1000 kW	_	12		
8410 12 00	Of a power exceeding 1000 kW but not	_	12		
8410 13 00	exceeding 10000 kW Of a power exceeding 10000 kW		12		
8410 90 00		_			
8410 90 00 8411	- Parts, including regulators Turbojets, turbopropellers and other gas turbines - Turbojets	-	12		
8411 11 00	Of a thrust not exceeding 25 kN	NAR	12		
8411 12	Of a thrust exceeding 25 kN				
8411 12 10	Of a thrust exceeding 25 kN but not	NAR	12		
	exceeding 44 kN				
8411 12 30	Of a thrust exceeding 44 kN but not exceeding 132 kN	NAR	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Turbopropellers				
8411 21 00	Of a power not exceeding 1100 kW	NAR	12		
8411 22	Of a power exceeding 1100 kW				
8411 22 20	Of a power exceeding 1100 kW but not exceeding 3730 kW	NAR	12		
8411 22 80	Of a power exceeding 3730 kW	NAR	12		
	- Other gas turbines				
8411 81 00	Of a power not exceeding 5000 kW	NAR	12		
8411 82	Of a power exceeding 5000 kW				
8411 82 20	Of a power exceeding 5000 kW but not exceeding 20000 kW	NAR	12		
8411 82 60	Of a power exceeding 20000 kW but not exceeding 50000 kW	NAR	12		
8411 82 80	Of a power exceeding 50000 kW	NAR	12		
	- Parts				
8411 91 00	Of turbojets or turbopropellers	-	12		
8411 99 00	Other	-	12		
8412	Other engines and motors				
8412 10 00	- Reaction engines other than turbojets	-	12		
	- Hydraulic power engines and motors				
8412 21	Linear acting (cylinders)				
8412 21 20	Hydraulic systems	-	12		
8412 21 80	Other	-	12		
8412 29	Other				
8412 29 20	Hydraulic systems	-	12		
	Other				
8412 29 81	Hydraulic fluid power motors	-	12		
8412 29 89	Other	-	12		
	- Pneumatic power engines and motors				
8412 31 00	Linear acting (cylinders)	-	12		
8412 39 00	Other	-	12		
8412 80	- Other				
8412 80 10	Steam or other vapour power engines	-	12		
8412 80 80	Other	-	12		
8412 90	- Parts				
8412 90 20	Of reaction engines other than turbojets	_	12		
8412 90 40	Of hydraulic power engines and motors	-	12		
8412 90 80	Other	_	12		
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators - Pumps fitted or designed to be fitted with a measuring device				
8413 11 00	Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	NAR	12		
8413 19 00	- Other	NAR	12		
8413 20 00 8413 30	- Handpumps, other than those of subheading 841311 or 841319 - Fuel, lubricating or cooling medium pumps	NAR	12		
	for internal combustion piston engines	NAD	12		
8413 30 20	Injection pumps	NAR	12		
8413 30 80	Other	NAR	12		[

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8413 40 00	- Concrete pumps	NAR	12	uuty	Restrictions
8413 50	- Other reciprocating positive displacement pumps				
8413 50 20	Hydraulic units	-	12		
8413 50 40	Dosing and proportioning pumps	NAR	12		
	Other				
	Piston pumps				
8413 50 61	Hydraulic fluid power	NAR	12		
8413 50 69	Other	NAR	12		
8413 50 80	Other	NAR	12		
8413 60	- Other rotary positive displacement pumps				
8413 60 20	Hydraulic units	-	12		
	Other				
	Gear pumps				
8413 60 31	Hydraulic fluid power	NAR	12		
8413 60 39	Other	NAR	12		
	Vane pumps				
8413 60 61	Hydraulic fluid power	NAR	12		
8413 60 69	Other	NAR	12		
8413 60 70	Screw pumps	NAR	12		
8413 60 80	Other	NAR	12		
8413 70	- Other centrifugal pumps				
	Submersible pumps				
8413 70 21	Single-stage	NAR	12		
8413 70 29	Multi-stage	NAR	12		
8413 70 30	Glandless impeller pumps for heating systems and warm water supply	NAR	12		
	Other, with a discharge outlet diameter				
8413 70 35	Not exceeding 15 mm	NAR	12		
8413 70 45	Exceeding 15 mm Channel impeller pumps and side channel pumps Radial flow pumps	NAR	12		
	Single-stage				
	With single entry impeller				
8413 70 51	Monobloc	NAR	12		
8413 70 59	Other	NAR	12		
8413 70 65	With more than one entry impeller	NAR	12		
8413 70 75	Multi-stage	NAR	12		
	Other centrifugal pumps				
8413 70 81	Single-stage	NAR	12		
8413 70 89	Multi-stage	NAR	12		
	- Other pumps; liquid elevators				
8413 81 00	Pumps	NAR	12		
8413 82 00	Liquid elevators	NAR	12		
	- Parts				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8413 91 00	Of pumps	-	12		
8413 92 00	Of liquid elevators	-	12		
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters				
8414 10	- Vacuum pumps				
8414 10 10	Of a kind used solely or principally for the manufacture of semiconductors or flat panel displays	NAR	12		
8414 10 20	For use in semiconductor production	NAR	12		
	Other				
8414 10 25	Rotary piston pumps, sliding vane rotary pumps, molecular drag pumps and Roots pumps Other	NAR	12		
8414 10 81	Diffusion pumps, cryopumps and adsorption pumps	NAR	12		
8414 10 89	Other	NAR	12		
8414 20	- Hand- or foot-operated air pumps				
8414 20 20	Handpumps for cycles	NAR	12		
8414 20 80	Other	NAR	12		
8414 30	- Compressors of a kind used in refrigerating equipment				
8414 30 20	Of a power not exceeding 0,4 kW	NAR	12		
	Of a power exceeding 0,4 kW				
8414 30 81	Hermetic or semi-hermetic	NAR	12		
8414 30 89	Other	NAR	12		
8414 40	- Air compressors mounted on a wheeled chassis for towing				
8414 40 10	Giving a flow per minute not exceeding 2 m ³	NAR	12		
8414 40 90	Giving a flow per minute exceeding 2 m ³	NAR	12		
	- Fans				
8414 51 00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	NAR	12	Sch.	
8414 59 8414 59 15	Other Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines Other	NAR	12		
8414 59 25	Axial fans	NAR	12		
8414 59 35	Centrifugal fans	NAR	12		
8414 59 95	Other	NAR	12		
8414 60 00	- Hoods having a maximum horizontal side not exceeding 120 cm	NAR	12		
8414 80	- Other				
	Turbo-compressors				
8414 80 11	Single-stage	NAR	12		
8414 80 19	Multi-stage Reciprocating displacement compressors, having a gauge pressure capacity of	NAR	12		
	Not exceeding 15 bar, giving a flow per hour				
8414 80 22	Not exceeding 60 m ³	NAR	12		
8414 80 28	Exceeding 60 m ³	NAR	12		
	Exceeding 15 bar, giving a flow per hour				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8414 80 51	Not exceeding 120 m ³	NAR	12		
8414 80 59	Exceeding 120 m ³	NAR	12		
	Rotary displacement compressors				
8414 80 73	Single-shaft	NAR	12		
	Multi-shaft				
8414 80 75	Screw compressors	NAR	12		
8414 80 78	Other	NAR	12		
8414 80 80	Other	NAR	12		
8414 90 00	- Parts	NAR	12		
8415 8415 10	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 - Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "splitsystem"				
8415 10 10	Self-contained	-	12		
8415 10 90	Split-system	-	12		
8415 20 00	- Of a kind used for persons, in motor vehicles - Other	-	12		
8415 81 00	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	-	12		
8415 82 00	Other, incorporating a refrigerating unit	NAR	12		
8415 83 00	Not incorporating a refrigerating unit	NAR	12		
8415 90 00	- Parts	NAR	12		
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances				
8416 10	- Furnace burners for liquid fuel				
8416 10 10	Incorporating an automatic control device	NAR	12		
8416 10 90	Other	_	12		
8416 20 8416 20 10	- Other furnace burners, including combination burners Only for gas, monobloc, incorporating a ventilator and a control device Other	-	12		
9416 20 20			12		
8416 20 20	Combination burners	-	12		
8416 20 80 8416 30 00	Other - Mechanical stokers, including their mechanical grates, mechanical ash	-	12		
8416 90 00	dischargers and similar appliances - Parts	NAR	12		
8417 8417 10 00	Industrial or laboratory furnaces and ovens, including incinerators, non-electric - Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	NAR	12		
8417 20	- Bakery ovens, including biscuit ovens				
8417 20 10	Tunnel ovens	-	12		
8417 20 90	Other	-	12		
8417 80	- Other				
8417 80 30	Ovens and furnaces for firing ceramic products	NAR	12		
8417 80 50	Ovens and furnaces for firing cement, glass or chemical products	NAR	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibition & Restrictions
8417 80 70	Other	-	12		
8417 90 00	- Parts	-	12		
8418 8418 10	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than airconditioning machines of heading 8415 - Combined refrigerator-freezers, fitted with separate external doors				
8418 10 20	Of a capacity exceeding 340 litres	NAR	12		
8418 10 80	Other	NAR	12		
	- Refrigerators, household type				
8418 21	Compression-type				
8418 21 10	Of a capacity exceeding 340 litres	NAR	12	Sch.	
	Other				
8418 21 51	Table model	NAR	12	Sch.	
8418 21 59	Building-in type	NAR	12	Sch.	
	Other, of a capacity				
8418 21 91	Not exceeding 250 litres	NAR	12	Sch.	
8418 21 99	Exceeding 250 litres but not exceeding 340 litres	NAR	12	Sch.	
8418 29 00	Other	NAR	12	Sch.	
8418 30	- Freezers of the chest type, not exceeding 800 litres capacity				
8418 30 20	Of a capacity not exceeding 400 litres	NAR	12	Sch.	
8418 30 80 8418 40	Of a capacity exceeding 400 litres but not exceeding 800 litres - Freezers of the upright type, not exceeding 900 litres capacity	NAR	12	Sch.	
8418 40 20	Of a capacity not exceeding 250 litres	NAR	12	Sch.	
8418 40 80 8418 50	Of a capacity exceeding 250 litres but not exceeding 900 litres - Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment Refrigerated showcases and counters (incorporating a refrigerating unit or evaporator)	NAR	12	Sch.	
8418 50 11	For frozen food storage	NAR	12		
8418 50 19	Other	NAR	12		
8418 50 90	Other refrigerating furniture - Other refrigerating or freezing equipment; heat	NAR	12		
8418 61 00	pumps Heat pumps other than air conditioning	-	12		
8418 69 00	machines of heading 8415 Other	-	12		
0110 07 00	- Parts				
8418 91 00	Furniture designed to receive refrigerating		12		
	or freezing equipment	-	12		
8418 99	Other Evaporators and condensers, excluding those				
8418 99 10	for refrigerators of the household type	-	12		
8418 99 90 8419	Other Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), 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	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	domestic purposes; instantaneous or storage		(,,,		
	water heaters, non-electric - Instantaneous or storage water heaters, non- electric				
8419 11 00	Instantaneous gas water heaters	-	12		
8419 19 00	Other	-	12		
8419 20 00	- Medical, surgical or laboratory sterilisers	-	12		
	- Dryers				
8419 31 00	For agricultural products	-	12		
8419 32 00	For wood, paper pulp, paper or paperboard	-	12		
8419 39 00	Other	-	12		
8419 40 00	- Distilling or rectifying plant	-	12		
8419 50	- Heat-exchange units				
8419 50 20	Heat exchange units made of fluoropolymers and with inlet and outlet tube bores with inside diameters measuring 3 cm or less	-	12		
8419 50 80	Other	-	12		
8419 60 00	- Machinery for liquefying air or other gases	-	12		
	- Other machinery, plant and equipment				
8419 81	For making hot drinks or for cooking or heating food				
8419 81 20	Percolators and other appliances for making	-	12		
8419 81 80	coffee and other hot drinks Other	_	12		
8419 89	Other		12		
0419 09	Cooling towers and similar plant for direct				
8419 89 10	cooling (without a separating wall) by means of recirculated water Vacuum-vapour plant for the deposition of	-	12		
8419 89 30	metal	-	12		
8419 89 98	Other	-	12		
8419 90	- Parts				
8419 90 15	Of sterilisers of subheading 84192000	-	12		
8419 90 85	Other	-	12		
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor				
8420 10	- Calendering or other rolling machines				
8420 10 10	Of a kind used in the textile industry	-	12		
8420 10 30	Of a kind used in the paper industry	-	12		
	Other				
8420 10 81	Roll laminators of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits	-	12		
8420 10 89	Other	-	12		
	- Parts				
8420 91	Cylinders				
8420 91 10	Of cast iron	-	12		
8420 91 80	Other	-	12		
8420 99 00	Other	-	12		
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases				
	- Centrifuges, including centrifugal dryers				
8421 11 00	Cream separators	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8421 12 00	Clothes dryers	NAR	12		
8421 19	Other				
8421 19 20	Centrifuges of a kind used in laboratories	-	12		
8421 19 70	Other	-	12		
	- Filtering or purifying machinery and apparatus for liquids				
8421 21 00	For filtering or purifying water	-	12		
8421 22 00	For filtering or purifying beverages other than water	-	12		
8421 23 00	- Oil or petrol filters for internal combustion engines	-	12		
8421 29	Other				
8421 29 20	Made of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	-	12		
8421 29 80	Other	-	12		
8421 31 00	- Filtering or purifying machinery and apparatus for gases - Intake air filters for internal combustion engines	-	12		
8421 39	Other				
8421 39 15	With stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1,3 cm	-	12		
	Other				
8421 39 25	Machinery and apparatus for filtering or purifying air Machinery and apparatus for filtering or purifying other gases	-	12		
8421 39 35	By a catalytic process	-	12		
8421 39 85	Other	-	12		
	- Parts				
8421 91 00	- Of centrifuges, including centrifugal dryers	_	12		
8421 99	Other				
8421 99 10	Parts of machinery and apparatus of subheadings 84212920 or 84213915	-	12		
8421 99 90	Other	-	12		
8422	Dishwashing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages				
	- Dishwashing machines				
8422 11 00	Of the household type	NAR	12		
8422 19 00	- Other	NAR	12		
8422 20 00	Machinery for cleaning or drying bottles or other containers Machinery for filling, closing, sealing or	-	12		
8422 30 00	labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	-	12		
8422 40 00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	-	12		
8422 90	- Parts				
8422 90 10	Of dishwashing machines	-	12		
8422 90 90	Other	-	12		
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting or checking				

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
	machines; weighing machine weights of all	unit	(%)	duty	Restrictions
	kinds				
8423 10	- Personal weighing machines, including baby scales; household scales				
8423 10 10	Household scales	NAR	12		
8423 10 90	Other	NAR	12		
8423 20	- Scales for continuous weighing of goods on conveyors				
8423 20 10	Using electronic means for gauging weight	NAR	12		
8423 20 90	Other	NAR	12		
8423 30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales				
8423 30 10	Using electronic means for gauging weight	NAR	12		
8423 30 90	Other	NAR	12		
	- Other weighing machinery				
8423 81	Having a maximum weighing capacity not exceeding 30 kg				
	Using electronic means for gauging weight				
8423 81 21	Check weighers and automatic control machines operating by reference to a pre- determined weight	NAR	12		
8423 81 23	Machinery for weighing and labelling pre- packaged goods	NAR	12		
8423 81 25	Shop scales	NAR	12		
8423 81 29	Other	NAR	12		
8423 81 80	Other	NAR	12		
8423 82	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5000 kg Using electronic means for gauging weight,				
8423 82 20	excluding machines for weighing motor vehicles Other	NAR	12		
8423 82 81	Check weighers and automatic control machines operating by reference to a pre- determined weight	NAR	12		
8423 82 89	Other	NAR	12		
8423 89	Other				
8423 89 20	Using electronic means for gauging weight	NAR	12		
8423 89 80	Other	NAR	12		
8423 90	- Weighing machine weights of all kinds; parts of weighing machinery Parts of weighing machinery of subheadings		12		
8423 90 10	84232010, 84233010, 84238121, 84238123, 84238125, 84238129, 84238220 or 84238920	-	12		
8423 90 90 8424	Other 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 sandblasting machines and similar jet projecting machines	-	12		
8424 10 00	- Fire extinguishers, whether or not charged	-	12		
8424 20 00	- Spray guns and similar appliances	-	12		
8424 30	- Steam or sandblasting machines and similar jet projecting machines Water cleaning appliances, with built-in motor				
8424 30 01	With heating device	NAR	12		
8424 30 08	Other	NAR	12		
	Other machines				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8424 30 10	Compressed air operated	-	12		
8424 30 90	Other	-	12		
	- Agricultural or horticultural sprayers				
8424 41 00	Portable sprayers	NAR	12		
8424 49	Other				
8424 49 10	Sprayers and powder distributors designed to be mounted on or drawn by tractors	NAR	12		
8424 49 90	Other	NAR	12		
	- Other appliances				
8424 82	Agricultural or horticultural				
8424 82 10	Watering appliances	-	12		
8424 82 90	Other	-	12		
8424 89	Other				
8424 89 40	Mechanical appliances for projecting, dispersing, or spraying of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	-	12		
8424 89 70	Other	-	12		
8424 90	- Parts				
8424 90 20	Parts of mechanical appliances of subheading 84248940	-	12		
8424 90 80	Other	-	12		
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks - Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles				
8425 11 00	Powered by electric motor	NAR	12		
8425 19 00	Other	NAR	12		
	- Winches; capstans				
8425 31 00	Powered by electric motor	NAR	12		
8425 39 00	Other	NAR	12		
	- Jacks; hoists of a kind used for raising vehicles				
8425 41 00	Built-in jacking systems of a type used in	NAR	12		
8425 42 00	garages Other jacks and hoists, hydraulic	NAR	12		
8425 49 00	Other	NAR	12		
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers				
8426 11 00	Overhead travelling cranes on fixed support	-	12		
8426 12 00	Mobile lifting frames on tyres and straddle carriers	-	12		
8426 19 00	Other	-	12		
8426 20 00	- Tower cranes	-	12		
8426 30 00	- Portal or pedestal jib cranes	-	12		
	- Other machinery, self-propelled				
8426 41 00	On tyres	-	12		
8426 49 00	Other	-	12		
	- Other machinery				
8426 91	Designed for mounting on road vehicles				
	Hydraulic cranes designed for the loading			1	I

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8426 91 90	Other	-	12		
8426 99 00	Other	-	12		
8427 8427 10	Fork-lift trucks; other works trucks fitted with lifting or handling equipment - Self-propelled trucks powered by an electric motor				
8427 10 10	With a lifting height of 1 m or more	NAR	12		
8427 10 90	Other	NAR	12		
8427 20	- Other self-propelled trucks				
	With a lifting height of 1 m or more				
8427 20 11	Rough terrain fork-lift and other stacking trucks	NAR	12		
8427 20 19	Other	NAR	12		
8427 20 90	Other	NAR	12		
8427 90 00	- Other trucks	NAR	12		
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)				
8428 10	- Lifts and skip hoists				
8428 10 20	Electrically operated	-	12		
8428 10 80	Other	-	12		
8428 20	- Pneumatic elevators and conveyors				
8428 20 20	For bulk materials	-	12		
8428 20 80	Other	-	12		
	- Other continuous-action elevators and conveyors, for goods or materials				
8428 31 00	Specially designed for underground use	-	12		
8428 32 00	Other, bucket type	-	12		
8428 33 00	Other, belt type	-	12		
8428 39	Other				
8428 39 20	Roller conveyors	-	12		
8428 39 90	Other	-	12		
8428 40 00	- Escalators and moving walkways	-	12		
8428 60 00	- Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	-	12		
8428 90	- Other machinery				
	Loaders specially designed for use in agriculture				
8428 90 71	Designed for attachment to agricultural tractors	-	12		
8428 90 79	Other	-	12		
8428 90 90	Other	-	12		
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers				
	- Bulldozers and angledozers				
8429 11 00	Track laying	NAR	12		
8429 19 00	Other	NAR	12		
8429 20 00	- Graders and levellers	NAR	12		
8429 30 00	- Scrapers	NAR	12		
8429 40	- Tamping machines and roadrollers				
	Roadrollers				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8429 40 10	Vibratory	NAR	12		
8429 40 30	Other	NAR	12		
8429 40 90	Tamping machines	NAR	12		
	- Mechanical shovels, excavators and shovel loaders				
8429 51	Front-end shovel loaders				
8429 51 10	Loaders specially designed for underground use	NAR	12		
	Other				
8429 51 91	Crawler shovel loaders	NAR	12		
8429 51 99	Other	NAR	12		
8429 52	Machinery with a 360° revolving superstructure				
8429 52 10	Track-laying excavators	NAR	12		
8429 52 90	Other	NAR	12		
8429 59 00	Other	NAR	12		
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers				
8430 10 00	- Piledrivers and pile extractors	NAR	12		
8430 20 00	- Snowploughs and snowblowers	NAR	12		
	- Coal or rock cutters and tunnelling machinery				
8430 31 00	Self-propelled	-	12		
8430 39 00	Other	-	12		
	- Other boring or sinking machinery				
8430 41 00	Self-propelled	-	12		
8430 49 00	Other	-	12		
8430 50 00	- Other machinery, self-propelled	-	12		
	- Other machinery, not self-propelled				
8430 61 00	Tamping or compacting machinery	NAR	12		
8430 69 00	Other	-	12		
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430				
8431 10 00	- Of machinery of heading 8425	-	12		
8431 20 00	- Of machinery of heading 8427	-	12		
	- Of machinery of heading 8428				
8431 31 00	Of lifts, skip hoists or escalators	-	12		
8431 39 00	Other	-	12		
	- Of machinery of heading 8426, 8429 or 8430				
8431 41 00	Buckets, shovels, grabs and grips	-	12		
8431 42 00	Bulldozer or angledozer blades	-	12		
8431 43 00 8431 49	- Parts for boring or sinking machinery of subheading 843041 or 843049 - Other	-	12		
8431 49 20	Of cast iron or cast steel		12		
		_			
8431 49 80 8432	Other Agricultural, horticultural or forestry machinery for soil preparation or cultivation;	-	12		
	lawn or sports-ground rollers	37.70			
8432 10 00	- Ploughs	NAR	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Harrows, scarifiers, cultivators, weeders and hoes		(,,,		
8432 21 00	Disc harrows	NAR	12		
8432 29	Other				
8432 29 10	Scarifiers and cultivators	NAR	12		
8432 29 30	Harrows	NAR	12		
8432 29 50	Rotovators	NAR	12		
8432 29 90	Other	NAR	12		
	- Seeders, planters and transplanters				
8432 31 00	No-till direct seeders, planters and transplanters	NAR	12		
8432 39	Other				
	Seeders				
8432 39 11	Central driven precision spacing seeders	NAR	12		
8432 39 19	Other	NAR	12		
8432 39 90	Planters and transplanters	NAR	12		
	- Manure spreaders and fertiliser distributors				
8432 41 00	Manure spreaders	NAR	12		
8432 42 00	Fertiliser distributors	NAR	12		
8432 80 00	- Other machinery	-	12		
8432 90 00	- Parts	-	12		
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437 - Mowers for lawns, parks or sports grounds				
8433 11	Powered, with the cutting device rotating in a horizontal plane				
8433 11 10	Electric	NAR	12		
	Other				
	Self-propelled				
8433 11 51	With a seat	NAR	12		
8433 11 59	Other	NAR	12		
8433 11 90	Other	NAR	12		
8433 19	Other				
	With motor				
8433 19 10	Electric	NAR	12		
	Other				
	Self-propelled				
8433 19 51	With a seat	NAR	12		
8433 19 59	Other	NAR	12		
8433 19 70	Other	NAR	12		
8433 19 90	Without motor	NAR	12		
8433 20	- Other mowers, including cutter bars for tractor mounting				
8433 20 10	With motor Other	NAR	12		
8433 20 50	Other Designed to be carried on or hauled by a tractor	NAR	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8433 20 90	Other	NAR	12		
8433 30 00	- Other haymaking machinery	NAR	12		
8433 40 00	- Straw or fodder balers, including pick-up balers - Other harvesting machinery; threshing machinery	NAR	12		
8433 51 00	Combine harvester-threshers	NAR	12		
8433 52 00	Other threshing machinery	NAR	12		
8433 53	Root or tuber harvesting machines				
8433 53 10	Potato diggers and potato harvesters	NAR	12		
8433 53 30	Beet-topping machines and beet harvesters	NAR	12		
8433 53 90	Other	NAR	12		
8433 59	Other				
	Forage harvesters				
8433 59 11	Self-propelled	NAR	12		
8433 59 19	Other	NAR	12		
8433 59 85	Other	NAR	12		
8433 60 00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	-	12		
8433 90 00	- Parts	-	12		
8434	Milking machines and dairy machinery				
8434 10 00	- Milking machines	-	12		
8434 20 00	- Dairy machinery	-	12		
8434 90 00	- Parts	-	12		
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages				
8435 10 00	- Machinery	-	12		
8435 90 00	- Parts	-	12		
8436 8436 10 00	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 feedingstuffs - Poultry-keeping machinery; poultry incubators	-	12		
	and brooders				
8436 21 00	Poultry incubators and brooders	-	12		
8436 29 00	Other	-	12		
8436 80	- Other machinery				
8436 80 10	Forestry machinery	NAR	12		
8436 80 90	Other	-	12		
	- Parts				
8436 91 00	Of poultry-keeping machinery or poultry incubators and brooders	-	12		
8436 99 00	Other	-	12		
8437 8437 10 00	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	NAR	12		
8437 80 00	- Other machinery	_	12		
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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8438	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils		,///		
8438 10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products				
8438 10 10	Bakery machinery	-	12		
8438 10 90	Machinery for the manufacture of macaroni, spaghetti or similar products	-	12		
8438 20 00	- Machinery for the manufacture of confectionery, cocoa or chocolate	-	12		
8438 30 00	- Machinery for sugar manufacture	-	12		
8438 40 00	- Brewery machinery	-	12		
8438 50 00	- Machinery for the preparation of meat or poultry	-	12		
8438 60 00	- Machinery for the preparation of fruits, nuts or vegetables	-	12		
8438 80	- Other machinery				
8438 80 10	For the preparation of tea or coffee	-	12		
	Other				
8438 80 91	For the preparation or manufacture of drink	-	12		
8438 80 99	Other	-	12		
8438 90 00	- Parts	-	12		
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard				
8439 10 00	- Machinery for making pulp of fibrous cellulosic material	-	12		
8439 20 00	- Machinery for making paper or paperboard	-	12		
8439 30 00	- Machinery for finishing paper or paperboard	-	12		
	- Parts				
8439 91 00	Of machinery for making pulp of fibrous cellulosic material	-	12		
8439 99 00	Other	-	12		
8440	Bookbinding machinery, including book- sewing machines				
8440 10	- Machinery				
8440 10 10	Folding machines	-	12		
8440 10 20	Collating machines and gathering machines	-	12		
8440 10 30	Sewing, wire stitching and stapling machines	-	12		
8440 10 40	Unsewn (perfect) binding machines	-	12		
8440 10 90	Other	-	12		
8440 90 00	- Parts	-	12		
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds				
8441 10	- Cutting machines				
8441 10 10	Combined reel slitting and re-reeling machines	-	12		
8441 10 20	Other slitting and cross-cutting machines	-	12		
8441 10 30	Guillotines	-	12		
8441 10 70	Other	-	12		
8441 20 00	- Machines for making bags, sacks or envelopes	-	12		
8441 30 00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8441 40 00	- Machines for moulding articles in paper pulp, paper or paperboard	-	12		
8441 80 00	- Other machinery	-	12		
8441 90	- Parts				
8441 90 10	Of cutting machines		12		
		-			
8441 90 90	Other Machinery, apparatus and equipment (other	-	12		
8442	than the machines of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)				
8442 30 00	- Machinery, apparatus and equipment	NAR	12		
8442 40 00	- Parts of the foregoing machinery, apparatus or equipment	-	12		
	- Plates, cylinders and other printing				
8442 50 00 8443	components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	-	12		
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442				
8443 11 00	Offset printing machinery, reel fed	NAR	12		
8443 12 00	 Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state) 	NAR	12		
8443 13	Other offset printing machinery				
	Sheet fed				
8443 13 10	Used	NAR	12		
	New, taking sheets of a size				
8443 13 31	Not exceeding 52 × 74 cm	NAR	12		
	Exceeding 52 × 74 cm but not exceeding				
8443 13 35	74 × 107 cm	NAR	12		
8443 13 39	Exceeding 74 × 107 cm	NAR	12		
8443 13 90	Other	NAR	12		
8443 14 00	Letterpress printing machinery, reel fed, excluding flexographic printing	NAR	12		
8443 15 00	Letterpress printing machinery, other than reel fed, excluding flexographic printing	NAR	12		
8443 16 00	Flexographic printing machinery	NAR	12		
8443 17 00	Gravure printing machinery	NAR	12		
8443 19	Other				
8443 19 20	For printing textile materials	NAR	12		
	For use in the production of semiconductors				
8443 19 40	1	NAR	12		
8443 19 70 8443 31 00	Other - Other printers, copying machines and facsimile machines, whether or not combined Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a	NAR NAR	6		
8443 32	automatic data-processing machine or to a network - Other, capable of connecting to an automatic data-processing machine or to a network				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8443 32 10	Printers	NAR	6		
8443 32 80	Other	NAR	12		
8443 39 00	Other	NAR	12		
	- Parts and accessories				
8443 91	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442				
8443 91 10	Of apparatus of subheading 84431940	-	12		
8443 91 20	Parts & accessories of apparatus of subheading 8443 31 00 and 8443 32 10 Other	-	6		
8443 91 91	Of cast iron or cast steel	-	12		
8443 91 99	Other	-	12		
8443 99	Other				
8443 99 10	Electronic assemblies	-	12		
8443 99 90	Other	-	12		
8444 00	Machines for extruding, drawing, texturing or cutting man-made textile materials				
8444 00 10	- Machines for extruding	NAR	12		
8444 00 90 8445	- Other Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weftwinding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447 - Machines for preparing textile fibres	NAR	12		
8445 11 00	Carding machines	NAR	12		
8445 12 00	Combing machines	NAR	12		
8445 13 00	Drawing or roving machines	NAR	12		
8445 19 00	- Other	NAR	12		
8445 20 00	- Textile spinning machines	NAR	12		
8445 30 00	- Textile doubling or twisting machines	NAR	12		
8445 40 00	- Textile winding (including weft-winding) or	NAR	12		
8445 90 00	reeling machines - Other	NAR	12		
8446	Weaving machines (looms)	NAK	12		
8446 10 00	- For weaving fabrics of a width not exceeding 30 cm - For weaving fabrics of a width exceeding 30 cm, shuttle type	NAR	12		
8446 21 00	Power looms	NAR	12		
8446 29 00	Other	NAR	12		
8446 30 00 8447	- For weaving fabrics of a width exceeding 30 cm, shuttleless type Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	NAR	12		
8447 11 00	- Circular knitting machines With cylinder diameter not exceeding 165 mm	_	12		
8447 12 00	With cylinder diameter exceeding 165 mm	-	12		
8447 20	- Flat knitting machines; stitch-bonding machines				
8447 20 20	Warp knitting machines (including Raschel type); stitch-bonding machines	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8447 20 80	Other	-	12		
8447 90 00	- Other	-	12		
8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles) - Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447				
8448 11 00	Dobbies and jacquards; card-reducing, copying, punching or assembling machines for use therewith	-	12		
8448 19 00	Other	-	12		
8448 20 00	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery - Parts and accessories of machines of heading 8445 or of their auxiliary machinery	-	12		
8448 31 00	Card clothing	-	12		
8448 32 00	Of machines for preparing textile fibres,	_	12		
8448 33 00	other than card clothing Spindles, spindle flyers, spinning rings and ring travellers	-	12		
8448 39 00	Other	-	12		
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery				
8448 42 00	Reeds for looms, healds and heald-frames	-	12		
8448 49 00	Other	-	12		
8448 51	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery Sinkers, needles and other articles used in forming stitches				
8448 51 10	Sinkers	-	12		
8448 51 90	Other	-	12		
8448 59 00	Other	-	12		
8449 00 00 8450	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats Household or laundry-type washing machines, including machines which both wash and dry - Machines, each of a dry linen capacity not	-	12		
8450 11	exceeding 10 kg Fully-automatic machines				
	Each of a dry linen capacity not exceeding				
8450 11 11	6 kg Front-loading machines	NAR	12	Sch.	
8450 11 19	Top-loading machines	NAR	12	Sch.	
8450 11 90	Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	NAR	12	Sch.	
8450 12 00	Other machines, with built-in centrifugal drier	NAR	12	Sch.	
8450 19 00	Other	NAR	12		
8450 20 00	- Machines, each of a dry linen capacity exceeding 10 kg	NAR	12		
8450 90 00	- Parts	-	6		
8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the				

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of duty	Prohibitions & Restrictions
	manufacture of floor coverings such as linoleum; machines for reeling, unreeling,		. ,	*	
	folding, cutting or pinking textile fabrics				
8451 10 00	- Dry-cleaning machines	-	12		
	- Drying machines				
8451 21 00	Each of a dry linen capacity not exceeding 10 kg	-	12	Sch.	
8451 29 00	Other	-	12		
8451 30 00	- Ironing machines and presses (including fusing presses)	-	12		
8451 40 00	- Washing, bleaching or dyeing machines	-	12	Sch.	
8451 50 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	NAR	12		
8451 80	- Other machinery				
8451 80 10	Machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support	NAR	12		
8451 80 30	Machines for dressing or finishing	NAR	12		
8451 80 80	Other	NAR	12		
8451 90 00	- Parts	NAR	12		
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles				
8452 10	- Sewing machines of the household type				
8452 10 11	Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor Sewing machines having a value (not including frames, tables or furniture) of more than £ 65 each	1000 NAR	12	Sch.	
8452 10 19	Other	_	12	Sch.	
8452 10 90	Other sewing machines and other sewing machine heads	-	12	Sch.	
	- Other sewing machines				
8452 21 00	Automatic units	-	12		
8452 29 00	Other	-	12		
8452 30 00	- Sewing machine needles	-	12		
	- Furniture, bases and covers for sewing				
8452 90 00 8453	machines and parts thereof; other parts of sewing machines 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	-	12		
8453 10 00	 Machinery for preparing, tanning or working hides, skins or leather 	-	12		
8453 20 00	- Machinery for making or repairing footwear	-	12		
8453 80 00	- Other machinery	-	12		
8453 90 00	- Parts	-	12		
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries				
8454 10 00	- Converters	-	12		
8454 20 00	- Ingot moulds and ladles	-	12		
8454 30	- Casting machines		_		
8454 30 10	For casting under pressure	_	12		
		-			
8454 30 90	Other	-	12		
8454 90 00	- Parts	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8455	Metal-rolling mills and rolls therefor				
8455 10 00	- Tube mills	-	12		
	- Other rolling mills				
8455 21 00	Hot or combination hot and cold	-	12		
8455 22 00	Cold	-	12		
8455 30	- Rolls for rolling mills				
8455 30 10	Of cast iron	-	12		
	Of open-die forged steel				
8455 30 31	Hot-rolling work-rolls; hot-rolling and cold- rolling back-up rolls	-	12		
8455 30 39	Cold-rolling work-rolls	-	12		
8455 30 90	Other	-	12		
8455 90 00	- Other parts	-	12		
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines - Operated by laser or other light or photon beam processes				
8456 11	Operated by laser				
8456 11 10	Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	NAR	12		
8456 11 90	Other	NAR	12		
8456 12 8456 12 10	- Operated by other light or photon beam processes Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	NAR	12		
8456 12 90	Other	NAR	12		
8456 20 00	- Operated by ultrasonic processes	NAR	12		
8456 30	- Operated by electrodischarge processes				
	Numerically controlled				
8456 30 11	Wire-cut	NAR	12		
8456 30 19	Other	NAR	12		
8456 30 90	Other	NAR	12		
8456 40 00	- Operated by plasma arc processes	NAR	12		
8456 50 00	- Water-jet cutting machines	NAR	12		
8456 90 00	- Other	NAR	12		
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal				
8457 10	- Machining centres				
8457 10 10	Horizontal	NAR	12		
8457 10 90	Other	NAR	12		
8457 20 00	- Unit construction machines (single station)	NAR	12		
8457 30	- Multi-station transfer machines				
8457 30 10	Numerically controlled	NAR	12		
		1	1	Ī	1
8457 30 90	Other	NAR	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Horizontal lathes				
8458 11	Numerically controlled				
8458 11 20	Turning centres	NAR	12		
	Automatic lathes				
8458 11 41	Single spindle	NAR	12		
8458 11 49	Multi-spindle	NAR	12		
8458 11 80	Other	NAR	12		
8458 19 00	Other	NAR	12		
	- Other lathes				
8458 91	Numerically controlled				
8458 91 20	Turning centres	NAR	12		
8458 91 80	Other	NAR	12		
8458 99 00	Other	NAR	12		
8459	Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458				
8459 10 00	- Way-type unit head machines	NAR	12		
	- Other drilling machines				
8459 21 00	Numerically controlled	NAR	12		
8459 29 00	Other	NAR	12		
	- Other boring-milling machines				
8459 31 00	Numerically controlled	NAR	12		
8459 39 00	Other	NAR	12		
	- Other boring machines				
8459 41 00	Numerically controlled	NAR	12		
8459 49 00	Other	NAR	12		
	- Milling machines, knee-type				
8459 51 00	Numerically controlled	NAR	12		
8459 59 00	Other	NAR	12		
	- Other milling machines				
8459 61	Numerically controlled				
8459 61 10	Tool milling machines	NAR	12		
8459 61 90	Other	NAR	12		
8459 69	Other				
8459 69 10	Tool milling machines	NAR	12		
8459 69 90	Other	NAR	12		
8459 70 00	- Other threading or tapping machines	NAR	12		
8460	Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461				
	- Flat-surface grinding machines				
8460 12 00	Numerically controlled	NAR	12		
8460 19 00	Other	NAR	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Other grinding machines				
8460 22 00	Centreless grinding machines, numerically controlled	NAR	12		
8460 23 00	Other cylindrical grinding machines, numerically controlled	NAR	12		
8460 24 00	Other, numerically controlled	NAR	12		
8460 29	Other				
8460 29 10	For cylindrical surfaces	NAR	12		
8460 29 90	Other	NAR	12		
	- Sharpening (tool or cutter grinding) machines				
8460 31 00	Numerically controlled	NAR	12		
8460 39 00	Other	NAR	12		
8460 40	- Honing or lapping machines				
8460 40 10	Numerically controlled	NAR	12		
8460 40 90	Other	NAR	12		
8460 90 00	- Other	NAR	12		
8461	Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cermets, not elsewhere specified or included				
8461 20 00	- Shaping or slotting machines	NAR	12		
8461 30	- Broaching machines				
8461 30 10	Numerically controlled	NAR	12		
8461 30 90	Other	NAR	12		
8461 40	- Gear-cutting, gear-grinding or gear- finishing machines Gear-cutting machines (including abrasive gear-cutting machines)				
	For cutting cylindrical gears				
8461 40 11	Numerically controlled	NAR	12		
8461 40 19	Other	NAR	12		
	For cutting other gears				
8461 40 31	Numerically controlled	NAR	12		
8461 40 39	Other	NAR	12		
	Gear-finishing machines				
	Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm				
8461 40 71	Numerically controlled	NAR	12		
8461 40 79	Other	NAR	12		
8461 40 90	Other	NAR	12		
8461 50	- Sawing or cutting-off machines				
	Sawing machines				
8461 50 11	Circular saws	NAR	12		
8461 50 19	Other	NAR	12		
8461 50 90	Cutting-off machines	NAR	12		
8461 90 00	- Other	NAR	12		
8462	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				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8462 10	or notching; presses for working metal or metal carbides, not specified above - Forging or die-stamping machines (including presses) and hammers		(73)	daty	resurensis
8462 10 10	Numerically controlled	NAR	12		
8462 10 90	Other	NAR	12		
	- Bending, folding, straightening or flattening machines (including presses)				
8462 21	Numerically controlled				
8462 21 10	For working flat products	NAR	12		
8462 21 80	Other	NAR	12		
8462 29	Other				
8462 29 10	For working flat products	NAR	12		
	Other				
8462 29 91	Hydraulic	NAR	12		
8462 29 98	Other	NAR	12		
	- Shearing machines (including presses), other than combined punching and shearing machines				
8462 31 00	Numerically controlled	NAR	12		
8462 39	Other				
8462 39 10	For working flat products	NAR	12		
	Other				
8462 39 91	Hydraulic	NAR	12		
8462 39 99	Other - Punching or notching machines (including presses), including combined punching and shearing machines	NAR	12		
8462 41	Numerically controlled				
8462 41 10	For working flat products	NAR	12		
8462 41 90	Other	NAR	12		
8462 49	Other				
8462 49 10	For working flat products	NAR	12		
8462 49 90	Other	NAR	12		
	- Other				
8462 91	Hydraulic presses				
8462 91 20	Numerically controlled	NAR	12		
8462 91 80	Other	NAR	12		
8462 99	Other				
8462 99 20	Numerically controlled	NAR	12		
8462 99 80	Other	NAR	12		
8463 8463 10	Other machine tools for working metal or cermets, without removing material - Drawbenches for bars, tubes, profiles, wire or the like				
8463 10 10	Drawbenches for wire	NAR	12		
8463 10 90	Other	NAR	12		
8463 20 00	- Thread-rolling machines	NAR	12		
8463 30 00	- Machines for working wire	NAR	12		
8463 90 00	- Other	NAR	12		
8464	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8464 10 00	- Sawing machines	NAR	12		
8464 20	- Grinding or polishing machines				
	For working glass				
8464 20 11	Optical glass	NAR	12		
8464 20 19	Other	-	12		
8464 20 80	Other	-	12		
8464 90 00	- Other	-	12		
8465	Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials				
8465 10	- Machines which can carry out different types of machining operations without tool change between such operations				
8465 10 10	With manual transfer of workpiece between each operation	NAR	12		
8465 10 90	With automatic transfer of workpiece between each operation	NAR	12		
8465 20 00	- Machining centres	NAR	12		
	- Other				
8465 91	Sawing machines				
8465 91 10	Bandsaws	NAR	12		
8465 91 20	Circular saws	NAR	12		
8465 91 90	Other	NAR	12		
8465 92 00	Planing, milling or moulding (by cutting) machines	NAR	12		
8465 93 00	Grinding, sanding or polishing machines	NAR	12		
8465 94 00	Bending or assembling machines	NAR	12		
8465 95 00	Drilling or morticing machines	NAR	12		
8465 96 00	Splitting, slicing or paring machines	NAR	12		
8465 99 00	Other	NAR	12		
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dicheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand				
8466 10	- Tool holders and self-opening dieheads				
	Tool holders				
8466 10 20	Arbors, collets and sleeves	-	12		
	Other				
8466 10 31	For lathes	-	12		
8466 10 38	Other	-	12		
8466 10 80	Self-opening dieheads	-	12		
8466 20	- Work holders				
8466 20 20	Jigs and fixtures for specific applications; sets of standard jig and fixture components Other	-	12		
9466 20 01			12		
8466 20 91	For lathes	-	12		
8466 20 98 8466 30 00	Other - Dividing heads and other special attachments for machines	-	12 12		
	- Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8466 91	For machines of heading 8464				
8466 91 20	Of cast iron or cast steel	-	12		
8466 91 95	Other	-	12		
8466 92	For machines of heading 8465				
8466 92 20	Of cast iron or cast steel	-	12		
8466 92 80	Other	-	12		
8466 93	For machines of headings 8456 to 8461				
8466 93 40	Parts and accessories of machines of subheadings 84561110, 84561210, 845620, 845630, 845710, 845891, 84592100, 845961 or 846150 of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	-	12		
9466 02 50			12		
8466 93 50 8466 93 60	For machines of subheading 84565000	-	12 12		
		-			
8466 94 00 8467	For machines of heading 8462 or 8463 Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	-	12		
	- Pneumatic				
8467 11	 Rotary type (including combined rotary- percussion) 				
8467 11 10	Metalworking	-	6		
8467 11 90	Other	-	6		
8467 19 00	Other	-	6		
	- With self-contained electric motor				
8467 21	Drills of all kinds				
8467 21 10	Capable of operation without an external source of power Other	NAR	6		
8467 21 91	Electropneumatic	NAR	6		
8467 21 99	Other	NAR	6		
8467 22	Saws				
8467 22 10	Chainsaws	NAR	6		
8467 22 30	Circular saws	NAR	6		
8467 22 90	Other	NAR	6		
8467 29	Other				
8467 29 20	Capable of operation without an external source of power	NAR	6		
	Grinders and sanders				
8467 29 51	Angle grinders	NAR	6		
8467 29 53	Belt sanders	NAR	6		
8467 29 59	Other	NAR	6		
8467 29 70	Planers	NAR	6		
8467 29 80	Hedge trimmers and lawn edge cutters	NAR	6		
8467 29 85	Other	NAR	6		
	- Other tools				
8467 81 00	Chainsaws	NAR	6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8467 89 00	Other	-	6		
	- Parts				
8467 91 00	Of chainsaws	-	6		
8467 92 00	Of pneumatic tools	-	6		
8467 99 00	Other	-	6		
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances				
8468 10 00	- Hand-held blow pipes	-	6		
8468 20 00	- Other gas-operated machinery and apparatus	-	12		
8468 80 00	- Other machinery and apparatus	-	12		
8468 90 00	- Parts	-	12		
[8469]					
8470	Calculating machines and pocket-size data- recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers				
8470 10 00	Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	NAR	12		
	- Other electronic calculating machines				
8470 21 00	Incorporating a printing device	NAR	12		
8470 29 00	Other	NAR	12		
8470 30 00	- Other calculating machines	NAR	12		
8470 50 00	- Cash registers	NAR	12		
8470 90 00	- Other	NAR	12		
8471 8471 30 00	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 - Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	NAR	Free		
	- Other automatic data-processing machines				
8471 41 00	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	NAR	6		
8471 49 00	Other, presented in the form of systems	NAR	6		
8471 50 00 8471 60	- Processing units other than those of subheading 847141 or 847149, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units. - Input or output units, whether or not containing storage units in the same housing	NAR	12		
8471 60 60	Keyboards	NAR	6		
8471 60 70	Other	NAR	12		
8471 70	- Storage units				
8471 70 20	Central storage units	NAR	12		
07/1 /0 20		INTAIN	12		
	Other				
	Disk storage units				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8471 70 30	Optical, including magneto-optical	NAR	6		
	Other				
8471 70 50	Hard disk drives	NAR	6		
8471 70 70	Other	NAR	6		
8471 70 80	Magnetic tape storage units	NAR	6		
8471 70 98	Other	NAR	12		
8471 80 00	- Other units of automatic data-processing	NAR	12		
8471 90 00	machines - Other	NAR	12		
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coincounting or -wrapping machines, pencil-sharpening machines, perforating or stapling machines)				
8472 10 00	- Duplicating machines	NAR	12		
8472 30 00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	NAR	12		
8472 90	- Other				
8472 90 10	Coin-sorting, coin-counting or coin-wrapping machines	NAR	12		
8472 90 30	Automatic teller machines	NAR	12		
8472 90 40	Word-processing machines	NAR	12		
8472 90 90	Other	-	12		
8473 8473 21	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472 - Parts and accessories of the machines of heading 8470 - Of the electronic calculating machines of subheading 847010, 847021 or 847029				
8473 21 10	Electronic assemblies	-	12		
8473 21 90	Other	-	12		
8473 29	Other				
8473 29 10	Electronic assemblies	-	12		
8473 29 90	Other	_	12		
8473 30	- Parts and accessories of the machines of heading 8471				
8473 30 20	Electronic assemblies	-	12		
8473 30 80	Other	-	12		
8473 40	- Parts and accessories of the machines of heading 8472				
8473 40 10	Electronic assemblies	-	12		
8473 40 80	Other	-	12		
8473 50	- Parts and accessories equally suitable for use with machines of two or more of the headings 8470 to 8472				
8473 50 20	Electronic assemblies	-	12		
8473 50 80	Other	-	12		
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8474 10 00	products in powder or paste form; machines for forming foundry moulds of sand - Sorting, screening, separating or washing machines	-	12		
8474 20 00	- Crushing or grinding machines	-	12		
	- Mixing or kneading machines				
8474 31 00	Concrete or mortar mixers	-	12		
8474 32 00	Machines for mixing mineral substances	-	12		
8474 39 00	with bitumen Other	_	12		
8474 80	- Other machinery				
8474 80 10	Machinery for agglomerating, shaping or	_	12		
8474 80 90	moulding ceramic paste Other	_	12		
8474 90	- Parts	-	12		
8474 90 10	Of cast iron or cast steel		12		
		-			
8474 90 90 8475 8475 10 00	Other 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	-	12		
8475 21 00	- Machines for manufacturing or hot working glass or glassware Machines for making optical fibres and	_	12		
8475 29 00	preforms thereof Other		12		
		-	12		
8475 90	- Parts		10		
8475 90 10	Parts of machines of subheading 84752100	-	12		
8475 90 90 8476	Other Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including moneychanging machines	-	12		
	- Automatic beverage-vending machines				
8476 21 00	Incorporating heating or refrigerating devices	-	12		
8476 29 00	Other	NAR	12		
	- Other machines				
8476 81 00	Incorporating heating or refrigerating devices	NAR	12		
8476 89	Other				
8476 89 10	Money-changing machines	NAR	12		
8476 89 90	Other	NAR	12		
8476 90	- Parts				
8476 90 10	Parts of money-changing machines	NAR	12		
8476 90 90	Other	_	12		
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter				
8477 10 00	- Injection-moulding machines	-	12		
8477 20 00	- Extruders	NAR	12		
8477 30 00	- Blow-moulding machines	NAR	12		
8477 40 00	Vacuum-moulding machines and other thermoforming machines Other machinery for moulding or otherwise forming	NAR	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8477 51 00	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	NAR	12		
8477 59	Other				
8477 59 10	Presses	NAR	12		
8477 59 80	Other	NAR	12		
8477 80	- Other machinery				
	Machines for the manufacture of foam products				
8477 80 11	Machines for processing reactive resins	NAR	12		
8477 80 19	Other	NAR	12		
	Other				
8477 80 91	Size reduction equipment	NAR	12		
8477 80 93	Mixers, kneaders and agitators	NAR	12		
8477 80 95	Cutting, splitting and peeling machines	NAR	12		
8477 80 99	Other	-	12		
8477 90	- Parts				
8477 90 10	Of cast iron or cast steel	-	12		
8477 90 80	Other	-	12		
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter				
8478 10 00	- Machinery	-	12		
8478 90 00	- Parts	-	12		
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter				
8479 10 00	- Machinery for public works, building or the like	-	12		
8479 20 00 8479 30	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils Presses for the manufacture of particle board or fibre building board of wood or	-	12		
	other ligneous materials and other machinery for treating wood or cork				
8479 30 10	Presses	-	12		
8479 30 90	Other	-	12		
8479 40 00	- Rope- or cable-making machines	NAR	12		
8479 50 00	- Industrial robots, not elsewhere specified or included	-	12		
8479 60 00	- Evaporative air coolers	-	12		
	- Passenger boarding bridges				
8479 71 00	Of a kind used in airports	-	12		
8479 79 00	Other	-	12		
	- Other machines and mechanical appliances				
8479 81 00	For treating metal, including electric wire coil-winders Mixing, kneading, crushing, grinding,	-	12		
8479 82 00	screening, sifting, homogenising, emulsifying or stirring machines	-	12		
8479 89	Other Mobile hydraulic-powered mine roof				
8479 89 30	supports	-	12		
8479 89 60	Central greasing systems	-	12		
8479 89 70	Automated electronic component placement machines of a kind used solely or principally for the manufacture of printed circuit assemblies	-	12		
8479 89 97	Other	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8479 90	- Parts				
8479 90 15	Parts of machines of subheading 84798970	-	12		
	Other				
8479 90 20	Of cast iron or cast steel	-	12		
8479 90 70	Other	-	12		
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics				
8480 10 00	- Moulding boxes for metal foundry	-	12		
8480 20 00	- Mould bases	-	12		
8480 30	- Moulding patterns				
8480 30 10	Of wood	-	12		
8480 30 90	Other	-	12		
	- Moulds for metal or metal carbides				
8480 41 00	Injection or compression types	-	12		
8480 49 00	Other	-	12		
8480 50 00	- Moulds for glass	-	12		
8480 60 00	- Moulds for mineral materials	-	12		
	- Moulds for rubber or plastics				
8480 71 00	Injection or compression types	_	12		
8480 79 00	Other		12		
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves		12		
8481 10	- Pressure-reducing valves				
8481 10 05	Combined with filters or lubricators	-	12		
	Other				
8481 10 19	Of cast iron or steel	-	12		
8481 10 99	Other	-	12		
8481 20	- Valves for oleohydraulic or pneumatic transmissions				
8481 20 10	Valves for the control of oleohydraulic power	_	12		
8481 20 90	transmission Valves for the control of pneumatic power	_	12		
8481 30	transmission		12		
	- Check (non-return) valves Of cast iron or steel		12		
8481 30 91		_			
8481 30 99	Other	-	12		
8481 40	- Safety or relief valves				
8481 40 10	Of cast iron or steel	-	12		
8481 40 90	Other	-	12		
8481 80	- Other appliances Taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures				
8481 80 11	Mixing valves	-	12		
8481 80 19	Other	-	12		
	Central heating radiator valves				
8481 80 31	Thermostatic valves	-	12		
8481 80 39	Other	_	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8481 80 40	Valves for pneumatic tyres and inner tubes	-	12		
	Other				
	Process control valves				
8481 80 51	Temperature regulators	-	12		
8481 80 59	Other	-	12		
	Other				
	Gate valves				
8481 80 61	Of cast iron	-	12		
8481 80 63	Of steel	-	12		
8481 80 69	Other	-	12		
	Globe valves				
8481 80 71	Of cast iron	-	12		
8481 80 73	Of steel	-	12		
8481 80 79	Other	-	12		
8481 80 81	Ball and plug valves	-	12		
8481 80 85	Butterfly valves	-	12		
8481 80 87	Diaphragm valves	-	12		
8481 80 99	Other	-	12		
8481 90 00	- Parts	-	12		
8482	Ball or roller bearings				
8482 10	- Ball bearings				
8482 10 10	With greatest external diameter not exceeding 30 mm	-	12		
8482 10 90	Other	-	12		
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies	-	12		
8482 30 00	- Spherical roller bearings	-	12		
8482 40 00	- Needle roller bearings	-	12		
8482 50 00	- Other cylindrical roller bearings	-	12		
8482 80 00	- Other, including combined ball/roller bearings	-	12		
0.402.01	- Parts				
8482 91	Balls, needles and rollers		12		
8482 91 10	Tapered rollers	-	12		
8482 91 90	Other	-	12		
8482 99 00 8483	- Other Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) - Transmission shafts (including cam shafts and crank shafts) and cranks	-	12		
	Cranks and crank shafts				
8483 10 21	Of cast iron or cast steel	-	12		
8483 10 25	Of open-die forged steel	-	12		
8483 10 29	Other	-	12		
8483 10 50	Articulated shafts	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8483 10 95	Other	-	12		
8483 20 00 8483 30	Bearing housings, incorporating ball or roller bearings Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	-	12		
	Bearing housings				
8483 30 32	For ball or roller bearings	-	12		
8483 30 38	Other	-	12		
8483 30 80	Plain shaft bearings	-	12		
8483 40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters Gears and gearing (other than friction gears)				
8483 40 21	Spur and helical	_	12		
8483 40 23	Bevel and bevel/spur	_	12		
8483 40 25	Worm gear		12		
8483 40 29	Other	-			
		-	12		
8483 40 30	Ball or roller screws	-	12		
	Gear boxes and other speed changers				
8483 40 51	Gear boxes	-	12		
8483 40 59	Other	-	12		
8483 40 90 8483 50	Other - Flywheels and pulleys, including pulley blocks	-	12		
8483 50 20	Of cast iron or cast steel	-	12		
8483 50 80	Other	_	12		
8483 60	- Clutches and shaft couplings (including universal joints)				
8483 60 20	Of cast iron or cast steel	-	12		
8483 60 80	Other	-	12		
8483 90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts				
8483 90 20	Parts of bearing housings	-	12		
	Other				
8483 90 81	Of cast iron or cast steel	-	12		
8483 90 89	Other	-	12		
8484 8484 10 00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	-	12		
8484 20 00	- Mechanical seals	_	12		
8484 90 00	- Other	-	12		
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 9(C) to this chapter; parts and accessories - Machines and apparatus for the				
8486 10 00	manufacture of boules or wafers	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8486 20 00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	-	12		
8486 30 00	- Machines and apparatus for the manufacture of flat panel displays	-	12		
8486 40 00	- Machines and apparatus specified in note 9(C) to this chapter	-	12		
8486 90 00	- Parts and accessories	-	12		
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter				
8487 10	- Ships' or boats' propellers and blades therefor				
8487 10 10	Of bronze	-	12		
8487 10 90	Other	NAR	12		
8487 90	- Other				
8487 90 40	Of cast iron	NAR	12		
	Of iron or steel				
8487 90 51	Of cast steel	-	12		
8487 90 57	Of open-die forged or closed-die forged iron or steel	-	12		
8487 90 59	Other	-	12		
8487 90 90	Other	-	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.

- 1. This Chapter does not cover:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11;
 - (c) Machines and apparatus of heading 84.86;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
 - (e) Electrically heated furniture of Chapter 94.
- 2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.
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However, metal tank mercury arc rectifiers remain classified in heading 85.04.

- 3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

- 4. For the purposes of heading 85.23:
 - (a) Solid-state non-volatile storage devices (for example, flash memory cards or flash electronic storage cards) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, FLASH E PROM) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) The term smart cards means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
- 5. For the purposes of heading 85.34 printed circuits are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the film circuit technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

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

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

- 6. For the purpose of heading 85.36, connectors for optical fibres, optical fibre bundles or cables means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
- 7. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
- 8. For the purposes of headings 85.41 and 85.42:
 - (a) Diodes, transistors and similar semiconductor devices are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (b) Electronic integrated circuits are:
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thinor thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one

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or more insulating substrates, with or without lead frames, but with no other active or passive circuit elements.

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

9. For the purposes of heading 85.48, spent primary cells, spent primary batteries and spent electric accumulators are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

1. Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Additional notes

- 1. Subheadings 8519 20 10 and 8519 30 00 are to be taken not to apply to sound reproducing apparatus with laser reading system.
- 2. Subheading note 1 is applicable, mutatis mutandis, to subheading 8519 81 15.
- 3. For the purposes of subheadings 8528 71 15 and 8528 71 91 only, the term 'modem' covers devices or equipment that modulate and demodulate incoming and outgoing signals, such as V.90-modems or cable modems, and other devices that use like technologies for gaining access to the Internet, such as WLAN, ISDN and Ethernet. The extent of access to the Internet may be limited by the service provider.

National Notes

- 1. Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.
- 2. Items listed in this chapter may need to comply with the Environment (Waste) Regulations 2007.

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8501	Electric motors and generators (excluding generating sets)		,,,,		
8501 10	- Motors of an output not exceeding 37,5 W				
8501 10 10	Synchronous motors of an output not exceeding 18 W	NAR	12		
0501.10.01	Other	NAP	12		
8501 10 91	Universal AC/DC motors	NAR	12		
8501 10 93	AC motors	NAR	12		
8501 10 99	DC motors	NAR	12		
8501 20 00	- Universal AC/DC motors of an output exceeding 37,5 W - Other DC motors; DC generators	NAR	12		
0501 21 00		NAR	12		
8501 31 00	Of an output not exceeding 750 W Of an output exceeding 750 W but not				
8501 32 00	exceeding 75 kW Of an output exceeding 75 kW but not	NAR	12		
8501 33 00	exceeding 375 kW	NAR	12		
8501 34 00	Of an output exceeding 375 kW	NAR	12		
8501 40	- Other AC motors, single-phase				
8501 40 20	Of an output not exceeding 750 W	NAR	12		
8501 40 80	Of an output exceeding 750 W	NAR	12		
	- Other AC motors, multi-phase				
8501 51 00	Of an output not exceeding 750 W	NAR	12		
8501 52	Of an output exceeding 750 W but not exceeding 75 kW				
8501 52 20	Of an output exceeding 750 W but not exceeding 7,5 kW	NAR	12		
8501 52 30	Of an output exceeding 7,5 kW but not exceeding 37 kW	NAR	12		
8501 52 90	Of an output exceeding 37 kW but not exceeding 75 kW	NAR	12		
8501 53	Of an output exceeding 75 kW				
8501 53 50	Traction motors	NAR	12		
	Other, of an output				
8501 53 81	Exceeding 75 kW but not exceeding 375 kW	NAR	12		
8501 53 94	Exceeding 375 kW but not exceeding 750 kW	NAR	12		
8501 53 99	Exceeding 750 kW	NAR	12		
	- AC generators (alternators)				
8501 61	Of an output not exceeding 75 kVA				
8501 61 20	Of an output not exceeding 7,5 kVA	NAR	12		
8501 61 80	Of an output exceeding 7,5 kVA but not	NAR	12		
8501 62 00	exceeding 75 kVA Of an output exceeding 75 kVA but not	NAR	12		
8501 63 00	exceeding 375 kVA - Of an output exceeding 375 kVA but not exceeding 750 kVA	NAR	12		
8501 64 00	Of an output exceeding 750 kVA	NAR	12		
8502	Electric generating sets and rotary converters				
	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)				
8502 11	Of an output not exceeding 75 kVA				
8502 11 20	Of an output not exceeding 7,5 kVA	NAR	12		
8502 11 80	Of an output exceeding 7,5 kVA but not	NAR	12		
8502 12 00	exceeding 75 kVA - Of an output exceeding 75 kVA but not exceeding 375 kVA	NAR	12		
8502 13	Of an output exceeding 375 kVA				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8502 13 20	Of an output exceeding 375 kVA but not exceeding 750 kVA	NAR	12		
8502 13 40	Of an output exceeding 750 kVA but not exceeding 2000 kVA	NAR	12		
8502 13 80	Of an output exceeding 2000 kVA	NAR	12		
8502 20	- Generating sets with spark-ignition internal combustion piston engines				
8502 20 20	Of an output not exceeding 7,5 kVA	NAR	12		
8502 20 40	Of an output exceeding 7,5 kVA but not exceeding 375 kVA	NAR	12		
8502 20 60	Of an output exceeding 375 kVA but not exceeding 750 kVA	NAR	12		
8502 20 80	Of an output exceeding 750 kVA	NAR	12		
	- Other generating sets				
8502 31 00	Wind-powered	NAR	12		
8502 39	Other				
8502 39 20	Turbo-generators	NAR	12		
8502 39 80	Other	NAR	12		
8502 40 00	- Electric rotary converters	NAR	12		
8503 00	Parts suitable for use solely or principally with the machines of heading 8501 or 8502				
8503 00 10	- Non-magnetic retaining rings	-	12		
	- Other				
8503 00 91	Of cast iron or cast steel	-	12		
8503 00 99	Other	-	12		
8504	Electrical transformers, static converters (for example, rectifiers) and inductors				
8504 10	- Ballasts for discharge lamps or tubes Inductors, whether or not connected with a				
8504 10 20	capacitor	NAR	12		
8504 10 80	Other	NAR	12		
	- Liquid dielectric transformers				
8504 21 00 8504 22	Having a power handling capacity not exceeding 650 kVA Having a power handling capacity exceeding 650 kVA but not exceeding 10000 kVA	NAR	12		
8504 22 10	Exceeding 650 kVA but not exceeding 1600 kVA	NAR	12		
8504 22 90	Exceeding 1600 kVA but not exceeding 10000 kVA	NAR	12		
8504 23 00	Having a power handling capacity exceeding 10000 kVA	NAR	12		
8504 31	- Other transformers Having a power handling capacity not exceeding 1 kVA Measuring transformers				
8504 31 21	For voltage measurement	NAR	12		
8504 31 29	Other	NAR	12		
8504 31 80	Other	NAR	12		
8504 32 00	Having a power handling capacity	NAR	12		
8504 33 00	exceeding 1 kVA but not exceeding 16 kVA Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	NAR	12		
8504 34 00	Having a power handling capacity	NAR	12		
8504 40	exceeding 500 kVA - Static converters				
8504 40 30	Of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof	NAR	12		
	Other				

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Sol 40 55	CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
Sol-4 to 82	8504 40 55	Accumulator chargers	NAR	12		
		Other				
September Sept	8504 40 82	Rectifiers	-	12		
Solid 40 88 exceeding 7,5 kVA		Inverters				
8504 40 88 8504 40 90	8504 40 84		_	12		
September	8504 40 88	Having a power handling capacity	_	12		
September Sept		=	_			
Sol				12		
Stot 50 95 Other	0304 30					
Section Parts		data-processing machines and units thereof	-			
Formanent magnet sucks, clamps and similar holding devices; electromagnetic intended to become permanent magnets after magnetissation	8504 50 95	Other	-	12		
### Sto4 90 05 ### Content of Subhading S04-5020 ### Content of Subhading S04-5020 ### Content of Subhading S04-5020 ### Content of Subhading S04-5020 ### Content of Subhading S04-5020 ### Content of Subhading S04-5020 ### So4 90 91 ### So4 90 91 ### So4 90 91 ### So4 90 91 ### So4 90 91 ### So4 90 90 ### Content of Subhading S04-4030 ### So4 90 99 ### Content of Subhading S04-4030 ### So4 90 99 ### Content of Subhading S04-4030 ### So4 90 99 ### So4 90 90 ### So4 90 90 ### So4 90 90 ### So4 90 90 ### So5 90 ### So5 90 90 ### So5	8504 90	- Parts				
Solid 90 0 5 Subhaeding 85045020 Other						
8504 90 11	8504 90 05	subheading 85045020	-	12		
8504 90 18						
## Comparison of Static Converters Comparison of Static Converters Comparison of Static Converters Comparison of Static Converters Comparison of Static Converters Comparison of Static Converters Comparison of Compa			-			
### Sold 90 91	8504 90 18		-	12		
Solid Solid Subheading Solid						
Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetissation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads 8505 11 00	8504 90 91		-	12		
articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads - Permanent magnets after magnetisation - Of metal - Ofter - Other - Other - Other - Other - Other Other Other Other Other Other Other - 12 - Electromagnetic couplings, clutches and brakes; electromagnetic or permanent magnets or permanent magnets or permanent magnets or permanent magnets or permanent magnets or permanent magnets or permanent magnets or permanent magnets or permanent magnets or permanent magnets or permanent magnet chucks, clamps and similar holding devices Electromagnets of a kind used solely or principally for magnetic resonance imaging aparatus other than electromagnets of heading 9018 - Other - Other	8504 90 99		-	12		
8505 11 00 Of metal - 12 8505 19 Other - 12 8505 19 10 Permanent magnets of agglomerated ferrite - 12 8505 19 90 Other - 12 8505 20 00 - Electromagnetic couplings, clutches and brakes - 12 8505 90 - Other, including parts - 12 Electromagnets; electromagnetic or permanent magnet chucks, clamps and similar holding devices Electromagnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electromagnets of heading 9018 - 12 8505 90 21 Other - 12 8505 90 90 Electromagnetic lifting heads - 12 8505 90 90 Parts - 12 8506 Primary cells and primary batteries - 12 8506 10 - Manganese dioxide - Alkaline 8506 10 11 Cylindrical cells NAR 12	8505	magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads - Permanent magnets and articles intended to				
8505 19 10	8505 11 00		-	12		
8505 19 10	8505 19	Other				
Sobject Sobj	8505 19 10		_	12		
8505 20 00 8505 90 - Chter, including parts Electromagnetic electromagnetic or permanent magnet chucks, clamps and similar holding devices Electromagnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electromagnets of heading 9018 8505 90 29 Other Cylindrical cells Cylindrical cells I2		0 00	_			
### 8505 90 ### 12 #### 12 #### 12 #### 12 #### 12 #### 12 #### 12 #### 13 #### 12 #### 14 #### 12 #### 12 #### 13 #### 12 ##### 13 ###### 13 ##### 13 ###### 13 ########		- Electromagnetic couplings, clutches and	-			
permanent magnet chucks, clamps and similar holding devices Electromagnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electromagnets of heading 9018 Other 12 20	8505 90					
8505 90 50 Electromagnetic lifting heads - 12 8505 90 90 Parts - 12 8506 Primary cells and primary batteries 8506 10 Manganese dioxide Alkaline 8506 10 11 Cylindrical cells NAR 12	8505 90 21	permanent magnet chucks, clamps and similar holding devices Electromagnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electromagnets of heading	-	12		
8505 90 90 Parts - 12 8506 Primary cells and primary batteries 8506 10 Manganese dioxide Alkaline 8506 10 11 Cylindrical cells NAR 12	8505 90 29	Other	-	12		
8506 Primary cells and primary batteries 8506 10 - Manganese dioxide Alkaline 8506 10 11 Cylindrical cells NAR 12	8505 90 50	Electromagnetic lifting heads	-	12		
8506 10 - Manganese dioxide Alkaline 8506 10 11 Cylindrical cells NAR 12	8505 90 90	Parts	-	12		
Alkaline 8506 10 11 Cylindrical cells NAR 12	8506	Primary cells and primary batteries				
8506 10 11 Cylindrical cells NAR 12	8506 10	- Manganese dioxide				
		Alkaline				
8506 10 18 Other NAR 12	8506 10 11	Cylindrical cells	NAR	12		
	8506 10 18	Other	NAR	12		
Other		Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8506 10 91	Cylindrical cells	NAR	12		
8506 10 98	Other	NAR	12		
8506 30 00	- Mercuric oxide	NAR	12		
8506 40 00	- Silver oxide	NAR	12		
8506 50	- Lithium				
8506 50 10	Cylindrical cells	NAR	12		
8506 50 30	Button cells	NAR	12		
8506 50 90	Other	NAR	12		
8506 60 00	- Air-zinc	NAR	12		
8506 80	- Other primary cells and primary batteries				
8506 80 05	Dry zinc-carbon batteries of a voltage of 5,5 V or more but not exceeding 6,5 V	NAR	12		
8506 80 80	Other	NAR	12		
8506 90 00	- Parts	-	12		
8507 8507 10	Electric accumulators, including separators therefor, whether or not rectangular (including square) - Lead-acid, of a kind used for starting piston engines				
8507 10 20	Working with liquid electrolyte	NAR	12		
8507 10 80	Other	NAR	12		
8507 20	- Other lead-acid accumulators				
8507 20 20	Working with liquid electrolyte	ce/el	12		
8507 20 80	Other	ce/el	12		
8507 30	- Nickel-cadmium				
8507 30 20	Hermetically sealed	NAR	12		
8507 30 80	Other	ce/el	12		
8507 40 00	- Nickel-iron	NAR	12		
8507 50 00	- Nickel-metal hydride	NAR	12		
8507 60 00	- Lithium-ion	NAR	12		
8507 80 00	- Other accumulators	NAR	12		
8507 90	- Parts				
8507 90 30	Separators	-	12		
8507 90 80	Other	-	12		
8508	Vacuum cleaners				
	- With self-contained electric motor				
8508 11 00	Of a power not exceeding 1500 W and having a dust bag or other receptacle capacity not exceeding 20 l	NAR	12	Sch.	
8508 19 00	Other	NAR	12		
8508 60 00	- Other vacuum cleaners	NAR	12		
8508 70 00	- Parts	-	12		
8509	Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 - Food grinders and mixers; fruit or				
8509 40 00	vegetable juice extractors	NAR	12		
8509 80	-Other appliances				
8509 80 10	Electric toothbrushes	NAR	12	Sch.	
8509 80 90	Other	NAR	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8509 90 00	- Parts	-	12		
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor				
8510 10 00	- Shavers	NAR	12	Sch.	
8510 20 00	- Hair clippers	NAR	12	Sch.	
8510 30 00	- Hair-removing appliances	NAR	12	Sch.	
8510 90 00	- Parts	-	12		
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magnetodynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines				
8511 10 00	- Sparking plugs	-	12		
8511 20 00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	-	12		
8511 30 00	- Distributors; ignition coils	-	12		
8511 40 00	- Starter motors and dual purpose starter- generators	-	12		
8511 50 00	- Other generators	_	12		
8511 80 00	- Other equipment	-	12		
8511 90 00	- Parts	_	12		
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles				
8512 10 00 8512 20 00	Lighting or visual signalling equipment of a kind used on bicycles Other lighting or visual signalling	-	12 12		
	equipment	-	12		
8512 30	- Sound signalling equipment Burglar alarms of a kind used for motor				
8512 30 10	vehicles	NAR	12		
8512 30 90	Other - Windscreen wipers, defrosters and	-	12		
8512 40 00	demisters	-	12		
8512 90	- Parts				
8512 90 10	Of apparatus of subheading 85123010	-	12		
8512 90 90	Other	-	12		
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512				
8513 10 00	- Lamps	-	12		
8513 90 00	- Parts	-	12		
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss				
8514 10	- Resistance heated furnaces and ovens				
8514 10 10	Bakery and biscuit ovens	NAR	12		
8514 10 80	Other	NAR	12		
8514 20	- Furnaces and ovens functioning by induction or dielectric loss				
8514 20 10	Induction furnaces and ovens	NAR	12		
8514 20 80	Dielectric furnaces and ovens	NAR	12		
8514 30	- Other furnaces and ovens				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8514 30 20	Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	NAR	12		
8514 30 80	Other	NAR	12		
8514 40 00	- Other equipment for the heat treatment of materials by induction or dielectric loss	NAR	12		
8514 90	- Parts				
8514 90 30	Of other furnaces and ovens of subheading 85143020	-	12		
8514 90 70 8515	Other Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets	-	12		
	- Brazing or soldering machines and apparatus				
8515 11 00 8515 19	Soldering irons and guns Other	-	12		
8515 19 10	Wave soldering machines of a kind used solely or principally for the manufacture of printed circuit assemblies	-	12		
8515 19 90	Other - Machines and apparatus for resistance welding	-	12		
	of metal		40		
8515 21 00	Fully or partly automatic	-	12		
8515 29 00	- Other - Machines and apparatus for arc (including	-	12		
8515 31 00	plasma arc) welding of metals Fully or partly automatic	_	12		
8515 39	Other				
6313 39	For manual welding with coated electrodes, complete with welding or cutting devices, and consigned with				
8515 39 13	Transformers	-	12		
8515 39 18	Generators or rotary converters or static converters, rectifiers or rectifying apparatus	-	12		
8515 39 90	Other	-	12		
8515 80	- Other machines and apparatus				
8515 80 10	For treating metals	NAR	12		
8515 80 90	Other	NAR	12		
8515 90	- Parts				
8515 90 20	Of wave soldering machines of subheading 8515 19 10	-	12		
8515 90 80	Other	-	12		
8516 8516 10	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 - Electric instantaneous or storage water heaters and immersion heaters				
8516 10 11	Instantaneous water heaters	NAR	12	Sch.	
8516 10 80	Other - Electric space-heating apparatus and electric	NAR	12	Sch.	
	soil-heating apparatus				
8516 21 00	Storage heating radiators	NAR	12	Sch.	

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8516 29	Other				
8516 29 10	Liquid-filled radiators	NAR	12	Sch.	
8516 29 50	Convection heaters	NAR	12	Sch.	
	Other				
8516 29 91	With built-in fan	NAR	12	Sch.	
8516 29 99	Other	NAR	12	Sch.	
	- Electrothermic hairdressing or hand-drying apparatus				
8516 31 00	Hairdryers	NAR	12	Sch.	
8516 32 00	Other hairdressing apparatus	NAR	12	Sch.	
8516 33 00	Hand-drying apparatus	NAR	12	Sch.	
8516 40 00	- Electric smoothing irons	NAR	12	Sch.	
8516 50 00	- Microwave ovens	NAR	12	Sch.	
8516 60 8516 60 10	Other ovens; cookers, cooking plates, boiling rings; grillers and roasters Cookers (incorporating at least an oven and a hob)	NAR	12	Sch.	
8516 60 50	Cooking plates, boiling rings and hobs	NAR	12	Sch.	
8516 60 70	Grillers and roasters	NAR	12	Sch.	
8516 60 80	Ovens for building in	NAR	12	Sch.	
8516 60 90	Other	NAR	12	Sch.	
	- Other electrothermic appliances				
8516 71 00	Coffee or tea makers	NAR	12	Sch.	
8516 72 00	Toasters	NAR	12	Sch.	
8516 79	Other				
8516 79 20	Deep fat fryers	NAR	12	Sch.	
8516 79 70	Other	NAR	12	Sch.	
8516 80	- Electric heating resistors				
8516 80 20	Assembled with an insulated former	-	12		
8516 80 80	Other	-	12		
8516 90 00	- Parts	-	12		
8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 - Telephone sets, including telephones for cellular networks or for other wireless networks				
8517 11 00	Line telephone sets with cordless handsets	NAR	12		
8517 12 00	Telephones for cellular networks or for other wireless networks	NAR	Free		
8517 18 00	Other	-	12		
	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)				
8517 61 00	Base stations	NAR	12		
8517 62	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8517 62 10	Wearable battery-operated device (smart watches, sports trackers and similar products)	NAR	12		
8517 62 90	Other	-	12		
8517 69	Other				
8517 69 10	Videophones	NAR	12		
8517 69 20	Entry-phone systems	-	12		
8517 69 30	Reception apparatus for radio-telephony or	NAR	12		
8517 69 90	radio-telegraphy Other	_	12		
8517 70 00	- Parts	_	12		
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets				
8518 10	- Microphones and stands therefor				
8518 10 30	Microphones having a frequency range of 300 Hz to 3,4 kHz, of a diameter not exceeding 10 mm and a height not exceeding 3 mm, of a kind used for telecommunications	-	Free		
8518 10 95	Other	-	Free		
8518 21 00 8518 22 00	Loudspeakers, whether or not mounted in their enclosures Single loudspeakers, mounted in their enclosures Multiple loudspeakers, mounted in the	NAR NAR	Free Free		
8518 29	same enclosure Other	TVIIC	1100		
8518 29 30	Loudspeakers having a frequency range of 300 Hz to 3,4 kHz, of a diameter not exceeding 50 mm, of a kind used for telecommunications	NAR	Free		
8518 29 95	Other	NAR	Free		
8518 30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers				
8518 30 20	Line telephone handsets	-	12		
8518 30 95	Other	-	Free		
8518 40	- Audio-frequency electric amplifiers				
8518 40 30	Telephonic and measurement amplifiers	-	12		
8518 40 80	Other	NAR	Free		
8518 50 00	- Electric sound amplifier sets	NAR	Free		
8518 90 00	- Parts	-	Free		
8519 8519 20	Sound recording or sound reproducing apparatus - Apparatus operated by coins, banknotes, bank cards, tokens or by other means of				
8519 20 10	payment Coin- or disc-operated record-players	NAR	Free		
	Other				
8519 20 91	With laser reading system	NAR	Free		
8519 20 99	Other	NAR	12		
8519 30 00	- Turntables (record-decks)	NAR	Free		
8519 50 00	- Telephone answering machines	NAR	12		
8519 81	- Other apparatus - Using magnetic, optical or semiconductor media				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	Sound reproducing apparatus (including cassette-players), not incorporating a sound recording device				
8519 81 11	Transcribing machines	NAR	12		
	Other sound reproducing apparatus				
8519 81 15	Pocket-size cassette-players	NAR	Free		
	Other, cassette-type				
8519 81 21	With an analogue and digital reading	NAR	Free		
8519 81 25	system Other	NAR	12		
0019 01 25	Other	1	12		
	With laser reading system				
8519 81 31	Of a kind used in motor vehicles, of a type using discs of a diameter not exceeding 6,5 cm	NAR	12		
8519 81 35	Other	NAR	12		
8519 81 45	Other	NAR	12		
	Other apparatus				
8519 81 51	Dictating machines not capable of operating	NAR	12		
8519 81 70	without an external source of power Other magnetic tape recorders incorporating	NAR	Free		
8519 81 95	sound reproducing apparatus Other	NAR	12		
8519 89 00	Other	NAR	12		
[8520]	S.M.C.	1	12		
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner				
8521 10	- Magnetic tape-type				
8521 10 20	Using tape of a width not exceeding 1,3 cm and allowing recording or reproduction at a tape speed not exceeding 50 mm per second	NAR	Free		
8521 10 95	Other	NAR	Free		
8521 90 00	- Other	NAR	12		
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading 8519 or 8521				
8522 10 00	- Pick-up cartridges	-	12		
8522 90	- Other				
8522 90 20 8522 90 30	Light-Emitting Diode (LED) backlights modules, which are lighting sources that consist of one or more LEDs, and one or more connectors and are mounted on a printed circuit or other similar substrate, and other passive components, whether or not combined with optical components or protective diodes, and used as backlights illumination for liquid crystal displays (LCDs) Styli; diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed) for styli, whether or not mounted	-	Free Free		
	Other Electronic assemblies				
8522 90 41	Of apparatus of subheading 85195000	-	12		
8522 90 49	Other	-	12		
8522 90 70	Single cassette-deck assemblies with a total thickness not exceeding 53 mm, of a kind used in the manufacture of sound recording and reproducing apparatus	-	Free		
8522 90 80	Other	-	12		
8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37		(70)	daty	Testituons
	- Magnetic media				
8523 21 00	Cards incorporating a magnetic stripe	NAR	12		
8523 29	Other				
	Magnetic tapes; magnetic discs				
8523 29 15	Unrecorded	NAR	12		
8523 29 19	Other	NAR	12		
8523 29 90	Other	-	12		
	- Optical media				
8523 41	Unrecorded				
8523 41 10	Discs for laser reading systems of a recording capacity not exceeding 900 megabytes, other than erasable Discs for laser reading systems of a	NAR	Free		
8523 41 30	recording capacity exceeding 900 megabytes but not exceeding 18 gigabytes, other than erasable	NAR	Free		
8523 41 90	Other	-	12		
8523 49	Other				
	Discs for laser reading systems				
8523 49 10	Digital versatile discs (DVD)	NAR	Free		
8523 49 20	Other	NAR	12		
8523 49 90	Other	NAR	12		
	- Semiconductor media				
8523 51	Solid-state non-volatile storage devices				
8523 51 10	Unrecorded	NAR	Free		
8523 51 90	Other	NAR	Free		
8523 52 00	'Smart cards'	NAR	Free		
8523 59	Other				
8523 59 10	Unrecorded	NAR	Free		
8523 59 90	Other	NAR	Free		
8523 80	- Other				
8523 80 10	Unrecorded	_	Free		
8523 80 90	Other	_	Free		
8525	Transmission apparatus for radio- broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders				
8525 50 00	- Transmission apparatus	NAR	12		
8525 60 00 8525 80	- Transmission apparatus incorporating reception apparatus - Television cameras, digital cameras and video camera recorders	NAR	12		
	Television cameras				
8525 80 11	With three or more camera tubes	NAR	12		
8525 80 19	Other	NAR	12		
8525 80 30	Digital cameras	NAR	Free		
8525 80 91	Video camera recorders Only able to record sound and images taken by the television camera	NAR	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8525 80 99	Other	NAR	12		
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus				
8526 10 00	- Radar apparatus	-	12		
	- Other				
8526 91	Radio navigational aid apparatus				
8526 91 20	Radio navigational receivers	NAR	Free		
8526 91 80	Other	-	12		
8526 92 00	Radio remote control apparatus	-	Free		
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock - Radio-broadcast receivers capable of operating without an external source of power				
8527 12	Pocket-size radio cassette players				
8527 12 10	With an analogue and digital reading system	NAR	Free		
8527 12 90	Other	NAR	12		
8527 13	Other apparatus combined with sound recording or reproducing apparatus				
8527 13 10	With laser reading system	NAR	Free		
	Other				
8527 13 91	Of the cassette-type with an analogue and	NAR	Free		
8527 13 99	digital reading system Other	NAR	12		
8527 19 00	Other	NAR	12		
8527 21	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles Combined with sound recording or reproducing apparatus Capable of receiving and decoding digital radio data system signals				
8527 21 20	With laser reading system	NAR	12		
	Other				
8527 21 52	Of the cassette-type with an analogue and digital reading system	NAR	12		
8527 21 59	Other	NAR	12		
	Other				
8527 21 70	With laser reading system	NAR	12		
	Other				
8527 21 92	Of the cassette-type with an analogue and digital reading system	NAR	12		
8527 21 98	Other	NAR	12		
8527 29 00	Other	NAR	12		
	- Other				
8527 91	Combined with sound recording or reproducing apparatus Within the same housing one or more loudspeakers				
8527 91 11	Of the cassette-type with an analogue and digital reading system	NAR	Free		
8527 91 19	Other	NAR	12		
	Other				
8527 91 35	With laser reading system	NAR	Free		
	Other				
8527 91 91	Of the cassette-type with an analogue and digital reading system	NAR	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8527 91 99	Other	NAR	Free		
8527 92	Not combined with sound recording or reproducing apparatus but combined with a clock				
8527 92 10	Alarm clock radios	NAR	3		
8527 92 90	Other	NAR	6		
8527 99 00	Other	NAR	6		
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus - Cathode-ray tube monitors				
8528 42 00	Capable of directly connecting to and designed for use with an automatic data	NAR	6		
8528 49 00	processing machine of heading 8471 Other	NAR	6		
0320 77 00		IVAIN	0		
8528 52 8528 52 10	- Other monitors - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 Of a kind solely or principally used in an automatic data-processing system of heading 8471	NAR	6		
	Other				
8528 52 91	With a screen of the liquid crystal display (LCD) technology	NAR	6		
8528 52 99	Other	NAR	6		
8528 59 00	Other	NAR	6		
	- Projectors				
8528 62 00	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	NAR	6		
8528 69	Other				
8528 69 20	Monochrome	NAR	6		
8528 69 80 8528 71	Other - Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus - Not designed to incorporate a video display or screen	NAR	6		
	Video tuners				
8528 71 11	Electronic assemblies for incorporation into automatic data-processing machines Apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals (so-called 'set-top	NAR	6		
8528 71 15	boxes which have a communication function', including those incorporating a device performing a recording or reproducing function, provided that they retain the essential character of a set top box which has a communication function)	NAR	6		
8528 71 19	Other	NAR	6		
8528 71 91	Other Apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals (so-called 'set-top boxes which have a communication function', including those incorporating a device performing a recording or reproducing function, provided that they retain the essential character	NAR	6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	of a set top box which has a communication function)				
8528 71 99	Other	NAR	12		
8528 72	Other, colour				
8528 72 10	Television projection equipment	NAR	Free		
8528 72 20	Apparatus incorporating a video recorder or	NAR	Free		
*****	reproducer Other				
8528 72 30	With integral tube	NAR	Free		
8528 72 40	With a screen of the liquid crystal display (LCD) technology	NAR	Free		
8528 72 60	With a screen of the plasma display panel (PDP) technology	NAR	Free		
8528 72 80	Other	NAR	12		
8528 73 00	Other, monochrome	NAR	Free		
8529 8529 10	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 - Aerials and aerial reflectors of all kinds; parts suitable for use therewith				
8529 10 11	Aerials Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles Outside aerials for radio or television broadcast receivers	NAR	12		
8529 10 31	For reception via satellite	_	12		
8529 10 39	Other	_	12		
8529 10 65	Inside aerials for radio or television	_	12		
8529 10 69	broadcast receivers, including built-in types Other		12		
		_	12		
8529 10 80	Aerial filters and separators	-			
8529 10 95	Other	-	12		
8529 90 8529 90 15	Other Organic light-emitting diode modules and organic light-emitting diode panels for the apparatus of subheadings 852872 or 852873 Other	-	Free		
8529 90 20	Parts of apparatus of subheadings 85256000, 85258030, 85284200, 85285210 and 85286200	-	12		
	Other				
	Cabinets and cases				
8529 90 41	Of wood	-	12		
8529 90 49	Of other materials	-	12		
8529 90 65	Electronic assemblies	-	12		
8529 90 91	Other Light-emitting diode (LED) backlight modules, which are lighting sources that consist of one or more LEDs, and one or more connectors and are mounted on a printed circuit or other similar substrate, and other passive components, whether or not combined with optical components or protective diodes, and used as backlight illumination for liquid crystal displays (LCDs)	-	Free		
8529 90 92	Other For television cameras of subheadings 85258011 and 85258019 and apparatus of headings 8527 and 8528	-	12		
8529 90 97	Other	-	12		
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port				

This version is out of date

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	installations or airfields (other than those of		(/0)	daty	restrictions
8530 10 00	heading 8608) - Equipment for railways or tramways	-	12		
8530 80 00	- Other equipment	_	12		
8530 90 00	- Parts	NAR	12		
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530 - Burglar or fire alarms and similar	IVAIX	12		
8531 10	apparatus				
8531 10 30	Of a kind used for buildings	NAR	12		
8531 10 95 8531 20	Other - Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes	-	12		
8531 20 20	(LED) Incorporating light-emitting diodes (LED)	-	12		
	Incorporating liquid crystal devices (LCD)				
8531 20 40	Incorporating active matrix liquid crystal devices (LCD)	-	12		
8531 20 95	Other	-	12		
8531 80	- Other apparatus				
8531 80 40	Bells, buzzers, door chimes and similar	-	12		
8531 80 70	Other	-	12		
8531 90 00	- Parts	-	12		
8532 8532 10 00	Electrical capacitors, fixed, variable or adjustable (pre-set) - Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors) - Other fixed capacitors	-	12		
8532 21 00	Tantalum	_	12		
8532 22 00	Aluminium electrolytic		12		
	-	_	12		
8532 23 00	Ceramic dielectric, single layer	-			
8532 24 00	Ceramic dielectric, multilayer	-	12		
8532 25 00	Dielectric of paper or plastics	-	12		
8532 29 00	Other	-	12		
8532 30 00	- Variable or adjustable (pre-set) capacitors	-	12		
8532 90 00	- Parts	-	12		
8533 8533 10 00	Electrical resistors (including rheostats and potentiometers), other than heating resistors - Fixed carbon resistors, composition or film types	-	12		
	- Other fixed resistors				
8533 21 00	For a power handling capacity not exceeding 20 W	-	12		
8533 29 00 8533 31 00	- Other - Wirewound variable resistors, including rheostats and potentiometers - For a power handling capacity not	-	12		
	exceeding 20 W	-			
8533 39 00 8533 40	- Other - Other variable resistors, including rheostats and potentiometers	-	12		
8533 40 10	For a power handling capacity not exceeding 20 W	-	12		
8533 40 90	Other	-	12		
8533 90 00	- Parts	_	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8534 00	Printed circuits		, ,		
	- Consisting only of conductor elements and contacts				
8534 00 11	Multilayer circuits	-	12		
8534 00 19	Other	-	12		
8534 00 90	- With other passive elements	-	12		
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1000 V				
8535 10 00	- Fuses	-	12		
	- Automatic circuit breakers				
8535 21 00	For a voltage of less than 72,5 kV	-	12		
8535 29 00	Other	-	12		
8535 30	- Isolating switches and make-and-break switches				
8535 30 10	For a voltage of less than 72,5 kV	-	12		
8535 30 90	Other	-	12		
8535 40 00	- Lightning arresters, voltage limiters and surge suppressors	-	12		
8535 90 00	- Other	-	12		
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1000 V; connectors for optical fibres, optical fibre bundles or cables				
8536 10	- Fuses				
8536 10 10	For a current not exceeding 10 A	-	12		
8536 10 50	For a current exceeding 10 A but not exceeding 63 A	-	12		
8536 10 90	For a current exceeding 63 A	-	12		
8536 20	- Automatic circuit breakers				
8536 20 10	For a current not exceeding 63 A	-	12		
8536 20 90	For a current exceeding 63 A	-	12		
8536 30	- Other apparatus for protecting electrical circuits				
8536 30 10	For a current not exceeding 16 A	-	12		
8536 30 30	For a current exceeding 16 A but not exceeding 125 A	-	12		
8536 30 90	For a current exceeding 125 A	-	12		
	- Relays				
8536 41	For a voltage not exceeding 60 V				
8536 41 10	For a current not exceeding 2 A	-	12		
8536 41 90	For a current exceeding 2 A	-	12		
8536 49 00	Other	-	12		
8536 50	- Other switches				
8536 50 03	Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)	-	12		
8536 50 05	Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip	-	12		
8536 50 07	technology) Electromechanical snap-action switches for a current not exceeding 11 A	-	12		

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## For a voltage not exceeding 60 V ## For a voltage not exceeding 60 V ## For a voltage not exceeding 60 V ## For a voltage not exceeding 60 V ## For a voltage not exceeding 60 V ## For a voltage not exceeding 60 V ## For a voltage not exceeding 60 V ## For a voltage not exceeding 100 V ## For a voltage not exceeding 100 V ## For a voltage exceeding 1000 V ## For a voltage exc	hibitions & trictions	of	Partic rate du	Conventional rate of duty (%)	Supplementary unit	Description	CN code
8536 50 11 Push-button switches						Other	
853 6 50 15						For a voltage not exceeding 60 V	
### 12 ###				12	-	Push-button switches	8536 50 11
8536 50 80				12	-	Rotary switches	8536 50 15
-Lamp holders, plugs and sockets -Lamp holders -Lamp hol				12	-	Other	8536 50 19
8536 61 - Lamp holders - 12 8536 61 10 Edison lamp holders - 12 8536 69 10 Other Other 12 8536 69 30 For coxial cables - 12 8536 69 30 For printed circuits - 12 8536 69 00 Other - 12 8536 70 Other - 12 8536 90 Other apparatus - 12 8536 90 10 Prefabricated elements for electrical circuits - 12 8536 90 10 Connections and contact elements for wire and cables - 12 8536 90 10 Connections and contact elements for wire and cables - 12 8536 90 20 Wafer probers - 12 8536 90 40 Battery clamps of a kind used for motor wire and cables - 12 8537 90 50 Other Other 12 8537 90 90 Other Other 12 8537 10 For a voltage not exceeding 1000 V <t< td=""><td></td><td></td><td></td><td>12</td><td>-</td><td> Other</td><td>8536 50 80</td></t<>				12	-	Other	8536 50 80
### 8536 61 10 — Edison lamp holders						- Lamp holders, plugs and sockets	
### 12 ### 13 ### 12 ### 13 ###						Lamp holders	8536 61
### 12				12	-	Edison lamp holders	8536 61 10
### 8536 69 10 ### 8536 69 30 ### 8536 69 30 ### 8536 69 30 ### 8536 69 90 ### 8536 70 00 ### 8536 70 00 ### 8536 70 00 ### 8536 90 ### 8537 90 ### 8538 90 ### 8538 90 ### 8538 90 ### 8538 90 ### 9				12	-	Other	8536 61 90
### 12 ###						Other	8536 69
### 12				12	-	For coaxial cables	8536 69 10
Connectors for optical fibres, optical fibre bundles or cables Other apparatus				12	-	For printed circuits	8536 69 30
Connectors for optical fibres, optical fibre bundles or cables Other apparatus				12	-	•	8536 69 90
### 12 ###					-	- Connectors for optical fibres, optical fibre	
### S356 90 10						- Other apparatus	8536 90
### ### ### ### #### #### #### #### ####				12	-		8536 90 01
### Battery clamps of a kind used for motor vehicles of heading 8702, 8703, 8704, or 8711 ### B536 90 95 **Other** Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8817 **For a voltage not exceeding 1000 V** **Numerical control panels with built-in automatic data-processing machine** - Other** **Other** **Touch-Sensitive Data Input Devices (so-called touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area** **S537 10 98** **For a voltage exceeding 1000 V** - For a voltage exceeding 1000 V** - For a voltage exceeding 1000 V but not exceeding 72,5 kV 12 **Parts suitable for use solely or principally with the apparatus of heading 8537, not equipped with their apparatus **S538 90** - Other** - Diter** - 12 - 12 - 12 - 12 - 13 - 14 - 15 - 15 - 16 - 17 - 17 - 18 - 18 - 18 - 19 - 10 - 10 - 10 - 10 - 11 - 12 - 12 - 13 - 14 - 15 - 15 - 15 - 16 - 17 - 17 - 18 - 18 - 19 - 19 - 10 - 10 - 10 - 11 - 12 - 12 - 13 - 14 - 15 - 15 - 15 - 16 - 17 - 18 - 18 - 19 - 19 - 10 - 10 - 10 - 11 - 12 - 12 - 13 - 14 - 15 - 15 - 15 - 16 - 17 - 17 - 18 - 19 - 19 - 10 - 10 - 10 - 11 - 12 - 12 - 13 - 14 - 15 - 15 - 15 - 16 - 17 - 17 - 17 - 18 - 18 - 19 - 19 - 10 - 10 - 10 - 11 - 12 - 12 - 13 - 14 - 15 - 15 - 15 - 16 - 17 - 17 - 17 - 18 - 19 - 19 - 10 - 10 - 10 - 11 - 12 - 12 - 12 - 12 - 12 - 13 - 14 - 15 - 15 - 16 - 17 - 17 - 18 - 19 - 19 - 10 -				12	-		8536 90 10
vehicles of heading 8702, 8703, 8704, or 8711 - 12 8536 90 95 - Other Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517 - For a voltage not exceeding 1000 V - Numerical control panels with built-in automatic data-processing machine - Other - Other - Programmable memory controllers - Touch-Sensitive Data Input Devices (so-called touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area - Other - For a voltage exceeding 1000 V - For a voltage exceeding 1000 V - For a voltage exceeding 1000 V but not exceeding 72,5 kV - For a voltage exceeding 72,5 kV - For a voltage exceeding 8535, 8536 or 8537 - Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus - Other				12	-	Wafer probers	8536 90 20
Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517 - For a voltage not exceeding 1000 V Numerical control panels with built-in automatic data-processing machine Other Other Programmable memory controllers Touch-Sensitive Data Input Devices (so-called touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area Other For a voltage exceeding 1000 V For a voltage exceeding 1000 V For a voltage exceeding 1000 V For a voltage exceeding 1000 V but not exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 8535, 8536 or 8537 Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus Other				12	-		8536 90 40
8537 10 - For a voltage not exceeding 1000 V Numerical control panels with built-in automatic data-processing machine Other 8537 10 91 Programmable memory controllers Touch-Sensitive Data Input Devices (so-called touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area 8537 10 98 Other For a voltage exceeding 1000 V For a voltage exceeding 1000 V For a voltage exceeding 1000 V but not exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV I2 Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus Uther						other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than	8537
8537 10 10 Numerical control panels with built-in automatic data-processing machine Other Other Other Programmable memory controllers Touch-Sensitive Data Input Devices (socalled touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area Other For a voltage exceeding 1000 V For a voltage exceeding 1000 V but not exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 8535, 8536 or 8537 Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus 12 13 14 15 15 15 15 15 16 17 17 18 18 19 19 19 10							8537 10
8537 10 91 Programmable memory controllers Touch-Sensitive Data Input Devices (so-called touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area Other Other Other Tor a voltage exceeding 1000 V For a voltage exceeding 1000 V but not exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 8537 coltage or principally with the apparatus of heading 8535, 8536 or 8537 Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus 12				12	-	Numerical control panels with built-in automatic data-processing machine	
### Touch-Sensitive Data Input Devices (so-called touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area ### 12 ### 12 ### 12 ### 12 ### 12 ### 12 ### 12 ### 12 ### 12 ### 12 ### 13 ### 14 #### 14 #### 14 ### 14 ### 14 ### 14							
having a display, which function by detecting the presence and location of a touch within the display area 8537 10 98 Other - 12 8537 20 - For a voltage exceeding 1000 V For a voltage exceeding 1000 V but not exceeding 72,5 kV 8537 20 99 For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 72,5 kV For a voltage exceeding 8537 6 or 8537 Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus 8538 90 Other				12	-	Touch-Sensitive Data Input Devices (so- called touch screens) without display	853 / 10 91
8537 20				12	-	having a display, which function by detecting the presence and location of a touch within the	8537 10 95
8537 20 91 For a voltage exceeding 1000 V but not exceeding 72,5 kV - 12 8537 20 99 For a voltage exceeding 72,5 kV - 12 8538 For a voltage exceeding 72,5 kV - 12 Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537 Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus 8538 90 Other				12	-	Other	8537 10 98
8537 20 91 exceeding 72,5 kV - 12 8537 20 99 For a voltage exceeding 72,5 kV - 12 8538 with the apparatus of heading 8535, 8536 or 8537 - Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus 8538 90 - Other							8537 20
Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537 - Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus - Other				12	-		8537 20 91
8538 with the apparatus of heading 8535, 8536 or 8537 - Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus 8538 90 - Other				12	-	v v	8537 20 99
8538 10 00 and other bases for the goods of heading 8537, not equipped with their apparatus - Other						with the apparatus of heading 8535, 8536 or	8538
8538 90 - Other				12	-	and other bases for the goods of heading 8537, not equipped with their	8538 10 00
1 of water propers of submeating 05507020						- Other	8538 90
8538 90 11 Electronic assemblies - 12				12			0520.00.11

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
	-	unit	(%)	duty	Restrictions
8538 90 19	Other	-	12		
	Other				
8538 90 91	Electronic assemblies	-	12		
8538 90 99	Other	-	12		
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps				
8539 10 00	- Sealed beam lamp units	NAR	24		
	 Other filament lamps, excluding ultraviolet or infra-red lamps 				
8539 21	Tungsten halogen				
8539 21 30	Of a kind used for motorcycles or other motor vehicles	NAR	24		
	Other, for a voltage				
8539 21 92	Exceeding 100 V	NAR	24		
8539 21 98	Not exceeding 100 V	NAR	24		
8539 22	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V				
8539 22 10	Reflector lamps	NAR	24		
8539 22 90	Other	NAR	24		
8539 29	Other				
8539 29 30	Of a kind used for motorcycles or other motor vehicles	NAR	24		
	Other, for a voltage				
8539 29 92	Exceeding 100 V	NAR	24		
8539 29 98	Not exceeding 100 V	NAR	24		
	- Discharge lamps, other than ultraviolet lamps				
8539 31	Fluorescent, hot cathode				
8539 31 10	With double ended cap	NAR	24		
8539 31 90	Other	NAR	24		
8539 32	Mercury or sodium vapour lamps; metal halide lamps				
8539 32 20	Mercury or sodium vapour lamps	NAR	24		
8539 32 90	Metal halide lamps	NAR	24		
8539 39	Other				
8539 39 20	Cold-cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays	NAR	24		
8539 39 80	Other	NAR	24		
	- Ultraviolet or infra-red lamps; are lamps				
8539 41 00	Arc lamps	NAR	24		
8539 49 00	Other	NAR	24		
8539 50 00	- Light-emitting diode (LED) lamps	NAR	Free		
8539 90	- Parts				
8539 90 10	Lamp bases	-	6		
8539 90 90	Other	-	6		
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury are rectifying valves and tubes, cathode ray tubes, television camera tubes) - Cathode ray television picture tubes, including video monitor cathode ray tubes				
8540 11 00	Colour	NAR	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8540 12 00	Monochrome	NAR	Free		
8540 20	- Television camera tubes; image converters and intensifiers; other photocathode tubes				
8540 20 10	Television camera tubes	NAR	12		
8540 20 80	Other	NAR	12		
8540 40 00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm	NAR	12		
8540 60 00	- Other cathode ray tubes	NAR	12		
	- Microwave tubes (for example, magnetrons, klystrons, travelling-wave tubes, carcinotrons), excluding grid-controlled tubes				
8540 71 00	Magnetrons	NAR	12		
8540 79 00	Other	NAR	12		
0340 77 00		IVAIC	12		
	- Other valves and tubes				
8540 81 00	Receiver or amplifier valves and tubes	NAR	12		
8540 89 00	Other	NAR	12		
	- Parts				
8540 91 00	Of cathode ray tubes	-	12		
8540 99 00	Other	-	12		
8541 8541 10 00	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; lightemitting diodes (LED); mounted piezoelectric crystals - Diodes, other than photosensitive or lightemitting diodes (LED)	-	12		
0541.21.00	- Transistors, other than photosensitive transistors		12		
8541 21 00	With a dissipation rate of less than 1 W	-	12		
8541 29 00	Other	-	12		
8541 30 00 8541 40	- Thyristors, diacs and triacs, other than photosensitive devices - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	-	12		
8541 40 10	Light-emitting diodes (LED), including laser diodes	-	Free		
8541 40 11	Parts and accessories (including batteries) for the exclusive use of solar panels	NAR	Free		
8541 40 90	Other	-	12		
8541 50 00	- Other semiconductor devices	-	12		
8541 60 00	- Mounted piezoelectric crystals	-	12		
8541 90 00	- Parts	-	Free		
8542	Electronic integrated circuits				
	- Electronic integrated circuits				
8542 31	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits Goods specified in note 9(b)(3 and 4) to this				
8542 31 11	chapter Multi-component integrated circuits (MCOs)	-	12		
8542 31 19	Other	-	12		
8542 31 90	Other	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8542 32	Memories				
	Goods specified in note 9(b)(3 and 4) to this				
8542 32 11	chapter Multi-component integrated circuits	-	12		
8542 32 19	(MCOs) Other	_	12		
	Other				
	Dynamic random-access memories (D-				
	RAMs) With a storage capacity not exceeding				
8542 32 31	512 Mbits	NAR	6		
8542 32 39	With a storage capacity exceeding 512 Mbits	NAR	6		
8542 32 45	Static random-access memories (S-RAMs), including cache random-access memories (cache-RAMs)	NAR	6		
8542 32 55	UV erasable, programmable, read only memories (EPROMs) Electrically erasable, programmable, read only memories (E²PROMs), including flash E²PROMs	NAR	6		
	Flash E²PROMs				
8542 32 61	With a storage capacity not exceeding 512 Mbits	NAR	Free		
8542 32 69	With a storage capacity exceeding 512 Mbits	NAR	Free		
8542 32 75	Other	NAR	12		
8542 32 90	Other memories	-	12		
8542 33	Amplifiers				
8542 33 10	Multi-component integrated circuits (MCOs)	_	12		
8542 33 90	Other	_	12		
8542 39	Other				
	Goods specified in note 9(b)(3 and 4) to this chapter				
8542 39 11	Multi-component integrated circuits (MCOs)	-	12		
8542 39 19	Other	-	12		
8542 39 90	Other	-	12		
8542 90 00	- Parts	-	12		
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter				
8543 10 00	- Particle accelerators	-	12		
8543 20 00	- Signal generators	-	12		
8543 30	- Machines and apparatus for electroplating, electrolysis or electrophoresis				
8543 30 40	Electroplating and electrolysis machines of a kind used solely or principally for the manufacture of printed circuits	-	12		
8543 30 70	Other	-	12		
8543 70	- Other machines and apparatus				
8543 70 01	Articles specifically designed for connection to telegraphic or telephonic apparatus or instruments or to telegraphic or telephonic networks	-	12		
8543 70 02	Microwave amplifiers	-	12		
8543 70 03	Cordless infrared remote control devices for video game consoles	-	12		
8543 70 04	Digital flight-data recorders	-	12		
8543 70 05	Portable battery operated electronic readers for recording and reproducing text, still image or audio file	-	Free		
8543 70 06	Digital signal processing apparatus capable of connecting to a wired or wireless network for the mixing of sound	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8543 70 07	Portable interactive electronic education devices primarily designed for children	-	Free		
8543 70 08	Plasma cleaner machines that remove organic contaminants from electron microscopy specimens and specimen holders Touch-Sensitive Data Input Devices (so-	-	12		
8543 70 09	called touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area	-	12		
8543 70 10	Electrical machines with translation or dictionary functions	-	Free		
8543 70 30	Aerial amplifiers	-	12		
8543 70 50	Sunbeds, sunlamps and similar suntanning equipment	NAR	12		
8543 70 60	Electric fence energisers	-	12		
8543 70 90	Other	-	12		
8543 90 00	- Parts	-	12		
8544	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				
8544 11	- Of copper				
8544 11 10	Lacquered or enamelled	_	12		
8544 11 90	Other	_	12		
8544 19 00	Other	_	12		
	- Coaxial cable and other coaxial electric				
8544 20 00 8544 30 00	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 1000 V	-	12		
8544 42	Fitted with connectors				
8544 42 10	Of a kind used for telecommunications	-	12		
8544 42 90	Other	-	12		
8544 49	Other				
8544 49 20	Of a kind used for telecommunications, for a voltage not exceeding 80 V Other	-	12		
8544 49 91	Wire and cables, with individual conductor wires of a diameter exceeding 0,51 mm	-	12		
8544 49 93	For a voltage not exceeding 80 V	-	12		
8544 49 95	For a voltage exceeding 80 V but less than 1000 V	-	12		
8544 49 99	For a voltage of 1000 V	-	12		
8544 60	- Other electric conductors, for a voltage exceeding 1000 V				
8544 60 10	With copper conductors	-	12		
8544 60 90	With other conductors	-	12		
8544 70 00	- Optical fibre cables	-	12		
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes - Electrodes				
			12	l	1

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8545 19 00	Other	-	12		
8545 20 00	- Brushes	-	12		
8545 90	- Other				
8545 90 10	Heating resistors	-	12		
8545 90 90	Other	-	12		
8546	Electrical insulators of any material				
8546 10 00	- Of glass	-	12		
8546 20 00	- Of ceramics	-	12		
8546 90	- Other				
8546 90 10	Of plastics	-	12		
8546 90 90	Other	-	12		
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material				
8547 10 00	- Insulating fittings of ceramics	-	12		
8547 20 00	- Insulating fittings of plastics	-	12		
8547 90 00	- Other	-	12		
8548 8548 10	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary cells, spent primary cells, spent primary batteries and spent electric accumulators				
8548 10 10	Spent primary cells, spent primary batteries	NAR	12		
	Spent electric accumulators				
8548 10 21	Lead-acid accumulators	-	12		
8548 10 29	Other	-	12		
	Waste and scrap of primary cells, primary batteries and electric accumulators				
8548 10 91	Containing lead	-	12		
8548 10 99	Other	-	12		
8548 90	- Other				
8548 90 20 8548 90 30	Memories in multicombinational forms such as stack D-RAMs and modules Light-emitting diode (LED) backlight modules, which are lighting sources that consist of one or more LEDs, and one or more connectors and are mounted on a printed circuit or other similar substrate, and other passive components, whether or not combined with optical components or protective diodes, and used as backlight illumination for liquid crystal displays (LCDs)	-	6 Free		
8548 90 90	Other	-	12		

SECTION XVII

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VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

- 1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (1) Brushes of a kind used as parts of vehicles (heading 96.03).
- 3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4. For the purposes of this Section:
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- (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
- (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
- (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.
 - Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.
 - Hover train track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment

Chapter 86

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

Notes.

- 1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
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- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
- 2. Heading 86.07 applies, *inter alia*, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
- 3. Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

National Notes

Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8601	Rail locomotives powered from an external source of electricity or by electric accumulators				
8601 10 00	- Powered from an external source of electricity	NAR	12		
8601 20 00	- Powered by electric accumulators	NAR	12		
8602	Other rail locomotives; locomotive tenders				
8602 10 00	- Diesel-electric locomotives	-	12		
8602 90 00	- Other	-	12		
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8603 10 00	- Powered from an external source of electricity	NAR	12		
8603 90 00	- Other	NAR	12		
8604 00 00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles) Railway or tramway passenger coaches, not	NAR	12		
8605 00 00 8606	self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604) Railway or tramway goods vans and wagons, not self-propelled	NAR	12		
8606 10 00	- Tank wagons and the like	NAR	12		
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 860610 - Other	NAR	12		
8606 91	Covered and closed				
8606 91 10	Specially designed for the transport of highly radioactive materials (Euratom)	NAR	12		
8606 91 80	Other	NAR	12		
8606 92 00	Open, with non-removable sides of a height exceeding 60 cm	NAR	12		
8606 99 00	Other	NAR	12		
8607	Parts of railway or tramway locomotives or rolling stock - Bogies, bissel-bogies, axles and wheels, and parts thereof				
8607 11 00	Driving bogies and bissel-bogies	-	12		
8607 12 00	Other bogies and bissel-bogies	-	12		
8607 19	Other, including parts				
8607 19 10	Axles, assembled or not; wheels and parts thereof	-	12		
8607 19 90	Parts of bogies, bissel-bogies and the like	-	12		
	- Brakes and parts thereof				
8607 21	Air brakes and parts thereof				
8607 21 10	Of cast iron or cast steel	-	12		
8607 21 90	Other	-	12		
8607 29 00	Other	_	12		
8607 30 00	Hooks and other coupling devices, buffers, and parts thereof Other	-	12		
8607 91	Of locomotives				
8607 91 10	Axle-boxes and parts thereof	_	12		
8607 91 90	Other	_	12		
8607 99	Other				
8607 99 10	Axle-boxes and parts thereof		12		
	1	_			
8607 99 80 8608 00 00	Other Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	-	12		
8609 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8609 00 10	Containers with an anti-radiation lead covering, for the transport of radioactive materials (Euratom)	NAR	12		
8609 00 90	- Other	NAR	12		

Chapter 87

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

Notes.

- 1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2. For the purposes of this Chapter, tractors means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

- 3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9503.

National Notes

- 1. Caravans as described under paragraph 5 of Schedule 1 of the Imports and Exports (Controls) Regulations, 1987 are prohibited.
- 2. Items listed in this Chapter may be subject to controls under Part IIA (Transfrontier shipment of waste) and Part VA (Waste) of the Public Health Act.
- 3. Items listed in this Chapter may be subject to controls under the End-of Life Vehicles Rules 2004.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8701	Tractors (other than tractors of heading 8709)				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8701 10 00	- Single axle tractors	NAR	12		
8701 20	- Road tractors for semi-trailers				
8701 20 10	New	NAR	12		
8701 20 90	Used	NAR	12		
8701 30 00	- Track-laying tractors	NAR	12		
	- Other, of an engine power				
8701 91	Not exceeding 18 kW				
8701 91 10	Agricultural tractors and forestry tractors, wheeled	NAR	12		
8701 91 90	Other	NAR	12		
8701 92	Exceeding 18 kW but not exceeding 37 kW				
8701 92 10	Agricultural tractors and forestry tractors, wheeled	NAR	12		
8701 92 90	Other	NAR	12		
8701 93	Exceeding 37 kW but not exceeding 75 kW				
8701 93 10	Agricultural tractors and forestry tractors, wheeled	NAR	12		
8701 93 90	Other	NAR	12		
8701 94	Exceeding 75 kW but not exceeding 130 kW				
8701 94 10	Agricultural tractors and forestry tractors, wheeled	NAR	12		
8701 94 90	Other	NAR	12		
8701 95	Exceeding 130 kW				
8701 95 10	Agricultural tractors and forestry tractors, wheeled	NAR	12		
8701 95 90	Other	NAR	12		
8702 8702 10	Motor vehicles for the transport of ten or more persons, including the driver - With only compression-ignition internal combustion piston engine (diesel or semi-diesel)				
	Of a cylinder capacity exceeding 2500 cm ³				
8702 10 11	New	NAR	18		
8702 10 19	Used	NAR	18		
	Of a cylinder capacity not exceeding 2500 cm ³				
8702 10 91	New	NAR	18		
8702 10 99	Used	NAR	18		
8702 20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion				
8702 20 10	Of a cylinder capacity exceeding 2500 cm ³	NAR	18		
8702 20 90	Of a cylinder capacity not exceeding 2500 cm ³	NAR	18		
8702 30	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion				
8702 30 10	Of a cylinder capacity exceeding 2800 cm ³	NAR	18		
8702 30 90	Of a cylinder capacity not exceeding 2800 cm ³	NAR	18		
8702 40 00	- With only electric motor for propulsion	NAR	18		
8702 90	- Other With spark-ignition internal combustion piston engine				
	Of a cylinder capacity exceeding 2800 cm ³				
8702 90 11	New	NAR	18		
8702 90 19	Used	NAR	18		
	Of a cylinder capacity not exceeding 2800 cm ³				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8702 90 31	New	NAR	18		
8702 90 39	Used	NAR	18		
8702 90 90	With other engines	NAR	18		
8703 8703 10	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars - Vehicles specially designed for travelling on snow; golf cars and similar vehicles - Vehicles specially designed for travelling on snow, with compression-ignition internal				
8703 10 11	combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	NAR	6		
8703 10 18	Other	NAR	12		
8703 21	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine Of a cylinder capacity not exceeding 1000 cm³				
8703 21 10	New	NAR	25	Sch.	
8703 21 90	Used	NAR	25	Sch.	
8703 22	Of a cylinder capacity exceeding 1000 cm ³ but not exceeding 1500 cm ³				
8703 22 10	New	NAR	25	Sch.	
8703 22 90	Used	NAR	25	Sch.	
8703 23	Of a cylinder capacity exceeding 1500 cm ³ but not exceeding 3000 cm ³				
8703 23 1	New vehicles of a cylinder capacity exceeding 1500 cm ³ but not exceeding 2000 cm ³				
8703 23 11	Motor caravans exceeding 1500 cm³ but not exceeding 2000 cm³	NAR	30	Sch.	R
8703 23 13	Motor vehicles exceeding 1500 cm³ but not exceeding 2000 cm³	NAR	30	Sch.	
8703 23 19	Other vehicles exceeding 1500 cm³ but not exceeding 2000 cm³ New vehicles of a cylinder capacity exceeding	NAR	30	Sch.	
8703 23 2 8703 23 21	2000 cm³ but not exceeding 3000 cm³ Motor caravans exceeding 2000 cm³ but not exceeding 3000 cm³	NAR	35	Sch.	R
8703 23 23	Motor vehicles exceeding 2000 cm³ but not exceeding 3000 cm³	NAR	35	Sch.	
8703 23 29	Other vehicles exceeding 2000 cm³ but not exceeding 3000 cm³	NAR	35	Sch.	
8703 23 9	Used				
8703 23 91	Motor caravans exceeding 1500 cm³ but not exceeding 2000 cm³	NAR	30	Sch.	R
8703 23 93	Motor vehicles exceeding 1500 cm³ but not exceeding 2000 cm³	NAR	30	Sch.	
8703 23 94	Other vehicles exceeding 1500 cm³ but not exceeding 2000 cm³	NAR	30	Sch.	
8703 23 95	Motor caravans exceeding 2000 cm³ but not exceeding 3000 cm³	NAR	35	Sch.	R
8703 23 97	Motor vehicles exceeding 2000 cm³ but not exceeding 3000 cm³	NAR	35	Sch.	
8703 23 99	Other vehicles exceeding 2000 cm³ but not exceeding 3000 cm³	NAR	35	Sch.	
8703 24	Of a cylinder capacity exceeding 3000 cm ³				
8703 24 10	New	NAR	35	Sch.	
8703 24 90	Used	NAR	35	Sch.	
9702 21	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a cylinder capacity not exceeding				
8703 31	1500 cm ³	NAD	25	6.1	
8703 31 10	New	NAR	35	Sch.	P
8703 31 90 8703 32 19	Used Other vehicles exceeding 1500 cm³ but not	NAR NAR	35 30	Sch.	P P
8703 32 19 8703 32	exceeding 2000 cm ³ Of a cylinder capacity exceeding 1500 cm ³	INAK	30	Scn.	r
0/03/32	but not exceeding 2500 cm ³	I	l		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8703 32 1	New vehicles of a cylinder capacity exceeding 1500 cm ³ but not exceeding 2000 cm ³				
8703 32 11	Motor caravans exceeding 1500 cm³ but not exceeding 2000 cm³	NAR	30	Sch.	R
8703 32 12	Motor vehicles exceeding 1500 cm³ but not exceeding 2000 cm³	NAR	30	Sch.	
8703 32 2	New vehicles of a cylinder capacity exceeding 2000 cm³ but not exceeding 2500 cm³				
8703 32 21	Motor caravans exceeding 2000 cm³ but not exceeding 2500 cm³	NAR	35	Sch.	R
8703 32 22	Motor vehicles exceeding 2000 cm³ but not exceeding 2500 cm³	NAR	35	Sch.	
8703 32 29	Other vehicles exceeding 2000 cm³ but not exceeding 2500 cm³	NAR	35	Sch.	
8703 33	Of a cylinder capacity exceeding 2500 cm ³				
8703 33 1	New				
8703 33 11	Motor caravans	NAR	35	Sch.	R
8703 33 19	Other	NAR	35	Sch.	
8703 33 9	Used				
8703 33 91	Motor caravans	NAR	35	Sch.	R
8703 33 99	Other	NAR	35	Sch.	
8703 40	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power				
8703 40 10	New	NAR	5		
8703 40 90	Used	NAR	5		
8703 50 00 8703 60	- Other vehicles, with both compression- ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power - Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	NAR	5		
8703 60 10	New	NAR	5		
8703 60 90	Used	NAR	5		
8703 70 00 8703 80	- Other vehicles, with both compression- ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power - Other vehicles, with only electric motor for propulsion	NAR	5		
8703 80 10	New	NAR	Free		
8703 80 90	Used	NAR	Free		
8703 90 00	- Other	NAR	6		
8704	Motor vehicles for the transport of goods				
8704 10	- Dumpers designed for off-highway use				
8704 10 10	With compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	NAR	12		
8704 10 90	Other	NAR	12		
8704 21	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) Of a gross vehicle weight not exceeding tonnes				
8704 21 10	Specially designed for the transport of highly radioactive materials (Euratom)	NAR	18		
	Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	With engines of a cylinder capacity exceeding 2500 cm ³		V - 7		
8704 21 31	New	NAR	17.5		
8704 21 39	Used	NAR	17.5		
	With engines of a cylinder capacity not exceeding 2500 cm ³				
8704 21 9	New & Used				
	New				
8704 21 91	Of a cylinder capacity not exceeding 1,500cc	NAR	12.5		
8704 21 92	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000cc	NAR	15		
8704 21 93	Of a cylinder capacity exceeding 2,000cc	NAR	17.5		
	but not exceeding 2,500cc				
8704 21 97	Of a cylinder capacity not exceeding	NAR	12.5		
8704 21 98	1,500cc Of a cylinder capacity exceeding 1,500cc	NAR	15		
	but not exceeding 2,000cc Of a cylinder capacity exceeding 2,000cc				
8704 21 99	but not exceeding 2,500cc Of a gross vehicle weight exceeding 5 tonnes	NAR	17.5		
8704 22 8704 22 10	but not exceeding 20 tonnes Specially designed for the transport of highly radioactive materials (Euratom)	NAR	18		
	Other				
8704 22 9	New & Used				
	New				
8704 22 91	Of a cylinder capacity not exceeding 1,500cc	NAR	12.5		
8704 22 92	Of a cylinder capacity exceeding 1,500cc	NAR	15		
8704 22 93	but not exceeding 2000cc Of a cylinder capacity exceeding 2000cc	NAR	17.5		
070.2293	Used	1.1.1.1	1710		
8704 22 97	Of a cylinder capacity not exceeding	NAR	12.5		
8704 22 97	1,500cc Of a cylinder capacity exceeding 1,500cc	NAR			
	but not exceeding 2000cc		15		
8704 22 99	Of a cylinder capacity exceeding 2,000cc	NAR	17.5		
8704 23 10	radioactive materials (Euratom) Other	NAR	18		
8704 23 9	New & Used				
	New				
8704 23 91	Of a cylinder capacity not exceeding	NAR	12.5		
8704 23 92	Of a cylinder capacity exceeding 1,500cc but not exceeding 2000cc	NAR	15		
8704 23 93	Of a cylinder capacity exceeding 2000cc	NAR	17.5		
	Used				
8704 23 97	Of a cylinder capacity not exceeding	NAR	12.5		
8704 23 98	1,500cc Of a cylinder capacity exceeding 1,500cc	NAR	15		
	but not exceeding 2000cc Of a cylinder capacity exceeding 2,000cc	NAR	17.5		
8704 23 99	- Other, with spark-ignition internal combustion piston engine	INAK	17.3		
8704 31	Of a gross vehicle weight not exceeding 5 tonnes				
8704 31 10	Specially designed for the transport of highly radioactive materials (Euratom)	NAR	18		
	Other With engines of a cylinder capacity exceeding 2800 cm ³				
8704 31 31	New	NAR	17.5		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8704 31 39	Used With engines of a cylinder capacity not	NAR	17.5		
	exceeding 2800 cm ³				
8704 31 9	New & Used				
	New				
8704 31 91	1,500cc	NAR	12.5		
8704 31 92	Of a cylinder capacity exceeding 1,500cc but not exceeding 2000cc	NAR	15		
8704 31 93	Of a cylinder capacity exceeding 2000cc	NAR	17.5		
	Used				
8704 31 97	Of a cylinder capacity not exceeding 1,500cc	NAR	12.5		
8704 31 98	Of a cylinder capacity exceeding 1,500cc but not exceeding 2000cc	NAR	15		
8704 31 99	Of a cylinder capacity exceeding 2,000cc but not exceeding 2800 cm ³	NAR	17.5		
8704 32	Of a gross vehicle weight exceeding 5 tonnes				
8704 32 10	Specially designed for the transport of highly radioactive materials (Euratom)	NAR	18		
8704 32 9	New & Used				
	New				
8704 32 91	Of a cylinder capacity not exceeding 1,500cc	NAR	12.5		
8704 32 92	Of a cylinder capacity exceeding 1,500cc but not exceeding 2000cc	NAR	15		
8704 32 93	Of a cylinder capacity exceeding 2000cc	NAR	17.5		
8704 32 97	Of a cylinder capacity not exceeding	NAR	12.5		
8704 32 98	Of a cylinder capacity exceeding 1,500cc but not exceeding 2000cc	NAR	15		
8704 32 99	Of a cylinder capacity exceeding 2,000cc but not exceeding 2800 cm ³	NAR	17.5		
8704 90 00	- Other	NAR	18		
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)				
8705 10 00	- Crane lorries	NAR	18		
8705 20 00	- Mobile drilling derricks	NAR	12		
8705 30 00	- Fire fighting vehicles	NAR	18		
8705 40 00	- Concrete-mixer lorries	NAR	18		
8705 90	- Other				
8705 90 30	Concrete-pumping vehicles	NAR	18		
8705 90 80	Other	NAR	18		
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705 - Chassis for tractors of heading 8701; chassis for motor vehicles of heading 8702, 8703 or 8704, with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2800 cm³				
8706 00 11	For vehicles of heading 8702 or 8704	NAR	12		
8706 00 19	Other	NAR	12		
	- Other				
8706 00 91	For vehicles of heading 8703	NAR	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8706 00 99	Other	NAR	12		
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705				
8707 10	- For the vehicles of heading 8703				
8707 10 10	For industrial assembly purposes	NAR	12		
8707 10 90	Other	NAR	12		
8707 90	- Other				
8707 90 10	For the industrial assembly of:Pedestrian- controlled tractors of subheading 870110;Vehicles of heading 8704 with either a compression- ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³;Special purpose motor vehicles of heading 8705	NAR	12		
8707 90 90	Other	NAR	12		
8708	Parts and accessories of the motor vehicles of				
8708 10	headings 8701 to 8705				
8708 10 10	- Bumpers and parts thereof - For the industrial assembly of:Vehicles of heading 8703;Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a sparkignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³;Vehicles of heading 8705	-	12		
8708 10 90	Other	_	12		
0,0010,0	- Other parts and accessories of bodies (including cabs)				
8708 21 8708 21 10	Safety seat belts For the industrial assembly of:Vehicles of heading 8703;Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a sparkignition internal combustion piston engine of a cylinder capacity not exceeding 2500 cm³ or with a sparkignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³;Vehicles of heading 8705	NAR	12		
8708 21 90	Other	NAR	12		
8708 29	Other				
8708 29 10	For the industrial assembly of:Pedestrian- controlled tractors of subheading 870110;Vehicles of heading 8703;Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a spark- ignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³;Vehicles of heading 8705	-	12		
8708 29 90	Other	-	12		
8708 30	- Brakes and servo-brakes; parts thereof				
8708 30 10	For the industrial assembly of:Pedestrian- controlled tractors of subheading 870110;Vehicles of heading 8703;Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a spark- ignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³;Vehicles of heading 8705	-	12		
	Other				
8708 30 91	For disc brakes	-	12		
8708 30 99	Other	-	12		
8708 40	- Gear boxes and parts thereof				
0/00 40	Gent boxes and parts thereof				

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
	-	unit	(%)	duty	Restrictions
	of heading 8703;Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a sparkignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³; Vehicles of heading 8705				
	Other				
8708 40 50	Gear boxes	-	12		
	Parts				
8708 40 91	Of closed-die forged steel	-	12		
8708 40 99	Other	_	12		
8708 50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof For the industrial assembly of:Vehicles of				
8708 50 20	heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a sparkignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³; Vehicles of heading 8705	-	12		
8708 50 35	Other Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles	-	12		
	Parts				
8708 50 55	Of closed-die forged steel	-	12		
	Other				
8708 50 91	For non-driving axles	-	12		
8708 50 99	Other	-	12		
8708 70 8708 70 10	- Road wheels and parts and accessories thereof For the industrial assembly of:Pedestrian- controlled tractors of subheading 8701 l0;Vehicles of heading 8703;Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a spark- ignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³;Vehicles of heading 8705 Other	-	12		
8708 70 50	Wheels of aluminium; parts and accessories of		12		
	wheels, of aluminium Wheel centres in star form, cast in one piece, of				
8708 70 91	iron or steel	-	12		
8708 70 99	Other	-	12		
8708 80 8708 80 20	- Suspension systems and parts thereof (including shock-absorbers) - For the industrial assembly of:Vehicles of heading 8703;Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a sparkignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³;Vehicles of heading 8705 Other	-	12		
8708 80 35	Suspension shock-absorbers	-	12		
8708 80 55	Anti roll bars; other torsion bars	_	12		
	Other				
8708 80 91			12		
	Of closed-die forged steel	_			
8708 80 99	Other	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Other parts and accessories				
8708 91	Radiators and parts thereof				
8708 91 20	For the industrial assembly of:Pedestrian- controlled tractors of subheading 870110;Vehicles of heading 8703;Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a spark- ignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³; Vehicles of heading 8705	-	12		
	Other				
8708 91 35	Radiators	-	12		
	Parts				
8708 91 91	Of closed-die forged steel		12		
		-			
8708 91 99	Other Silencers (mufflers) and exhaust pipes; parts	-	12		
8708 92 8708 92 20	thereof	-	12		
	Other				
8708 92 35	Silencers (mufflers) and exhaust pipes	-	12		
	Parts				
8708 92 91	Of closed-die forged steel	_	12		
		_			
8708 92 99	Other	-	12		
8708 93	Clutches and parts thereof				
8708 93 10	For the industrial assembly of:Pedestrian- controlled tractors of subheading 870110;Vehicles of heading 8703;Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a spark- ignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³; Vehicles of heading 8705	-	12		
8708 93 90	Other	-	12		
8708 94 8708 94 20	Steering wheels, steering columns and steering boxes; parts thereof For the industrial assembly of:Vehicles of heading 8703;Vehicles of heading 8703;Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a sparkignition internal combustion piston engine of a cylinder capacity not exceeding 2500 cm³;Vehicles of heading 8705	-	12		
	Other				
8708 94 35	Steering wheels, steering columns and steering boxes	-	12		
9709 04 01			10		
8708 94 91	Of closed-die forged steel	-	12		
8708 94 99	Other	-	12		
8708 95 8708 95 10	Safety airbags with inflator system; parts thereof For the industrial assembly of Pedestrian-controlled tractors of subheading 870110; Vehicles of heading 8703; Vehicles of heading 8704 with	NAR	12		
0.00 /3 10	either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a spark-	TOTAL	12		

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
	ignition internal combustion piston engine of a		(%)	duty	Restrictions
	cylinder capacity not exceeding 2800 cm ³ ;Vehicles of heading 8705				
	Other				
8708 95 91	Of closed-die forged steel	-	12		
8708 95 99	Other	-	12		
8708 99	Other				
8708 99 10	For the industrial assembly of:Pedestrian-controlled tractors of subheading 870110;Vehicles of heading 8703;Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2500 cm³ or with a sparkignition internal combustion piston engine of a cylinder capacity not exceeding 2500 cm³; Vehicles of heading 8705	-	12		
8708 99 93	Of closed-die forged steel	-	12		
8708 99 97	Other	-	12		
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles				
	- Vehicles				
8709 11	Electrical				
8709 11 10	Specially designed for the transport of highly radioactive materials (Euratom)	NAR	12		
8709 11 90	Other	NAR	12		
8709 19	Other				
8709 19 10	Specially designed for the transport of highly radioactive materials (Euratom)	NAR	12		
8709 19 90	Other	NAR	12		
8709 90 00	- Parts	-	12		
8710 00 00 8711	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	-	12		
8711 10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	NAR			
8711 10 10	Where the motor cycle is 2 stroke	NAR	50		P
8711 10 20	Where the motor cycle is 4 stroke	NAR	12	Sch.	P
8711 20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³				
8711 20 10	Scooters where the engine is 2 stroke	NAR	50		
8711 20 11	Scooters where the engine is 4 stroke	NAR	12	Sch.	P
	Other, of a cylinder capacity				
8711 20 92	Exceeding 50 cm³ but not exceeding 125 cm³ where the engine is 2 stroke	NAR	50		P
8711 20 93	Exceeding 50 cm³ but not exceeding 125 cm³ where the engine is 4 stroke	NAR	30	Sch.	P
8711 20 97	Exceeding 125 cm³ but not exceeding 250 cm³ where the engine is 2 stroke	NAR	50		P
8711 20 98	Exceeding 125 cm³ but not exceeding 250 cm³ where the engine is 4 stroke	NAR	30	Sch.	P
8711 30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³				
	but not exceeding 500 cm ³				
8711 30 1	Of a cylinder capacity exceeding 250 cm³ but not exceeding 380 cm³				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8711 30 11	Exceeding 250 cm³ but not exceeding 380 cm³ where the motor cycle is 4 stroke	NAR	30	Sch.	P
8711 30 9	Of a cylinder capacity exceeding 380 cm³ but not exceeding 500 cm³	NAR			
8711 30 91	Exceeding 380 cm ³ but not exceeding 500 cm ³ where the motor cycle is 2 stroke	NAR	50		
8711 30 92	Exceeding 380 cm ³ but not exceeding 500 cm ³ where the motor cycle is 4 stroke	NAR	30	Sch.	P
8711 40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³	NAR			
8711 40 10	but not exceeding 800 cm ³ Exceeding 500 cm ³ but not exceeding 800 cm ³	NAR	50		P
8711 40 20	where the motor cycle is 2 stroke Exceeding 500 cm³ but not exceeding 800 cm³ where the motor cycle is 4 stroke	NAR	30	Sch.	P
8711 50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³				
8711 50 10	Exceeding 800 cm³ where the motor cycle is 2 stroke	NAR	50		P
8711 50 20	Exceeding 800 cm³ where the motor cycle is 4 stroke	NAR	30	Sch.	P
8711 60	- With electric motor for propulsion				
8711 60 10	Bicycles, tricycles and quadricycles, with pedal assistance, with an auxiliary electric motor with a continuous rated power not exceeding 250 watts	NAR	Free		
8711 60 90	Other	NAR	Free		P
8711 90 00	- Other	NAR	Free		P
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised				
8712 00 30	- Bicycles with ball bearings	NAR	Free		
8712 00 70	- Other	NAR	Free		
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled				
8713 10 00	- Not mechanically propelled	NAR	Free		
3713 90 00	- Other	NAR	Free		
8714	Parts and accessories of vehicles of headings 8711 to 8713				
8714 10	- Of motorcycles (including mopeds)				
8714 10 10	Brakes and parts thereof	-	12		
8714 10 20	Gear boxes and parts thereof	-	12		
8714 10 30	Road wheels and parts and accessories thereof	-	12		
8714 10 40	Silencers (mufflers) and exhaust pipes; parts thereof	-	12		
8714 10 50	Clutches and parts thereof	-	12		
8714 10 90	Other	-	12		
8714 20 00	- Of carriages for disabled persons	-	Free		
	- Other				
8714 91	Frames and forks, and parts thereof				
8714 91 10	Frames	NAR	12		
8714 91 30	Front forks	NAR	12		
8714 91 90	Parts	-	12		
8714 92	Wheel rims and spokes				
8714 92 10	Rims	NAR	12		
8714 92 90	Spokes	-	12		
8714 93 00 8714 94	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels Brakes, including coaster braking hubs and	-	12		
,,17 / 1	hub brakes, and parts thereof		12		
2714 04 20					i
8714 94 20 8714 94 90	Brakes Parts	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8714 96	Pedals and crank-gear, and parts thereof				
8714 96 10	Pedals	pa	12		
8714 96 30	Crank-gear	-	12		
8714 96 90	Parts	-	12		
8714 99	Other				
8714 99 10	Handlebars	NAR	12		
8714 99 30	Luggage carriers	NAR	12		
8714 99 50	Derailleur gears	-	12		
8714 99 90	Other; parts	-	12		
8715 00	Baby carriages and parts thereof				
8715 00 10	- Baby carriages	NAR	Free		
8715 00 90	- Parts	-	Free		
8716 8716 10	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 92	Of a weight not exceeding 1600 kg	NAR	25		P
8716 10 98	Of a weight exceeding 1600 kg	NAR	25		P
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes - Other trailers and semi-trailers for the transport of goods	NAR	25		
8716 31 00	Tanker trailers and tanker semi-trailers	NAR	25		
8716 39 8716 39 10	Other Specially designed for the transport of highly radioactive materials (Euratom) Other	NAR	25		
	New				
8716 39 30	Semi-trailers	NAR	25		
8716 39 50	Other	NAR	25		
8716 39 80	Used	NAR	25		
8716 40 00	- Other trailers and semi-trailers	-	25		
8716 80 00	- Other vehicles	-	12		
8716 90	- Parts				
8716 90 10	Chassis	-	12		
8716 90 30	Bodies	-	12		
8716 90 50	Axles	-	12		
8716 90 90	Other parts	-	12		

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

1. For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of

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the crew and of fuel and equipment other than permanently fitted items of equipment.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8801 00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft				
8801 00 10	- Balloons and dirigibles; gliders and hang gliders	NAR	12		
8801 00 90	- Other	NAR	12		
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles				
	- Helicopters				
8802 11 00	Of an unladen weight not exceeding 2000 kg	NAR	Free		
8802 12 00	Of an unladen weight exceeding 2000 kg	NAR	Free		
8802 20 00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2000 kg - Aeroplanes and other aircraft, of an	NAR	Free		
8802 30 00	unladen weight exceeding 2000 kg but not exceeding 15000 kg	NAR	Free		
8802 40 00 8802 60	Aeroplanes and other aircraft, of an unladen weight exceeding 15000 kg Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	NAR	Free		
	Spacecraft (including satellites)				
8802 60 11	Telecommunication satellites	NAR	Free		
8802 60 19	Other	NAR	Free		
8802 60 90	Suborbital and spacecraft launch vehicles	NAR	Free		
8803	Parts of goods of heading 8801 or 8802				
8803 10 00	- Propellers and rotors and parts thereof	-	Free		
8803 20 00	- Undercarriages and parts thereof	-	Free		
8803 30 00	- Other parts of aeroplanes or helicopters	-	Free		
8803 90	- Other				
8803 90 10	Of kites	-	Free		
	Of spacecraft (including satellites)				
8803 90 21	Of telecommunication satellites	-	Free		
8803 90 29	Other	-	12		
8803 90 30	Of suborbital and spacecraft launch vehicles	-	Free		
8803 90 90	Other	-	12		
8804 00 00 8805	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles - Aircraft launching gear and parts thereof;	-	12		
8805 10	deck-arrestor or similar gear and parts thereof		T.		
8805 10 10	Aircraft launching gear and parts thereof	-	Free		
8805 10 90	Other	-	Free		
	- Ground flying trainers and parts thereof				
8805 21 00	Air combat simulators and parts thereof	-	Free		
8805 29 00	Other	-	Free		

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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 89.06 if it does not have the essential character of a vessel of a particular kind.

Additional notes

- 1. Subheadings 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 10, 8903 91 10, 8903 92 10, 8904 00 91 and 8906 90 10 are to be taken to apply only to vessels, designed as seagoing, having a hull of an overall length (excluding any projecting parts) of not less than 12 m. However, fishing boats and lifeboats, designed as seagoing, shall be considered as seagoing vessels regardless of their length.
- 2. Subheadings 8905 10 10 and 8905 90 10 are to be taken to apply only to vessels and floating docks, designed as seagoing.
- 3. For the purpose of heading 8908, the expression 'vessels and other floating structures for breaking up' includes the following articles when presented for breaking up, on condition that they have formed part of their normal equipment:
- —spare parts (such as propellers), whether or not in a new condition,
- —movable articles (furniture, kitchen equipment, tableware, etc.) showing clear evidence of use.

National Notes

- 1. Vessels require an importation licence issued by the Collector of Customs unless otherwise stated.
- 2. Vessels defined as fast launches, in Section 2 of the Fast Launches (Control) Act, 1987 are prohibited unless a licence has been obtained authorizing such importation.
- 3. Rigid inflatable boats as defined in paragraph 16(1) of Schedule 1 to the Imports and Exports (Control) Regulations 1987) are prohibited.

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	rates of duty	& Restrictions
8901 8901 10	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		(,0)	daty	Restriction
8901 10 10	Seagoing	NAR	Free		R
8901 10 90	Other	NAR	Free		R
8901 20	- Tankers				
8901 20 10	Seagoing	NAR	Free		R
8901 20 90	Other	ct/l	Free		R
8901 30	- Refrigerated vessels, other than those of				
8901 30 10	subheading 890120	NAR	Free		n n
	Seagoing				R
8901 30 90 8 901 90	- Other - Other vessels for the transport of goods and other vessels for the transport of both persons and goods	ct/l	Free		R
8901 90 10	Seagoing	NAR	Free		R
8901 90 90	Other	ct/l	Free		R
3902 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products				
8902 00 10	- Seagoing	NAR	Free		R
3902 00 90	- Other	NAR	Free		R
3903	Yachts and other vessels for pleasure or sports; rowing boats and canoes				
8903 10	- Inflatable				
3903 10 10	Of a weight not exceeding 100 kg each	NAR	Free		P, R
8903 10 90	Other	NAR	Free		P, R
	- Other				
8903 91	Sailboats, with or without auxiliary motor				
8903 91 10	Seagoing	NAR	Free		R
8903 91 90	Other	NAR	Free		R
8903 92	Motor boats, other than outboard motor boats				
8903 92 10	Seagoing	NAR	Free		P, R
	Other				
8903 92 91	Of a length not exceeding 7,5 m	NAR	Free		P, R
3903 92 99	Of a length exceeding 7,5 m	NAR	Free		P, R
3903 99	Other				
8903 99 10	Of a weight not exceeding 100 kg each	NAR	Free		P, R
	Other				
8903 99 91	Of a length not exceeding 7,5 m	NAR	Free		P, R
8903 99 92	Personal water craft (Jet Skis and similar	NAR	20		P, R
8903 99 99	craft) Of a length exceeding 7,5 m	NAR	Free		P, R
8904 00	Tugs and pusher craft				ĺ
8904 00 10	- Tugs	NAR	Free		R
0707 00 10	- Pusher craft	INTAIN	1100		K
2004 00 01		NAD	E		
8904 00 91	Seagoing	NAR	Free		R
8904 00 99	Other Light-vessels, fire-floats, dredgers, floating	-	Free		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms				
8905 10	- Dredgers				
8905 10 10	Seagoing	NAR	Free		R
8905 10 90	Other	NAR	Free		R
8905 20 00	- Floating or submersible drilling or production platforms	NAR	Free		R
8905 90	- Other				
8905 90 10	Seagoing	NAR	Free		R
8905 90 90	Other	NAR	Free		R
8906	Other vessels, including warships and lifeboats other than rowing boats				
8906 10 00	- Warships	NAR	Free		R
8906 90	- Other				
8906 90 10	Seagoing	NAR	Free		R
	Other				
8906 90 91	Of a weight not exceeding 100 kg each	NAR	Free		R
8906 90 99	Other	NAR	Free		R
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons)				
8907 10 00	- Inflatable rafts	NAR	Free		R
8907 90 00	- Other	NAR	Free		R
8908 00 00	Vessels and other floating structures for breaking up	-	Free		R

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 instrumentand apparatus; parts and accessories thereof

Notes.

- 1. This Chapter does not cover:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
 - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held
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derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, optical dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or rerecording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44; (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;

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- (l) Capacity measures, which are to be classified according to their constituent material; or
- (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
- 2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
 - (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
- 3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
- 4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
- 5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- 6. For the purposes of heading 90.21, the expression orthopaedic appliances mean appliances for:

Preventing or correcting bodily deformities; or

Supporting or holding parts of the body following an illness, operation or injury.

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Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:

- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Additional note

1. For the purposes of subheadings 9015 10 10, 9015 20 10, 9015 30 10, 9015 40 10, 9024 80 11, 9024 80 19, 9025 19 20, 9025 80 40, 9026 10 21, 9026 10 29, 9026 20 20, 9026 80 20, 9027 10 10, 9027 80 11, 9027 80 13, 9027 80 17, 9030 33 30, 9030 89 30 and 9032 10 20, the expression 'electronic' means instruments and apparatus which incorporate one or more articles of heading 8540, 8541 or 8542 but for the purposes of the foregoing, no account shall be taken of articles of heading 8540, 8541 or 8542 which have solely the function of rectifying current or which are included in the power pack of instruments or apparatus.

National Notes

1. Items listed in this chapter may need to comply with the Environment (Waste) Regulations 2007.

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CN1	Dindi	Supplementary	Conventional	Particular	Prohibitions
CN code	Description	unit	rate of duty (%)	rates of duty	& Restrictions
9001 9001 10	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked - Optical fibres, optical fibre bundles and cables				
9001 10 10	Image conductor cables	-	12		
9001 10 90	Other	-	12		
9001 20 00	- Sheets and plates of polarising material	-	12		
9001 30 00	- Contact lenses	NAR	Free		
9001 40	- Spectacle lenses of glass				
9001 40 20	Not for the correction of vision	NAR	Free		
	For the correction of vision				
	Both sides finished				
9001 40 41	Single focal	NAR	Free		
9001 40 49	Other	NAR	Free		
9001 40 80	Other	NAR	Free		
9001 50	- Spectacle lenses of other materials				
9001 50 20	Not for the correction of vision	NAR	Free		
	For the correction of vision				
	Both sides finished				
9001 50 41	Single focal	NAR	Free		
9001 50 49	Other	NAR	Free		
9001 50 80	Other	NAR	Free		
9001 90 00	- Other	-	12		
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked				
0002 11 00	- Objective lenses For cameras, projectors or photographic	NAD	r.		
9002 11 00	enlargers or reducers	NAR	Free		
9002 19 00	Other	NAR	12		
9002 20 00	- Filters	NAR	12		
9002 90 00	- Other Frames and mountings for spectacles, goggles	-	12		
9003	or the like, and parts thereof - Frames and mountings				
9003 11 00	Of plastics	NAR	Free		
9003 19 00	Of other materials	NAR	Free		
9003 90 00	- Parts	-	6		
9004	Spectacles, goggles and the like, corrective, protective or other				
9004 10	- Sunglasses				
9004 10 10	With lenses optically worked	NAR	Free		
	Other				
9004 10 91	With lenses of plastics	NAR	Free		
9004 10 99	Other	NAR	Free		
9004 90	- Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9004 90 10	With lenses of plastics	-	12		
9004 90 20	Spectacles	NAR	Free		
9004 90 90	Other	-	12		
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy				
9005 10 00	- Binoculars	NAR	Free		
9005 80 00	- Other instruments	-	12		
9005 90 00	- Parts and accessories (including mountings)	-	12		
9006 9006 30 00	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539 - Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs;	NAR	Free		
	comparison cameras for forensic or criminological purposes				
9006 40 00	- Instant print cameras	NAR	Free		
	- Other cameras				
9006 51 00	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	NAR	Free		
9006 52 00	Other, for roll film of a width less than 35 mm	NAR	Free		
9006 53	Other, for roll film of a width of 35 mm				
9006 53 10	Disposable cameras	NAR	Free		
9006 53 80	Other	NAR	Free		
9006 59 00	Other	NAR	Free		
	- Photographic flashlight apparatus and flashbulbs				
9006 61 00	Discharge lamp (electronic) flashlight apparatus	NAR	Free		
9006 69 00	Other	NAR	Free		
	- Parts and accessories				
9006 91 00	For cameras	-	Free		
9006 99 00	Other	-	Free		
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus				
9007 10 00	- Cameras	NAR	12		
9007 20 00	- Projectors	NAR	12		
	- Parts and accessories				
9007 91 00	For cameras	-	12		
9007 92 00	For projectors	-	12		
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers				
9008 50 00	- Projectors, enlargers and reducers	NAR	12		
9008 90 00	- Parts and accessories	-	12		
[9009]			_		
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens - Apparatus and equipment for automatically				
9010 10 00	developing photographic (including cinematographic) film or paper in rolls or for	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9010 50 00	automatically exposing developed film to rolls of photographic paper - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	-	12	daty	Restrictions
9010 60 00	- Projection screens	-	12		
9010 90	- Parts and accessories				
9010 90 20	Of apparatus and equipment of subheadings 90105000 or 90106000	-	12		
9010 90 80	Other	-	12		
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection				
9011 10	- Stereoscopic microscopes				
9011 10 10	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	NAR	12		
9011 10 90	Other	NAR	12		
9011 20 9011 20 10	- Other microscopes, for photomicrography, cinephotomicrography or microprojection Photomicrographic microscopes fitted with equipment specifically designed for the handling	NAR	12		
	and transport of semiconductor wafers or reticles				
9011 20 90	Other	NAR	12		
9011 80 00	- Other microscopes	NAR	12		
9011 90	- Parts and accessories				
9011 90 10	Of apparatus of subheading 90111010 or 90112010	-	12		
9011 90 90	Other	-	12		
9012 9012 10	Microscopes other than optical microscopes; diffraction apparatus - Microscopes other than optical microscopes; diffraction apparatus				
9012 10 10	Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	-	12		
9012 10 90	Other	-	12		
9012 90	- Parts and accessories				
9012 90 10	Of apparatus of subheading 90121010	-	12		
9012 90 90	Other	-	12		
9013	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				
9013 10 9013 10 10	of machines, appliances, instruments or apparatus of this chapter or Section XVI Telescopes designed to form parts of machines, appliances, instruments or apparatus	_	12		
	of this Chapter or Section XVI				
9013 10 90	Other	-	12		
9013 20 00	- Lasers, other than laser diodes	-	12		
9013 80	- Other devices, appliances and instruments				
	Liquid crystal devices				
9013 80 20	Active matrix liquid crystal devices	-	12		
9013 80 30	Other	-	12		
9013 80 90	Other	-	12		
9013 90	- Parts and accessories For telescopic sights for fitting to arms or for				
9013 90 05	I of telescopic signis for fitting to arms of for		12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9013 90 80	Other	-	12		
9014	Direction finding compasses; other navigational instruments and appliances				
9014 10 00	- Direction finding compasses	-	12		
9014 20	- Instruments and appliances for aeronautical or space navigation (other than compasses)				
9014 20 20	Inertial navigation systems	NAR	12		
9014 20 80	Other	-	12		
9014 80 00	- Other instruments and appliances	-	12		
9014 90 00	- Parts and accessories	-	12		
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders				
9015 10	- Rangefinders				
9015 10 10	Electronic	-	12		
9015 10 90	Other	-	12		
9015 20	- Theodolites and tachymeters (tacheometers)				
9015 20 10	Electronic	-	12		
9015 20 90	Other	-	12		
9015 30	- Levels				
9015 30 10	Electronic	-	12		
9015 30 90	Other	-	12		
9015 40	- Photogrammetrical surveying instruments and appliances				
9015 40 10	Electronic	-	12		
9015 40 90	Other	-	12		
9015 80	- Other instruments and appliances				
9015 80 20	Meteorological, hydrological and geophysical instruments and apparatus Instruments and appliances used in geodesy,	-	12		
9015 80 40	topography, surveying or levelling; hydrographic instruments	-	12		
9015 80 80	Other	-	12		
9015 90 00	- Parts and accessories	-	12		
9016 00	Balances of a sensitivity of 5 cg or better, with or without weights				
9016 00 10	- Balances	NAR	12		
9016 00 90	- Parts and accessories	-	12		
9017 9017 10	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter - Drafting tables and machines, whether or not automatic				
9017 10 10	Plotters	NAR	12		
9017 10 90	Other	NAR	12		
9017 20	- Other drawing, marking-out or mathematical calculating instruments				
9017 20 05	Plotters	NAR	12		
9017 20 10	Other drawing instruments	-	12		
9017 20 39	Marking-out instruments	NAR	12		

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CN code	Description	Supplementary	Conventional rate of duty	Particular rates of	Prohibitions &
CIT COUC	Mathematical calculating instruments	unit	(%)	duty	Restrictions
9017 20 90	(including slide rules, disc calculators and the like)	NAR	12		
9017 30 00	- Micrometers, callipers and gauges	NAR	12		
9017 80	- Other instruments				
9017 80 10	Measuring rods and tapes and divided scales	-	12		
9017 80 90	Other	-	12		
9017 90 00	- Parts and accessories	-	12		
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sight-testing instruments - Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)				
9018 11 00	Electrocardiographs	-	Free		
9018 12 00	Ultrasonic scanning apparatus	-	Free		
9018 13 00	Magnetic resonance imaging apparatus	-	Free		
9018 14 00	Scintigraphic apparatus	-	Free		
9018 19	Other				
9018 19 10	Monitoring apparatus for simultaneous monitoring of two or more parameters	-	Free		
9018 19 90	Other	-	Free		
9018 20 00	- Ultraviolet or infra-red ray apparatus	-	Free		
	- Syringes, needles, catheters, cannulae and the like				
9018 31	Syringes, with or without needles				
9018 31 10	Of plastics	-	Free		
9018 31 90	Other	-	Free		
9018 32	Tubular metal needles and needles for sutures				
9018 32 10	Tubular metal needles	-	Free		
9018 32 90	Needles for sutures	-	Free		
9018 39 00	Other	-	Free		
9018 41 00	Other instruments and appliances, used in dental sciences — Dental drill engines, whether or not combined on a single base with other dental equipment	-	Free		
9018 49	Other				
9018 49 10	Burrs, discs, drills and brushes, for use in dental drills	-	Free		
9018 49 90	Other	-	Free		
9018 50	- Other ophthalmic instruments and appliances				
9018 50 10	Non-optical	-	Free		
9018 50 90	Optical	-	Free		
9018 90	- Other instruments and appliances				
9018 90 10	Instruments and apparatus for measuring blood-pressure	-	Free		
9018 90 20	Endoscopes	-	Free		
9018 90 30	Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	-	Free		
9018 90 40	Diathermic apparatus	-	Free		
9018 90 50	Transfusion and infusion apparatus	-	Free		
9018 90 60	Anaesthetic apparatus and instruments	-	Free		
9018 90 75	Apparatus for nerve stimulation	_	Free		

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9018 90 84 9019 9019 10 9019 10 10 9019 10 90 9019 20 00	Other 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 Electrical vibratory-massage apparatus Other Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	- - -	Free Free Free	
9019 10 9019 10 10 9019 10 90	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 Electrical vibratory-massage apparatus Other - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus Other breathing appliances and gas masks, excluding protective masks having neither	- - -		
9019 10 10 9019 10 90	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus Electrical vibratory-massage apparatus Other - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus Other breathing appliances and gas masks, excluding protective masks having neither	- - -		
9019 10 90	Other - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus Other breathing appliances and gas masks, excluding protective masks having neither	- - -		
	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus Other breathing appliances and gas masks, excluding protective masks having neither	-	Free	1
9019 20 00	therapy, artificial respiration or other therapeutic respiration apparatus Other breathing appliances and gas masks, excluding protective masks having neither	-		
	excluding protective masks having neither		Free	
9020 00 00	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	-	Free	
9021 10	- Orthopaedic or fracture appliances			
9021 10 10	Orthopaedic appliances	-	Free	
9021 10 90	Splints and other fracture appliances	-	Free	
J021 10 J0	- Artificial teeth and dental fittings		1100	
9021 21	Artificial teeth			
		100 NA P	г	
9021 21 10	Of plastics	100 NAR	Free	
9021 21 90	Of other materials	100 NAR	Free	
9021 29 00	Other	-	Free	
	- Other artificial parts of the body			
9021 31 00	Artificial joints	-	Free	
9021 39	Other			
9021 39 10	Ocular prostheses	-	Free	
9021 39 90	Other	-	Free	
9021 40 00	- Hearing aids, excluding parts and accessories	NAR	Free	
9021 50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	NAR	Free	
9021 90	- Other			
9021 90 10	Parts and accessories of hearing aids	-	Free	
9021 90 90	Other	-	12	
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like - Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus			
9022 12 00	Computed tomography apparatus	NAR	Free	
9022 13 00	Other, for dental uses	NAR	12	
9022 14 00	Other, for medical, surgical or veterinary uses	NAR	12	
9022 19 00	For other uses - Apparatus based on the use of alpha, beta or	NAR	12	

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	surgical, dental or veterinary uses, including radiography or radiotherapy apparatus				
9022 21 00	For medical, surgical, dental or veterinary uses	NAR	Free		
9022 29 00	For other uses	NAR	12		
9022 30 00	- X-ray tubes	NAR	12		
9022 90	- Other, including parts and accessories				
9022 90 20	Parts and accessories of apparatus based on the use of X-rays	-	12		
9022 90 80	Other	-	12		
9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other				
9023 00 10	uses - Of a type used for teaching physics, chemistry or technical subjects	-	12		
9023 00 80	- Other	-	12		
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)				
9024 10	- Machines and appliances for testing metals				
9024 10 20	Universal or for tensile tests	-	12		
9024 10 40	For hardness tests	-	12		
9024 10 80	Other	-	12		
9024 80	- Other machines and appliances				
	Electronic				
9024 80 11	For testing textiles, paper or paperboard	-	12		
9024 80 19	Other	-	12		
9024 80 90	Other	-	12		
9024 90 00	- Parts and accessories	-	12		
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments - Thermometers and pyrometers, not combined with other instruments				
9025 11	Liquid-filled, for direct reading				
9025 11 20	Clinical or veterinary thermometers	NAR	12		
9025 11 80	Other	NAR	12		
9025 19	Other				
9025 19 20	Electronic	NAR	12		
9025 19 80	Other	NAR	12		
9025 80	- Other instruments				
9025 80 20	Barometers, not combined with other instruments	NAR	12		
9025 80 40	Electronic	-	12		
9025 80 80	Other	-	12		
9025 90 00	- Parts and accessories	-	12		
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9026 10	- For measuring or checking the flow or level		(,,,,		
	of liquids Electronic				
9026 10 21	Flow meters	NAR	12		
9026 10 29	Other	NAR	12		
7020 10 27	Other	NAK	12		
9026 10 81	Flow meters	NAR	12		
9026 10 89	Other	NAR	12		
9026 20	- For measuring or checking pressure				
9026 20 20	Electronic	NAR	12		
	Other				
9026 20 40	Spiral or metal diaphragm type pressure gauges	NAR	12		
9026 20 80	Other	NAR	12		
9026 80	- Other instruments or apparatus				
9026 80 20	Electronic	-	12		
9026 80 80	Other	-	12		
9026 90 00	- Parts and accessories	-	12		
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes				
9027 10	- Gas or smoke analysis apparatus				
9027 10 10	Electronic	NAR	12		
9027 10 90	Other	NAR	12		
9027 20 00	- Chromatographs and electrophoresis instruments	-	12		
9027 30 00	- Spectrometers, spectrophotometers and spectrographs using optical radiation (UV, visible, IR)	-	12		
9027 50 00	- Other instruments and apparatus using optical radiation (UV, visible, IR)	-	12		
9027 80	- Other instruments and apparatus				
9027 80 05	Exposure meters	-	12		
	Other				
	Electronic				
9027 80 11	pH meters, rH meters and other apparatus for measuring conductivity Apparatus for performing measurements of the physical properties of semiconductor	-	12		
9027 80 13	materials or of LCD substrates or associated insulating and conducting layers during the semiconductor wafer production process or the LCD production process	-	12		
9027 80 17	Other	-	12		
	Other				
9027 80 91	Viscometers, porosimeters and expansion	-	12		
9027 80 99	meters Other	_	12		
9027 90	- Microtomes; parts and accessories				
9027 90 9027 90 10	Microtomes; parts and accessories	NAR	12		
7041 90 IU	IVIICIOIOINES	INAK	12		1

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9027 90 50	Of apparatus of subheadings 902720 to 902780	-	12	daty	resurentials
9027 90 80	Of microtomes or of gas or smoke analysis apparatus	-	12		
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor				
9028 10 00	- Gas meters	NAR	12		
9028 20 00	- Liquid meters	NAR	12		
9028 30	- Electricity meters				
	For alternating current				
9028 30 11	For single-phase	NAR	12		
9028 30 19	For multiphase	NAR	12		
9028 30 90	Other	NAR	12		
9028 90	- Parts and accessories				
9028 90 10	For electricity meters	-	12		
9028 90 90	Other	_	12		
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes				
9029 10 00	- Revolution counters, production counters, taximeters, milometers, pedometers and the like	-	12		
9029 20	- Speed indicators and tachometers; stroboscopes				
	Speed indicators and tachometers				
9029 20 31	Speed indicators for vehicles	-	12		
9029 20 38	Other	-	12		
9029 20 90	Stroboscopes	-	12		
9029 90 00	- Parts and accessories	-	12		
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiation				
9030 10 00	- Instruments and apparatus for measuring or detecting ionising radiation	-	12		
9030 20 00	- Oscilloscopes and oscillographs - Other instruments and apparatus, for measuring	-	12		
9030 31 00	or checking voltage, current, resistance or power Multimeters, without a recording device	_	12		
9030 31 00	Multimeters, without a recording device	-	12		
	,	_	12		
9030 33	Other, without a recording device		12		
9030 33 20	Resistance measuring instruments	-	12		
0000 0	Other		4-		
9030 33 30	Electronic	-	12		
9030 33 80	Other	-	12		
9030 39 00	Other, with a recording device	-	12		
9030 40 00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	-	12		
	- Other instruments and apparatus				
9030 82 00	For measuring or checking semiconductor wafers or devices	-	12		
9030 84 00	Other, with a recording device	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9030 89	Other				
9030 89 30	Electronic	-	12		
9030 89 90	Other	-	12		
9030 90 00	- Parts and accessories	-	12		
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors				
9031 10 00	- Machines for balancing mechanical parts	-	12		
9031 20 00	- Test benches	-	12		
	- Other optical instruments and appliances				
9031 41 00	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	-	12		
9031 49	Other				
9031 49 10	Profile projectors	NAR	12		
9031 49 90	Other	-	12		
9031 80	- Other instruments, appliances and machines				
9031 80 20	For measuring or checking geometrical quantities	-	12		
9031 80 80	Other	-	12		
9031 90 00	- Parts and accessories	-	12		
9032	Automatic regulating or controlling instruments and apparatus				
9032 10	- Thermostats				
9032 10 20	Electronic	NAR	12		
9032 10 80	Other	NAR	12		
9032 20 00	- Manostats	NAR	12		
	- Other instruments and apparatus				
9032 81 00	Hydraulic or pneumatic	-	12		
9032 89 00	Other	-	12		
9032 90 00	- Parts and accessories	-	12		
9033 00 9033 00 10	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90 - Light-emitting diode (LED) backlight modules, which are lighting sources that consist of one or more LEDs, and one or more connectors and are mounted on a printed circuit or other similar substrate, and other passive components, whether or not combined with optical components or protective diodes, and used as backlight illumination for liquid crystal displays (LCDs)	-	12		
9033 00 90	- Other	-	12		

Chapter 91

Clocks and watches and parts thereof

Notes.

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- 1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
- 2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
- 3. For the purposes of this Chapter, the expression watch movements means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
- 4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

National Notes

- 1. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the
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Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

2. Items listed in this chapter may need to comply with the Environment (Waste) Regulations 2007.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9101	Wristwatches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal		, ,		
	- Wristwatches, electrically operated, whether or not incorporating a stopwatch facility				
9101 11 00	With mechanical display only	NAR	3		R
9101 19 00	Other	NAR	3		R
	- Other wristwatches, whether or not incorporating a stopwatch facility				
9101 21 00	With automatic winding	NAR	3		R
9101 29 00	Other	NAR	3		R
	- Other				
9101 91 00	Electrically operated	NAR	3		
9101 99 00	Other	NAR	3		
9102	Wristwatches, pocket-watches and other watches, including stopwatches, other than those of heading 9101 - Wristwatches, electrically operated, whether or not incorporating a stopwatch facility				
9102 11 00	With mechanical display only	NAR	3		R
9102 12 00	With opto-electronic display only	NAR	3		R
9102 19 00	Other	NAR	3		R
	- Other wristwatches, whether or not incorporating a stopwatch facility				
9102 21 00	With automatic winding	NAR	3		R
9102 29 00	Other	NAR	3		R
	- Other				
9102 91 00	Electrically operated	NAR	3		
9102 99 00	Other	NAR	3		
9103	Clocks with watch movements, excluding clocks of heading 9104				
9103 10 00	- Electrically operated	NAR	6		
9103 90 00	- Other	NAR	6		
9104 00 00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	NAR	6		
9105	Other clocks				
	- Alarm clocks				
9105 11 00	Electrically operated	NAR	6		
9105 19 00	Other	NAR	6		
	- Wall clocks				
9105 21 00	Electrically operated	NAR	6		
9105 29 00	Other	NAR	6		
	- Other	1	Ĭ		
9105 91 00	Electrically operated	NAR	6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9105 99 00	Other	NAR	6		
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)				
9106 10 00	- Time-registers; time-recorders	NAR	6		
9106 90 00	- Other	NAR	6		
9107 00 00	Time switches, with clock or watch movement or with synchronous motor	NAR	6		
9108	Watch movements, complete and assembled				
	- Electrically operated				
9108 11 00	With mechanical display only or with a device to which a mechanical display can be incorporated	NAR	6		
9108 12 00	With opto-electronic display only	NAR	6		
9108 19 00	Other	NAR	6		
9108 20 00	- With automatic winding	NAR	6		
9108 90 00	- Other	NAR	6		
9109	Clock movements, complete and assembled				
9109 10 00	- Electrically operated	NAR	6		
9109 90 00	- Other	NAR	6		
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements				
	- Of watches				
9110 11	Complete movements, unassembled or partly assembled (movement sets)				
9110 11 10	With balance wheel and hairspring	NAR	6		
9110 11 90	Other	NAR	6		
9110 12 00	Incomplete movements, assembled	-	6		
9110 19 00	Rough movements	-	6		
9110 90 00	- Other	-	6		
9111	Watch cases and parts thereof				
9111 10 00	- Cases of precious metal or of metal clad with precious metal	NAR	6		
9111 20 00	- Cases of base metal, whether or not gold- or silver-plated	NAR	6		
9111 80 00	- Other cases	NAR	6		
9111 90 00	- Parts	-	6		
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof				
9112 20 00	- Cases	NAR	6		
9112 90 00	- Parts	-	6		
9113 9113 10	Watch straps, watch bands and watch bracelets, and parts thereof - Of precious metal or of metal clad with				
	precious metal		6		
9113 10 10	Of precious metal	-			
9113 10 90 9113 20 00	Of metal clad with precious metal - Of base metal, whether or not gold- or	-	6		
9113 90 00	silver-plated - Other	-	6		R
9114	Other clock or watch parts				
	r r		6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9114 30 00	- Dials	-	6		
9114 40 00	- Plates and bridges	-	6		
9114 90 00	- Other	-	6		

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

- 1. This Chapter does not cover:
 - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) Toy instruments or apparatus (heading 95.03);
 - (d) Brushes for cleaning musical instruments (heading 96.03); or
 - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
- 2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments. Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

National Notes

- 1. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licenceissued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).
- 2. Items listed in this chapter may need to comply with the Environment (Waste) Regulations 2007.
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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments		, ,		
9201 10	- Upright pianos				
9201 10 10	New	NAR	Free		R
9201 10 90	Used	NAR	Free		R
9201 20 00	- Grand pianos	NAR	Free		R
9201 90 00	- Other	-	Free		R
9202	Other string musical instruments (for example, guitars, violins, harps)				
9202 10	- Played with a bow				
9202 10 10	Violins	NAR	Free		R
9202 10 90	Other	NAR	Free		R
9202 90	- Other				
9202 90 30	Guitars	NAR	Free		R
9202 90 80	Other	NAR	Free		R
[9203]					
[9204]					
9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs				
9205 10 00	- Brass-wind instruments	NAR	Free		
9205 90	- Other				
9205 90 10	Accordions and similar instruments	NAR	Free		R
9205 90 30	Mouth organs	NAR	Free		
9205 90 50	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	-	Free		R
9205 90 90	Other	-	Free		R
9206 00 00 9207 9207 10	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas) Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions) - Keyboard instruments, other than	-	Free		R
9207 10 10	accordions	NAR	Free		R
9207 10 10	Organs Digital pianos	NAR	Free		, K
9207 10 50	Synthesisers	NAR	Free		
9207 10 80	Other	-	Free		
9207 90	- Other	NAD	E.		
9207 90 10	Guitars	NAR	Free		R
9207 90 90 9208	Other Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth- blown sound signalling instruments	-	Free		R
9208 10 00	- Musical boxes	-	Free		
9208 90 00	- Other	-	Free		
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9209 30 00	- Musical instrument strings	-	Free		R
	- Other				
9209 91 00	Parts and accessories for pianos	-	Free		R
9209 92 00	Parts and accessories for the musical instruments of heading 9202	-	Free		R
9209 94 00	Parts and accessories for the musical instruments of heading 9207	-	Free		R
9209 99	Other				
9209 99 20	Parts and accessories for the musical instruments of heading 9205	-	Free		R
	Other				R
9209 99 40	Metronomes, tuning forks and pitch pipes	-	Free		R
9209 99 50	Mechanisms for musical boxes	-	Free		
9209 99 70	Other	-	Free		R

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

- 1. This Chapter does not cover:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
- 2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.
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National Notes

- 1. Items listed under this Chapter may require a licence under the Firearms Act.
- 2. Arms and ammunitions require a licence issued by the Minister with responsibility for Justice.
- 3. Items under this Chapter may be subject to controls and a licence issued by the Collector of Customs under the Export of Goods (Control) Regulations 1997.
- 4. Items listed under this Chapter may be subject to controls under the Weapons of Mass Destruction Act 2004.
- 5. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licenceissued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307			·	
9301 10 00	- Artillery weapons (for example, guns, howitzers and mortars)	NAR	12		R
9301 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	NAR	12		R
9301 90 00	- Other	NAR	12		R
9302 00 00	Revolvers and pistols, other than those of heading 9303 or 9304 Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles,	NAR	12		R
9303	muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)				
9303 10 00	- Muzzle-loading firearms	NAR	12		R
9303 20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles				
9303 20 10	Single-barrelled, smooth bore	NAR	12		R
9303 20 95	Other	NAR	12		R
9303 30 00	- Other sporting, hunting or target-shooting rifles	NAR	12		R
9303 90 00	- Other	NAR	12		R
9304 00 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	NAR	12		R
9305	Parts and accessories of articles of headings 9301 to 9304				
9305 10 00	- Of revolvers or pistols	-	12		R
9305 20 00	- Of shotguns or rifles of heading 9303	-	12		R
	- Other				
9305 91 00	Of military weapons of heading 9301	-	12		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9305 99 00	Other	-	12		R
9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads - Shotgun cartridges and parts thereof; air gun pellets				
9306 21 00	Cartridges	1000 NAR	12		R
9306 29 00	Other	-	12		R
9306 30	- Other cartridges and parts thereof				
9306 30 10	For revolvers and pistols of heading 9302 and for sub-machine-guns of heading 9301	-	12		R
	Other				
9306 30 30	For military weapons	-	12		R
9306 30 90	Other	-	12		R
9306 90	- Other				
9306 90 10	For military purposes	-	12		R
9306 90 90	Other	-	12		R
9307 00 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	-	12		R

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

Notes.

- 1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
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- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).
- 2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground. The following are, however, to be classified in the abovementioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
 - (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
 - (b) Seats and beds.
- 3.(A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01,
- 94.02 or 94.03 as parts of goods.

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4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

National Notes

1. Items listed in this chapter may need to comply with the Environment (Waste) Regulations 2007.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof		(73)	uaty	restrictions
9401 10 00	- Seats of a kind used for aircraft	-	Free		
9401 20 00	- Seats of a kind used for motor vehicles	-	12		
9401 30 00	- Swivel seats with variable height adjustment	-	3		
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds - Seats of cane, osier, bamboo or similar materials	-	3		
9401 52 00	Of bamboo	-	3		
9401 53 00	Of rattan	-	3		
9401 59 00	Other	-	3		
	- Other seats, with wooden frames				
9401 61 00	Upholstered	-	3		
9401 69 00	Other	-	3		
	- Other seats, with metal frames				
9401 71 00	Upholstered	-	3		
9401 79 00	Other	-	3		
9401 80 00	- Other seats	-	3		
9401 90	- Parts				
9401 90 10	Of seats of a kind used for aircraft	-	Free		
	Other				
9401 90 30	Of wood	-	3		
9401 90 80	Other	-	3		
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles - Dentists', barbers' or similar chairs and				
9402 10 00	parts thereof	-	12		
9402 90 00	- Other	-	12		
9403	Other furniture and parts thereof				
9403 10	- Metal furniture of a kind used in offices				
	Not exceeding 80 cm in height				
9403 10 51	Desks	-	12	Sch.	

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Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
Other	-	12	Sch.	
Exceeding 80 cm in height				
Cupboards with doors, shutters or flaps	-	12	Sch.	
Filing, card-index and other cabinets	-	12	Sch.	
Other	-	12	Sch.	
- Other metal furniture				
Beds	-	3		
Other	-	12	Sch.	
- Wooden furniture of a kind used in offices				
Not exceeding 80 cm in height				
Desks	-	12	Sch.	
Other	-	12	Sch.	
Cupboards with doors, shutters or flaps;	_	12	Sch	
•	-			
Other - Wooden furniture of a kind used in the kitchen	-	12	SCII.	
Fitted kitchen units	-	12	Sch.	
Other	-	12	Sch.	
- Wooden furniture of a kind used in the bedroom	-	12	Sch.	
- Other wooden furniture				
Wooden furniture of a kind used in the dining room and the living room	-	12	Sch.	
Wooden furniture of a kind used in shops	-	12	Sch.	
Other wooden furniture	-	12	Sch.	
- Furniture of plastics	-	12	Sch.	
- Furniture of other materials, including cane, osier, bamboo or similar materials				
Of bamboo	-	12	Sch.	
Of rattan	-	12	Sch.	
Other	-	12	Sch.	
- Parts				
Of metal	-	12		
Of wood	-	12		
Of other materials	-	12		
Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered				
- Mattress supports	-	3		
- Mattresses Of cellular rubber or plastics, whether or not covered				
Of rubber	-	3		
Of plastics	-	3		
-				
Of other materials				
	Other Exceeding 80 cm in height Cupboards with doors, shutters or flaps Filing, card-index and other cabinets Other Other Other metal furniture Beds Other Wooden furniture of a kind used in offices Not exceeding 80 cm in height Cupboards with doors, shutters or flaps; filing, card-index and other cabinets Other Wooden furniture of a kind used in the kitchen Fitted kitchen units Other Wooden furniture of a kind used in the bedroom Other wooden furniture Wooden furniture of a kind used in the dining room and the living room Wooden furniture of a kind used in shops Other wooden furniture Furniture of plastics Furniture of other materials, including cane, osier, bamboo or similar materials Of bamboo Of rattan Other Parts Of metal Of wood Of other materials Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered Mattresses Of cellular rubber or plastics, whether or not covered Of rubber	Other Exceeding 80 cm in height Cupboards with doors, shutters or flaps Filing, card-index and other cabinets Other Other metal furniture Beds Other Wooden furniture of a kind used in offices Not exceeding 80 cm in height Desks Other Exceeding 80 cm in height Cupboards with doors, shutters or flaps; filing, card-index and other cabinets Other Wooden furniture of a kind used in the kitchen Fitted kitchen units Other Wooden furniture of a kind used in the bedroom Other wooden furniture Wooden furniture Wooden furniture of a kind used in the bedroom Other wooden furniture Wooden furniture Other wooden furniture Other wooden furniture Other wooden furniture Other wooden furniture Other wooden furniture Of bamboo Of rattan Of bamboo Of rattan Other Parts Of metal Of wood Of other materials Of metal Of wood Of other materials Of ther materials Of metal Of wood Of other materials Of metal Of wood Of other materials Of metal Of wood Of other materials Of metal Of wood Of other materials Of metal Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of other materials Of wood Of wood Of other materials Of wood Of other materials Of wood Of wood Of wood Of wood Of wood Of wood Of wood Of wood Of wood	Other Other Cupboards with doors, shutters or flaps Cling, card-index and other cabinets Other -	Description Supplementary unit

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9404 29 90	Other	-	3		
9404 30 00	- Sleeping bags	NAR	3		
9404 90	- Other				
9404 90 10	Filled with feathers or down	-	3		
9404 90 90	Other	-	3		
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates 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				
9405 10	kind used for lighting public open spaces or thoroughfares				
	Of plastics or of ceramic materials Of plastics, of a kind used with filament				
9405 10 21	lamps	-	6		
9405 10 40	Other	-	6		
9405 10 50	Of glass	-	6		
	Of other materials				
9405 10 91	Of a kind used with filament lamps	-	6		
9405 10 98	Other	-	6		
9405 20	- Electric table, desk, bedside or floor- standing lamps				
	Of plastics or of ceramic materials Of plastics, of a kind used with filament				
9405 20 11	lamps	-	6		
9405 20 40	Other	-	6		
9405 20 50	Of glass	-	6		
	Of other materials				
9405 20 91	Of a kind used with filament lamps	-	6		
9405 20 99	Other	-	6		
9405 30 00	- Lighting sets of a kind used for Christmas trees	-	6		
9405 40	- Other electric lamps and lighting fittings				
9405 40 10	Searchlights and spotlights	-	6		
	Other				
	Of plastics				
9405 40 31	Of a kind used with filament lamps	-	6		
9405 40 35	Of a kind used with tubular fluorescent	-	6		
9405 40 39	lamps Other	-	6		
	Of other materials		•		
9405 40 91	Of a kind used with filament lamps	_	6		
9405 40 95	Of a kind used with infanctic famps		6		
9405 40 95	lamps	_	6		
	Other	-			
9405 50 00 9405 60	Non-electrical lamps and lighting fittings Illuminated signs, illuminated nameplates and the like	-	6		
9405 60 20	Of plastics	-	12		
9405 60 80	Of other materials	-	12		
	- Parts				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9405 91	Of glass				
9405 91 10	Articles for electrical lighting fittings (excluding searchlights and spotlights)	-	12		
9405 91 90	Other	-	12		
9405 92 00	Of plastics	-	12		
9405 99 00	Other	-	6		
9406	Prefabricated buildings				
9406 10 00	- Of wood	-	12		
9406 90	- Other				
9406 90 10	Mobile homes	-	12		
	Other				
	Of iron or steel				
9406 90 31	Greenhouses	-	12		
9406 90 38	Other	-	12		
9406 90 90	Of other materials	-	12		

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Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

- 1. This Chapter does not cover:
 - (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03); (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (1) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

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- (o) Children's bicycles (heading 87.12);
- (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- (r) Decoy calls or whistles (heading 92.08);
- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading 94.05);
- (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
- 2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
- 4. Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
- 5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

Subheading Note.

- 1. Subheading 9504.50 covers:
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- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
- (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

National Notes

- 1. Toys may only be imported as described in paragraph 14 of Schedule 1 to the Imports and Exports (Control) Regulations, 1987.
- 2. Items listed in this chapter may need to comply with the Environment (Waste) Regulations 2007.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
[9501]					
[9502]					
9503 00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds				
9503 00 10	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages - Dolls representing only human beings and parts and accessories thereof	-	3		P
9503 00 21	Dolls	-	3		P
9503 00 29	Parts and accessories	-	3		P
9503 00 30	- Electric trains, including tracks, signals and other accessories therefor; reduced-size (scale) model assembly kits	-	3		P
	- Other construction sets and constructional toys				
9503 00 35	Of plastics	-	3		P
9503 00 39	Of other materials	-	3		P
	- Toys representing animals or non-human creatures				
9503 00 41	Stuffed	-	3		P
9503 00 49	Other	-	3		P
9503 00 55	- Toy musical instruments and apparatus	-	3		P
	- Puzzles				
9503 00 61	Of wood	-	3		P, R
9503 00 69	Other	-	3		P
9503 00 70	- Other toys, put up in sets or outfits	-	3		P
	- Other toys and models, incorporating a motor				
9503 00 75	Of plastics	-	3		P

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9503 00 87	CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9503 00 81 — Toy weapons	9503 00 79	Of other materials	-	3		P
9503 00 85 - Dic-cast ministure models of metal - 3 P		- Other				
Particle interactive electronic closestion devices primarily designed for children - Other	9503 00 81	Toy weapons	-	3		P
2003 00 8 devices primarily designed for children - Other	9503 00 85	Die-cast miniature models of metal	-	3		P
9503 00 99	9503 00 87	devices primarily designed for children	-	Free		P
10 10 10 10 10 10 10 10	9503 00 95	Of plastics	-	3		P
9504 20	9503 00 99	Other	-	3		P
9504 20 00 Articles and accessories for billiards of all kinds Cother games, operated by coins, banknotes, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	9504	for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley				
2504 30	9504 20 00	- Articles and accessories for billiards of all	-	Free		
9504 30 20 Other games NAR 12	9504 30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley				
9504 30 90 Parts - 12	9504 30 10	Games with screen	NAR	12		
9504 40 00 - Playing cards - 12 9504 50 00 - Video game consoles and machines, other than those of subheading 950430 - Other - 9504 90 10 - Other - 9504 90 10 - Other - 9504 90 80 - Other - 9505 - 9506 - 9	9504 30 20	Other games	NAR	12		
3504 50 00	9504 30 90	Parts	-	12		
19504 90 10	9504 40 00	- Playing cards	-	12		
9504 90 10	9504 50 00		-	Free		
9504 90 80 Of competitive games	9504 90					
Pestive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	9504 90 10		-	3		
9505 articles, including conjuring tricks and novelty jokes - Articles for Christmas festivities	9504 90 80		-	12		
9505 10 10 Of glass 12 9505 10 90 Of other materials 12 9505 90 00 Other Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools - Snow-skis and other snow-ski equipment 9506 11 Skis 9506 11 10 Cross-country skis pa Free Downhill skis 9506 11 21 Monoskis and snowboards NAR Free 9506 11 20 Other pa Free 9506 11 20 Ski-fastenings (ski-bindings) Free 9506 12 00 Ski-fastenings (ski-bindings) Free 9506 19 00 Other Free 9506 21 00 Sailboards Free 9506 21 00 Sailboards Free	9505	articles, including conjuring tricks and				
9505 10 90 - Of other materials - Other Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools - Snow-skis and other snow-ski equipment 9506 11 - Skis 9506 11 10 - Cross-country skis Downhill skis 9506 11 21 Monoskis and snowboards NAR Free 9506 11 29 Other pa Free 9506 11 80 Other skis pa Free 9506 12 00 - Ski-fastenings (ski-bindings) - Free Water-skis, surf-boards, sailboards and other water-sport equipment Sailboards Free 9506 21 00 Sailboards Free Free Free	9505 10	- Articles for Christmas festivities				
9505 90 00	9505 10 10	Of glass	-	12		
Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools - Snow-skis and other snow-ski equipment 9506 11 0 Cross-country skis Downhill skis 9506 11 21 Monoskis and snowboards NAR Free 9506 11 29 Other pa Free 9506 11 80 Other pa Free 9506 12 00 - Ski-fastenings (ski-bindings) - Free 9506 19 00 Other - Water-skis, surf-boards, sailboards and other water-sport equipment 9506 21 00 Sailboards - Free 9506 29 00 Other - Free	9505 10 90	Of other materials	-	12		
exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools - Snow-skis and other snow-ski equipment 9506 11	9505 90 00	- Other	-	12		
9506 11 Skis pa Free 9506 11 10 Cross-country skis pa Free Downhill skis NAR Free 9506 11 21 Monoskis and snowboards NAR Free 9506 11 29 Other pa Free 9506 11 80 Other skis pa Free 9506 12 00 Ski-fastenings (ski-bindings) - Free 9506 19 00 Other - Free - Water-skis, surf-boards, sailboards and other water-sport equipment - Free 9506 21 00 Sailboards - Free 9506 29 00 Other - Free	9506	exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this				
9506 11 10 Cross-country skis		- Snow-skis and other snow-ski equipment				
Downhill skis 9506 11 21 Monoskis and snowboards 9506 11 29 Other 9506 11 80 Other skis 9506 12 00 Ski-fastenings (ski-bindings) Ski-fastenings (ski-bindings) Free 9506 19 00 Other Water-skis, surf-boards, sailboards and other water-sport equipment 9506 21 00 Sailboards Free 9506 29 00 Other Free	9506 11	Skis				
9506 11 21 Monoskis and snowboards NAR Free 9506 11 29 Other pa Free 9506 11 80 Other skis pa Free 9506 12 00 Ski-fastenings (ski-bindings) - Free 9506 19 00 Other - Free - Water-skis, surf-boards, sailboards and other water-sport equipment - Free 9506 21 00 Sailboards - Free 9506 29 00 Other - Free	9506 11 10	Cross-country skis	pa	Free		
9506 11 29 Other pa Free 9506 11 80 Other skis pa Free 9506 12 00 Ski-fastenings (ski-bindings) - Free 9506 19 00 Other Water-skis, surf-boards, sailboards and other water-sport equipment Free 9506 21 00 Sailboards Free 9506 29 00 Other Free		Downhill skis				
9506 11 80 Other skis pa Free 9506 12 00 Ski-fastenings (ski-bindings) Free 9506 19 00 Other Water-skis, surf-boards, sailboards and other water-sport equipment Free 9506 21 00 Sailboards Free 9506 29 00 Other Free	9506 11 21	Monoskis and snowboards	NAR	Free		
9506 12 00 Ski-fastenings (ski-bindings) - Free 9506 19 00 Other - Free - Water-skis, surf-boards, sailboards and other water-sport equipment - Free 9506 21 00 Sailboards - Free 9506 29 00 Other - Free	9506 11 29	Other	pa	Free		
9506 19 00 Other - Water-skis, surf-boards, sailboards and other water-sport equipment - Free - Sailboards - Free - Free - 9506 29 00 Other - Free - F	9506 11 80	Other skis	pa	Free		
- Water-skis, surf-boards, sailboards and other water-sport equipment 9506 21 00 Sailboards - Free 9506 29 00 Other - Free	9506 12 00	Ski-fastenings (ski-bindings)	-	Free		
9506 29 00 Other - Free	9506 19 00	- Water-skis, surf-boards, sailboards and other	-	Free		
	9506 21 00	Sailboards	-	Free		
- Golf clubs and other golf equipment	9506 29 00	Other	-	Free		
		- Golf clubs and other golf equipment				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9506 31 00	Clubs, complete	NAR	Free		
9506 32 00	Balls	NAR	Free		
9506 39	Other				
9506 39 10	Parts of golf clubs	-	Free		
9506 39 90	Other	-	Free		
9506 40 00	Articles and equipment for table tennis Tennis, badminton or similar rackets, whether or not strung	-	Free		
9506 51 00	Lawn-tennis rackets, whether or not strung	-	Free		
9506 59 00	Other - Balls, other than golf balls and table-tennis	-	Free		
9506 61 00	balls Lawn-tennis balls	_	Free		
9506 62 00	Inflatable	-	Free		
9506 69	Other				
9506 69 10	Cricket and polo balls	-	Free		
9506 69 90	Other	_	Free		
9506 70	- Ice skates and roller skates, including skating boots with skates attached				
9506 70 10	Ice skates	pa	Free		
9506 70 30	Roller skates	pa	Free		
9506 70 90	Parts and accessories	-	Free		
	- Other				
9506 91 9506 91 10	Articles and equipment for general physical exercise, gymnastics or athletics Exercising apparatus with adjustable	_	Free		
	resistance mechanisms Other	_			
9506 91 90		-	Free		
9506 99	Other		P.		
9506 99 10	Cricket and polo equipment, other than balls	-	Free		
9506 99 90 9507	Other Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading 9208 or 9705) and similar hunting or shooting requisites	-	Free		P
9507 10 00	- Fishing rods	-	Free		
9507 20	- Fish-hooks, whether or not snelled				
9507 20 10	Fish-hooks, not snelled	-	Free		
9507 20 90	Other	-	Free		
9507 30 00	- Fishing reels	-	Free		
9507 90 00	- Other	-	Free		R
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres				
9508 10 00	- Travelling circuses and travelling menageries	-	12		R
9508 90 00	- Other	-	12		R

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Chapter 96

Miscellaneous manufactured articles

Notes.

- 1. This Chapter does not cover:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92); (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
- 2. In heading 96.02 the expression vegetable or mineral carving material means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
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- 3. In heading 96.03 the expression prepared knots and tufts for broom or brush making applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
- 4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Additional note

1. Subheadings 9619 00 71 to 9619 00 89 include goods of paper pulp, paper, cellulose wadding or webs of cellulose fibres.

Those subheadings also include composite goods consisting of the following:

- (a) an inner layer (for example, of nonwovens), designed to wick fluid away from the wearer's skin and thereby prevent chafing;
- (b) an absorbent core, for collecting and storing the fluid until the product can be disposed of; and
- (c) an outer layer (for example, of plastics), to prevent leakage of the fluid from the absorbent core.

National Notes

- 1. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).
- 2. Items listed in this chapter may need to comply with the Environment (Waste) Regulations 2007.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9601	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	animal carving material, and articles of these materials (including articles obtained by moulding)		, , , , ,		
9601 10 00	- Worked ivory and articles of ivory	-	12		P, R
9601 90 00	- Other	_	12		R
9602 00 00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or	-	12		
9603	included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) - Brooms and brushes, consisting of twigs or				R
9603 10 00	other vegetable materials bound together, with or without handles - Toothbrushes, shaving brushes, hairbrushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances	NAR	12		
9603 21 00	Toothbrushes, including dental-plate brushes	NAR	12		
9603 29	Other				
9603 29 30	Hair brushes	NAR	12		
9603 29 80	Other	-	12		
9603 30	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics				
9603 30 10	Artists' and writing brushes	NAR	12		
9603 30 90	Brushes for the application of cosmetics	NAR	12		
9603 40	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 960330); paint pads and rollers				R
9603 40 10	Paint, distemper, varnish or similar brushes	NAR	12		
9603 40 90	Paint pads and rollers	NAR	12		
9603 50 00	- Other brushes constituting parts of machines, appliances or vehicles	-	12		
9603 90	- Other				
9603 90 10	Hand-operated mechanical floor sweepers, not motorised Other	NAR	12		
9603 90 91	Road-sweeping brushes; household type brooms and brushes, including shoe brushes and clothes brushes; brushes for grooming animals	-	12		
9603 90 99	Other	-	12		
9604 00 00	Hand sieves and hand riddles	-	12		
9605 00 00	Travel sets for personal toilet, sewing or shoe or clothes cleaning Buttons, press-fasteners, snap-fasteners and	-	12		
9606 9606 10 00	press studs, button moulds and other parts of these articles; button blanks - Press-fasteners, snap-fasteners and press studs and parts therefor	-	6		
9606 21 00	- Buttons Of plastics, not covered with textile	_	6		
9606 22 00	material Of base metal, not covered with textile	-	6		
9606 29 00	material Other	_	6		
	- Other - Button moulds and other parts of buttons;	_			
9606 30 00	button blanks	-	6		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9607	Slide fasteners and parts thereof				
	- Slide fasteners				
9607 11 00	Fitted with chain scoops of base metal	m	6		
9607 19 00	Other	m	6		
9607 20	- Parts				
9607 20 10	Of base metal, including narrow strips	-	6		
9607 20 90	mounted with chain scoops of base metal Other	_	6		
9608	Ballpoint 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 9609				
9608 10	- Ballpoint pens				
9608 10 10	With liquid ink (rolling ball pens)	NAR	Free		
	Other				
9608 10 92	With replaceable refill	NAR	Free		
9608 10 99	Other	NAR	Free		
9608 20 00	- Felt-tipped and other porous-tipped pens and markers	NAR	Free		
9608 30 00	- Fountain pens, stylograph pens and other pens	NAR	Free		
9608 40 00	- Propelling or sliding pencils	NAR	Free		
9608 50 00	- Sets of articles from two or more of the foregoing subheadings	-	Free		
9608 60 00	- Other	NAR	Free		
9608 91 00	Pen nibs and nib points	-	Free		
9608 99 00	Other	-	Free		
9609 9609 10	Pencils (other than pencils of heading 9608), 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 10	With 'leads' of graphite	-	Free		
9609 10 90	Other	-	Free		
9609 20 00	- Pencil leads, black or coloured	-	Free		
9609 90	- Other				
9609 90 10	Pastels and drawing charcoals	-	Free		
9609 90 90	Other	-	Free		
9610 00 00	Slates and boards, with writing or drawing surfaces, whether or not framed Date, sealing or numbering stamps, and the like (including devices for printing or	-	12		
9611 00 00 9612	embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks 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	-	12		
9612 10	- Ribbons				
9612 10 10	Of plastics	-	12		
9612 10 20	Of man-made fibres, measuring less than		12		

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CN code	Description	Supplementary unit	Conventional rate of duty	Particular rates of	Prohibitions &
	metal cartridges of a kind used in automatic	umt	(%)	duty	Restrictions
	typewriters, automatic data-processing equipment and other machines				
9612 10 80	Other	-	12		
9612 20 00	- Ink-pads	-	12		
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks				
9613 10 00	- Pocket lighters, gas fuelled, non-refillable	NAR	12		
9613 20 00	- Pocket lighters, gas fuelled, refillable	NAR	12		
9613 80 00	- Other lighters	-	12		
9613 90 00	- Parts	-	12		
9614 00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof - Roughly shaped blocks of wood or root, for		10		
9614 00 10	the manufacture of pipes	-	12		
9614 00 90	- Other	-	12		
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof				
	- Combs, hair-slides and the like				
9615 11 00	Of hard rubber or plastics	-	12		
9615 19 00	Other	-	12		R
9615 90 00	- Other	-	12		R
9616 9616 10	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 10	Toilet sprays	-	12		
9616 10 90	Mounts and heads	-	12		
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations Vacuum flasks and other vacuum vessels,	-	12		R
9617 00 00	complete with cases; parts thereof other than glass inners	-	12		
9618 00 00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing Sanitary towels (pads) and tampons, napkins	-	12		
9619 00	and napkin liners for babies, and similar articles, of any material				
9619 00 30	- Of wadding of textile materials	-	12		
	- Of other textile materials				
9619 00 40	Sanitary towels (pads), tampons and similar articles	-	Free		
9619 00 50	Napkins and napkin liners for babies, and similar articles	-	Free		
	- Of other materials				
	Sanitary towels (pads), tampons and similar articles				
9619 00 71	Sanitary towels (pads)	-	Free		
9619 00 75	Tampons	-	Free		
9619 00 79	Other	-	Free		
	Napkins and napkin liners for babies, and similar articles				
9619 00 81	Napkins and napkin liners for babies	-	Free		
9619 00 89	Other (for example, incontinence care articles) Monopods, bipods, tripods and similar	-	Free		
9620 00	articles				
9620 00 10	Of a kind used for digital, photographic or video cameras, cinematographic cameras and	-	12		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	projectors; of a kind used for other apparatus of Chapter 90				
	- Other				
9620 00 91	Of plastics or of aluminium	-	12		
9620 00 99	Other	-	12		

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

- 1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
- 2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
- 3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
- 4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
- (B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
- 5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those
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articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Additional Note

- 1. Heading 9705 includes collectors' motor vehicles and aircraft of historical or ethnographic interest which are:
 - (a) in their original state, without substantial changes to the chassis, body, steering, braking, transmission or suspension system, engine, wings etc. Repairing and restoring is allowed, and broken or worn-out parts, accessories and units can have been replaced, provided that the vehicle is preserved and maintained in the historically correct condition. Modernised or modified motor vehicles and aircraft are excluded;
 - (b) in case of motor vehicles at least thirty years old, in case of aircraft at least fifty years old;
 - (c) of a model or type which is no longer in production.
 - The requisite characteristics for inclusion in a collection being relatively rare, not being normally used for its original purpose, being the subject of special transactions outside of the normal trade in similar utility articles, and being of greater value are presumed to be fulfilled for motor vehicles and aircraft which comply with the above three criteria.

This heading also includes, as collectors' items:

- motor vehicles and aircraft, irrespective of their date of manufacture, which can be proved to have been used in the course of an historic event,
- motor racing vehicles and racing aircraft which can be proved to have been designed, built and used solely for competition and which have achieved significant sporting success at prestigious national or international events.
- Parts and accessories for motor vehicles and aircraft are classified in this heading, provided that they are original parts or accessories, that they are at least thirty years old (for motor vehicles) or at least fifty years old (for aircraft), and that they are no longer in production.

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Replicas and reproductions are excluded, unless they fulfil the above three criteria.

National Notes

Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna). A certificate of authenticity may be required for articles in this chapter.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques				R
9701 10 00	- Paintings, drawings and pastels	-	Free		
9701 90 00	- Other	-	Free		
9702 00 00	Original engravings, prints and lithographs	-	Free		
9703 00 00	Original sculptures and statuary, in any material	-	Free		R
9704 00 00	Postage or revenue stamps, stamp- postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	-	Free		R
9705 00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	-	Free		R
9706 00 00	Antiques of an age exceeding 100 years	-	Free		R

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.
- 2. The words and expressions used in this chapter have the same meaning as in Chapters 1 to 97.

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- 3. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).
- 4. The Environmental Agency should be consulted for any licence or permit requirements.
- 5. Sub heading 9839 90 covers personal imports of single use plastic products below a commercial quantity as specified in paragraph 19 of Schedule 1 to the Imports and Exports (Control) Regulations, 1987.
- 6. The duty rate for articles classified under the sub heading 9897 00 only applies to articles of £1000 or over. A certificate of authenticity may be required for articles in this sub heading.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9822 02 10	Aerated drinks with total sugar content above 5g per 100 millilitres	1	10	·	
9822 03 00	Beer	1	£0.35/l		
9822 04 10	Sparkling wine	1	£1.00/l		
9822 04 21	Still wine	1	£0.50/l		
9822 06 00	Cider, perry, mead	1	£0.21/l		
9822 08 10	Spirits, liquers and other spirituous beverages, having an alcoholic strength by volume not exceeding 15% vol	1	£0.50/l		
9822 08 90	Spirits, liquers and other spirituous beverages, having an alcoholic strength by volume exceeding 15% vol	1	£1.00/l		
9822 08 91	Bourbon and American Whisky	1	£2.00/l		
9824 02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes				
9824 02 10	Cigars & cheroots	-	£6.50/kg		R
9824 02 20	Cigarettes containing tobacco	1000 NAR	£77.50/1000 NAR		R
9824 03					
9824 03 11	Water-pipe tobacco specified in subheading note 1 to chapter 24	-	£45/kg		R
9824 03 12	Smokeless, heated tobacco products	-	£60/kg		R
9824 03 90	Other manufactured tobacco	-	£65/kg		R
9833 00 00	Perfumery, cosmetic or toilet preparations	NAR	3		R
9839 10 00	Single use carrier bags not made from recycled materials	NAR	£0.10/NAR		
9839 20 00	Single use biodegradable carrier bags not made from recycled materials	NAR	£0.05/NAR		
9839 90 00	Disposable tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics (incl. drinking straws, cutlery etc.)	-	200		P, R
9848 00 00	Stationery	-	Free		
9862 00 00	Clothing	NAR	3		R
9864 00 00	Footwear	pa	3		R
9868 00 00	Articles of stone, plaster, cement, ceramic and other building materials	-	12		
9871 00 00	Jewellery	-	3		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9871 03 00	Unworked precious stones	NAR	12	ž	
9880 11 00	Large household appliances	NAR	12		
9880 12 00	Small household items	NAR	12		
9880 13	IT and Telecomunnication equipment				
9880 13 10	IT equipment	NAR	6		
9880 13 9	Telecommunication equipment				
9880 13 91	Telephones for cellular networks or for other wireless networks	NAR	Free		
9880 13 99	Other telecommunication equipment	NAR	12		
9880 14 00	Consumer equipment	NAR	12		
9880 15 00	Lighting equipment	NAR	6		
9880 16 00	Electrical and electronic tools	NAR	6		
9880 17	Toys, leisure and sports equipment				
9880 17 10	Toys	NAR	3		P, R
9880 17 90	Leisure and sports equipment	NAR	Free		
9880 18 00	Medical devices	NAR	Free		
9880 19 00	Monitoring and control instruments	NAR	12		
9880 20 00	Automatic dispensers	NAR	12		
9880 21 00	Batteries	NAR	12		
9887 08 00	Parts and accessories of motor vehicles	NAR	12		
9891 00 00	Watches	NAR	3		
9894 00 00	Furniture	-	12		
9897 00 00	Works of art, collectors' pieces and the like	NAR	3		
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%	NAR	12		P, R
9898 20 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 3%	NAR	3		P, R
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%	NAR	6		P, R
9898 30 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 24%	NAR	24		P, R
9898 40 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 10%	NAR	10		P, R

Chapter 99

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.

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- 3. Items subject to the endangered species legislation may be prohibited from importation or may only be imported when covered by a licence issued by the Collector of Customs under the Endangered Species Act, 1990 or the EC Regulations on implementation in the community of CITES (the Convention on International Trade in Endangered Species of Wild Flora and Fauna).
- 4. The Environmental Agency should be consulted for any licence or permit requirements.
- 5. Firearms and explosives require a licence from the Firearms Act.
- 6. Arms and ammunitions require a licence issued by the Minister with responsibility for Justice.
- 7. Explosives etc. may be subject to controls under the Weapons of Mass Destruction Act 2004.
- 8. Certain items may be subject to controls under the Drugs (Misuse) Regulations 2005.

CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9901 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	-	Free		R
9902 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		R
9903 00 00	Foodstuffs and other consumable goods, other than meat and meat products, alcoholic beverages and tobacco products	-	Free		R
9904 00 00	Meat and meat products	-	Free		R
9905 00 00	Beer	1	£0.35/1		
9906 00 00	Spirits	1	£1.00/l		
9907 00 00	Cigarettes	1000 NAR	£77.50/1000 NAR		R
9908 00 00	Tobacco products, other than cigarettes	-	£65/kg		R
9909 00 00	Pharmaceutical products	-	Free		R
9910 00 00	Firearms and explosives	-	12		
9911 00 00	Lubricating oils	-	Free		
9912 00 00	Chemical products, other than lubricating oils	-	12		
9922 02 10	Aerated drinks with total sugar content above 5g per 100 millilitres	1	Free		
9924 03 11	Water-pipe tobacco specified in subheading note 1 to chapter 24	-	£45/kg		R

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions	
9989 00 00	Vessels	NAR	Free		R	

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SCHEDULE 2

Rates of duty on goods removed from an approved place

Regulation 6(1)

D	D
Description	Rate of Duty
1. Dutiable goods on which duty has	(a) for each litre of spirituous
not been paid transferred from an	liqueur 35p
approved place to premises designated	(b) for each litre of wine 7p
under the Duty Free Premises Order,	(c) for every 1000 cigarettes £3.25
2017	(d) for every 1000 cigarillos or
	whiffs
	£4.50
	(e) for every 1000 cigars £9.00
	(f) for every 1 kilo of tobacco
	£1.80
2. Dutiable goods on which duty has	
not been paid which supplied either	(a) for each litre of spirituous
	liqueur 35p
(i) to a ship about to leave Gibraltar,	(b) for every 1000 cigarettes
or	£6.00
(ii) exported from Gibraltar overland	
or	
(iii) exported from Gibraltar by air	
2 Dutichle goods on which duty has	Ear ayary 1000 signatus C1 50
3. Dutiable goods on which duty has not been paid exported manifested by	For every 1000 cigarettes £1.50
land sea or air to satisfy an order	
placed outside Gibraltar, or for	
personal use of those sailing on the	
ship to which they are supplied	
simp to winon moy are supplied	
4. Dutiable goods on which duty has	
not been paid delivered to a person	(a) for each litre of spirituous
about to leave Gibraltar by ship	liqueur 35p
	(b) for each litre of wine 7p
	(c) for every 1000 cigarettes £2.25
	(d) for every 1000 cigarillos or
	whiffs £4.50
	(e) for every 1000 cigars £9.00
	(f) for every kilo of tobacco £1.80
5. Tobacco exported in bulk duly	
manifested	5% ad valorem
1	1

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CCHED	III E 2

Goods imported into Gibraltar subject to rates of duty other than those in Schedule 1

Regulation 6(2)

Descriptio	n	Rate Duty	of
 Packing 	ng and all other items used or to be used as packing for the re-export trade provided that-	Free	
(a)	they are such as to be identifiable on exportation; and		
(b)	if imported filled, they are declared on importation as being for exportation empty or filled; or		
(c)	if imported empty, they are declared on importation as being for exportation filled; and		
(d)	they are re-exported within such period as the Collector may have determined:		
	Provided where packings temporarily imported cannot be exported as a result of a seizure, other than a seizure made at pursuit of a private person, the requirement of exportation shall be suspended for the duration of the seizure;		
(e)	nothing in this Schedule shall preclude the application of restrictions and controls imposed under legislation relating to public security, hygiene or public health or for veterinary or phythopathological considerations		
	imported for transit or transhipment provided they comply with relevant transit and ment procedures	Free	
products	of dutiable goods imported and declared to be imported solely for advertising some or service and which the Collector is satisfied have no commercial value other than for ing purposes	Free	
or a D	otherwise enumerated, imported by a Consular Officer or on behalf of a Consular Officer biplomat or a Diplomatic or Consular Clerk of a Foreign State for his personal use or for e of his family or servants:	Free	
	that the provision shall apply only to those Consular Officers and Diplomatic and lar Clerks who are-		
(a)	nationals of the State they represent;		
(b)	permanent and pensionable employees of the State they represent;		
(c)	not engaged in any private occupation for gain; and		
(d)	representing a state which grants like privileges to United Kingdom Consular Officers and Consular and Diplomatic Clerks		
Collecto	s imported by or on behalf of a charity or cause approved in writing for the purpose by the r and any components of any such articles imported specifically for the purpose of the sture or production in Gibraltar of any such article or part thereof	Free	
6. Awards	recognising distinction	Free	

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	d by or on behalf of a disabled person and specially designed to improve the quality ional, scientific or cultural advancement of such a person	Free		
8. Dutiable goods imported into Gibraltar by a contractor or sub-contractor for the purpose of a contract awarded by the Crown				
	ct of which a certificate for the economic and social interest of Gibraltar has been Government under regulation 8	Free		
10. Packages and	containers imported for the sale of foodstuffs or medicines	Free		
11. CO ₂ imported	for use in a bottling factory	Free		
12. Sparkling win	e bottled in bond	£0.23/1		
13. Other wine bo	ottled in bond	£0.23/1		
14. Public transpo	ort type passenger motor vehicle for use on approved bus routes	Free		
15. Goods (other	than motor vehicles) imported by a person entering Gibraltar if-	Free		
(a)	the Collector is satisfied that the person resides outside of Gibraltar;			
(b)	the goods are intended solely for his personal use or for that of his dependants;			
(c)	the goods have been both owned and used by him outside Gibraltar; and			
(d)	the goods are on importation, declared to a Customs Officer:			
	e kind and in the quantities specified in the Note to this paragraph, carried by or entering Gibraltar as part of his personal effects provided that-	Free		
(a)	he has not been in Gibraltar during the period of 24 hours immediately preceding the time of the entry; and			
(b)	intends to remain in Gibraltar for at least 24 hours immediately following the time of the entry;			
(c)	is not a person who regularly enters or returns to Gibraltar which expression includes a person who enters or returns to Gibraltar more than once in any calendar month;			
(d)	is not a person who enters Gibraltar as a member of the paid crew of a ship or aircraft unless he either pays off from that ship or aircraft or proceeds on leave for a period of more than 5 days;			
(e)	is not a person under the age of 17 years in respect of tobacco products or alcoholic beverages			
NOTE:				
	ducts- 200 cigarettes or 100 cigarillos (cigars with a maximum weight of 3 grammes igars or 250 grammes of smoking tobacco.			
	everages – one standard bottle (0.70 to 1 litre) of distilled beverages and spirits of strength exceeding 22% or a total of 2 litres of distilled beverages, spirits, aperitifs,			

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sparkling wines and fortified wines with a wine or alcoholic base or an alcoholic strength not

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1 11	ansportat		22 mg companion, shall not be treated as industrial of commercial	
			transportation by a sales representative of the samples, handbooks and tools exercise of his occupation, shall not be treated as industrial or commercial	
	(a)	journeys conveya	ded to be used and is used by the temporary visitor only for the outward and return s between his home and place of work and is not used in Gibraltar for the ance of passengers for hire or reward between two points within Gibraltar or the all or commercial transportation of goods between two such points:	
P	rovided t	hat the v	ehicle-	
te	mporary	visitor 1	rted into Gibraltar across the land frontier with the Kingdom of Spain by a normally resident in the Kingdom of Spain whose occupation requires him to ween his home and place of work situated in Gibraltar:	Free
			on of the contract for the vehicle to be exported within the five days and on will not be re-imported into Gibraltar	
			ere the vehicle is the subject of a hire contract which ends before the expiry of portation period, the Collector may authorise a further five days	
	(b)		ended to be exported and is so exported from Gibraltar within the temporary tation period:	
		(iii)	lent, hired out or otherwise disposed of whilst in Gibraltar;	
		(ii)	used in the course of an activity carried on for consideration or financial gain;	,
			Provided that the transportation by a sales representative of the sample, hand books and tools necessary for the exercise of his occupation, shall not be treated as industrial or commercial transportation;	
		(i)	used for the conveyance of passengers for hire or reward between two points within Gibraltar or the industrial or commercial transportation of goods between two such points:	
	(a)	is interior	nded to be used and is used only by the temporary visitor for his private use and	
P	rovided t	hat the v	ehicle-	
	transpor	ting moi	be of construction or equipment, is designed for and capable of re than nine persons including the driver or goods or any special or mobile workshop imported into Gibraltar by a temporary	
	importe by the r installed	d with it nanufact I in that v	and the lubricants and fuel contained in the standard tanks fitted turer to a vehicle of that type and including wireless apparatus vehicle such as to be a permanent fixture thereof but not a vehicle	
18.	A vehic	le. inclu	iding the component parts, normal accessories and equipment	Free
17.			by or supplied to any public statutory authority or agency exclusively provided or the payment of import duty under the relevant enactment	Free
		n Ireland	person who resides elsewhere than in the United Kingdom of Great Britain and d or Europe, the relief for tobacco products shall be double to those specified	
5.	Other as	rticles – a	articles of any description to a total value not exceeding £390.00	
4. Toilet water – 250 c.c. or 9 fl. ozs.				
3. Perfume – 50 grammes (60 cc. or 2 fl. ozs).				
			and fortified wines with a wine or alcoholic base or an alcoholic strength not grees and also in either case, distilled wines to a total of 2 litres.	

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	(b)	is not let, hired out or otherwise disposed of whilst in Gibraltar;	
	(c)	is intended to be exported and is so exported from Gibraltar on the departure therefrom by visitor, unless in any particular case, the Collector shall have otherwise allowed; and	y the temporar
1	(d)	the vehicle has complied at its place of registration with the customs or other duties and taxes to which vehicles of that class or description are normally liable and has not, by reason of its exportation been subject to any exemption from or refund of, such duties and taxes or any turnover tax, excise duty or other consumption tax	
20. A	vehicle that–	e imported into Gibraltar by a person who satisfies and continues to satisfy the Collector	Free
(a)		e person is a serving and uniformed member of one of Her Majesty's s posted from overseas for service in Gibraltar or the spouse of such a ser; or	
(b)	Gover	officer serving in Gibraltar and recruited by, or on behalf of, the rnment of Gibraltar from outside Gibraltar on contract terms approved e Government of Gibraltar; and	
(c)		e date of his first arrival in Gibraltar, the vehicle had been his property period of not less than six months preceding such date:	
	4000 1	ided that the Collector may, if he is satisfied that the vehicle had been driven for at least kilometres whilst in the ownership of such person, reduce such period of six months to od of not less than three months; and	
(d)	had be	er this person or the spouse owns any other vehicle in Gibraltar which een imported under the provisions of this paragraph and on which duty of been paid; and	
(e)		conditions of this paragraph and such other conditions as may be sed by the Collector have and are being complied with:	
Pro	vided t	hat-	
(i)	Office officer with the	time of importation, the motor vehicle is produced to a Customs or for examination and such sum of money or other security as the ramy require to secure the duty otherwise payable and compliance hese Regulations is deposited and such additional information relating vehicle and the circumstances of its importation and its intended use officer may require is provided;	
(ii)	whilst	in Gibraltar the vehicle-	
(aa		hall not be used for any industrial or commercial purpose either with r without remuneration;	
(bb	in au	ave as the Collector may allow, shall be operated and used only by the importer or some other person accompanying him or her or expressly authorised in writing by him or her to operate and use the vehicle and hall not be operated or used by or in the service of any other person;	
(cc	al co	hall not except with the prior consent of the Collector who may in his bsolute discretion, give or refuse such consent and attach such onditions as he may think fit to any such consent given, be lent, sold, ledged, hired, given away or otherwise disposed of;	
(i	ii)	shall be re-exported from Gibraltar-	
(aa))	before the expiration of three years from the date of importation; or	
(bb		the importer is a member of one of Her Majesty's Forces, on his or er being posted to duty elsewhere than in Gibraltar; or	

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(cc)	(cc) if the importer is the spouse of a member of one of Her Majesty's Forces on the member being posted to duty elsewhere than in Gibraltar; or		
(dd) on the importer or the spouse of the importer, as the case may be, ceasing to be an officer serving in Gibraltar under a technical cooperation agreement, whichever is the earlier or within such further period as the Collector may in special circumstances allow and on production of the vehicle and the relevant import documents to the Customs Officer together with such additional information and such declarations relating to the vehicle and the circumstances of its use in Gibraltar as the officer may require			
"jet s	is purpose of these Regulations, a personal water craft commonly known and meaning a ki" imported into Gibraltar by a person who is not normally resident in Gibraltar and who time of importation—	Free	
(a)	produces the jet ski to a Customs Officer for examination;		
(b)	if the Collector so requires either—		
	(i) satisfies the customs officer that security for payment of the duty payable under Part 2 and for compliance with these Regulations has been given; or		
	(ii) deposits in accordance with the custom's officer's directions, such sum of money or other security as the officer may require to secure that duty and compliance with these Regulations; and		
(c)	 gives such additional information relating to the jet ski the circumstances of its importation and the intended use of it as the officer may require; 		
(d)	does not permit the jet ski to be operated or used by any other person other than a person not normally resident in Gibraltar accompanying him or expressly authorised in writing by him to operate and use the jet ski;		
(e)	(e) does not use or permit the jet ski to be used for any industrial or commercial purpose either with or without remuneration or by or in the service of a company or firm the head office of which is in Gibraltar or for the transport of persons or goods for remuneration;		
(f)	does not lend, sell, pledge, hire, give away or exchange or otherwise dispose of such jet ski		
1988 elsew date o A vel	nicle purchased new in Gibraltar from a local dealer and licensed under the Transport Act and registered as a self-drive vehicle, not having been previously registered in Gibraltar or there ,provided the date of commencement of the licence is less than two years after the of manufacture of the vehicle hicle shall remain registered as a self drive vehicle for a maximum of two years since the of registration.	Free	
	icle imported into Gibraltar not more than 4 years old as from the date of first registration icensed and registered as a taxi	Free	
	nercial vehicles including trailers, certified by the Transport Commission as the property of apany holding a Road Haulage Operator's Licence, issued under the Transport Act 1998	Free	
25. New	motor vehicles imported by a licensed dealer		
(a)	Subject to paragraph (b), with an engine capacity not exceeding 1500cc	15%	
(aa)	With a diesel engine capacity not exceeding 1500cc	25%	

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(b) In the case of a hybrid motor vehicle falling within (a)	Free
(c) Subject to paragraph (d), with an engine capacity exceeding 1500cc and not exceeding 2000cc	18%
(d) In the case of a hybrid motor vehicle falling within (c)	Free
(e) Subject to paragraph (f), with an engine capacity over 2000cc	22%
(f) In the case of a hybrid motor vehicle falling within (e)	Free
26. New motorcycles imported by a licensed dealer	
(a) With a 4 stroke engine of a capacity not exceeding 50cc –	6%
(b) With a 4 stroke engine of a capacity over 50cc	15%
27. Printed material not specifically printed for the purposes and use of a busine from within Gibraltar and for which there is no financial payment made	ss carried on in or Free
28. Furniture and furnishings; electro-domestic appliances (only those commonly goods with an energy rating of A or higher for items labelled prior to 1 March 2 rating of A, B, C or D for items labelled on or after 1 March 2021) import licensed to trade in such goods	2021, or an energy
29. Foreign goods vehicles engaged in combined transport operation under the Tra Operations) Regulations 2003.	nsport (Combined Free
30. Goods vehicles purchased in Gibraltar from a local dealer as defined in the exclusively for business or government use and being classified in Annex II to 70/156/EEC under codes N1, 2 or 3.	
31. Equipment for the production of sound or video recordings in the music, televindustry.	vision, or cinema Free
32. Paper which is recycled, approved environmentally or eco (paper from renew stationery made predominantly from recycled materials	vable forests) and Free
33. All LED lightning, including LED torches	Free
34. All educational items, including Pens, Pencils, Crayons and Student's Paints	Free
35. Import duty on any one motor vehicle whomsoever is importing	Capped at £25,000
36. All electro-domestic appliances (only those commonly known as white goods rating of B, C and D	s) with an energy 12%
37. Single use carrier bags not made from recycled material.	10p
38. Electronic equipment and spare parts for use exclusively on vessels.	Free
39. Single use carrier bags made from biodegradable materials.	0.05p

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40. Commercial importation of unmounted precious stones	Free
41. Liquefied Natural Gas imported for the exclusive use by the Gibraltar Power Plant.	Free
42. Private imports of clothing clearly identified as being intended for a child.	Free
43. Private imports of goods other than tobacco, alcohol and plastic products with an invoiced value of less than £25.00.	Free
44. New motor caravans imported by a licensed dealer, powered by a petrol or diesel engine, and with an engine capacity	
(a) exceeding 1500cc but not exceeding 2000cc	15%
(b) exceeding 2000cc	18%
45. Duty on motor spirit supplied from land or otherwise to vessels, used for non-commercial purposes, less than 18 metres in length	A third of the applicabl
NOTE: "Vessels" as defined in the Imports and Exports Act, 1986.	e stated duty rate for motor
"Non-commercial purposes" does not include vessels used by HMGOG departments, authorities, agencies, law enforcement agencies or such other persons as HMGOG may designate from time to time.	spirits
46. Diesel fuel supplied from land or otherwise to vessels, used for non-commercial purposes, less than 18 metres in length	12p per litre
NOTE: "Vessels" as defined in the Imports and Exports Act, 1986.	
"Diesel fuel" means Automotive Gasoil supplied in litres as contained in the Integrated Tariff Regulations.	
"Non-commercial purposes" does not include vessels used by HMGOG departments, authorities, agencies, law enforcement agencies or such other persons as HMGOG may designate from time to time.	

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SCHEDULE 4

Change of status of goods

Regulation 6(3)

On a transfer of ownership on any goods (other than motor vehicles) imported on a temporary importation procedure	The corresponding rate under Schedule 1 shall apply
2. On a transfer of ownership in Gibraltar in respect of a motor vehicle classified under paragraph 20(a) and (b) of Schedule 3	
with an engine capacity not exceeding 1500cc	25%
with an engine capacity exceeding 1500cc but not exceeding 2000cc	30%
with an engine capacity exceeding 2000cc	35%
3. A vehicle ceases to be registered as a self drive vehicle under paragraph 22 of Schedule 3	
with an engine capacity not exceeding 1500cc	15%
with an engine capacity exceeding 1500cc but not exceeding 2000cc	18%
with an engine capacity exceeding 2000cc	22%

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4.A vehicle ceases to be classified as a taxi under paragraph 23 of Schedule 3	
with an engine capacity not exceeding 1500cc	25%
with an engine capacity exceeding 1500cc but not exceeding 2000cc	30%
with an engine capacity exceeding 2000cc	35%
5. A vehicle ceases to operate under a Road	
Haulage Operators Licence under paragraph 24 of Schedule 3	
Tractor head	18%
Trailer	25%
6. On a transfer of ownership to a private individual in Gibraltar in respect of a motor vehicle under paragraph 30 of Schedule 3	
with an engine capacity not exceeding 1500cc	25%
with an engine capacity exceeding 1500cc but not exceeding 2000cc	30%
with an engine capacity exceeding 2000cc	35%