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

INTEGRATED TARIFF REGULATIONS 2017

(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
"	Sch. 1	1.7.2022[1]
2022/311	Sch. 1 & 3	11.11.2022

[1] *Supersedes regulation 4 of LN.2022/095*

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INTEGRATED TARIFF REGULATIONS 2017

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Subsidiary 2017/190

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_2O_2	Kilogram of hydrogen peroxide
kg K_2O	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)

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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
kg P_2O_5	Kilogram of diphosphorus pentaoxide
kg 90 % sdt	Kilogram of substance 90 % dry
kg U	Kilogram of uranium
1000 kWh	Thousand kilowatt hours
l	Litre
1000 l	Thousand litres
l alc. 100 %	Litre pure (100 %) alcohol
m	Metre
m^2	Square metre
m^3	Cubic metre
1 000 m^3	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
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] '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
kg H_2O_2	Kilogram of hydrogen peroxide
kg K_2O	Kilogram of potassium oxide
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
kg P_2O_5	Kilogram of diphosphorus pentaoxide
kg 90 % sdt	Kilogram of substance 90 % dry
kg U	Kilogram of uranium
1000 kWh	Thousand kilowatt hours
l	Litre
1000 l	Thousand litres
l alc. 100 %	Litre pure (100 %) alcohol
m	Metre
m^2	Square metre
m^3	Cubic metre
1 000 m^3	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] '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.

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INTEGRATED TARIFF REGULATIONS 2017

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Subsidiary 2017/190

INTEGRATED TARIFF CONTENTS

Section I

Live animals; animal products

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

Section II

Vegetable products

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, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair

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

Section XIII

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

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

Section XIV

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

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

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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**				
0102 39 10	--- Domestic species	NAR	12		**R**
0102 39 90	--- Other	NAR	12		**R**
0102 90	**- Other**				
0102 90 20	-- Pure-bred breeding animals	NAR	12		**R**
	-- Other				
0102 90 91	--- Domestic species	NAR	12		**R**
0102 90 99	--- Other	NAR	12		**R**
0103	**Live swine**				
0103 10 00	**- Pure-bred breeding animals**	NAR	12		**R**
	- Other				
0103 91	**-- Weighing less than 50 kg**				
0103 91 10	--- Domestic species	NAR	12		**R**
0103 91 90	--- Other	NAR	12		**R**
0103 92	**-- Weighing 50 kg or more**				
	--- Domestic species				
0103 92 11	---- Sows having farrowed at least once, of 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	**-- Camels and other camelids (Camelidae)**	NAR	12		**R**
0106 14	**-- Rabbits and hares**				
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, parakeets, macaws and cockatoos)**	NAR	12		**R**
0106 33 00	**-- Ostriches; emus (Dromaius novaehollandiae)**	NAR	12		**R**
0106 39	**-- Other**				
0106 39 10	--- Pigeons	NAR	12		**R**
0106 39 80	--- Other	-	12		**R**
	- Insects				

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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 ischio-pubic 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 ischio-pubic 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 ischio-pubic 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 54 61, 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	Prohibitions & Restrictions
	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**				
	--- Of domestic swine				
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**				
	--- Of domestic swine				
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**
	---- Other				
0203 29 55	----- Boneless	-	Free		**R**
0203 29 59	----- Other	-	Free		**R**
0203 29 90	--- Other	-	Free		**R**
0204	**Meat of sheep or goats, fresh, chilled or frozen**				
0204 10 00	**- 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		
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**	-	Free		**R**
	- Other meat of sheep, frozen				
0204 41 00	**-- Carcases and half-carcases**	-	Free		**R**
0204 42	**-- Other cuts with bone in**				
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**
0205 00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen**				
0205 00 20	- Fresh or chilled	-	Free		**P, R**
0205 00 80	- Frozen	-	Free		**R**
0206	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen**				
0206 10	**- 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	Prohibitions & Restrictions
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**
0206 29	**-- Other**				
0206 29 10	--- For the manufacture of pharmaceutical products	-	Free		**P, R**
	--- Other				
0206 29 91	---- Thick skirt and thin skirt	-	Free		**P, R**
0206 29 99	---- Other	-	Free		**P, R**
0206 30 00	**- Of swine, fresh or chilled**	-	Free		**R**
	- Of swine, frozen				
0206 41 00	**-- Livers**	-	Free		**P, R**
0206 49 00	**-- Other**	-	Free		**P, R**
0206 80	**- Other, fresh or chilled**				
0206 80 10	-- For the manufacture of pharmaceutical products	-	Free		**P, R**
	-- Other				
0206 80 91	--- Of horses, asses, mules and hinnies	-	Free		**P, R**
0206 80 99	--- Of sheep and goats	-	Free		**P, R**
0206 90	**- Other, frozen**				
0206 90 10	-- For the manufacture of pharmaceutical products	-	Free		**R**
	-- Other				
0206 90 91	--- Of horses, asses, mules and hinnies	-	Free		**R**
0206 90 99	--- Of sheep and goats	-	Free		**R**
0207	**Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen**				
	- Of fowls of the species Gallus domesticus				
0207 11	**-- Not cut in pieces, fresh or chilled**				
0207 11 10	--- 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**
0207 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'	-	Free		**R**
0207 12 90	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	-	Free		**R**
0207 13	**-- Cuts and offal, fresh or chilled**				
	--- Cuts				
0207 13 10	---- Boneless	-	Free		**P, R**
	---- With bone in				
0207 13 20	----- Halves or quarters	-	Free		**P, R**
0207 13 30	----- Whole wings, with or without tips	-	Free		**P, R**
0207 13 40	----- Backs, necks, backs with necks attached, rumps and wing-tips	-	Free		**P, R**
0207 13 50	----- Breasts and cuts thereof	-	Free		**P, R**

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0207 13 60	----- Legs and cuts thereof	-	Free		**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**
	- Of turkeys				
0207 24	**-- Not cut in pieces, fresh or chilled**				
0207 24 10	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	-	Free		**P, R**
0207 24 90	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	-	Free		**P, R**
0207 25	**-- Not cut in pieces, frozen**				
0207 25 10	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	-	Free		**R**
0207 25 90	--- Plucked and drawn, without heads and 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**

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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 heads and feet, known as '85 % ducks'	-	Free		**P, R**
0207 41 30	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	-	Free		**P, R**
0207 41 80	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	-	Free		**P, R**
0207 42	**-- Not cut in pieces, frozen**				
0207 42 30	--- Plucked and drawn, without heads and 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 gizzards, known as '63 % ducks', or otherwise presented	-	Free		**R**
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 attached, rumps and wing-tips	-	Free		**P, R**
0207 44 51	----- 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 45	**-- Other, frozen**				
	--- Cuts				

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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 feet, known as '82 % geese'	-	Free		**P, R**
0207 51 90	--- Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	-	Free		**P, R**
0207 52	**-- Not cut in pieces, frozen**				
0207 52 10	--- Plucked, bled, not drawn, with heads and feet, known as '82 % geese'	-	Free		**R**
0207 52 90	--- Plucked and drawn, without heads and 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		**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**
	-- Other, fresh, chilled or frozen				
	--- Cuts				
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	-	Free		**P, R**
0207 60 41	----- Backs, necks, backs with necks 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 (Camelidae)**	-	Free		**P, R**
0208 90	**- Other**				
0208 90 10	-- Of domestic pigeons	-	Free		**P, R**
0208 90 30	-- Of game, other than of rabbits or hares	-	Free		**P, R**
0208 90 60	-- Of reindeer	-	Free		**P, R**

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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	**-- 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)**				
0210 92 10	--- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	-	Free		R
	--- 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	**-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)**				
0301 91 10	--- 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	**-- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)**	-	12		**R**
0301 94	**-- Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)**				
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				
0301 99 11	---- 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)	-	12		**R**
0301 99 17	---- Other	-	12		**R**
0301 99 85	--- Other	-	12		**R**
0302	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304**				
	- Salmonidae, excluding edible fish offal of subheadings 030291 to 030299				
0302 11	**-- 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	-	Free		**R**
0302 11 20	--- Of the species Oncorhynchus mykiss, 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**
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 030291 to 030299				
0302 21	**-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)**				
0302 21 10	--- Lesser or Greenland halibut (Reinhardtius hippoglossoides)	-	Free		**R**
0302 21 30	--- Atlantic halibut (Hippoglossus hippoglossus)	-	Free		**R**
0302 21 90	--- Pacific halibut (Hippoglossus stenolepis)	-	Free		**R**
0302 22 00	**-- Plaice (Pleuronectes platessa)**	-	Free		**R**
0302 23 00	**-- Sole (Solea spp.)**	-	Free		**R**
0302 24 00	**-- Turbots (Psetta maxima)**	-	Free		**R**
0302 29	**-- Other**				
0302 29 10	--- Megrim (Lepidorhombus spp.)	-	Free		**R**
0302 29 80	--- Other	-	Free		**R**
	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 030291 to 030299				
0302 31	**-- Albacore or longfinned tuna (Thunnus alalunga)**				
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 of heading 1604	-	Free		**R**
0302 32 90	--- 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	Prohibitions & Restrictions
0302 33 10	--- For the industrial manufacture of products of heading 1604	-	Free		**R**
0302 33 90	--- Other	-	Free		**R**
0302 34	**-- Bigeye tuna (Thunnus obesus)**				
0302 34 10	--- For the industrial manufacture of products of heading 1604	-	Free		**R**
0302 34 90	--- Other	-	Free		**R**
0302 35	**-- Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)**				
	--- Atlantic bluefin tuna (Thunnus thynnus)				
0302 35 11	---- For the industrial manufacture of 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 of heading 1604	-	Free		**R**
0302 36 90	--- Other	-	Free		**R**
0302 39	**-- Other**				
0302 39 20	--- For the industrial manufacture of products of heading 1604	-	Free		**R**
0302 39 80	--- Other	-	Free		**R**
	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 030291 to 030299				
0302 41 00	**-- 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)**	-	Free		**R**
0302 45	**-- Jack and horse mackerel (Trachurus 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**
0302 49	**-- Other**				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	--- Kawakawa (Euthynnus affinis)				
0302 49 11	---- For the industrial manufacture of products of heading 1604	-	Free		R
0302 49 19	---- Other	-	Free		R
0302 49 90	--- Other	-	Free		R
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 030291 to 030299				
0302 51	**-- 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	**-- Hake (Merluccius spp., Urophycis spp.)**				
	--- Hake of the genus Merluccius				
0302 54 11	---- 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 snakeheads (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.)**	-	Free		R
0302 73 00	**-- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)**	-	Free		R
0302 74 00	**-- Eels (Anguilla spp.)**	-	Free		R
0302 79 00	**-- Other**	-	Free		R
	- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99				
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 spp.	-	Free		**R**
0302 85 30	--- Gilt-head sea bream (Sparus aurata)	-	Free		**R**
0302 85 90	--- Other	-	Free		**R**
0302 89	**-- Other**				
0302 89 10	--- Freshwater fish	-	Free		**R**
	--- Other				
	---- 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				
0302 89 21	----- For the industrial manufacture of 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)**	-	Free		**R**
0303 12 00	**-- Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)**	-	Free		**R**
0303 13 00	**-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)**	-	Free		**R**
0303 14	**-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)**				
0303 14 10	--- Of the species Oncorhynchus apache or Oncorhynchus chrysogaster	-	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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	gilled and gutted, weighing more than 1 kg each				
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	**-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)**	-	Free		**R**
0303 25 00	**-- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)**	-	Free		**R**
0303 26 00	**-- Eels (Anguilla spp.)**	-	Free		**R**
0303 29 00	**-- Other**	-	Free		**R**
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 030391 to 030399				
0303 31	**-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)**				
0303 31 10	--- Lesser or Greenland halibut (Reinhardtius hippoglossoides)	-	Free		**R**
0303 31 30	--- Atlantic halibut (Hippoglossus hippoglossus)	-	Free		**R**
0303 31 90	--- Pacific halibut (Hippoglossus stenolepis)	-	Free		**R**
0303 32 00	**-- Plaice (Pleuronectes platessa)**	-	Free		**R**
0303 33 00	**-- Sole (Solea spp.)**	-	Free		**R**
0303 34 00	**-- Turbots (Psetta maxima)**	-	Free		**R**
0303 39	**-- Other**				
0303 39 10	--- Flounder (Platichthys flesus)	-	Free		**R**
0303 39 30	--- Fish of the genus Rhombosolea	-	Free		**R**
0303 39 50	--- Fish of the species Pelotreis flavilatus or Peltorhamphus novaezelandiae	-	Free		**R**
0303 39 85	--- Other	-	Free		**R**
	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 030391 to 030399				
0303 41	**-- 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)				
0303 45 12	---- For the industrial manufacture of products of heading 1604	-	Free		**R**
0303 45 18	---- Other	-	Free		**R**
	--- Pacific bluefin tuna (Thunnus orientalis)				
0303 45 91	---- For the industrial manufacture of 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**
	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 030391 to 030399				
0303 51 00	**-- 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 spp.)**				
0303 55 10	--- Atlantic horse mackerel (Trachurus trachurus)	-	Free		**R**
0303 55 30	--- Chilean jack mackerel (Trachurus murphyi)	-	Free		**R**
0303 55 90	--- Other	-	Free		**R**
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**
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 030391 to 030399				
0303 63	**-- 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**				
0303 81 15	--- Picked dogfish (Squalus acanthias) and 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				
	---- 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				
0303 89 21	----- For the industrial manufacture of products of heading 1604	-	Free		R
0303 89 29	----- Other	-	Free		R
	---- Redfish (Sebastes spp.)				
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)**	-	Free		R
0304 42	**-- Trout (Salmo trutta, Oncorhynchus 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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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)**	-	Free		R
0304 44	**-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae**				
0304 44 10	--- Cod (Gadus morhua, Gadus ogac, Gadus 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	Prohibitions & 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.), eels (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**
	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae				
0304 71	**-- 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	**-- 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)**	-	Free		**R**
0304 82	**-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)**				
0304 82 10	--- Of the species Oncorhynchus mykiss, weighing more than 400 g each	-	Free		**R**
0304 82 50	--- Of the species Oncorhynchus apache or Oncorhynchus chrysogaster	-	Free		**R**
0304 82 90	--- Other	-	Free		**R**

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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 pallasii)**	-	Free		**R**
0304 87 00	**-- Tuna (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)**	-	Free		**R**
0304 88	**-- Dogfish, other sharks, rays and skates (Rajidae)**				
	--- Dogfish and other sharks				
0304 88 11	---- Picked dogfish (Squalus acanthias) and 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	---- Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) mentioned in subheading 03048700	-	Free		**R**
	---- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) and fish of the species Orcynopsis unicolor				
0304 89 41	----- Mackerel of the species Scomber australasicus	-	Free		**R**
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	**-- Toothfish (Dissostichus spp.)**	-	Free		**R**
0304 93	**-- 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 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	--- Other	-	Free		**R**
0304 95	**-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock (Theragra chalcogramma)**				
0304 95 10	--- Surimi	-	Free		**R**
	--- Other				
	---- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and Polar cod (Boreogadus saida)				
0304 95 21	----- Cod of the species Gadus 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**	-	Free		**R**
	- Fish fillets, dried, salted or in brine, but not smoked				
0305 31 00	**-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus 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 unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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**
0305 41 00	- Smoked fish, including fillets, other than edible fish offal **-- 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)**	-	Free		**R**
0305 42 00	**-- Herrings (Clupea harengus, Clupea pallasii)**	-	Free		**R**
0305 43 00	**-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)**	-	Free		**R**
0305 44	**-- 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.)**				
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
	hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)				
0305 53	**-- 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	--- Other	-	Free		**R**
0305 54	**-- 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)**				
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 hippoglossus)	-	Free		**R**
0305 59 85	--- Other	-	Free		**R**
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal				
0305 61 00	**-- Herrings (Clupea harengus, Clupea pallasii)**	-	Free		**R**
0305 62 00	**-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)**	-	Free		**R**
0305 63 00	**-- Anchovies (Engraulis spp.)**	-	Free		**R**
0305 64 00	**-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)**	-	Free		**R**
0305 69	**-- Other**				
0305 69 10	--- Polar cod (Boreogadus saida)	-	Free		**R**
0305 69 30	--- Atlantic halibut (Hippoglossus hippoglossus)	-	Free		**R**
0305 69 50	--- 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)	-	Free		**R**
0305 69 80	--- Other	-	Free		**R**
	- Fish fins, heads, tails, maws and other edible fish offal				
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 duty	Prohibitions & Restrictions
0305 79 00	**-- Other**	-	Free		**R**
0306	**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption**				
	- 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	-	Free		**R**
0306 17 94	--- Shrimps of the genus Crangon, other than of the species Crangon crangon	-	Free		**R**
0306 17 99	--- Other	-	Free		**R**
0306 19	**-- Other, including flours, meals and pellets of crustaceans, fit for human consumption**				
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**
0306 34 00	**-- Norway lobsters (Nephrops norvegicus)**	-	Free		**R**

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0306 35	**-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)**				
	--- Shrimps of the species Crangon crangon				
0306 35 10	---- Fresh or chilled	-	Free		**R**
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 spp.)**	-	Free		**R**
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 than of the genus Pandalus	-	Free		**R**
0306 95 40	---- Shrimps of the genus Crangon, other than of the species Crangon crangon	-	Free		**R**
0306 95 90	---- Other	-	Free		**R**
0306 99	**-- Other, including flours, meals and pellets of crustaceans, fit for human consumption**				
0306 99 10	--- Freshwater crayfish	-	Free		**R**
0306 99 90	--- Other	-	Free		**R**
0307	**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption**				
	- 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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0307 11 90	--- Other	-	Free		**R**
0307 12 00	**-- Frozen**	-	Free		**R**
0307 19 00	**-- Other**	-	Free		**R**
	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten				
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 90	--- Perna spp.	-	Free		**R**
0307 39	**-- Other**				
0307 39 20	--- Mytilus spp.	-	Free		**R**
0307 39 80	--- Perna spp.	-	Free		**R**
	- Cuttle fish and squid				
0307 42	**-- Live, fresh or chilled**				
0307 42 10	--- Cuttle fish (Sepia officinalis, Rossia 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
	- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.)				
0307 81 00	**-- Live, fresh or chilled abalone (Haliotis spp.)**	-	Free		R
0307 82 00	**-- Live, fresh or chilled stromboid conchs (Strombus spp.)**	-	Free		R
0307 83 00	**-- Frozen abalone (Haliotis spp.)**	-	Free		R
0307 84 00	**-- Frozen stromboid conchs (Strombus spp.)**	-	Free		R
0307 87 00	**-- Other abalone (Haliotis spp.)**	-	Free		R
0307 88 00	**-- Other stromboid conchs (Strombus spp.)**	-	Free		R
	- Other, including flours, meals and pellets, fit for human consumption				
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 molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption**				
	- Sea cucumbers (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**				
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 not exceeding 2,5 kg	-	Free		
0402 10 99	--- Other	-	Free		
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %				
0402 21	**-- Not containing added sugar or other sweetening matter**				
	--- Of a fat content, by weight, not exceeding 27 %				
0402 21 11	---- 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 %				
0402 29 11	---- Special milk, for infants, in 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 %				
0402 91 51	---- In immediate packings of a net content 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		
	--- Of a fat content, by weight, exceeding 9,5 % but not exceeding 45 %				
0402 99 31	---- In immediate packings of a net content not exceeding 2,5 kg	-	Free		
0402 99 39	---- Other	-	Free		
	--- Of a fat content, by weight, exceeding 45 %				
0402 99 91	---- In immediate packings of a net content not exceeding 2,5 kg	-	Free		
0402 99 99	---- Other	-	Free		
0403	**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or**				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa				
0403 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	**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included**				
0404 10	**- 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 %	-	Free		
	---- Exceeding 15 %, and of a fat content, by weight				
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 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**				
0405 20 10	-- Of a fat content, by weight, of 39 % or more but less than 60 %	-	Free		
0405 20 30	-- Of a fat content, by weight, of 60 % or more but not exceeding 75 %	-	Free		
0405 20 90	-- Of a fat content, by weight, of more than 75 % but less than 80 %	-	Free		
0405 90	**- Other**				
0405 90 10	-- Of a fat content, by weight, of 99,3 % or 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		

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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	**- Processed cheese, not grated or powdered**				
0406 30 10	-- 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	--- Of a fat content, by weight, exceeding 36 %	-	Free		**P**
0406 40	**- Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti**				
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	-	Free		
	------ Exceeding 47 % but not exceeding 72 %				
0406 90 73	------- Provolone	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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
	------- Other cheese, of a water content, by weight, in the non-fatty matter				
0406 90 86	-------- Exceeding 47 % but not exceeding 52 %	-	Free		P
0406 90 89	-------- Exceeding 52 % but not exceeding 62 %	-	Free		P
0406 90 92	-------- Exceeding 62 % but not exceeding 72 %	-	Free		P
0406 90 93	------ Exceeding 72 %	-	Free		P
0406 90 99	----- Other	-	Free		P
0407	**Birds' eggs, in shell, fresh, preserved or cooked**				
	- Fertilised eggs for incubation				
0407 11 00	**-- 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
0407 19 19	---- Other	NAR	Free		R
0407 19 90	--- Other	NAR	Free		R
	- Other fresh eggs				
0407 21 00	**-- Of fowls of the species Gallus domesticus**	1000 NAR	Free		R
0407 29	**-- Other**				
0407 29 10	--- Of poultry, other than of fowls of the species Gallus domesticus	1000 NAR	Free		R
0407 29 90	--- Other	NAR	Free		R
0407 90	**- Other**				
0407 90 10	-- Of poultry	1000 NAR	Free		R
0407 90 90	-- Other	NAR	Free		R
0408	**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter**				
	- Egg yolks				
0408 11	**-- Dried**				
0408 11 20	--- Unfit for human consumption	-	Free		R
0408 11 80	--- Other	-	Free		R
0408 19	**-- Other**				
0408 19 20	--- Unfit for human consumption	-	Free		R
	--- Other				
0408 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 hair**				
0502 10 00	**- 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	**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers**				
0505 10	**- 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**				
0506 10 00	**- Ossein and bones 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
	shape; powder and waste of these products				
0507 10 00	**- 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 cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof**	-	12		**R**
0510 00 00	**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved**	-	12		**R**
0511	**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption**				
0511 10 00	**- Bovine semen**	NAR	12		**R**
	- Other				
0511 91	**-- Products of fish or crustaceans, molluscs 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	**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212**				
0601 10	**- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant**				
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	**Other live plants (including their roots), cuttings and slips; mushroom spawn**				
0602 10	**- 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	-	Free		**R**
	-- Other				
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**
	-- Other				
	--- Outdoor plants				
	---- Trees, shrubs and bushes				
0602 90 41	----- Forest trees	NAR	Free		**R**
	----- Other				
0602 90 45	------ Rooted cuttings and young plants	NAR	Free		**R**
	------ Other				
0602 90 46	------- With bare roots	NAR	Free		**R**
	------- Other				
0602 90 47	-------- Conifers and evergreens	NAR	Free		**R**
0602 90 48	-------- Other	NAR	Free		**R**
0602 90 50	---- Other outdoor plants	-	Free		**R**
	--- Indoor plants				
0602 90 70	---- Rooted cuttings and young plants, excluding cacti	NAR	Free		**R**
	---- Other				
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 vegetables**	-	Free		**R**
0709	**Other vegetables, fresh or chilled**				
0709 20 00	**- Asparagus**	-	Free		**R**
0709 30 00	**- Aubergines (eggplants)**	-	Free		**R**
0709 40 00	**- Celery other than celeriac**	-	Free		**R**
	- Mushrooms and truffles				
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)**	-	Free		**R**
	- Other				
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.)	-	Free		R
0709 99 20	--- Chard (or white beet) and 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		
	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles				
0712 31 00	**-- Mushrooms of the genus Agaricus**	-	Free		
0712 32 00	**-- Wood ears (Auricularia spp.)**	-	Free		
0712 33 00	**-- Jelly fungi (Tremella 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. saccharata)	-	Free		
0712 90 11	--- Hybrids for sowing	-	Free		
0712 90 19	--- Other	-	Free		
0712 90 30	-- Tomatoes	-	Free		
0712 90 50	-- Carrots	-	Free		
0712 90 90	-- Other	-	Free		
0713	**Dried leguminous vegetables, shelled, whether or not skinned or split**				
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.)				
0713 31 00	**-- Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek**	-	Free		
0713 32 00	**-- Small red (Adzuki) beans (Phaseolus or Vigna angularis)**	-	Free		
0713 33	**-- Kidney beans, including 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 unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
0801	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled**				
	- Coconuts				
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**				
0803 10 10	-- Fresh	-	Free		**R**
0803 10 90	-- Dried	-	Free		
0803 90	**- Other**				
0803 90 10	-- Fresh	-	Free		**R**
0803 90 90	-- Dried	-	Free		
0804	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried**				
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 mangosteens**	-	Free		**R**
0805	**Citrus fruit, fresh or dried**				
0805 10	**- Oranges**				
	-- Sweet oranges, fresh				
0805 10 22	--- Navel oranges	-	Free		**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**
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids				
0805 21	**-- 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**	-	Free		**R**
0805 50	**- Lemons (Citrus limon, Citrus limonum) and limes (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)				
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	**- Apples**				
0808 10 10	-- 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**				
0810 40 10	-- Cowberries, foxberries or mountain cranberries (fruit of the species Vaccinium vitis-idaea)	-	Free		**R**
0810 40 30	-- Fruit of the species Vaccinium myrtillus	-	Free		**R**
0810 40 50	-- Fruit of the species 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**				
0811 10 11	-- Containing added sugar or 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**				
0811 20 11	-- Containing added sugar or 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**				
0811 90 11	-- Containing added sugar or other sweetening matter --- With a sugar content exceeding 13 % by weight ---- 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	-	Free		
0812 90 70	-- Guavas, mangoes, mangosteens, tamarinds, 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	Prohibitions & Restrictions
0901	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion**				
	- Coffee, not roasted				
0901 11 00	**-- Not decaffeinated**	-	Free		
0901 12 00	**-- Decaffeinated**	-	Free		
	- Coffee, roasted				
0901 21 00	**-- Not decaffeinated**	-	Free		
0901 22 00	**-- Decaffeinated**	-	Free		
0901 90	**- Other**				
0901 90 10	-- Coffee husks and skins	-	Free		
0901 90 90	-- Coffee substitutes containing coffee	-	Free		
0902	**Tea, whether or not flavoured**				
0902 10 00	**- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg**	-	Free		
0902 20 00	**- Other green tea (not fermented)**	-	Free		
0902 30 00	**- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg**	-	Free		
0902 40 00	**- Other black tea (fermented) and other partly fermented tea**	-	Free		
0903 00 00	**Maté**	-	Free		
0904	**Pepper of the genus Piper; dried or 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		
	- Fruit of the genus Capsicum or of the genus Pimenta				
0904 21	**-- Dried, neither crushed nor ground**				
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				
0906 11 00	**-- Cinnamon (Cinnamomum zeylanicum Blume)**	-	Free		
0906 19 00	**-- Other**	-	Free		
0906 20 00	**- Crushed or ground**	-	Free		
0907	**Cloves (whole fruit, cloves and stems)**				
0907 10 00	**- Neither crushed nor ground**	-	Free		
0907 20 00	**- Crushed or ground**	-	Free		
0908	**Nutmeg, mace and cardamoms**				
	- Nutmeg				
0908 11 00	**-- Neither crushed nor ground**	-	Free		
0908 12 00	**-- Crushed or ground**	-	Free		
	- Mace				
0908 21 00	**-- Neither crushed nor ground**	-	Free		
0908 22 00	**-- Crushed or ground**	-	Free		
	- Cardamoms				
0908 31 00	**-- Neither crushed nor ground**	-	Free		
0908 32 00	**-- Crushed or ground**	-	Free		
0909	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries**				
	- Seeds of coriander				
0909 21 00	**-- Neither crushed nor ground**	-	Free		
0909 22 00	**-- Crushed or ground**	-	Free		
	- Seeds of cumin				
0909 31 00	**-- Neither crushed nor ground**	-	Free		
0909 32 00	**-- Crushed or ground**	-	Free		

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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		
0910	**Ginger, saffron, turmeric (curcuma), 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				
0910 91	**-- Mixtures referred to in note 1(b) to 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	--- Round grain	-	Free		
1006 20 13	--- Medium grain	-	Free		
	--- Long grain				
1006 20 15	---- Of a length/width ratio greater than 2 but less than 3	-	Free		
1006 20 17	---- Of a length/width 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 less than 3	-	Free		
1006 20 98	---- Of a length/width ratio equal to or greater than 3	-	Free		
1006 30	**- Semi-milled or wholly 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 less than 3	-	Free		
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	----- Of a length/width ratio greater than 2 but less than 3	-	Free		
1006 30 98	-----Of a length/width ratio equal to or greater than 3	-	Free		
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**				
1008 10 00	**- Buckwheat**	-	Free		
	- Millet				
1008 21 00	**-- Seed**	-	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 (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			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	Prohibitions & Restrictions
	- 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 30	-- Of oats	-	Free		
1103 20 40	-- Of maize	-	Free		
1103 20 50	-- Of rice	-	Free		
1103 20 60	-- Of wheat	-	Free		
1103 20 90	-- Other	-	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		
	--- Other				
1104 19 91	---- Flaked rice	-	Free		
1104 19 99	---- Other	-	Free		
	- Other worked grains (for example, hulled, pearled, sliced or kibbled)				
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 or ground**				
1104 30 10	-- Of wheat	-	Free		
1104 30 90	-- Of other cereals	-	Free		
1105	**Flour, meal, powder, flakes, granules and pellets of potatoes**				
1105 10 00	**- Flour, meal and powder**	-	Free		
1105 20 00	**- Flakes, granules and pellets**	-	Free		
1106	**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**				
1106 10 00	**- Of the dried leguminous vegetables of heading 0713**	-	Free		
1106 20	**- Of sago or of roots or tubers of heading 0714**				
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, whether or not broken**				
1207 10 00	**- Palm nuts and kernels**	-	Free		**R**
	- Cotton seeds				
1207 21 00	**-- Seed**	-	Free		**R**
1207 29 00	**-- Other**	-	Free		**R**
1207 30 00	**- Castor oil seeds**	-	Free		**R**
1207 40	**- Sesamum seeds**				
1207 40 10	-- Seed	-	Free		**R**
1207 40 90	-- Other	-	Free		**R**
1207 50	**- Mustard seeds**				
1207 50 10	-- Seed	-	Free		**R**
1207 50 90	-- Other	-	Free		**R**
1207 60 00	**- Safflower (Carthamus tinctorius) seeds**	-	Free		**R**
1207 70 00	**- Melon seeds**	-	Free		**R**
	- 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.) seeds**	-	Free		**R**
1209 25	**-- Ryegrass (Lolium multiflorum Lam., Lolium perenne L.) seeds**				
1209 25 10	--- 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**	-	Free		**R**
	- Other				
1209 91	**-- Vegetable seeds**				
1209 91 30	--- Salad beet seed or beetroot seed (Beta vulgaris var. conditiva)	-	Free		**R**
1209 91 80	--- Other	-	Free		**R**
1209 99	**-- Other**				
1209 99 10	--- Forest-tree seeds	-	Free		**R**
	--- Other				
1209 99 91	---- 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 nor in the form of pellets**	-	Free		**R**
1210 20	**- 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				
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	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets**	-	Free		**R**
1214	**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets**				
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**				
1502 90 10	-- For industrial uses other than the manufacture 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 30	**- Fats and oils and their fractions, of marine mammals**				
1504 30 10	-- Solid fractions	-	Free		**R**
1504 30 90	-- Other	-	Free		**R**
1505 00	**Wool grease and fatty substances derived therefrom (including lanolin)**				
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**
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**				
1511 10 10	-- For technical or industrial uses other than the 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**
	-- Other				
1511 90 91	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		**R**
1511 90 99	--- Other	-	Free		**R**
1512	**Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified** - Sunflower-seed or safflower oil and fractions thereof				
1512 11	**-- 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 code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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**				
1512 21 10	--- For technical or industrial uses other than the 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	**-- Crude oil**				
1513 11 10	--- 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-erucic-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**				
	-- Crude oil				
1515 50 11	--- 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
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	-	Free		**R**
	-- Tobacco-seed oil and its fractions				
	--- Crude oil				
1515 90 21	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		**R**
1515 90 29	---- Other	-	Free		**R**
	--- Other				
1515 90 31	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	-	Free		**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**
	---- 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**
	-- Other				
1516 20 91	--- 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				
1516 20 96	----- Groundnut, cotton-seed, soya-bean or 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	-	Free		**R**
	-- Other				
1517 90 91	--- Fixed vegetable oils, fluid, mixed	-	Free		**R**
1517 90 93	--- Edible mixtures or preparations of a kind 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 lyes**	-	12		**R**
1521	**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 not refined or coloured	-	12		**R**
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, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as 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**				
	--- Containing 57 % or more by weight of poultry meat or offal				
1602 31 11	---- 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	-	Free		**R**
1602 49 50	---- Containing by weight less than 40 % of 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
	---- Other				
	----- Containing bovine meat or offal				
1602 90 61	------ Uncooked; mixtures of cooked meat or 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
	---- Yellowfin tuna (Thunnus albacares)				
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
	--- Other				
1604 19 91	---- Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	-	Free		R
	---- Other				
1604 19 92	----- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	-	Free		R
1604 19 93	----- Coalfish (Pollachius virens)	-	Free		R
1604 19 94	----- Hake (Merluccius spp., Urophycis spp.)	-	Free		R
1604 19 95	----- Alaska pollack (Theragra chalcogramma) 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 duty	Prohibitions & Restrictions
	flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel				
	- Lactose and lactose syrup				
1702 11 00	**-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter**	-	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				
1702 90 75	---- In the form of powder, whether or not 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**				
1704 10 10	-- Containing less than 60 % by weight of 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		
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 containing cocoa**				
1806 10	**- 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 sucrose	-	Free		
1806 10 20	-- Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	-	Free		
1806 10 30	-- 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 content exceeding 2 kg**				
1806 20 10	-- 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				
1806 20 50	--- Containing 18 % or more by weight of cocoa 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, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

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

(c) Medicaments or other products of Chapter 30.

2. For the purposes of heading 19.01:

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

(b) The terms “flour” and “meal” mean:

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

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

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

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

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	Prohibitions & Restrictions
1902 20 10	-- Containing more than 20 % by weight of fish, crustaceans, molluscs 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	-	Free		R
	-- Other				
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	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms**	-	Free		
1904	**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included**				
1904 10	**- 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	**- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals**				
1904 20 10	-- 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	-- Other	-	Free		
1905	**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products**				
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)	-	Free		
1905 20 90	-- Containing by weight 50 % or more of sucrose (including invert sugar expressed as sucrose)	-	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) × 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 than by vinegar or acetic acid**				
2002 10	**- Tomatoes, whole or in pieces**				
2002 10 10	-- Peeled	-	Free		
2002 10 90	-- Other	-	Free		
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	-	Free		
	-- With a dry matter content of not less than 12 % but not more than 30 % by weight				
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 exceeding 1 kg	-	Free		
	-- With a dry matter content of more than 30 % by weight				
2002 90 91	--- In immediate packings of a net content exceeding 1 kg	-	Free		
2002 90 99	--- In immediate packings of a net content not 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 the species Phaseolus spp., in pod	-	Free		
	-- Other, including mixtures				
2004 90 91	--- Onions, cooked, not otherwise prepared	-	Free		
2004 90 98	--- Other	-	Free		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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 80 00	**- Sweetcorn (Zea mays var.saccharata)**	-	Free		
	- Other vegetables and mixtures of vegetables				
2005 91 00	**-- Bamboo shoots**	-	Free		
2005 99	**-- Other**				
2005 99 10	--- Fruit of the genus Capsicum, other than 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**				
	--- With a sugar content exceeding 30 % by weight				
2007 99 10	---- 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 39	----- Other	-	Free		
2007 99 50	--- With a sugar content exceeding 13 % but not exceeding 30 % by weight	-	Free		
	--- Other				
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		
	---- Other				
2008 19 13	----- Roasted almonds and pistachios	-	Free		
2008 19 19	----- Other	-	Free		
	--- In immediate packings of a net content not exceeding 1 kg				
2008 19 92	---- Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts	-	Free		
	---- Other				
	----- Roasted nuts				
2008 19 93	------ Almonds and pistachios	-	Free		
2008 19 95	------ Other	-	Free		
2008 19 99	----- Other	-	Free		
2008 20	**- Pineapples**				
	-- Containing added spirit				

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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 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 exceeding 1 kg				
2008 20 31	---- With a sugar content exceeding 19 % by 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 packings of a net content not exceeding 1 kg				
2008 20 71	---- With a sugar content exceeding 19 % by weight	-	Free		
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 exceeding 11,85 % mas	-	Free		
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		
2008 30 75	---- Mandarins (including tangerines and 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				
	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg				
2008 40 51	---- With a sugar content exceeding 13 % by weight	-	Free		
2008 40 59	---- Other	-	Free		
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg				
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**				
	-- 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 exceeding 11,85 % mas	-	Free		
2008 50 19	----- Other	-	Free		
	---- Other				
2008 50 31	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	-	Free		
2008 50 39	----- Other	-	Free		
	--- In immediate packings of a net content not exceeding 1 kg				
2008 50 51	---- With a sugar content exceeding 15 % by weight	-	Free		
2008 50 59	---- Other	-	Free		
	-- Not containing added spirit				
	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg				
2008 50 61	---- With a sugar content exceeding 13 % by weight	-	Free		
2008 50 69	---- Other	-	Free		
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg				
2008 50 71	---- With a sugar content exceeding 15 % by weight	-	Free		
2008 50 79	---- Other	-	Free		
	--- Not containing added sugar, in immediate packings of a net content				
2008 50 92	---- Of 5 kg or more	-	Free		
2008 50 98	---- Of less than 5 kg	-	Free		
2008 60	**- Cherries**				
	-- Containing added spirit				
	--- With a sugar content exceeding 9 % by weight				
2008 60 11	---- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	-	Free		
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		
	--- In immediate packings of a net content not exceeding 1 kg				
2008 70 51	---- With a sugar content exceeding 15 % by weight	-	Free		
2008 70 59	---- Other	-	Free		
	-- Not containing added spirit				
	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg				
2008 70 61	---- With a sugar content exceeding 13 % by weight	-	Free		
2008 70 69	---- Other	-	Free		
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg				
2008 70 71	---- With a sugar content exceeding 15 % by weight	-	Free		
2008 70 79	---- Other	-	Free		
	--- Not containing added sugar, in immediate packings of a net content				
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		

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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		
	--- 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 exceeding 1 kg	-	Free		
2008 97 05	---- In immediate packings of a net content not 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				
2008 97 12	------- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	-	Free		
2008 97 14	------- Other	-	Free		
	------ Other				
2008 97 16	------- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	-	Free		
2008 97 18	------- Other	-	Free		
	----- Other				
	------ Of an actual alcoholic strength by mass not exceeding 11,85 % mas				
2008 97 32	------- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	-	Free		
2008 97 34	------- Other	-	Free		
	------ 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 nuts and tropical fruit)	-	Free		
2008 97 59	------- Other	-	Free		
	------ Other				
	------- Mixtures of fruit in which no single fruit exceeds 50 % of the total weight of the 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 not exceeding 11,85 % mas				
2008 99 24	------- Tropical fruit	-	Free		
2008 99 28	------- Other	-	Free		
	------ Other				
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		
	--- 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		
	---- 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 weight of starch	-	Free		
2008 99 99	----- Other	-	Free		
2009	**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter**				
	- Orange juice				
2009 11	**-- 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				
2009 19 91	---- Of a value not exceeding £ 30 per 100 kg 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	-	Free		
	--- Of a value not exceeding £ 30 per 100 kg net weight				
	---- Lemon juice				
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	-	Free		
	---- Of a value not exceeding £ 30 per 100 kg net weight				
	----- Lemon juice				
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		
	--- Of a Brix value exceeding 20 but not exceeding 67				
2009 49 30	---- 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 weight	-	Free		
2009 69	**-- Other**				
	--- Of a Brix value exceeding 67				
2009 69 11	---- Of a value not exceeding £ 22 per 100 kg net weight	-	Free		
2009 69 19	---- Other	-	Free		
	--- Of a Brix value exceeding 30 but not 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 exceeding 67				
2009 79 30	---- 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		
	---- 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	-	Free		
	----- Other				
2009 89 61	------ With an added sugar content exceeding 30 % by weight	-	Free		
2009 89 63	------ 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	**-- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee**				
2101 12 92	--- 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**				
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	**Ice cream and other edible ice, whether or not containing cocoa**				
2105 00 10	- Containing no milkfats or containing less than 3 % by weight of such fats	-	Free		
	- Containing by weight of milkfats				
2105 00 91	-- 3 % or more but less than 7 %	-	Free		
2105 00 99	-- 7 % or more	-	Free		
2106	**Food preparations not elsewhere specified or included**				
2106 10	**- Protein concentrates and textured protein substances**				
2106 10 20	-- 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 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	l	Free		
2201 10 19	--- Other	l	Free		
2201 10 90	-- Other	l	Free		
2201 90 00	**- Other**	-	Free		
2202	**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009**				
2202 10 00	**- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured**	l	10		
	- Other				
2202 91 00	**-- Non-alcoholic beer**	l	Free		
2202 99	**-- Other**				
	--- Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404				
2202 99 11	---- Soya-based beverages with a protein content of 2,8 % or more by weight	l	Free		
2202 99 15	---- Soya-based beverages with a protein content of less than 2,8 % by weight; beverages based on nuts of Chapter 8, cereals of Chapter 10 or seeds of Chapter 12	l	Free		
2202 99 19	---- Other	l	Free		
	--- Other, containing by weight of fat obtained from the products of headings 0401 to 0404				
2202 99 91	---- Less than 0,2 %	l	Free		
2202 99 95	---- 0,2 % or more but less than 2 %	l	Free		
2202 99 99	---- 2 % or more	l	Free		
2203 00	**Beer made from malt**				
	- In containers holding 10 litres or less				
2203 00 01	-- In bottles	l	£0.35/l		
2203 00 02	-- Low alcohol beverages made fom malt of an alcoholic strength by volume not exceeding 1.2% volume	l	£0.14/l		
2203 00 09	-- Other	l	£0.35/l		
2203 00 10	- In containers holding more than 10 litres	l	£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	l	£1.00/l	Sch.	
2204 10 91	--- Asti spumante	l	£1.00/l	Sch.	
2204 10 93	--- Other	l	£1.00/l	Sch.	
2204 10 94	-- With a protected geographical indication (PGI)	l	£1.00/l	Sch.	
2204 10 96	-- Other varietal wines	l	£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	l	£1.00/l	Sch.	
	- Other wine; grape must with fermentation 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)	l	£0.50/l	Sch.	
2204 21 07	---- With a protected geographical indication (PGI)	l	£0.50/l	Sch.	
2204 21 08	---- Other varietal wines	l	£0.50/l	Sch.	
2204 21 09	---- Other	l	£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)				
	------- White				
2204 21 11	-------- Alsace	l	£0.50/l	Sch.	
2204 21 12	-------- Bordeaux	l	£0.50/l	Sch.	
2204 21 13	-------- Bourgogne (Burgundy)	l	£0.50/l	Sch.	
2204 21 17	-------- Val de Loire (Loire Valley)	l	£0.50/l	Sch.	
2204 21 18	-------- Mosel	l	£0.50/l	Sch.	
2204 21 19	-------- Pfalz	l	£0.50/l	Sch.	
2204 21 22	-------- Rheinhessen	l	£0.50/l	Sch.	
2204 21 23	-------- Tokaj	l	£0.50/l	Sch.	
2204 21 24	-------- Lazio (Latium)	l	£0.50/l	Sch.	
2204 21 26	-------- Toscana (Tuscany)	l	£0.50/l	Sch.	
2204 21 27	-------- Trentino, Alto Adige and Friuli	l	£0.50/l	Sch.	
2204 21 28	-------- Veneto	l	£0.50/l	Sch.	
2204 21 31	-------- Sicilia	l	£0.50/l	Sch.	
2204 21 32	-------- Vinho Verde	l	£0.50/l	Sch.	
2204 21 34	-------- Penedés	l	£0.50/l	Sch.	
2204 21 36	-------- Rioja	l	£0.50/l	Sch.	
2204 21 37	-------- Valencia	l	£0.50/l	Sch.	
2204 21 38	-------- Other	l	£0.50/l	Sch.	
	------- Other				
2204 21 42	-------- Bordeaux	l	£0.50/l	Sch.	
2204 21 43	-------- Bourgogne (Burgundy)	l	£0.50/l	Sch.	
2204 21 44	-------- Beaujolais	l	£0.50/l	Sch.	
2204 21 46	-------- Vallée du Rhône	l	£0.50/l	Sch.	
2204 21 47	-------- Languedoc-Roussillon	l	£0.50/l	Sch.	
2204 21 48	-------- Val de Loire (Loire Valley)	l	£0.50/l	Sch.	
2204 21 61	-------- Sicilia	l	£0.50/l	Sch.	
2204 21 62	-------- Piemonte (Piedmont)	l	£0.50/l	Sch.	
2204 21 66	-------- Toscana (Tuscany)	l	£0.50/l	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	l	£0.50/l	Sch.	
2204 21 68	-------- Veneto	l	£0.50/l	Sch.	
2204 21 69	-------- Dão, Bairrada and Douro	l	£0.50/l	Sch.	
2204 21 71	-------- Navarra	l	£0.50/l	Sch.	
2204 21 74	-------- Penedés	l	£0.50/l	Sch.	
2204 21 76	-------- Rioja	l	£0.50/l	Sch.	
2204 21 77	-------- Valdepeñas	l	£0.50/l	Sch.	
2204 21 78	-------- Other	l	£0.50/l	Sch.	
	------ Wine with a protected geographical indication (PGI)				
2204 21 79	------- White	l	£0.50/l	Sch.	
2204 21 80	------- Other	l	£0.50/l	Sch.	
	------ Other varietal wines				
2204 21 81	------- White	l	£0.50/l	Sch.	
2204 21 82	------- Other	l	£0.50/l	Sch.	
	------ Other				
2204 21 83	------- White	l	£0.50/l	Sch.	
2204 21 84	------- Other	l	£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	l	£0.50/l	Sch.	
2204 21 86	------- Sherry	l	£0.50/l	Sch.	
2204 21 87	------- Marsala	l	£0.50/l	Sch.	
2204 21 88	------- Samos and Muscat de Lemnos	l	£0.50/l	Sch.	
2204 21 89	------- Port	l	£0.50/l	Sch.	
2204 21 90	------- Other	l	£0.50/l	Sch.	
2204 21 91	------ Other	l	£0.50/l	Sch.	
	---- Other				
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)				
2204 21 93	------ White	l	£0.50/l	Sch.	
2204 21 94	------ Other	l	£0.50/l	Sch.	
	----- Other varietal wines				
2204 21 95	------ White	l	£0.50/l	Sch.	
2204 21 96	------ Other	l	£0.50/l	Sch.	
	----- Other				
2204 21 97	------ White	l	£0.50/l	Sch.	
2204 21 98	------ Other	l	£0.50/l	Sch.	
2204 22	**-- In containers holding more than 2 litres but not more than 10 litres**				
2204 22 10	--- 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	l	£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	l	£0.50/l	Sch.	
2204 22 23	------- Bourgogne (Burgundy)	l	£0.50/l	Sch.	
2204 22 24	------- Beaujolais	l	£0.50/l	Sch.	
2204 22 26	------- Vallée du Rhône	l	£0.50/l	Sch.	
2204 22 27	------- Languedoc-Roussillon	l	£0.50/l	Sch.	
2204 22 28	------- Val de Loire (Loire Valley)	l	£0.50/l	Sch.	
2204 22 32	------- Piemonte (Piedmont)	l	£0.50/l	Sch.	
2204 22 33	------- Tokaj	l	£0.50/l	Sch.	
	------- Other				
2204 22 38	-------- White	l	£0.50/l	Sch.	
2204 22 78	-------- Other	l	£0.50/l	Sch.	
	------ Wine with a protected geographical indication (PGI)				
2204 22 79	------- White	l	£0.50/l	Sch.	
2204 22 80	------- Other	l	£0.50/l	Sch.	
	------ Other varietal wines				
2204 22 81	------- White	l	£0.50/l	Sch.	
2204 22 82	------- Other	l	£0.50/l	Sch.	
	------ Other				
2204 22 83	------- White	l	£0.50/l	Sch.	
2204 22 84	------- Other	l	£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 22 85	------- Madeira and Setubal muscatel	l	£0.50/l	Sch.	
2204 22 86	------- Sherry	l	£0.50/l	Sch.	
2204 22 88	------- Samos and Muscat de Lemnos	l	£0.50/l	Sch.	
2204 22 90	------- Other	l	£0.50/l	Sch.	
2204 22 91	------ Other	l	£0.50/l	Sch.	
	---- Other				
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)				
2204 22 93	------ White	l	£0.50/l	Sch.	
2204 22 94	------ Other	l	£0.50/l	Sch.	
	----- Other varietal wines				
2204 22 95	------ White	l	£0.50/l	Sch.	
2204 22 96	------ Other	l	£0.50/l	Sch.	
	----- Other				
2204 22 97	------ White	l	£0.50/l	Sch.	
2204 22 98	------ Other	l	£0.50/l	Sch.	
2204 29	**-- Other**				
2204 29 10	--- Wine, other than that referred to in subheading 220410, in bottles with 'mushroom' stoppers held in place by ties or fastenings;	l	£0.50/l	Sch.	

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	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				
	--- 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	l	£0.50/l	Sch.	
2204 29 23	------- Bourgogne (Burgundy)	l	£0.50/l	Sch.	
2204 29 24	------- Beaujolais	l	£0.50/l	Sch.	
2204 29 26	------- Vallée du Rhône	l	£0.50/l	Sch.	
2204 29 27	------- Languedoc-Roussillon	l	£0.50/l	Sch.	
2204 29 28	------- Val de Loire (Loire Valley)	l	£0.50/l	Sch.	
2204 29 32	------- Piemonte (Piedmont)	l	£0.50/l	Sch.	
	------- Other				
2204 29 38	-------- White	l	£0.50/l	Sch.	
2204 29 78	-------- Other	l	£0.50/l	Sch.	
	------ Wine with a protected geographical indication (PGI)				
2204 29 79	------- White	l	£0.50/l	Sch.	
2204 29 80	------- Other	l	£0.50/l	Sch.	
	------ Other varietal wines				
2204 29 81	------- White	l	£0.50/l	Sch.	
2204 29 82	------- Other	l	£0.50/l	Sch.	
	------ Other				
2204 29 83	------- White	l	£0.50/l	Sch.	
2204 29 84	------- Other	l	£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	l	£0.50/l	Sch.	
2204 29 86	------- Sherry	l	£0.50/l	Sch.	
2204 29 88	------- Samos and Muscat de Lemnos	l	£0.50/l	Sch.	
2204 29 90	------- Other	l	£0.50/l	Sch.	
2204 29 91	------ Other	l	£0.50/l	Sch.	
	---- Other				
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)				
2204 29 93	------ White	l	£0.50/l	Sch.	
2204 29 94	------ Other	l	£0.50/l	Sch.	
	----- Other varietal wines				
2204 29 95	------ White	l	£0.50/l	Sch.	
2204 29 96	------ Other	l	£0.50/l	Sch.	
	----- Other				
2204 29 97	------ White	l	£0.50/l	Sch.	
2204 29 98	------ Other	l	£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 not exceeding 1 % vol				
2204 30 92	---- 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	1	£0.50/l		
2206 00	**Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included**				
2206 00 10	- 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 strength by volume not exceeding 5%	1	£0.21/l		
2206 00 89	---- 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**				
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 unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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 strength by volume not exceeding 15%	1	£0.50/l		
2208 30 19	--- More than 2 litres	1	£2.00/l		
	-- Scotch whisky				
2208 30 30	--- Single malt whisky	1	£1.00/l		
	--- Blended malt whisky, in containers holding				
2208 30 41	---- 2 litres or less	1	£1.00/l		
2208 30 42	--- Bottled mixtures of beverages of an alcoholic 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 strength by volume not exceeding 15%	1	£0.50/l		
2208 30 88	--- 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%	l	£0.50/l		
2208 40 39	---- Other	l	£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)	l	£1.00/l		
	--- Other				
2208 40 91	---- Of a value exceeding £ 2 per litre of pure alcohol	l	£1.00/l		
2208 40 99	---- Other	l	£1.00/l		
2208 50	**- Gin and Geneva**				
	-- Gin, in containers holding				
2208 50 11	--- 2 litres or less	l	£1.00/l		
2208 50 12	--- Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	l	£0.50/l		
2208 50 19	--- More than 2 litres	l	£1.00/l		
	-- Geneva, in containers holding				
2208 50 91	--- 2 litres or less	l	£1.00/l		
2208 50 92	--- Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	l	£0.50/l		
2208 50 99	--- More than 2 litres	l	£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	l	£1.00/l		
2208 60 12	--- Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	l	£0.50/l		
2208 60 19	--- More than 2 litres	l	£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	l	£1.00/l		
2208 60 92	--- Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	l	£0.50/l		
2208 60 99	--- More than 2 litres	l	£1.00/l		
2208 70	**- Liqueurs and cordials**				
2208 70 10	-- In containers holding 2 litres or less	l	£1.00/l		
2208 70 20	--- Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	l	£0.50/l		
2208 70 90	-- In containers holding more than 2 litres	l	£1.00/l		
2208 90	**- Other**				
	-- Arrack, in containers holding				
2208 90 11	--- 2 litres or less	l	£1.00/l		
2208 90 19	--- More than 2 litres	l	£1.00/l		
	-- Plum, pear or cherry spirit (excluding liqueurs), in containers holding				
2208 90 33	--- 2 litres or less	l	£1.00/l		
2208 90 34	--- Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	l	£0.50/l		
2208 90 38	--- More than 2 litres	l	£1.00/l		
	-- Other spirits and other spirituous beverages, in containers holding				
	--- 2 litres or less				
2208 90 41	---- Ouzo	l	£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				
2208 90 45	------- Calvados	l	£1.00/l		
2208 90 46	------- Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	l	£0.50/l		
2208 90 48	------- Other	l	£1.00/l		
	------ Other				
2208 90 54	------- Tequila	l	£1.00/l		
2208 90 55	------- Bottled mixtures of beverages of an alcoholic strength by volume not exceeding 15%	l	£0.50/l		
2208 90 56	------- Other	l	£1.00/l		
2208 90 69	----- Other spirituous beverages	l	£1.00/l		
	--- More than 2 litres				
	---- Spirits (excluding liqueurs)				
2208 90 71	----- Distilled from fruit	l	£1.00/l		
2208 90 75	----- Tequila	l	£1.00/l		
2208 90 77	----- Other	l	£1.00/l		
2208 90 78	---- Other spirituous beverages	l	£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	l	£1.00/l		
2208 90 99	--- More than 2 litres	l	£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	l	Free		
2209 00 19	-- More than 2 litres	l	Free		
	- Other, in containers holding				
2209 00 91	-- 2 litres or less	l	Free		
2209 00 99	-- More than 2 litres	l	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 by-products of such processing.

Subheading Note.

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

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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 × 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 × 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	-	12		
2301 20 00	- Flours, meals and pellets, of fish or of 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		
	-- Other				
2302 40 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 40 90	--- Other	-	12		
2302 50 00	**- Of leguminous plants**	-	12		
2303	**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets**				
2303 10	**- 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	**Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil**	-	12		
2306	**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**				
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 oil	-	12		
2306 90 19	---- Containing more than 3 % by weight of olive oil	-	12		
2306 90 90	--- Other	-	12		
2307 00	**Wine lees; argol**				
	- Wine lees				
2307 00 11	-- Having a total alcoholic strength by mass not 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	-	Free		
	---- Containing more than 10 % but not more than 30 % by weight of starch				
2309 10 31	----- Containing no milk products or containing less than 10 % by weight of such products	-	Free		
2309 10 33	----- Containing not less than 10 % but less than 50 % by weight of milk products	-	Free		
2309 10 39	----- Containing not less than 50 % by weight of milk products	-	Free		
	---- Containing more than 30 % by weight of starch				
2309 10 51	----- 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	-	Free		
	----- Containing more than 10 % but not more than 30 % by weight of starch				
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	-	Free		
	----- Containing more than 30 % by weight of starch				
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	-	Free		
2309 90 70	---- Containing no starch, glucose, glucose 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				
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**
	- Other				
2403 91 00	**-- 'Homogenised' or 'reconstituted' tobacco**	-	£65/kg		**R**
2403 99	**-- Other**				
2403 99 10	--- Chewing tobacco and snuff	-	£65/kg		**P, R**
2403 99 9	--- Other				
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**				
2501 00 10	- Sea water and salt liquors	-	Free		
	- 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				
2501 00 31	-- For chemical transformation (separation of Na from Cl) 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				
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	-	12		
2514 00 00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	-	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	-	12		
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape				
	- Granite				
2516 11 00	-- Crude or roughly trimmed	-	12		
2516 12 00	-- Merely cut, by sawing or otherwise, into 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 heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of				

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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-treated				
2517 10	**- 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	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement**	-	12		
2522	**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825**				
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	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	-	12		
2529	Feldspar; leucite; nepheline and nepheline syenite; fluorspar				
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.

National Notes

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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	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel**				
2619 00 20	- 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 °C is 9 × 10–6 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 manufactured from coal**	-	12		
2702	**Lignite, whether or not agglomerated, excluding jet**				
2702 10 00	**- Lignite, whether or not pulverised, but not agglomerated**	-	12		
2702 20 00	**- Agglomerated lignite**	-	12		
2703 00 00	**Peat (including peat litter), whether or not agglomerated**	-	12		
2704 00	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon**				
2704 00 10	- Coke and semi-coke of coal	-	12		
2704 00 30	- Coke and semi-coke of lignite	-	12		
2704 00 90	- 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**	-	12		
2707	**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents**				
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		
	--- Other				
2707 99 91	---- 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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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	l	£0.01/l		
2709 00 90	- Other	l	£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	l	£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 than 95	1000 l	£250/1000 l		**P, R**
2710 12 45	-------- With an octane number (RON) of 95 or more but less than 98	1000 l	£250/1000 l		**P, R**
2710 12 49	-------- With an octane number (RON) of 98 or more	1000 l	£250/1000 l		**P, R**
	------- Exceeding 0,013 g per litre				**P, R**
2710 12 51	-------- With an octane number (RON) of less than 98	1000 l	£250/1000 l		**P, R**
2710 12 59	-------- With an octane number (RON) of 98 or more	1000 l	£250/1000 l		**P, R**
2710 12 70	----- Spirit type jet fuel	l	£0.83/l		
2710 12 90	----- Other light oils	l	£0.83/l		
2710 19	**-- Other**				
	--- Medium oils				
2710 19 11	---- For undergoing a specific process	-	12		
2710 19 15	---- 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	l	£0.83/l		
2710 19 25	------ Other	l	£0.83/l		
2710 19 29	----- Other	l	£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)	1000 l	£250/1000 l		
2710 19 45	------ With a sulphur content not exceeding 0,001 % by weight, with a cetane content 55 or over (Premium Automotive Gasoil and similar products)	1000 l	£250/1000 l		
2710 19 46	------ With a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight	MT	£11/pmt		
2710 19 47	------ With a sulphur content exceeding 0,002 % 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	------ Other lubricating oils and other oils	-	Free		
2710 20	**- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils**				
	-- Gas oils				
2710 20 11	------ With a sulphur content not exceeding 0,001 % by weight (Automotive Gasoil)	1000 l	£250/1000 l		
2710 20 14	------ With a sulphur content not exceeding 0,001 % by weight, with a cetane content 55 or over (Premium Automotive Gasoil and similar products)	1000 l	£250/1000 l		
2710 20 15	------ With a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight (Marine Diesel and Gas Oil)	MT	£11/pmt		
2710 20 17	------ With a sulphur content exceeding 0,002 % by weight but not exceeding 0,1 % by weight (Marine Diesel and Gas Oil)	MT	£11/pmt		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2710 20 19	------ With a sulphur content exceeding 0,1 % by weight (Marine Diesel and Gas Oil)	MT	£11/pmt		
	-- 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 hydrocarbons**				
	- Liquefied				
2711 11 00	**-- Natural gas**	TJ	12		
2711 11 10 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**				
	- 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	-	12		
2805 30 30	---- Europium, gadolinium, terbium, dysprosium, 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		
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS				
2806	**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**	O			
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	-	12		
	- Other inorganic oxygen compounds of non-metals				
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	-	12		
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS				
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 weight or more				
2818 10 11	--- 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**				
2825 10 00	**- Hydrazine and hydroxylamine and their 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**				
	-- Calcium oxide, hydroxide and peroxide				
2825 90 11	--- 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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
2825 90 85	-- Other	-	12		
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS				
2826	**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts**				
	- Fluorides				
2826 12 00	**-- Of aluminium**	-	12		
2826 19	**-- Other**				
2826 19 10	--- Of ammonium or of sodium	-	12		
2826 19 90	--- Other	-	12		
2826 30 00	**- Sodium hexafluoroaluminate (synthetic cryolite)**	-	12		
2826 90	**- Other**				
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**				
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	**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites**				
2828 10 00	**- Commercial calcium hypochlorite and other calcium hypochlorites**	-	12		
2828 90 00	**- Other**	-	12		
2829	**Chlorates and perchlorates; bromates and perbromates; iodates and periodates**				
	- Chlorates				
2829 11 00	**-- Of sodium**	-	12		
2829 19 00	**-- Other**	-	12		
2829 90	**- Other**				
2829 90 10	-- Perchlorates	-	12		
2829 90 40	-- Bromates of potassium or of sodium	-	12		

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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)**				
	- Sodium sulphates				
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	**Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined**				
2835 10 00	**- 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 duty	Prohibitions & Restrictions
2835 25 00	**-- Calcium hydrogenorthophosphate ('dicalcium phosphate')**	-	12		
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**				
2842 10 00	**- Double or complex silicates, including aluminosilicates whether or not chemically defined**	-	12		
2842 90	**- Other**				
2842 90 10	-- Salts, double salts or complex salts of selenium 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	**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products**				
2844 10	**- 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	-- Other (Euratom)	kg U	12		
2844 20	**- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium**				

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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 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				
	--- 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		
	-- Compounds of uranium depleted in U 235 or of thorium, whether or not mixed together				
2844 30 91	--- 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	**- 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**				
2844 40 10	-- 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 nuclear reactors (Euratom)**	gi F/S	12		
2845	**Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined**				
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, neodymium or samarium	-	12		
2846 90 20	-- 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 vanadium; of tantalum; of titanium	-	12		
2849 90 90	-- 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**				
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		

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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 cm^3 (heading 36.06);

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

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

3. Goods which could be included in two or more of the 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 hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

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

Subheading Notes.

1. Within any one heading of this Chapter, derivatives of a chemical compound (or 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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- Unsaturated				
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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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		
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons				
2903 81 00	**-- 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; tetrabromocyclooctanes	-	12		
2903 89 80	--- 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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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 the D-glucitol content	-	12		
2905 44 19	---- Other	-	12		
	--- Other				
2905 44 91	---- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	-	12		
2905 44 99	---- Other	-	12		
2905 45 00	**-- Glycerol**	-	12		
2905 49 00	**-- Other**	-	12		
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of 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**	-	12		
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
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 90	--- Other	-	12		
2907 19	**-- Other**				
2907 19 10	--- Xylenols and their salts	-	12		
2907 19 90	--- Other	-	12		
	- Polyphenols; phenol-alcohols				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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		
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
2909	**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, 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	**- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives**	-	12		
2909 30	**- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives**				
2909 30 10	-- Diphenyl ether	-	12		
	-- Derivatives halogenated only with bromine				
2909 30 31	--- Pentabromodiphenyl ether; 1,2,4,5-tetrabromo-3,6-bis(pentabromophenoxy)benzene	-	12		
2909 30 35	--- 1,2-Bis(2,4,6-tribromophenoxy)ethane, for the manufacture of acrylonitrile-butadiene-styrene (ABS)	-	12		
2909 30 38	--- Other	-	12		
2909 30 90	-- Other	-	12		
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives				
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, sulphonated, nitrated or nitrosated derivatives**	-	12		
2909 60 00	**- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives**	-	12		
2910	**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives**				
2910 10 00	**- Oxirane (ethylene oxide)**	-	12		
2910 20 00	**- Methyloxirane (propylene oxide)**	-	12		
2910 30 00	**- 1-Chloro-2,3-epoxypropane (epichlorohydrin)**	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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 aldehydes with other oxygen function				
2912 41 00	**-- 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 products of heading 2912**	-	12		
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS				
2914	**Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives**				
	- 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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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		
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
2915	**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives**				
	- Formic acid, its salts and esters				
2915 11 00	**-- Formic acid**	-	12		
2915 12 00	**-- Salts of formic acid**	-	12		
2915 13 00	**-- Esters of formic acid**	-	12		
	- Acetic acid and its salts; acetic anhydride				
2915 21 00	**-- Acetic acid**	-	12		
2915 24 00	**-- Acetic anhydride**	-	12		**R**
2915 29 00	**-- Other**	-	12		
	- Esters of acetic acid				
2915 31 00	**-- Ethyl acetate**	-	12		
2915 32 00	**-- Vinyl acetate**	-	12		
2915 33 00	**-- n-Butyl acetate**	-	12		
2915 36 00	**-- Dinoseb (ISO) acetate**	-	12		
2915 39 00	**-- Other**	-	12		
2915 40 00	**- Mono-, di- or trichloroacetic acids, their salts and esters**	-	12		
2915 50 00	**- Propionic acid, its salts and esters**	-	12		
2915 60	**- Butanoic acids, pentanoic acids, their salts and esters**				
	-- Butanoic acids and their salts and esters				
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**				
2915 70 40	-- Palmitic acid and its salts and esters	-	12		
2915 70 50	-- Stearic acid and its salts and esters	-	12		
2915 90	**- Other**				
2915 90 30	-- Lauric acid and its salts and esters	-	12		
2915 90 70	-- Other	-	12		
2916	**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives**				
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives				
2916 11 00	**-- Acrylic acid and its salts**	-	12		
2916 12 00	**-- Esters of acrylic acid**	-	12		
2916 13 00	**-- Methacrylic acid and its salts**	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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, peroxyacids and their derivatives				
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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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		
	- Other				
2918 91 00	**-- 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	--- Other	-	12		
	VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
2919	**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives**				
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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	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**	-	12		
2921 46 00	**-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), 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 o-phenylenediamine 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	--- 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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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**
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof				
2922 31 00	**-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof**	-	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	**- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function**	-	12		
2923	**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined**				
2923 10 00	**- Choline and its salts**	-	12		
2923 20 00	**- Lecithins and other phosphoaminolipids**	-	12		
2923 30 00	**- Tetraethylammonium perfluorooctane sulphonate**	-	12		
2923 40 00	**- Didecyldimethylammonium perfluorooctane sulphonate**	-	12		
2923 90 00	**- Other**	-	12		
2924	**Carboxyamide-function compounds; amide-function compounds 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** - Imides and their derivatives; salts thereof				
2925 11 00	**-- Saccharin and its salts**	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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]	-	12		
2930 90 50	-- Mixture of isomers consisting of 4-methyl-2,6-bis(methylthio)-m-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		
2931 20 00	**- Tributyltin compounds**	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	- 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) and its salts	-	12		
2931 39 60	--- (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	**- Lactones**				
2932 20 10	-- 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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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 (INNM); phentolamine (INN); tolazoline hydrochloride (INNM)	-	12		
2933 29 90	--- Other	-	12		
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure				
2933 31 00	**-- Pyridine and its salts**	-	12		
2933 32 00	**-- Piperidine and its salts**	-	12		**R**
2933 33 00	**-- 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) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof**	-	12		**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 thereof**	-	12		**R**
2933 55 00	**-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof**	-	12		**R**
2933 59	**-- Other**				
2933 59 10	--- Diazinon (ISO)	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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-1,3,5-trinitro-1,3,5-triazine (hexogen, trimethylenetrinitramine)	-	12		
2933 69 40	--- Methenamine (INN) (hexamethylenetetramine); 2,6-di-tert-butyl-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), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof**				
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,e]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; other heterocyclic compounds**				
2934 10 00	**- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure**	-	12		
2934 20	**- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused**				
2934 20 20	-- Di(benzothiazol-2-yl)disulphide; benzothiazole-2-thiol (mercaptobenzothiazole) and its salts	-	12		
2934 20 80	-- Other	-	12		
2934 30	**- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused**				
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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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		
	XII. GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
2938	**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives**				
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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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 amino-acids 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 duty	Prohibitions & Restrictions
3001	**Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included**				
3001 20	**- Extracts of glands or other organs or of their secretions**				
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**	-	Free		
3002 14 00	**-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale**	-	Free		
3002 15 00	**-- Immunological products, put up in 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**				
3003 10 00	**- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives**	-	Free		
3003 20 00	**- Other, containing antibiotics**	-	Free		
	- Other, containing hormones or other products of heading 2937				
3003 31 00	**-- Containing insulin**	-	Free		
3003 39 00	**-- Other**	-	Free		**R**
	- Other, containing alkaloids or derivatives thereof				
3003 41 00	**-- Containing ephedrine or its salts**	-	Free		**R**
3003 42 00	**-- Containing pseudoephedrine (INN) or its salts**	-	Free		**R**
3003 43 00	**-- Containing norephedrine or its salts**	-	Free		**R**
3003 49 00	**-- Other**	-	Free		**R**
3003 60 00	**- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter**	-	Free		**R**
3003 90 00	**- Other**	-	Free		**R**
3004	**Medicaments (excluding goods of 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**				
3004 10 00	**- 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**	-	Free		
3004 60 00	**- Other, containing antimalarial active 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**				

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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	**Pharmaceutical goods specified in note 4 to this chapter**				
3006 10	**- 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**	-	Free		
3006 40 00	**- Dental cements and other dental fillings; bone reconstruction cements**	-	Free		
3006 50 00	**- First-aid boxes and kits**	-	Free		
3006 60 00	**- Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides**	-	Free		
3006 70 00	**- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments**	-	Free		
	- 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 non-fertilising substances.

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

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

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

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

(iii) Potassium sulphate, whether or not pure;

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

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

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

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

National Notes

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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**	kg N	Free		
3102 80 00	**- Mixtures of urea and ammonium nitrate in 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**	-	Free		
3105 20	**- Mineral or chemical fertilisers containing the 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)**	-	Free		
3105 40 00	**- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)**	-	Free		
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus				
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	Supplementary 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 pre-tanning**				
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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	preparations as specified in note 3 to this chapter 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 based thereon	-	12		
3204	**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined**				
	- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter				
3204 11 00	**-- Disperse dyes and preparations based thereon**	-	12		
3204 12 00	**-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon**	-	12		
3204 13 00	**-- Basic dyes and preparations based thereon**	-	12		
3204 14 00	**-- Direct dyes and preparations based thereon**	-	12		
3204 15 00	**-- Vat dyes (including those usable in that state 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 320419**	-	12		
3204 20 00	**- Synthetic organic products of a kind used as 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		
3206	**Other colouring matter; preparations as specified in note 3 to this chapter, other than 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 titanium dioxide calculated on the dry matter**	-	12		
3206 19 00	**-- Other**	-	12		
3206 20 00	**- Pigments and preparations based on chromium 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 luminophores**	-	12		
3207	**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes**				
3207 10 00	**- Prepared pigments, prepared opacifiers, prepared colours and similar preparations**	-	12		
3207 20	**- Vitrifiable enamels and glazes, engobes (slips) and similar preparations**				
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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3207 40	**- Glass frit and other glass, in the form of powder, granules or flakes**				
3207 40 40	-- 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	-	6		
3208 90 13	--- Copolymer of p-cresol and divinylbenzene, in 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	**Prepared driers**	-	12		
3212	**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale**				
3212 10 00	**- Stamping foils**	-	12		
3212 90 00	**- Other**	-	12		
3213	**Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings**				
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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	for façades, indoor walls, floors, ceilings or the like				
3214 10	**- 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		
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	**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages**				
3302 10	**- Of a kind used in the food or drink industries**				
	-- Of a kind used in the drink industries				
3302 10 10	--- Preparations containing all flavouring agents characterising a beverage ---- Of an actual alcoholic strength by volume exceeding 0,5 %	l	£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**				
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 straightening**	-	3		**R**
3305 30 00	**- Hair lacquers**	-	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	**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**				
3307 10 00	**- 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**	-	Free		**R**
	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites				
3307 41 00	**-- 'Agarbatti' and other odoriferous preparations which operate by burning**	-	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	**- 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**	-	Free		
3402	**Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401** - Organic surface-active agents, whether or not put up for retail sale				
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	**Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals** - Containing petroleum oils or oils obtained from bituminous minerals				
3403 11 00	**-- Preparations for the treatment of textile materials, leather, furskins or other materials**	-	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**				
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	**- Milk albumin, including concentrates of two or more whey proteins**				
3502 20 10	-- 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**				
	-- Albumins, other than egg albumin and milk albumin (lactalbumin)				
3502 90 20	--- Unfit, or to be rendered unfit, for human consumption	-	12		
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	-	12		
3505 20 30	-- Containing, by weight, 25 % or more but less 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	-	12		
3506	**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg**				
3506 10 00	**- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg**	-	12		
	- Other				
3506 91	**-- Adhesives based on polymers of headings 3901 to 3913 or on rubber**				
3506 91 10	--- Optically clear free-film adhesives and 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	**Prepared explosives, other than propellent powders**	-	12		**R**
3603 00	**Safety fuses; detonating fuses; percussion or 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		
	- Other film, without perforations, of a width exceeding 105 mm				
3702 41 00	**-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)**	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**	m2	Free		
	- Other film, for colour photography (polychrome)				
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 exceeding 30 m, for slides**	NAR	Free		
3702 54 00	**-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides**	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, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;

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

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

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

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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); parathion-methyl (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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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	**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**	-	12		
3805	**Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent**				
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, sulphur-treated bands, wicks and candles, and fly-papers)**				
	- Goods specified in subheading note 1 to this chapter				
3808 52 00	**-- DDT (ISO) (clofenotane (INN)), in 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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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 sulphonylurea	-	12		
3808 93 27	---- Other	-	12		
3808 93 30	--- Anti-sprouting products	-	12		
3808 93 90	--- Plant-growth regulators	-	12		
3808 94	**-- Disinfectants**				
3808 94 10	--- Based on quaternary ammonium salts	-	12		
3808 94 20	--- Based on halogenated compounds	-	12		
3808 94 90	--- Other	-	12		
3808 99	**-- Other**				
3808 99 10	--- Rodenticides	-	12		
3808 99 90	--- Other	-	12		
3809	**Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included**				
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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3809 10 90	-- Containing by weight 83 % or more of such substances	-	12		
	- Other				
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	**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods**				
3810 10 00	**- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials**	-	12		
3810 90	**- Other**				
3810 90 10	-- Preparations of a kind used as cores or coatings for 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		
	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics				
3812 31 00	**-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)**	-	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**	-	12		
3814 00	**Organic composite solvents and thinners, not 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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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 substance**	-	12		
3815 12 00	**-- With precious metal or precious-metal 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	**Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801**	-	12		
3817 00	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902**				
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 oils or oils obtained from bituminous minerals**	-	Free		
3820 00 00	**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	**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**	-	12		
3823	**Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols**				
	- 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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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		
	-- Other				
3824 60 91	--- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	-	12		
3824 60 99	--- Other	-	12		
	- Mixtures containing halogenated derivatives of methane, ethane or propane				
3824 71 00	**-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)**	-	12		
3824 72 00	**-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes**	-	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	**-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)**				
3824 78 10	--- Containing only 1,1,1-trifluoroethane and pentafluoroethane	-	12		
3824 78 20	--- Containing only 1,1,1-trifluoroethane, pentafluoroethane and 1,1,1,2-tetrafluoroethane	-	12		
3824 78 30	--- Containing only difluoromethane and pentafluoroethane	-	12		
3824 78 40	--- Containing only difluoromethane, 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	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
3824 88 00	**-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers**	-	12		
	- Other				
3824 91 00	**-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate**	-	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 calcium tartrate; crude calcium citrate	-	12		
3824 99 30	--- Naphthenic acids, their water-insoluble salts and their esters	-	12		
	--- Other				
3824 99 45	---- Anti-scaling and similar compounds	-	12		
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	-	12		
	---- Products and preparations for pharmaceutical or surgical uses				
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 monensin salts	-	12		
3824 99 64	----- Other	-	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	-	12		
3824 99 80	----- Mixture of amines derived from dimerised fatty 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	-	12		
3824 99 86	----- Mixtures consisting mainly of dimethyl methylphosphonate, oxirane and diphosphorus pentaoxide	-	12		
	----- Chemical products or preparations, predominantly composed of organic compounds, not elsewhere specified or included				
3824 99 92	------ In the form of a liquid at 20 °C	-	12		
3824 99 93	------ Other	-	12		
3824 99 96	----- Other	-	12		
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**				
3825 10 00	**- Municipal waste**	-	12		
3825 20 00	**- Sewage sludge**	-	12		
3825 30 00	**- Clinical waste**	-	12		
	- Waste organic solvents				
3825 41 00	**-- Halogenated**	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
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**				
3901 10	**- Polyethylene having a specific gravity of less 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	**- Polyethylene having a specific gravity of 0,94 or more**				
3901 20 10	-- 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 chromium, - 2 mg/kg or less of iron, - 2 mg/kg or less of nickel, - 2 mg/kg or less of titanium and - 8 mg/kg or less of vanadium,for the manufacture of chlorosulphonated polyethylene	-	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	-- 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		
3902 90 20	-- 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 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 19 00	**-- Other**	-	12		
3903 20 00	**- Styrene-acrylonitrile (SAN) copolymers**	-	12		
3903 30 00	**- Acrylonitrile-butadiene-styrene (ABS) copolymers**	-	12		
3903 90	**- Other**				
3903 90 10	-- Copolymer, solely of styrene with allyl alcohol, of an acetyl value of 175 or more	-	12		
3903 90 20	-- 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	**Polymers of vinyl chloride or of other halogenated olefins, in primary forms**				
3904 10 00	**- 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**	-	12		
	- Other				
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]	-	12		
3906 90 20	-- Copolymer of 2-diisopropylaminoethyl 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)	-	12		
3906 90 50	-- Polymerisation product of acrylic acid with alkyl 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 polyurethanes, in primary forms**				
3909 10 00	**- Urea resins; thiourea resins**	-	12		
3909 20 00	**- Melamine resins**	-	12		
	- 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 duty	Prohibitions & Restrictions
3911	**Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms**				
3911 10 00	**- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes**	-	12		
3911 90	**- Other**				
	-- Condensation or rearrangement polymerisation products whether or not chemically modified				
3911 90 11	--- Poly(oxy-1,4-phenylenesulphonyl-1,4-phenyleneoxy-1,4-phenyleneisopropylidene-1,4-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**	-	12		
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES				
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	**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics**				
3917 10	**- 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	**-- Of polymers of vinyl chloride**				
3917 23 10	--- 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 minimum burst pressure of 27,6 MPa**	-	12		
3917 32 00	**-- Other, not reinforced or otherwise combined with other materials, without fittings**	-	12		
3917 33 00	**-- Other, not reinforced or otherwise combined with other materials, with fittings**	-	12		
3917 39 00	**-- Other**	-	12		
3917 40 00	**- Fittings**	-	12		
3918	**Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter**				
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		
	- Of polymers of vinyl chloride				
3920 43	**-- 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		
3920 59 90	--- Other	-	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				
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		
	- Of cellulose or its chemical derivatives				
3920 71 00	**-- Of regenerated cellulose**	-	12		
3920 73	**-- Of cellulose acetate**				
3920 73 10	--- Film in rolls or in strips, for cinematography or 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**				
	--- Of condensation or rearrangement polymerisation products, whether or not chemically modified				
3920 99 21	---- Polyimide sheet and strip, uncoated, or coated or covered solely with plastic	-	12		
3920 99 28	---- Other	-	12		
	--- Of addition polymerisation products				
3920 99 52	---- 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 13	**-- Of polyurethanes**				
3921 13 10	--- Flexible	-	12		
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	-	12		
3922	**Baths, shower-baths, sinks, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics**				
3922 10 00	**- Baths, shower-baths, sinks and washbasins**	-	12		
3922 20 00	**- Lavatory seats and covers**	-	12		
3922 90 00	**- Other**	-	12		
3923	**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics**				
3923 10	**- Boxes, cases, crates and similar articles**				
3923 10 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 cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5.(A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining 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	**- Balata, gutta-percha, guayule, chicle and similar natural gums**	-	12		
4002	**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)				
4002 11 00	**-- Latex**	-	12		
4002 19	**-- Other**				
4002 19 10	--- Styrene-butadiene rubber produced by emulsion polymerisation (E-SBR), in bales	-	12		
4002 19 20	--- Styrene-butadiene-styrene block copolymers 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 rubber (EPDM)**	-	12		
4002 80 00	**- 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**	-	12		
4004 00 00	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom**	-	12		
4005	**Compounded rubber, unvulcanised, in 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	Prohibitions & 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	**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber**				
4006 10 00	**- 'Camel-back' strips for retreading rubber tyres**	-	12		
4006 90 00	**- Other**	-	12		
4007 00 00	**Vulcanised rubber thread and cord**	-	12		
4008	**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber**				
	- Of cellular rubber				
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**	-	12		
	- Reinforced or otherwise combined only with metal				
4009 21 00	**-- Without fittings**	-	12		
4009 22 00	**-- With fittings**	-	12		
	- Reinforced or otherwise combined only with textile materials				
4009 31 00	**-- Without fittings**	-	12		
4009 32 00	**-- With fittings**	-	12		
	- Reinforced or otherwise combined with other materials				
4009 41 00	**-- Without fittings**	-	12		
4009 42 00	**-- With fittings**	-	12		
4010	**Conveyor or transmission belts or belting, of 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**	-	12		
4010 33 00	**-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm**	-	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 but not exceeding 240 cm**	-	12		
4010 35 00	**-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm**	-	12		
4010 36 00	**-- 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		
4011 70 00	**- Of a kind used on agricultural or forestry vehicles and machines**	NAR	12		
4011 80 00	**- Of a kind used on construction, mining or industrial handling vehicles and machines**	NAR	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	**Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split**				
4101 20	**- 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**				
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
4104 41 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 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 unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4106 22 10	--- Vegetable pre-tanned Indian goat or kid, 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**	m2	12		**R**
4113	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114**				
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**				
4115 10 00	**- Composition leather with a basis of leather 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		
4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases,				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	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				
4202 11	**-- With outer surface of leather or of composition leather**				
4202 11 10	--- School satchels and suitcases	NAR	Free		**R**
4202 11 90	--- Other	NAR	6		**R**
4202 12	**-- With outer surface of plastics or of textile materials**				
	--- 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**
	- Handbags, whether or not with shoulder strap, including those without handle				
4202 21 00	**-- With outer surface of leather or of composition leather**	NAR	Free		**R**
4202 22	**-- With outer surface of sheeting of plastics or of textile materials**				
4202 22 10	--- Of sheeting of plastics	-	Free		
4202 22 90	--- Of textile materials	-	Free		
4202 29 00	**-- Other**	-	Free		**R**
	- Articles of a kind normally carried in the pocket or in the handbag				
4202 31 00	**-- With outer surface of leather or of composition leather**	-	6		**R**
4202 32	**-- With outer surface of sheeting of plastics or of textile materials**				
4202 32 10	--- Of sheeting of plastics	-	6		
4202 32 90	--- Of textile materials	-	6		
4202 39 00	**-- Other**	-	6		**R**
	- Other				
4202 91	**-- 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	**- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use**	-	12		**R**
4302	**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303**				
	- Whole skins, with or without head, tail or paws, not assembled				
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;

(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

(n) Parts of firearms (heading 93.05);

(o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(p) Articles of Chapter 95 (for example, toys, games, sports requisites);

(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or

(r) Articles of Chapter 97 (for example, works of art).

2. In this Chapter, the expression “densified wood” means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

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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**	-	12		**R**
	- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms				
4401 31 00	**-- Wood pellets**	-	12		**R**
4401 39 00	**-- Other**	-	12		**R**
4401 40	**- Sawdust and wood waste and scrap, not agglomerated**				
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	**-- Of pine (Pinus spp.), other**	m3	12		**R**
4403 23	**-- Of fir (Abies spp.) and spruce (Picea spp.), of which any cross-sectional dimension is 15 cm or more**				
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
	- Of tropical wood				
4407 21	**-- Mahogany (Swietenia spp.)**				

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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	m3	12		R
	--- Other				
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**				
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
	--- Other				
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	m3	12		R
	---- Other				
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	m3	12		R
	--- Other				
4407 94 91	---- Sanded	m3	12		R
4407 94 99	---- Other	m3	12		R
4407 95	**-- Of ash (Fraxinus spp.)**				
4407 95 10	--- 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	**-- Of poplar and aspen (Populus spp.)**				
4407 97 10	--- 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 duty	Prohibitions & Restrictions
4407 99	**-- Other**				
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**
	---- Other				
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	m3	12		**R**
	-- Other				
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				
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	m	12		**R**
	--- Other				
4409 29 91	---- Blocks, strips and friezes for parquet or wood block flooring, not assembled	m2	12	Sch.	**R**
4409 29 99	---- Other	-	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 paper	m3	12		**R**
4410 11 50	--- Surface-covered with decorative laminates of plastics	m3	12		**R**
4410 11 90	--- Other	m3	12		**R**
4410 12	**-- Oriented strand board (OSB)**				
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)				
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/cm³**				
4411 92 10	--- Not mechanically worked or surface covered	m3	12		**R**
4411 92 90	--- Other	m3	12		**R**
4411 93	**-- Of a density exceeding 0,5 g/cm³ but not exceeding 0,8 g/cm³**				

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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/cm³**				
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 (Juglans spp.)**	m3	12		**R**
4412 34 00	**-- 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**
	--- Other				
4412 99 40	---- 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**				
4414 00 10	- Of tropical wood specified in additional note 2 to this chapter	-	12		**R**
4414 00 90	- Of other wood	-	12		**R**
4415	**Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood**				
4415 10	**- Cases, boxes, crates, drums and similar packings; cable-drums**				
4415 10 10	-- Cases, boxes, crates, drums and similar packings	-	12		**R**
4415 10 90	-- Cable-drums	-	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**				
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' 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**	-	12		**R**
4418	**Builders' joinery and carpentry of wood, 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 note 2 to this chapter	NAR	12		**R**
4418 20 50	-- Coniferous	NAR	12		**R**
4418 20 80	-- Of other wood	NAR	12		**R**
4418 40 00	**- Shuttering for concrete constructional work**	-	12		**R**
4418 50 00	**- Shingles and shakes**	-	12		**R**
4418 60 00	**- Posts and beams**	-	12		**R**
	- Assembled flooring panels				
4418 73	**-- 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 boards**	-	Free		**R**
4419 12 00	**-- Chopsticks**	-	Free		**R**
4419 19 00	**-- Other**	-	Free		**R**
4419 90	**- Other**				
4419 90 10	-- Of tropical wood specified in additional 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 note 2 to this chapter	-	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	**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork**				
4504 10	**- 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		
	--- Other				
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	-	Free		
	--- Other				
4601 93 10	---- Of plaits or similar products of plaiting materials	-	Free		
4601 93 90	---- Other	-	Free		
4601 94	**-- Of other vegetable materials**				
4601 94 05	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	-	Free		
	--- Other				
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	-	Free		
	--- Other				
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	**Wood pulp obtained by a combination of mechanical and chemical pulping processes**	kg 90 % sdt	12		
4706	**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material**				
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	**Recovered (waste and scrap) paper or paperboard**				
4707 10 00	**- Unbleached kraft paper or paperboard or corrugated paper or paperboard**	-	12		
4707 20 00	**- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass**	-	12		
4707 30	**- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)**				
4707 30 10	-- Old and unsold newspapers and magazines, 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);

(l) Articles of Chapter 64 or Chapter 65;

(m) Abrasive paper or paperboard (heading 68.05) or paper-or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);

(o) Articles of heading 92.09;

(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).

3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

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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/m^2:

(a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m^2, 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^2:

(a) coloured throughout the mass; or

(b) having a brightness of 60 % or more, and

1. a caliper of 225 micrometres (microns) or less, or

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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 g/m²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

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2. For the purposes of subheadings 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·m^2/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.

(b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m^2	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine Direction plus Cross direction	Cross direction	Machine direction plus cross direction
60	700	1510	1.9	6.0
70	830	1790	2.3	
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 chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres				
4802 54 00	**-- Weighing less than 40 g/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/m² or more but less than 60 g/m²	-	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/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state**				

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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/m²	-	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		
	- Sack kraft paper				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4804 21	**-- Unbleached**				
4804 21 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 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 coniferous fibres obtained by the chemical sulphate or soda process	-	12		
4804 29 90	--- Other	-	12		
	- Other kraft paper and paperboard weighing 150 g/m² 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		
	- 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	--- Other	-	12		
4804 42 00	**-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process**	-	12		
4804 49 00	**-- Other**	-	12		
	- Other kraft paper and paperboard weighing 225 g/m² or more				
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	**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**				
4807 00 30	- Made from recovered paper, whether or not covered with paper	-	12		
4807 00 80	- Other	-	12		
4808	**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803**				
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 unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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		
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes				
4810 31 00	**-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less**	-	12		
4810 32	**-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²**				
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**				
4810 99 10	--- Bleached paper and paperboard, coated with kaolin	-	12		
4810 99 80	--- Other	-	12		
4811	**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810**				
4811 10 00	**- Tarred, bituminised or asphalted paper and paperboard**	-	12		
	- Gummed or adhesive paper and paperboard				
4811 41	**-- Self-adhesive**				
4811 41 20	--- 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		
	- 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**	-	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	**Wallpaper and similar wallcoverings; window transparencies of paper**				
4814 20 00	**- 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**	-	Free		
4818	**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, 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/m²	-	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		
4818 20 99	--- Other	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
4818 30 00	**- Tablecloths and serviettes**	-	12		
4818 50 00	**- Articles of apparel and clothing accessories**	-	3		
4818 90	**- Other**				
4818 90 10	-- Articles of a kind used for surgical, medical 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**				
4820 10 10	-- Registers, account books, order books and 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**	-	12		
	- Trays, dishes, plates, cups and the like, of paper or paperboard				
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		
	- Other				
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	**Calendars of any kind, printed, including calendar blocks**	-	Free		
4911	**Other printed matter, including printed pictures and photographs**				
4911 10	**- 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**
4911 99 00	**-- Other**	-	Free		**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;

(l) Articles of textile materials of heading 42.01 or 42.02;

(m) Products or articles of Chapter 48 (for example, cellulose wadding);

(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) Hair-nets or other headgear or parts thereof of Chapter 65;

(p) Goods of Chapter 67;

(q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;

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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 of polyesters ..... 53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon .....27 cN/tex.

7. For the purposes of this Section, the expression "made up" means:

(a) Cut otherwise than into squares or rectangles;

(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;

(d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(e) Cut to size and having undergone a process of drawn thread work;

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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 man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) **Bleached yarn**

Yarn which :

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

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

Yarn which :

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers or rovings which have been printed; or

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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	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)**	-	12		
5004 00	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale**				
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		
	-- 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)				
5007 20 21	--- Plain-woven, unbleached or not further processed than scoured	-	6		
	--- Other				
5007 20 31	---- Plain-woven	-	6		
5007 20 39	---- Other	-	6		
	-- Other				
5007 20 41	--- Diaphanous fabrics (open weave)	-	6		
	--- Other				
5007 20 51	---- Unbleached, scoured or bleached	-	6		
5007 20 59	---- Dyed	-	6		
	---- Of yarns of different colours				
5007 20 61	----- Of a width exceeding 57 cm but not exceeding 75 cm	-	6		
5007 20 69	----- Other	-	6		
5007 20 71	---- Printed	-	6		
5007 90	**- Other fabrics**				
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		

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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	**Garnetted stock of wool or of fine or coarse animal hair**	-	6		**R**
5105	**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)**				
5105 10 00	**- Carded wool**	-	6		**R**
	- 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	**- Coarse animal hair, carded or combed**	-	6		**R**
5106	**Yarn of carded wool, not put up for retail sale**				
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 wool**				
5106 20 10	-- 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 and fine animal hair				
5107 20 10	--- Unbleached	-	6		**R**
5107 20 30	--- Other	-	6		**R**
	-- Other				
	--- Mixed solely or mainly with synthetic staple fibres				
5107 20 51	---- 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**				
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	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale**	-	6		**R**
5111	**Woven fabrics of carded wool or of carded fine animal hair** - Containing 85 % or more by weight of wool or of fine animal hair				
5111 11 00	**-- Of a weight not exceeding 300 g/m²**	-	6		**R**
5111 19 00	**-- Other**	m2	6		**R**
5111 20 00	**- Other, mixed mainly or solely with man-made filaments**	m2	6		**R**
5111 30	**- Other, mixed mainly or solely with man-made staple fibres**				
5111 30 10	-- Of a weight not exceeding 300 g/m²	m2	6		**R**
5111 30 80	-- Of a weight exceeding 300 g/m²	m2	6		**R**
5111 90	**- Other**				
5111 90 10	-- 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/m²	m2	6		**R**
5111 90 98	--- Of a weight exceeding 300 g/m²	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/m²	m2	6		**R**
5112 30 80	-- Of a weight exceeding 200 g/m²	m2	6		**R**
5112 90	**- Other**				
5112 90 10	-- Containing a total of more than 10 % by weight of textile materials of Chapter 50	m2	6		**R**
	-- Other				
5112 90 91	--- Of a weight not exceeding 200 g/m²	m2	6		**R**
5112 90 98	--- Of a weight exceeding 200 g/m²	m2	6		**R**
5113 00 00	**Woven fabrics of coarse animal hair or of horsehair**	m2	6		**R**

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)**	-	6		
5205 14 00	**-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)**	-	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 unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
5205 24 00	-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	-	6		
5205 26 00	-- Measuring less than 125 decitex but not less than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	-	6		
5205 27 00	-- Measuring less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	-	6		
5205 28 00	-- Measuring less than 83,33 decitex (exceeding 120 metric number)	-	6		
	- Multiple (folded) or cabled yarn, of uncombed fibres				
5205 31 00	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	-	6		
5205 32 00	-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	-	6		
5205 33 00	-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	-	6		
5205 34 00	-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	-	6		
5205 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	-	6		
	- Multiple (folded) or cabled yarn, of combed fibres				
5205 41 00	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	-	6		
5205 42 00	-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	-	6		
5205 43 00	-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	-	6		
5205 44 00	-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	-	6		
5205 46 00	-- Measuring per single yarn less than 125 decitex but not less than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	-	6		
5205 47 00	-- Measuring per single yarn less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	-	6		
5205 48 00	-- Measuring per single yarn less than 83,33 decitex (exceeding 120 metric number per single yarn)	-	6		
5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale				
	- Single yarn, of uncombed fibres				
5206 11 00	-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	-	6		
5206 12 00	-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	-	6		
5206 13 00	-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	-	6		
5206 14 00	-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	-	6		
5206 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	-	6		

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

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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/m² 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/m²**				
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/m² but not more than 130 g/m² 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/m² 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/m²**				
	--- Plain weave, weighing more than 100 g/m² but not more than 130 g/m² 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/m² 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/m²**	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/m²**				
	- Unbleached				

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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 twill**	m2	6		
5209 39 00	**-- Other fabrics**	m2	6		
	- Of yarns of different colours				
5209 41 00	**-- Plain weave**	m2	6		
5209 42 00	**-- Denim**	m2	6		
5209 43 00	**-- Other fabrics of 3-thread or 4-thread twill, 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/m²**				
	- 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/m²**				
	- Unbleached				
5211 11 00	**-- Plain weave**	m2	6		
5211 12 00	**-- 3-thread or 4-thread twill, including cross 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/m²				
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/m²				
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	**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)**				
5303 10 00	**- Jute and other textile bast fibres, raw or retted**	-	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)	-	6		
5306 10 30	--- Measuring less than 833,3 decitex but not less than 277,8 decitex (exceeding 12 metric number but not exceeding 36 metric number)	-	6		
5306 10 50	--- 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**	-	6		
5402 32 00	**-- Of nylon or other polyamides, measuring 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				
5407 41 00	**-- Unbleached or bleached**	m2	6		

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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		
	- Other woven fabrics, containing 85 % or more by weight of polyester filaments				
5407 61	**-- 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	m2	6		
	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments				
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	**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405**				
5408 10 00	**- Woven fabrics obtained from high-tenacity yarn of viscose rayon**	m2	6		
	- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like				
5408 21 00	**-- Unbleached or bleached**	m2	6		
5408 22	**-- Dyed**				
5408 22 10	--- 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 code	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	**Artificial staple fibres, carded, combed or otherwise processed for spinning**	-	6		
5508	**Sewing thread of man-made staple fibres, whether or not put up for retail sale**				
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**	-	6		
	- Containing 85 % or more by weight of polyester staple fibres				
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 fibres**	-	6		
5509 52 00	**-- 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 wool or fine animal hair**	-	6		
5510 30 00	**- 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	**Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres** - Containing 85 % or more by weight of polyester staple fibres				
5512 11 00	**-- Unbleached or bleached**	m2	6		
5512 19	**-- Other**				
5512 19 10	--- Printed	m2	6		
5512 19 90	--- Other	m2	6		
	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres				
5512 21 00	**-- Unbleached or bleached**	m2	6		
5512 29	**-- Other**				
5512 29 10	--- Printed	m2	6		
5512 29 90	--- Other	m2	6		
	- Other				
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 duty	Prohibitions & Restrictions
	fibres, mixed mainly or solely with cotton, of 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 twill, of polyester staple fibres**	m2	6		
5513 13 00	**-- Other woven fabrics of polyester staple fibres**	m2	6		
5513 19 00	**-- Other woven fabrics**	m2	6		
	- Dyed				
5513 21 00	**-- Of polyester staple fibres, plain weave**	m2	6		
5513 23	**-- Other woven fabrics of polyester staple fibres**				
5513 23 10	--- 3-thread or 4-thread twill, including cross 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/m²**				
	- 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 twill, of polyester staple fibres	m2	6		
5514 30 50	-- Other woven fabrics of polyester staple fibres	m2	6		
5514 30 90	-- Other woven fabrics	m2	6		
	- Printed				
5514 41 00	**-- Of polyester staple fibres, plain weave**	m2	6		
5514 42 00	**-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres**	m2	6		
5514 43 00	**-- Other woven fabrics of polyester staple 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		
5515 12	**-- Mixed mainly or solely with man-made 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		
	- Of acrylic or modacrylic staple fibres				
5515 21	**-- 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)				
5515 22 11	---- Unbleached or bleached	m2	6		
5515 22 19	---- Other	m2	6		
	--- Mixed mainly or solely with combed wool or fine animal hair (worsted)				
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	**Felt, whether or not impregnated, coated, covered or laminated**				
5602 10	**- 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	-	12		
	- Other felt, not impregnated, coated, covered or laminated				
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/m²**				
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/m² but not more than 150 g/m²**				

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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	**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**	-	12		
5606 00	**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**				
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

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
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	**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including 'Kelem', 'Schumacks', 'Karamanie' and similar hand-woven rugs**				
5702 10 00	**- 'Kelem', 'Schumacks', 'Karamanie' and similar hand-woven rugs**	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 m²	m2	12		
5703 20 18	--- Other	m2	12		
	-- Other				
5703 20 92	--- Tiles, having a maximum surface area of 1 m²	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 m²	m2	12		
5703 30 18	--- Other	m2	12		
	-- Other				
5703 30 82	--- Tiles, having a maximum surface area of 1 m²	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 m²	m2	12		
5703 90 80	-- Other	m2	12		
5704	**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up**				
5704 10 00	**- Tiles, having a maximum surface area of 0,3 m²**	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

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
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**
	- 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**	-	6		
5806 20 00	**- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread**	-	6		
	- Other woven fabrics				

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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	**- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)**	-	6		
5807	**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered**				
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/m^2; or

(ii) Weighing more than 1,500 g/m^2 and containing more than 50 % by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

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

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**				
5901 10 00	**- Textile fabrics coated with gum or 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	-	6		
	- Other				
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 of heading 5902**				
5906 10 00	**- Adhesive tape of a width not exceeding 20 cm**	-	6		
	- Other				
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**	m2	6		
5908 00 00	**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas-mantle fabric therefor, whether or not impregnated**	-	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	**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**	-	6		
5911	**Textile products and articles, for technical uses, specified in note 7 to this chapter**				
5911 10 00	**- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)**	-	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

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
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	**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**				
6002 40 00	**- Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread**	-	6		
6002 90 00	**- Other**	-	6		
6003	**Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002**				
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	**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**				
6004 10 00	**- Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread**	-	6		
6004 90 00	**- 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				
6005 35 00	**-- Fabrics specified in subheading note 1 to 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	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	NAR	3		**R**
6102	**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**				
6102 10	**- Of wool or fine animal hair**				
6102 10 10	-- Overcoats, car coats, capes, cloaks and similar articles	NAR	3		**R**
6102 10 90	-- 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	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	NAR	3		
6103	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted**				
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**	NAR	3		
	- Trousers, bib and brace overalls, breeches and shorts				
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		
6104	**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts,**				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	trousers, bib and brace overalls, breeches 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**
	- Ensembles				
6104 22 00	**-- Of cotton**	NAR	3		
6104 23 00	**-- Of synthetic fibres**	NAR	3		
6104 29	**-- Of other textile materials**				
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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6106 20 00	**- Of man-made fibres**	NAR	3		
6106 90	**- Of other textile materials**				
6106 90 10	-- Of wool or fine animal hair	NAR	3		
6106 90 30	-- Of silk or silk waste	NAR	3		
6106 90 50	-- Of flax or of ramie	NAR	3		
6106 90 90	-- Of other textile materials	NAR	3		
6107	**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted**				
	- Underpants and briefs				
6107 11 00	**-- Of cotton**	NAR	3		
6107 12 00	**-- Of man-made fibres**	NAR	3		
6107 19 00	**-- Of other textile materials**	NAR	3		
	- Nightshirts and pyjamas				
6107 21 00	**-- Of cotton**	NAR	3		
6107 22 00	**-- Of man-made fibres**	NAR	3		
6107 29 00	**-- Of other textile materials**	NAR	3		
	- Other				
6107 91 00	**-- Of cotton**	NAR	3		
6107 99 00	**-- Of other textile materials**	NAR	3		
6108	**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted**				
	- Slips and petticoats				
6108 11 00	**-- Of man-made fibres**	NAR	3		
6108 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				
6108 31 00	**-- Of cotton**	NAR	3		
6108 32 00	**-- Of man-made fibres**	NAR	3		
6108 39 00	**-- Of other textile materials**	NAR	3		
	- Other				
6108 91 00	**-- Of cotton**	NAR	3		
6108 92 00	**-- Of man-made fibres**	NAR	3		
6108 99 00	**-- Of other textile materials**	NAR	3		
6109	**T-shirts, singlets and other vests, knitted or crocheted**				
6109 10 00	**- Of cotton**	NAR	3		
6109 90	**- Of other textile materials**				
6109 90 20	-- Of wool or fine animal hair or man-made fibres	NAR	3		
6109 90 90	-- Of other textile materials	NAR	3		
6110	**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		
	--- Other				
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	NAR	3		
	-- Other				
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	NAR	3		
	-- Other				
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	**Babies' garments and clothing accessories, knitted or crocheted**				
6111 20	**- 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 90	-- Other	-	3		
6111 90	**- Of other textile materials**				
	-- Of wool or fine animal hair				
6111 90 11	--- Gloves, mittens and mitts	pa	3		**R**
6111 90 19	--- Other	-	3		
6111 90 90	-- Of other textile materials	-	3		
6112	**Tracksuits, ski suits and swimwear, knitted or crocheted**				
	- Tracksuits				
6112 11 00	**-- Of cotton**	NAR	3		
6112 12 00	**-- Of synthetic fibres**	NAR	3		
6112 19 00	**-- Of other textile materials**	NAR	3		
6112 20 00	**- Ski suits**	-	3		
	- Men's or boys' swimwear				

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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 thread	NAR	3		
6112 39 90	--- Other	NAR	3		
	- Women's or girls' swimwear				
6112 41	**-- Of synthetic fibres**				
6112 41 10	--- Containing by weight 5 % or more of rubber 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	**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**				
6115 10	**- 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 yarn less than 67 decitex**	NAR	3		
6115 22 00	**-- Of synthetic fibres, measuring per single yarn 67 decitex or more**	NAR	3		
6115 29 00	**-- Of other textile materials**	NAR	3		
6115 30	**- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex**				
	-- Of synthetic fibres				
6115 30 11	--- Knee-length stockings	pa	3		
6115 30 19	--- Other	pa	3		
6115 30 90	-- Of other textile materials	pa	3		
	- Other				
6115 94 00	**-- Of wool or fine animal hair**	pa	3		
6115 95 00	**-- Of cotton**	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	**Other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories**				
6117 10 00	**- Shawls, scarves, mufflers, mantillas, veils and the like**	-	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	Prohibitions & Restrictions
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**				
	--- Of artificial fibres				
6203 29 11	---- Industrial and occupational	NAR	3		**R**
6203 29 18	---- Other	NAR	3		**R**
6203 29 30	--- Of wool or fine animal hair	NAR	3		**R**
6203 29 90	--- Of other textile materials	NAR	3		**R**
	- Jackets and blazers				
6203 31 00	**-- Of wool or fine animal hair**	NAR	3		**R**
6203 32	**-- Of cotton**				
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	NAR	3		
	- Trousers, bib and brace overalls, breeches and shorts				
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 unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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		
	---- Bib and brace overalls				
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				
6204 11 00	**-- Of wool or fine animal hair**	NAR	3		**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-blouses**				
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		
6206 40 00	**- Of man-made fibres**	NAR	3		
6206 90	**- Of other textile materials**				
6206 90 10	-- Of flax or ramie	NAR	3		
6206 90 90	-- Of other textile materials	NAR	3		
6207	**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles**				
	- Underpants and briefs				
6207 11 00	**-- Of cotton**	NAR	3		
6207 19 00	**-- Of other textile materials**	NAR	3		
	- 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		
6210 20 00	**- Other garments, of the type described in subheadings 620111 to 620119**	NAR	3		
6210 30 00	**- Other garments, of the type described in subheadings 620211 to 620219**	NAR	3		
6210 40 00	**- Other men's or boys' garments**	-	3		
6210 50 00	**- Other women's or girls' garments**	-	3		
6211	**Tracksuits, ski suits and swimwear; other garments**				
	- Swimwear				
6211 11 00	**-- Men's or boys'**	NAR	3		
6211 12 00	**-- Women's or girls'**	NAR	3		
6211 20 00	**- Ski suits**	NAR	3		
	- Other garments, men's or boys'				

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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		
	--- Tracksuits with lining				
6211 32 31	---- With an outer shell of a single identical fabric	NAR	3		
	---- Other				
6211 32 41	----- Upper parts	NAR	3		
6211 32 42	----- Lower parts	NAR	3		
6211 32 90	--- Other	-	3		
6211 33	**-- Of man-made fibres**				
6211 33 10	--- Industrial and occupational clothing	-	3		
	--- Tracksuits with lining				
6211 33 31	---- With an outer shell of a single identical fabric	NAR	3		
	---- Other				
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		
	--- Tracksuits with lining				
6211 42 31	---- With an outer shell of a single identical fabric	NAR	3		
	---- Other				
6211 42 41	----- Upper parts	NAR	3		
6211 42 42	----- Lower parts	NAR	3		
6211 42 90	--- Other	-	3		
6211 43	**-- Of man-made fibres**				
6211 43 10	--- Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	-	3		
	--- Tracksuits with lining				
6211 43 31	---- With an outer shell of a single identical fabric	NAR	3		
	---- Other				
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		
6302 59 90	--- Other	-	3		
6302 60 00	**- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton**	-	3		
	- Other				
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	--- Other	-	3		
6303	**Curtains (including drapes) and interior blinds; curtain or bed valances**				
	- Knitted or crocheted				
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				
6304 11 00	**-- Knitted or crocheted**	NAR	3		
6304 19	**-- Other**				
6304 19 10	--- Of cotton	NAR	3		

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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**	NAR	3		
	- Other				
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 materials**	-	3		
6305	**Sacks and bags, of a kind used for the packing of goods**				
6305 10	**- 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	**Other made-up articles, including dress patterns**				
6307 10	**- Floorcloths, dishcloths, dusters and similar cleaning cloths**				
6307 10 10	-- 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**				
6307 90 10	-- Knitted or crocheted	-	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		
	II. SETS				
6308 00 00	**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**	-	3		
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS				
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 height of more than 3 cm	pa	3		
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	pa	3		
	------- Other				
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 the instep and around the big toe**	pa	3		**R**
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				
6403 51 91	----- Of less than 24 cm	pa	3		**R**
	----- Of 24 cm or more				
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	pa	3		**R**
	--- Other				
	---- Footwear with a vamp made of straps or which has one or several pieces cut out				
6403 59 11	----- 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**
	--- Other				
	---- 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**
	----- Of 24 cm or more				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
6403 91 13	------ Footwear which cannot be identified as men's or women's footwear	pa	3		R
	------ Other				
6403 91 16	------- For men	pa	3		R
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				
6403 91 93	------ Footwear which cannot be identified as 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	pa	3		R
	--- Other				
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	------- For women	pa	3		R
6404	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials**				
	- Footwear with outer soles of rubber or plastics				
6404 11 00	**-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like**	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	**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**				
6406 10	**- 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	**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**				
6505 00 10	- 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	**Parts, trimmings and accessories of articles of heading 6601 or 6602**				
6603 20 00	**- 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	**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**	-	12		
6704	**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included**				
	- 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 orcovered 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 varietiesof 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)**	-	12		
6802	**Worked monumental or building stone (except slate) 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)**				
6802 10 00	**- 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**	-	12	Sch.	
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface				
6802 21 00	**-- Marble, travertine and alabaster**	-	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	-	12	Sch.	
6803 00	**Worked slate and articles of slate or of agglomerated slate**				
6803 00 10	- Roofing and wall slates	-	12		
6803 00 90	- Other	-	12		
6804	**Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials**				
6804 10 00	**- Millstones and grindstones for milling, grinding or pulping**	-	12		
	- Other millstones, grindstones, grinding wheels and the like				
6804 21 00	**-- Of agglomerated synthetic or natural diamond**	-	12		
6804 22	**-- Of other agglomerated abrasives or of ceramics**				
	--- 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 heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69**				
6806 10 00	**- Slag-wool, rock-wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls**	-	12		
6806 20	**- Exfoliated vermiculite, expanded clays, 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	**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**	-	12		
6809	**Articles of plaster or of compositions based on plaster**				
	- Boards, sheets, panels, tiles and similar articles, not ornamented				
6809 11 00	**-- Faced or reinforced with paper or paperboard only**	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				

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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	**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials**				
6814 10 00	**- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support**	-	12		
6814 90 00	**- Other**	-	12		
6815	**Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included**				
6815 10	**- Non-electrical articles of graphite or other carbon**				
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
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS				
6901 00 00	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths**	-	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**	-	12		
6902 20	**- Containing, by weight, more than 50 % of 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**	-	12		
6903 20	**- Containing, by weight, more than 50 % of 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**				
6903 90 10	-- Containing, by weight, more than 25 % but 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**				
	- Flags and paving, hearth or wall tiles, other than those of subheadings 690730 and 690740				
6907 21 00	**-- Of a water absorption coefficient by weight not exceeding 0,5 %**	m2	12		
6907 22 00	**-- Of a water absorption coefficient by weight exceeding 0,5 % but not exceeding 10 %**	m2	12		
6907 23 00	**-- Of a water absorption coefficient by weight exceeding 10 %**	m2	12		
6907 30 00	**- Mosaic cubes and the like, other than those of subheading 690740**	m2	12		
6907 40 00	**- Finishing ceramics**	m2	12		
[6908]					
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				
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 name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;

(f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 70.03, 70.04 and 70.05:

(a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;

(b) cutting to shape does not affect the classification of glass in sheets;

(c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, 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 (SiO_2) content not less than 60 % by weight;

(b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 % by weight or a boric oxide (B_2O_3) content exceeding 2 % by weight. Mineral wools which do not comply with the above specifications fall in heading 68.06.

5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

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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	**Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked**				
7004 20	**- 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	**Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked**				
7005 10	**- Non-wired glass, having an absorbent, reflecting or non-reflecting layer**				
7005 10 05	-- Having a non-reflecting layer	m2	12		
	-- Other, of a thickness				
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 exceeding 4,5 mm	m2	12		
7005 29 80	--- Of a thickness exceeding 4,5 mm	m2	12		
7005 30 00	**- Wired glass**	m2	12		
7006 00	**Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials**				
7006 00 10	- Optical glass	-	12		
7006 00 90	- Other	-	12		
7007	**Safety glass, consisting of toughened (tempered) or laminated glass**				
	- Toughened (tempered) safety glass				
7007 11	**-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels**				
7007 11 10	--- 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 20	--- 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	**-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels**				
7007 21 20	--- Of size and shape suitable for incorporation in motor vehicles	-	12		
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 vacuum	m2	12		
7008 00 89	-- 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	NAR	12		
	------- Of coloured glass, of a nominal capacity of				
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 l	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	**Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked**	-	12		
7015	**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses**				
7015 10 00	**- Glasses for corrective spectacles**	-	6		
7015 90 00	**- Other**	-	12		
7016	**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms**				
7016 10 00	**- 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 or construction purposes	-	12		
7016 90 70	-- Other	-	12		
7017	**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated**				
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	**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter**				
7018 10	**- 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 SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles

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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 semiprecious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of pearl, ivory, natural or reconstituted amber, jet or coral.

10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11 For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones

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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 bruted**	c/k	12	Sch.	
7102 39 00	**-- 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**				
7103 10 00	**- Unworked or simply sawn or roughly shaped**	-	12	Sch.	
	- Otherwise worked				
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	**Base metals clad with silver, not further worked than semi-manufactured**	g	12		
7108	**Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form**				
	- 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 unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
7108 13 10	--- Bars, rods, wire and sections; plates; sheets 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	**Base metals or silver, clad with gold, not further worked than semi-manufactured**	-	12		
7110	**Platinum, unwrought or in semi-manufactured forms, or in powder form**				
	- Platinum				
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	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured**	-	12		
7112	**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious-metal compounds, of a kind used principally for the recovery of precious metal**				
7112 30 00	**- Ash containing precious metal or precious-metal compounds**	-	12		
	- Other				
7112 91 00	**-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals**	-	12		
7112 92 00	**-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals**	-	12		
7112 99 00	**-- Other**	-	12		
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES				
7113	**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal**				
	- Of precious metal whether or not plated or clad with precious metal				
7113 11 00	**-- Of silver, whether or not plated or clad with other precious metal**	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				
7114 11 00	**-- Of silver, whether or not plated or clad with other precious metal**	g	12		
7114 19 00	**-- Of other precious metal, whether or not plated or clad with precious metal**	g	12		
7114 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)**				
7116 20 11	-- Necklaces, bracelets and other articles made 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.

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

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including flattened circles and modified rectangles , of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) **Other bars and rods**

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

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

-be twisted after rolling.

(n) **Angles, shapes and sections**

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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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM				
7201	**Pig iron and spiegeleisen in pigs, blocks or other primary forms**				
7201 10	**- Non-alloy pig iron containing by weight 0,5 % or less of phosphorus**				
	-- Containing by weight not less than 0,4 % of manganese				
7201 10 11	--- Containing by weight 1 % or less of silicon	-	12		
7201 10 19	--- Containing by weight more than 1 % of silicon	-	12		
7201 10 30	-- Containing by weight not less than 0,1 % but less than 0,4 % of manganese	-	12		
7201 10 90	-- Containing by weight less than 0,1 % of manganese	-	12		
7201 20 00	**- Non-alloy pig iron containing by weight more than 0,5 % of phosphorus**	-	12		
7201 50	**- Alloy pig iron; spiegeleisen**				
7201 50 10	-- 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	-	12		
7201 50 90	-- Other	-	12		
7202	**Ferro-alloys**				
	- Ferro-manganese				
7202 11	**-- Containing by weight more than 2 % of carbon**				
7202 11 20	--- With a granulometry not exceeding 5 mm and a manganese content by weight exceeding 65 %	-	12		
7202 11 80	--- Other	-	12		
7202 19 00	**-- Other**	-	12		
	- Ferro-silicon				
7202 21 00	**-- Containing by weight more than 55 % of silicon**	-	12		
7202 29	**-- Other**				
7202 29 10	--- Containing by weight 4 % or more but not more than 10 % of magnesium	-	12		
7202 29 90	--- Other	-	12		
7202 30 00	**- Ferro-silico-manganese**	-	12		
	- Ferro-chromium				
7202 41	**-- Containing by weight more than 4 % of carbon**				
7202 41 10	--- Containing by weight more than 4 % but not more than 6 % of carbon	-	12		
7202 41 90	--- Containing by weight more than 6 % of carbon	-	12		
7202 49	**-- Other**				
7202 49 10	--- Containing by weight not more than 0,05 % of carbon	-	12		
7202 49 50	--- Containing by weight more than 0,05 % but not more than 0,5 % of carbon	-	12		
7202 49 90	--- Containing by weight more than 0,5 % but not more than 4 % of carbon	-	12		
7202 50 00	**- Ferro-silico-chromium**	-	12		
7202 60 00	**- Ferro-nickel**	-	12		
7202 70 00	**- Ferro-molybdenum**	-	12		
7202 80 00	**- Ferro-tungsten and ferro-silico-tungsten**	-	12		
	- Other				
7202 91 00	**-- Ferro-titanium and ferro-silico-titanium**	-	12		
7202 92 00	**-- Ferro-vanadium**	-	12		
7202 93 00	**-- Ferro-niobium**	-	12		
7202 99	**-- Other**				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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	**-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles**				
7204 41 10	--- 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 heading 7203)**				
7206 10 00	**- 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				
7207 11	**-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness**				
	--- Rolled or obtained by continuous casting				

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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** -- 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	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated**				
7208 10 00	**- In coils, not further worked than hot-rolled, with patterns in relief** - 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**	-	12		
	- Other, in coils, not further worked than hot-rolled				
7208 36 00	**-- Of a thickness exceeding 10 mm**	-	12		
7208 37 00	**-- Of a thickness of 4,75 mm or more but not exceeding 10 mm**	-	12		
7208 38 00	**-- 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	**-- Of a thickness of 4,75 mm or more but not exceeding 10 mm**				
7208 52 10	--- 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**				
7208 53 10	--- Rolled on four faces or in a closed box pass, 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 50 00	**- Plated or coated with chromium oxides or with chromium and chromium oxides**	-	12		
	- Plated or coated with aluminium				
7210 61 00	**-- Plated or coated with aluminium-zinc 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**				
7211 90 20	-- Perforated	-	12		
7211 90 80	-- Other	-	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**				
7213 10 00	**- Containing indentations, ribs, grooves or 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-section**				

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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	**Other bars and rods of iron or non-alloy steel**				
7215 10 00	**- Of free-cutting steel, not further worked than cold-formed or cold-finished**	-	12		
7215 50	**- Other, not further worked than cold-formed or cold-finished** -- Containing by weight less than 0,25 % of carbon				
7215 50 11	--- Of rectangular (other than square) cross-section	-	12		
7215 50 19	--- Other	-	12		
7215 50 80	-- Containing by weight 0,25 % or more of carbon	-	12		
7215 90 00	**- Other**	-	12		
7216	**Angles, shapes and sections of iron or non-alloy steel**				
7216 10 00	**- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm** - 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**				
7216 31 10	--- Of a height of 80 mm or more but not 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 unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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**				
7216 50 10	-- With a cross-section which is capable of being enclosed in a square the side of which is 80 mm	-	12		
	-- Other				
7216 50 91	--- Bulb flats	-	12		
7216 50 99	--- Other	-	12		
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished				
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				
7217 10 10	--- With a maximum cross-sectional dimension of less than 0,8 mm	-	12		
	--- With a maximum cross-sectional dimension of 0,8 mm or more				
7217 10 31	---- Containing indentations, ribs, grooves or 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 carbon	-	12		
	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-section**				
7218 91 10	--- Containing by weight 2,5 % or more of nickel	-	12		
7218 91 80	--- Containing by weight less than 2,5 % of 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	**-- Of a thickness exceeding 10 mm**	-	12		
7219 12	**-- Of a thickness of 4,75 mm or more but not exceeding 10 mm**				
7219 12 10	--- Containing by weight 2,5 % or more of 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 nickel	-	12		
7219 14	**-- Of a thickness of less than 3 mm**				
7219 14 10	--- Containing by weight 2,5 % or more of nickel	-	12		
7219 14 90	--- Containing by weight less than 2,5 % of 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 nickel	-	12		
7219 22 90	--- Containing by weight less than 2,5 % of nickel	-	12		
7219 23 00	**-- Of a thickness of 3 mm or more but less than 4,75 mm**	-	12		
7219 24 00	**-- Of a thickness of less than 3 mm**	-	12		
	- Not further worked than cold-rolled (cold-reduced)				
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 than 4,75 mm**				
7219 32 10	--- Containing by weight 2,5 % or more of 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	-	12		
	-- Of a thickness not exceeding 0,35 mm, containing by weight				
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	-	12		
	--- Of a diameter of less than 80 mm, containing by weight				
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 nickel	-	12		
7222 20	**- 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**				
7222 40 10	-- Not further worked than hot-rolled, hot-drawn or extruded	-	12		
7222 40 50	-- Not further worked than cold-formed or cold-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 but not more than 6 % of aluminium	-	12		
7223 00 99	-- Other	-	12		
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL				
7224	**Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel**				
7224 10	**- Ingots and other primary forms**				
7224 10 10	-- Of tool steel	-	12		
7224 10 90	-- Other	-	12		
7224 90	**- Other**				
7224 90 02	-- Of tool steel	-	12		
	-- Other				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	--- Of rectangular (including square) cross-section				
	---- Hot-rolled or obtained by continuous casting				
	----- The width measuring less than twice the thickness				
7224 90 03	------ Of high-speed steel	-	12		
7224 90 05	------ Containing by weight not more than 0,7 % of carbon, 0,5 % or more but not more than 1,2 % of manganese and 0,6 % or more but not more than 2,3 % of silicon; 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		
7224 90 07	------ Other	-	12		
7224 90 14	----- Other	-	12		
7224 90 18	---- Forged	-	12		
	--- Other				
	---- Hot-rolled or obtained by continuous casting				
7224 90 31	----- 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	-	12		
7224 90 38	----- Other	-	12		
7224 90 90	---- Forged	-	12		
7225	**Flat-rolled products of other alloy steel, of a width of 600 mm or more**				
	- Of silicon-electrical steel				
7225 11 00	**-- Grain-oriented**	-	12		
7225 19	**-- Other**				
7225 19 10	--- Hot-rolled	-	12		
7225 19 90	--- Cold-rolled	-	12		
7225 30	**- Other, not further worked than hot-rolled, 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**				
	- Of silicon-electrical steel				

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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-reduced)**	-	12		
7226 99	**-- Other**				
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				
7228 30 41	--- Of circular cross-section of a diameter of 80 mm or more	-	12		
7228 30 49	--- Other	-	12		

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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**				
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 but not exceeding 406,4 mm	-	12		
7304 29 90	--- 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		
	--- Other				
	---- 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 406,4 mm	-	12		
7304 39 98	----- 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				
7304 49 93	---- Of an external diameter not exceeding 168,3 mm	-	12		
7304 49 95	---- Of an external diameter exceeding 168,3 mm but not exceeding 406,4 mm	-	12		
7304 49 99	---- Of an external diameter exceeding 406,4 mm	-	12		
	- Other, of circular cross-section, of other alloy steel				
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 406,4 mm	-	12		
7304 90 00	**- Other**	-	12		
7305	**Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel** - 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)				
7306 30 41	---- Plated or coated with zinc	-	12		
7306 30 49	---- Other	-	12		
	--- Other, of an external diameter				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	---- Not exceeding 168,3 mm				
7306 30 72	----- Plated or coated with zinc	-	12		
7306 30 77	----- Other	-	12		
7306 30 80	---- Exceeding 168,3 mm but not exceeding 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 90	--- Other	-	12		
	- Other, of stainless steel				
7307 21 00	**-- Flanges**	-	12		
7307 22	**-- Threaded elbows, bends and sleeves**				
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, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel**				
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 thresholds for doors**	NAR	12		
7308 40 00	**- 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	-- Other	-	12		
7309 00	**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment**				
7309 00 10	- For gases (other than compressed or liquefied gas)	-	12		
	- For liquids				
7309 00 30	-- Lined or heat-insulated	-	12		
	-- Other, of a capacity				
7309 00 51	--- Exceeding 100000 l	-	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		
	- Of a capacity of less than 50 l				
7310 21	**-- Cans which are to be closed by soldering or crimping**				
7310 21 11	--- 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	**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**	-	12		
7314	**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel**				
	- Woven cloth				

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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	-	12		
	- Other grill, netting and fencing, welded at the intersection				
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		
	- Other chain				
7315 81 00	**-- Stud-link**	-	12		
7315 82 00	**-- Other, welded link**	-	12		
7315 89 00	**-- Other**	-	12		
7315 90 00	**- Other parts**	-	12		
7316 00 00	**Anchors, grapnels and parts thereof, of iron or steel**	-	12		
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				
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**				
	- Threaded articles				
7318 11 00	**-- Coach screws**	-	12		
7318 12	**-- Other wood screws**				
7318 12 10	--- Of stainless steel	-	12		
7318 12 90	--- Other	-	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	**-- Other**	-	12		
7319	**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included**				
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	**Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel**				
7323 10 00	**- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like**	-	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, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.48.

(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 de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

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

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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 copper-nickel-zinc alloys (nickel silvers)); and

-any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

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

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.

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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**				
7408 19 10	--- Of which the maximum cross-sectional dimension exceeds 0,5 mm	-	12		
7408 19 90	--- Of which the maximum cross-sectional dimension does not exceed 0,5 mm	-	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)**				
7411 21 10	--- Straight	-	12		

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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	**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated**	-	12		
7415	**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 spring washers) and similar articles, of copper**				
7415 10 00	**- Nails and tacks, drawing pins, staples and similar articles**	-	12		
	- Other articles, not threaded				
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**				
7418 10	**- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like**				
7418 10 10	-- Cooking or heating apparatus of a kind used 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 de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

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

(c) **Wire**

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

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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 elements, each		**0.3**

(b) **Nickel alloys**

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

(i) the content by weight of cobalt exceeds 1.5 %,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

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

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 de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

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

(c) **Wire**

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

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

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

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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 dimension exceeds 7 mm**	-	12		
7605 19 00	**-- Other**	-	12		
	- Of aluminium alloys				
7605 21 00	**-- Of which the maximum cross-sectional dimension exceeds 7 mm**	-	12		
7605 29 00	**-- Other**	-	12		
7606	**Aluminium plates, sheets and strip, of a 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	---- Other	-	12		
7607 11 90	--- Of a thickness of not less than 0,021 mm but not more than 0,2 mm	-	12		
7607 19	**-- Other**				
7607 19 10	--- Of a thickness of less than 0,021 mm	-	12		
7607 19 90	--- Of a thickness of not less than 0,021 mm but not more than 0,2 mm	-	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 than 0,021 mm	-	12		
7607 20 90	-- 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	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)**	-	12		
7610	**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, prepared for use in structures**				
7610 10 00	**- 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	**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**	-	12		
7612	**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment**				
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 exceeding 0,2 mm	-	12		
7612 90 80	-- Other	-	12		
7613 00 00	**Aluminium containers for compressed or liquefied gas**	-	12		
7614	**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated**				
7614 10 00	**- With steel core**	-	12		
7614 90 00	**- Other**	-	12		
7615	**Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium**				
7615 10	**- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like**				
7615 10 10	-- 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 de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

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

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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 cross-section 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 de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire,

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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 code	Description	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 de-scaling), 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 cross-section 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:

TABLE -Other elements

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

(b) **Tin alloys**

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

(i) the total content by weight of such other elements exceeds 1 %; or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

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		
8102 96 00	**-- Wire**	-	12		
8102 97 00	**-- Waste and scrap**	-	12		
8102 99 00	**-- Other**	-	12		
8103	**Tantalum and articles thereof, including waste and scrap**				
8103 20 00	**- Unwrought tantalum, including bars and rods obtained simply by sintering; powders**	-	12		
8103 30 00	**- Waste and scrap**	-	12		
8103 90	**- Other**				
8103 90 10	-- 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**				
8105 20 00	**- Cobalt mattes and other intermediate 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		
	--- Niobium (columbium); rhenium; gallium; indium; vanadium; germanium				
8112 92 21	---- Waste and scrap	-	12		
	---- Other				
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 areparts, 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 82.11and 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**				
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 and similar two-handed shears**	-	6		
8201 90 00	**- Other hand tools of a kind used in agriculture, horticulture or forestry**	-	6		
8202	**Handsaws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)**				
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	**- Pipe-cutters, bolt croppers, perforating punches and similar tools**	-	6		
8204	**Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles**				
	- Hand-operated spanners and wrenches				
8204 11 00	**-- Non-adjustable**	-	6		
8204 12 00	**-- Adjustable**	-	6		
8204 20 00	**- Interchangeable spanner sockets, with or without handles**	-	6		
8205	**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**				
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	Prohibitions & Restrictions
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		
8205 90	**- Other, including sets of articles of two or more subheadings of this heading**				
8205 90 10	-- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	-	6		
8205 90 90	-- Sets of articles of two or more subheadings of this heading	-	6		
8206 00 00	**Tools of two or more of headings 8202 to 8205, put up in sets for retail sale**	-	6		
8207	**Interchangeable tools for hand tools, whether or not power-operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools**				
	- Rock-drilling or earth-boring tools				
8207 13 00	**-- With working part of cermets**	-	6		
8207 19	**-- Other, including parts**				
8207 19 10	--- With working part of diamond or 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**				
	-- For working metal				
8207 40 10	--- Tools for tapping	-	6		
8207 40 30	--- Tools for threading	-	6		
8207 40 90	-- Other	-	6		
8207 50	**- Tools for drilling, other than for rock-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		
8207 60	**- Tools for boring or broaching**				
8207 60 10	-- With working part of diamond or agglomerated diamond	-	6		
	-- With working part of other materials				

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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**				
	-- For working metal, with working part				
8207 80 11	--- Of cermets	-	6		
8207 80 19	--- Of other materials	-	6		
8207 80 90	-- Other	-	6		
8207 90	**- Other interchangeable tools**				
8207 90 10	-- With working part of diamond or 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	**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware**				
8215 10	**- Sets of assorted articles containing at least one article plated with precious metal**				
8215 10 20	-- Containing only articles plated with precious metal	-	6		**R**
	-- Other				
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		
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	**- Other, including parts**	-	12		
8306	**Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal**				
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; mirrors**	-	12		
8307	**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;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);

(p) Articles of Chapter 95; or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material or in heading 96.12 if inked or otherwise prepared for giving impressions).

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**				
8401 10 00	**- Nuclear reactors (Euratom)**	-	12		
8401 20 00	**- Machinery and apparatus for isotopic separation, and parts thereof (Euratom)**	-	12		
8401 30 00	**- Fuel elements (cartridges), non-irradiated (Euratom)**	gi F/S	12		
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	**-- Watertube boilers with a steam production not exceeding 45 tonnes per hour**	-	12		
8402 19	**-- Other vapour generating boilers, including hybrid boilers**				
8402 19 10	--- Firetube boilers	-	12		
8402 19 90	--- Other	-	12		
8402 20 00	**- Superheated water boilers**	-	12		
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	**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**				
8404 10 00	**- Auxiliary plant for use with boilers of heading 8402 or 8403**	-	12		
8404 20 00	**- Condensers for steam or other vapour power units**	-	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**				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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 cm³	NAR	Free		
	--- Of a cylinder capacity exceeding 325 cm³				
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 cm³**	NAR	12		
8407 32	**-- Of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³**				
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	NAR	12		
8407 33	**-- Of a cylinder capacity exceeding 250 cm³ but not exceeding 1000 cm³**				
8407 33 20	--- Of a cylinder capacity exceeding 250 cm³ but not exceeding 500 cm³	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 cm³**				
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		
	--- Other				
8407 34 30	---- Used	NAR	12		
	---- New, of a cylinder capacity				
8407 34 91	----- Not exceeding 1500 cm³	NAR	12		
8407 34 99	----- Exceeding 1500 cm³	NAR	12		
8407 90	**- Other engines**				
8407 90 10	-- Of a cylinder capacity not exceeding 250 cm³	NAR	12		
	-- Of a cylinder capacity exceeding 250 cm³				
8407 90 50	--- 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		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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 warships of subheading 89061000	NAR	Free		
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 warships of subheading 89061000	NAR	Free		
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 warships of subheading 89061000	NAR	Free		
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		
8408 20	**- Engines of a kind used for the propulsion of vehicles of Chapter 87**				
8408 20 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 2500 cm^3; motor vehicles of heading 8705	NAR	12		
	-- Other				

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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				
8408 20 31	---- Not exceeding 50 kW	NAR	12		
8408 20 35	---- Exceeding 50 kW but not exceeding 100 kW	NAR	12		
8408 20 37	---- 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 100 kW	NAR	12		
8408 20 57	---- Exceeding 100 kW but not exceeding 200 kW	NAR	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 500 kW	NAR	12		
8408 90 81	---- Exceeding 500 kW but not exceeding 1000 kW	NAR	12		
8408 90 85	---- Exceeding 1000 kW but not exceeding 5000 kW	NAR	12		
8408 90 89	---- Exceeding 5000 kW	NAR	12		
8409	**Parts suitable for use solely or principally with the engines of heading 8407 or 8408**				
8409 10 00	**- For aircraft engines**	-	Free		
	- Other				
8409 91 00	**-- 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 exceeding 10000 kW**	-	12		
8410 13 00	**-- Of a power exceeding 10000 kW**	-	12		
8410 90 00	**- Parts, including regulators**	-	12		
8411	**Turbojets, turbopropellers and other gas turbines**				
	- Turbojets				
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 exceeding 44 kN	NAR	12		
8411 12 30	--- Of a thrust exceeding 44 kN but not exceeding 132 kN	NAR	12		
8411 12 80	--- Of a thrust 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	**- Handpumps, other than those of subheading 841311 or 841319**	NAR	12		
8413 30	**- Fuel, lubricating or cooling medium pumps for internal combustion piston engines**				
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		
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		
	--- Exceeding 15 mm				
8413 70 45	---- Channel impeller pumps and side channel pumps	NAR	12		
	---- Radial flow pumps				
	----- 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	NAR	12		
	--- Other				
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 m³	NAR	12		
8414 40 90	-- Giving a flow per minute exceeding 2 m³	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	**-- Other**				
8414 59 15	--- Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines	NAR	12		
	--- Other				
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	NAR	12		
	-- Reciprocating displacement compressors, having a gauge pressure capacity of				
	--- Not exceeding 15 bar, giving a flow per hour				
8414 80 22	---- Not exceeding 60 m³	NAR	12		
8414 80 28	---- Exceeding 60 m³	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 m³	NAR	12		
8414 80 59	---- Exceeding 120 m³	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	**Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated**				
8415 10	**- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"**				
8415 10 10	-- Self-contained	-	12		
8415 10 90	-- Split-system	-	12		
8415 20 00	**- Of a kind used for persons, in motor vehicles**	-	12		
	- Other				
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	**- Other furnace burners, including combination burners**				
8416 20 10	-- Only for gas, monobloc, incorporating a ventilator and a control device	-	12		
	-- Other				
8416 20 20	--- Combination burners	-	12		
8416 20 80	--- Other	-	12		
8416 30 00	**- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances**	-	12		
8416 90 00	**- Parts**	NAR	12		
8417	**Industrial or laboratory furnaces and ovens, including incinerators, non-electric**				
8417 10 00	**- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals**	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	Prohibitions & Restrictions
8417 80 70	-- Other	-	12		
8417 90 00	**- Parts**	-	12		
8418	**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415**				
8418 10	**- 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	-- Of a capacity exceeding 400 litres but not exceeding 800 litres	NAR	12	Sch.	
8418 40	**- Freezers of the upright type, not exceeding 900 litres capacity**				
8418 40 20	-- Of a capacity not exceeding 250 litres	NAR	12	Sch.	
8418 40 80	-- Of a capacity exceeding 250 litres but not exceeding 900 litres	NAR	12	Sch.	
8418 50	**- 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)				
8418 50 11	--- For frozen food storage	NAR	12		
8418 50 19	--- Other	NAR	12		
8418 50 90	-- Other refrigerating furniture	NAR	12		
	- Other refrigerating or freezing equipment; heat pumps				
8418 61 00	**-- Heat pumps other than air conditioning machines of heading 8415**	-	12		
8418 69 00	**-- Other**	-	12		
	- Parts				
8418 91 00	**-- Furniture designed to receive refrigerating or freezing equipment**	-	12		
8418 99	**-- Other**				
8418 99 10	--- Evaporators and condensers, excluding those for refrigerators of the household type	-	12		
8418 99 90	--- Other	-	12		
8419	**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 machinery or plant of a kind used for**				

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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 coffee and other hot drinks	-	12		
8419 81 80	--- Other	-	12		
8419 89	**-- Other**				
8419 89 10	--- Cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water	-	12		
8419 89 30	--- Vacuum-vapour plant for the deposition of 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		
	- Filtering or purifying machinery and apparatus for gases				
8421 31 00	**-- 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**	-	12		
8422 30 00	**- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages**	-	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 unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	machines; weighing machine weights of all 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**				
8423 82 20	--- Using electronic means for gauging weight, excluding machines for weighing motor vehicles	NAR	12		
	--- Other				
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**				
8423 90 10	-- Parts of weighing machinery of subheadings 84232010, 84233010, 84238121, 84238123 , 84238125, 84238129, 84238220 or 84238920	-	12		
8423 90 90	-- Other	-	12		
8424	**Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sandblasting machines and similar jet projecting machines**				
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 garages**	NAR	12		
8425 42 00	**-- 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**				
8426 91 10	--- Hydraulic cranes designed for the loading and unloading of the vehicle	NAR	12		

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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	**Fork-lift trucks; other works trucks fitted with lifting or handling equipment**				
8427 10	**- 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	**-- Parts for boring or sinking machinery of subheading 843041 or 843049**	-	12		
8431 49	**-- Other**				
8431 49 20	--- Of cast iron or cast steel	-	12		
8431 49 80	--- Other	-	12		
8432	**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers**				
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	NAR	12		
	-- Other				
8433 20 50	--- 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	**Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders**				
8436 10 00	**- Machinery for preparing animal feedingstuffs** - Poultry-keeping machinery; poultry incubators and brooders	-	12		
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	**Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery**				
8437 10 00	**- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables**	NAR	12		
8437 80 00	**- Other machinery**	-	12		
8437 90 00	**- Parts**	-	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	-	12		
8442	**Machinery, apparatus and equipment (other 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		
8442 50 00	**- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)**	-	12		
8443	**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**				
	- 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		
8443 13 35	----- Exceeding 52 × 74 cm but not exceeding 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		
8443 19 40	--- For use in the production of semiconductors	NAR	12		
8443 19 70	--- Other	NAR	12		
	- Other printers, copying machines and facsimile machines, whether or not combined				
8443 31 00	**-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network**	NAR	6		
8443 32	**-- 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	-	6		
	--- Other				
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	- Other	NAR	12		
8445	**Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447**				
	- Machines for preparing textile fibres				
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 reeling machines**	NAR	12		
8445 90 00	**- Other**	NAR	12		
8446	**Weaving machines (looms)**				
8446 10 00	**- For weaving fabrics of a width not exceeding 30 cm**	NAR	12		
	- For weaving fabrics of a width exceeding 30 cm, shuttle type				
8446 21 00	**-- Power looms**	NAR	12		
8446 29 00	**-- Other**	NAR	12		
8446 30 00	**- For weaving fabrics of a width exceeding 30 cm, shuttleless type**	NAR	12		
8447	**Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting**				
	- Circular knitting machines				
8447 11 00	**-- With cylinder diameter not exceeding 165 mm**	-	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**	-	12		
	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery				
8448 31 00	**-- Card clothing**	-	12		
8448 32 00	**-- Of machines for preparing textile fibres, other than card clothing**	-	12		
8448 33 00	**-- 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		
	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery				
8448 51	**-- 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	**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**	-	12		
8450	**Household or laundry-type washing machines, including machines which both wash and dry**				
	- Machines, each of a dry linen capacity not exceeding 10 kg				
8450 11	**-- Fully-automatic machines**				
	--- Each of a dry linen capacity not exceeding 6 kg				
8450 11 11	---- 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**				
	-- 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				
8452 10 11	--- 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		
8452 90 00	**- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines**	-	12		
8453	**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines**				
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	**-- Operated by other light or photon beam processes**				
8456 12 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 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		
8457 30 90	-- Other	NAR	12		
8458	**Lathes (including turning centres) for removing metal**				

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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
	or notching; presses for working metal or metal carbides, not specified above				
8462 10	**- Forging or die-stamping machines (including presses) and hammers**				
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	NAR	12		
	- Punching or notching machines (including presses), including combined punching and shearing machines				
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	**Other machine tools for working metal or cermets, without removing material**				
8463 10	**- 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 dieheads, 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	-	12		
	-- Other				
8466 20 91	--- For lathes	-	12		
8466 20 98	--- Other	-	12		
8466 30 00	**- Dividing heads and other special attachments for machines**	-	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		
	--- Other				
8466 93 50	---- For machines of subheading 84565000	-	12		
8466 93 60	---- Other	-	12		
8466 94 00	**-- For machines of heading 8462 or 8463**	-	12		
8467	**Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor**				
	- 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	NAR	6		
	--- Other				
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		
	--- Other				
	---- 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	**Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included**				
8471 30 00	**- Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display**	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	**- 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**	NAR	12		
8471 60	**- Input or output units, whether or not containing storage units in the same housing**				
8471 60 60	-- Keyboards	NAR	6		
8471 60 70	-- Other	NAR	12		
8471 70	**- Storage units**				
8471 70 20	-- Central storage units	NAR	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 machines**	NAR	12		
8471 90 00	**- Other**	NAR	12		
8472	**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or -wrapping machines, pencil-sharpening machines, perforating or stapling machines)**				
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	**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				
8473 21	**-- 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
	products in powder or paste form; machines for forming foundry moulds of sand				
8474 10 00	**- 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 with bitumen**	-	12		
8474 39 00	**-- Other**	-	12		
8474 80	**- Other machinery**				
8474 80 10	-- Machinery for agglomerating, shaping or moulding ceramic paste	-	12		
8474 80 90	-- Other	-	12		
8474 90	**- Parts**				
8474 90 10	-- Of cast iron or cast steel	-	12		
8474 90 90	-- Other	-	12		
8475	**Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware**				
8475 10 00	**- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes**	-	12		
	- Machines for manufacturing or hot working glass or glassware				
8475 21 00	**-- Machines for making optical fibres and preforms thereof**	-	12		
8475 29 00	**-- Other**	-	12		
8475 90	**- Parts**				
8475 90 10	-- Parts of machines of subheading 84752100	-	12		
8475 90 90	-- Other	-	12		
8476	**Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines**				
	- Automatic beverage-vending machines				
8476 21 00	**-- Incorporating heating or refrigerating devices**	-	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**	NAR	12		
	- Other machinery for moulding or otherwise forming				

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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	**- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils**	-	12		
8479 30	**- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork**				
8479 30 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**	-	12		
8479 82 00	**-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines**	-	12		
8479 89	**-- Other**				
8479 89 30	--- Mobile hydraulic-powered mine roof 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**				
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 transmission	-	12		
8481 20 90	-- Valves for the control of pneumatic power transmission	-	12		
8481 30	**- Check (non-return) valves**				
8481 30 91	-- Of cast iron or steel	-	12		
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		
	- Parts				
8482 91	**-- Balls, needles and rollers**				
8482 91 10	--- Tapered rollers	-	12		
8482 91 90	--- Other	-	12		
8482 99 00	**-- Other**	-	12		
8483	**Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)**				
8483 10	**- Transmission shafts (including cam shafts and crank shafts) and cranks**				
	-- 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	**- Bearing housings, incorporating ball or roller bearings**	-	12		
8483 30	**- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings**				
	-- 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	-- Other	-	12		
8483 50	**- Flywheels and pulleys, including pulley blocks**				
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	**Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals**				
8484 10 00	**- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal**	-	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**				
8486 10 00	**- Machines and apparatus for the 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^2PROM) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term smart cards means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

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 thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one

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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		
	-- Other				
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**	NAR	12		
	- Other DC motors; DC generators				
8501 31 00	**-- Of an output not exceeding 750 W**	NAR	12		
8501 32 00	**-- Of an output exceeding 750 W but not exceeding 75 kW**	NAR	12		
8501 33 00	**-- Of an output exceeding 75 kW but not 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 exceeding 75 kVA	NAR	12		
8501 62 00	**-- Of an output exceeding 75 kVA but not exceeding 375 kVA**	NAR	12		
8501 63 00	**-- 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 exceeding 75 kVA	NAR	12		
8502 12 00	**-- 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**				
8504 10 20	-- Inductors, whether or not connected with a capacitor	NAR	12		
8504 10 80	-- Other	NAR	12		
	- Liquid dielectric transformers				
8504 21 00	**-- Having a power handling capacity not exceeding 650 kVA**	NAR	12		
8504 22	**-- Having a power handling capacity exceeding 650 kVA but not exceeding 10000 kVA**				
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		
	- Other transformers				
8504 31	**-- 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 exceeding 1 kVA but not exceeding 16 kVA**	NAR	12		
8504 33 00	**-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA**	NAR	12		
8504 34 00	**-- Having a power handling capacity exceeding 500 kVA**	NAR	12		
8504 40	**- 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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
8504 40 55	--- Accumulator chargers	NAR	12		
	--- Other				
8504 40 82	---- Rectifiers	-	12		
	---- Inverters				
8504 40 84	----- Having a power handling capacity not exceeding 7,5 kVA	-	12		
8504 40 88	----- Having a power handling capacity exceeding 7,5 kVA	-	12		
8504 40 90	---- Other	-	12		
8504 50	**- Other inductors**				
8504 50 20	-- Of a kind used with telecommunication apparatus and for power supplies for automatic data-processing machines and units thereof	-	3		
8504 50 95	-- Other	-	12		
8504 90	**- Parts**				
	-- Of transformers and inductors				
8504 90 05	--- Electronic assemblies of machines of subheading 85045020	-	12		
	--- Other				
8504 90 11	---- Ferrite cores	-	12		
8504 90 18	---- Other	-	12		
	-- Of static converters				
8504 90 91	--- Electronic assemblies of machines of subheading 85044030	-	12		
8504 90 99	--- Other	-	12		
8505	**Electromagnets; permanent magnets and 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 and articles intended to become permanent magnets after magnetisation				
8505 11 00	**-- Of metal**	-	12		
8505 19	**-- Other**				
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**				
	-- Electromagnets; electromagnetic or permanent magnet chucks, clamps and similar holding devices				
8505 90 21	--- Electromagnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electromagnets of heading 9018	-	12		
8505 90 29	--- Other	-	12		
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		
8506 10 18	--- Other	NAR	12		
	-- 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	**Electric accumulators, including separators therefor, whether or not rectangular (including square)**				
8507 10	**- 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**				
8509 40 00	**- Food grinders and mixers; fruit or 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, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines**				
8511 10 00	**- Sparking plugs**	-	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	**- Lighting or visual signalling equipment of a kind used on bicycles**	-	12		
8512 20 00	**- Other lighting or visual signalling equipment**	-	12		
8512 30	**- Sound signalling equipment**				
8512 30 10	-- Burglar alarms of a kind used for motor vehicles	NAR	12		
8512 30 90	-- Other	-	12		
8512 40 00	**- Windscreen wipers, defrosters and 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	-- Other	-	12		
8515	**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets**				
	- Brazing or soldering machines and apparatus				
8515 11 00	**-- Soldering irons and guns**	-	12		
8515 19	**-- Other**				
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	-	12		
	- Machines and apparatus for resistance welding of metal				
8515 21 00	**-- Fully or partly automatic**	-	12		
8515 29 00	**-- Other**	-	12		
	- Machines and apparatus for arc (including plasma arc) welding of metals				
8515 31 00	**-- Fully or partly automatic**	-	12		
8515 39	**-- Other**				
	--- 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	**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**				
8516 10	**- Electric instantaneous or storage water heaters and immersion heaters**				
8516 10 11	-- Instantaneous water heaters	NAR	12	Sch.	
8516 10 80	-- Other	NAR	12	Sch.	
	- Electric space-heating apparatus and electric 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	**- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters**				
8516 60 10	-- 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 radio-telegraphy	NAR	12		
8517 69 90	--- 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		
	- Loudspeakers, whether or not mounted in their enclosures				
8518 21 00	**-- Single loudspeakers, mounted in their enclosures**	NAR	Free		
8518 22 00	**-- Multiple loudspeakers, mounted in the same enclosure**	NAR	Free		
8518 29	**-- Other**				
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	**Sound recording or sound reproducing apparatus**				
8519 20	**- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment**				
8519 20 10	-- 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		
	- Other apparatus				
8519 81	**-- 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 system	NAR	Free		
8519 81 25	------ Other	NAR	12		
	----- Other				
	------ 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 without an external source of power	NAR	12		
8519 81 70	---- Other magnetic tape recorders incorporating sound reproducing apparatus	NAR	Free		
8519 81 95	---- Other	NAR	12		
8519 89 00	**-- Other**	NAR	12		
[8520]					
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	-- 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)	-	Free		
8522 90 30	-- Styli; diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed) for styli, whether or not mounted	-	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				
	- 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	NAR	Free		
8523 41 30	--- Discs for laser reading systems of a 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	**- Transmission apparatus incorporating reception apparatus**	NAR	12		
8525 80	**- Television cameras, digital cameras and video camera recorders**				
	-- 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		
	-- Video camera recorders				
8525 80 91	--- 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 digital reading system	NAR	Free		
8527 13 99	---- Other	NAR	12		
8527 19 00	**-- Other**	NAR	12		
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles				
8527 21	**-- Combined with sound recording or reproducing apparatus**				
	--- 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 processing machine of heading 8471**	NAR	6		
8528 49 00	**-- Other**	NAR	6		
	- Other monitors				
8528 52	**-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471**				
8528 52 10	--- 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	--- Other	NAR	6		
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus				
8528 71	**-- Not designed to incorporate a video display or screen**				
	--- Video tuners				
8528 71 11	---- Electronic assemblies for incorporation into automatic data-processing machines	NAR	6		
8528 71 15	---- 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 of a set top box which has a communication function)	NAR	6		
8528 71 19	---- Other	NAR	6		
	--- Other				
8528 71 91	---- 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 reproducer	NAR	Free		
	--- 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	**Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528**				
8529 10	**- Aerials and aerial reflectors of all kinds; parts suitable for use therewith**				
	-- Aerials				
8529 10 11	--- Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	NAR	12		
	--- Outside aerials for radio or television broadcast receivers				
8529 10 31	---- For reception via satellite	-	12		
8529 10 39	---- Other	-	12		
8529 10 65	--- Inside aerials for radio or television broadcast receivers, including built-in types	-	12		
8529 10 69	--- Other	-	12		
8529 10 80	-- Aerial filters and separators	-	12		
8529 10 95	-- Other	-	12		
8529 90	**- Other**				
8529 90 15	-- Organic light-emitting diode modules and organic light-emitting diode panels for the apparatus of subheadings 852872 or 852873	-	Free		
	-- Other				
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		
	---- Other				
8529 90 91	----- 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		
	----- Other				
8529 90 92	------ 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**				

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	installations or airfields (other than those of heading 8608)				
8530 10 00	**- 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**				
8531 10	**- Burglar or fire alarms and similar apparatus**				
8531 10 30	-- Of a kind used for buildings	NAR	12		
8531 10 95	-- Other	-	12		
8531 20	**- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)**				
8531 20 20	-- 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	**Electrical capacitors, fixed, variable or adjustable (pre-set)**				
8532 10 00	**- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)**	-	12		
	- Other fixed capacitors				
8532 21 00	**-- Tantalum**	-	12		
8532 22 00	**-- Aluminium electrolytic**	-	12		
8532 23 00	**-- Ceramic dielectric, single layer**	-	12		
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	**Electrical resistors (including rheostats and potentiometers), other than heating resistors**				
8533 10 00	**- 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	**-- Other**	-	12		
	- Wirewound variable resistors, including rheostats and potentiometers				
8533 31 00	**-- For a power handling capacity not exceeding 20 W**	-	12		
8533 39 00	**-- Other**	-	12		
8533 40	**- Other variable resistors, including rheostats and potentiometers**				
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 technology)	-	12		
8536 50 07	-- Electromechanical snap-action switches for a current not exceeding 11 A	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	-- Other				
	--- For a voltage not exceeding 60 V				
8536 50 11	---- Push-button switches	-	12		
8536 50 15	---- Rotary switches	-	12		
8536 50 19	---- Other	-	12		
8536 50 80	--- Other	-	12		
	- Lamp holders, plugs and sockets				
8536 61	**-- Lamp holders**				
8536 61 10	--- Edison lamp holders	-	12		
8536 61 90	--- Other	-	12		
8536 69	**-- Other**				
8536 69 10	--- For coaxial cables	-	12		
8536 69 30	--- For printed circuits	-	12		
8536 69 90	--- Other	-	12		
8536 70 00	**- Connectors for optical fibres, optical fibre bundles or cables**	-	12		
8536 90	**- Other apparatus**				
8536 90 01	-- Prefabricated elements for electrical circuits	-	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 vehicles of heading 8702, 8703, 8704, or 8711	-	12		
8536 90 95	-- Other	-	12		
8537	**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**				
8537 10	**- For a voltage not exceeding 1000 V**				
8537 10 10	-- Numerical control panels with built-in automatic data-processing machine	-	12		
	-- Other				
8537 10 91	--- Programmable memory controllers	-	12		
8537 10 95	--- 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		
8537 10 98	--- Other	-	12		
8537 20	**- For a voltage exceeding 1000 V**				
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	**Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537**				
8538 10 00	**- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus**	-	12		
8538 90	**- Other**				
	-- For wafer probers of subheading 85369020				
8538 90 11	--- Electronic assemblies	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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; arc 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 arc rectifying valves and tubes, cathode ray tubes, television camera tubes)** - Cathode ray television picture tubes, including video monitor cathode ray tubes				
8540 11 00	**-- Colour**	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		
	- 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	**Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezoelectric crystals**				
8541 10 00	**- Diodes, other than photosensitive or light-emitting diodes (LED)**	-	12		
	- Transistors, other than photosensitive transistors				
8541 21 00	**-- With a dissipation rate of less than 1 W**	-	12		
8541 29 00	**-- Other**	-	12		
8541 30 00	**- Thyristors, diacs and triacs, other than photosensitive devices**	-	12		
8541 40	**- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)**				
8541 40 10	-- 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 chapter				
8542 31 11	---- 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 chapter				
8542 32 11	---- Multi-component integrated circuits (MCOs)	-	12		
8542 32 19	---- Other	-	12		
	--- Other				
	---- Dynamic random-access memories (D-RAMs)				
8542 32 31	----- With a storage capacity not exceeding 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)	NAR	6		
	---- Electrically erasable, programmable, read only memories (E^2PROMs), including flash E^2PROMs				
	----- Flash E^2PROMs				
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	-	12		
8543 70 09	-- 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		
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		
8544 20 00	**- Coaxial cable and other coaxial electric conductors**	-	12		
8544 30 00	**- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships**	-	12		
	- Other electric conductors, for a voltage not exceeding 1000 V				
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	-	12		
	--- Other				
8544 49 91	---- Wire and cables, with individual conductor wires of a diameter exceeding 0,51 mm	-	12		
	---- Other				
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				
8545 11 00	**-- Of a kind used for furnaces**	-	12		

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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	**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**				
8548 10	**- Waste and scrap of primary cells, primary batteries and electric accumulators; 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	-- Memories in multicombinational forms such as stack D-RAMs and modules	-	6		
8548 90 30	-- 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		
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

(l) Brushes of a kind used as parts of vehicles (heading 96.03).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:

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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)**	NAR	12		
8605 00 00	**Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)**	NAR	12		
8606	**Railway or tramway goods vans and wagons, not self-propelled**				
8606 10 00	**- Tank wagons and the like**	NAR	12		
8606 30 00	**- Self-discharging vans and wagons, other than those of subheading 860610**	NAR	12		
	- Other				
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**	-	12		
	- Other				
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		
8607 99 80	--- Other	-	12		
8608 00 00	**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 underthe 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	**Motor vehicles for the transport of ten or more persons, including the driver**				
8702 10	**- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)**				
	-- Of a cylinder capacity exceeding 2500 cm³				
8702 10 11	--- New	NAR	18		
8702 10 19	--- Used	NAR	18		
	-- Of a cylinder capacity not exceeding 2500 cm³				
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 cm³	NAR	18		
8702 20 90	-- Of a cylinder capacity not exceeding 2500 cm³	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 cm³	NAR	18		
8702 30 90	-- Of a cylinder capacity not exceeding 2800 cm³	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 cm³				
8702 90 11	---- New	NAR	18		
8702 90 19	---- Used	NAR	18		
	--- Of a cylinder capacity not exceeding 2800 cm³				

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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	**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**				
8703 10	**- Vehicles specially designed for travelling on snow; golf cars and similar vehicles**				
8703 10 11	-- Vehicles specially designed for travelling on snow, with compression-ignition internal 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 cm³ but not exceeding 1500 cm³**				
8703 22 10	--- New	NAR	25	Sch.	
8703 22 90	--- Used	NAR	25	Sch.	
8703 23	**-- Of a cylinder capacity exceeding 1500 cm³ but not exceeding 3000 cm³**				
8703 23 1	--- New vehicles of a cylinder capacity exceeding 1500 cm³ but not exceeding 2000 cm³				
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	NAR	30	Sch.	
8703 23 2	--- New vehicles of a cylinder capacity exceeding 2000 cm³ but not exceeding 3000 cm³				
8703 23 21	---- 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 cm³**				
8703 24 10	--- New	NAR	35	Sch.	
8703 24 90	--- Used	NAR	35	Sch.	
8703 31	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) **-- Of a cylinder capacity not exceeding 1500 cm³**				
8703 31 10	--- New	NAR	35	Sch.	**P**
8703 31 90	--- Used	NAR	35	Sch.	**P**
8703 32 19	---- Other vehicles exceeding 1500 cm³ but not exceeding 2000 cm³	NAR	30	Sch.	**P**
8703 32	**-- Of a cylinder capacity exceeding 1500 cm³ but not exceeding 2500 cm³**				

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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 cm³ but not exceeding 2000 cm³				
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 cm³**				
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	**- 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**	NAR	5		
8703 60	**- 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**				
8703 60 10	-- New	NAR	5		
8703 60 90	-- Used	NAR	5		
8703 70 00	**- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power**	NAR	5		
8703 80	**- Other vehicles, with only electric motor for propulsion**				
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		
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)				
8704 21	**-- Of a gross vehicle weight not exceeding 5 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 cm³				
8704 21 31	----- New	NAR	17.5		
8704 21 39	----- Used	NAR	17.5		
	---- With engines of a cylinder capacity not exceeding 2500 cm³				
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 but not exceeding 2,500cc	NAR	17.5		
	------ Used				
8704 21 97	------- Of a cylinder capacity not exceeding 1,500cc	NAR	12.5		
8704 21 98	------- Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000cc	NAR	15		
8704 21 99	------- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	NAR	17.5		
8704 22	**-- Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes**				
8704 22 10	--- 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 but not exceeding 2000cc	NAR	15		
8704 22 93	------- Of a cylinder capacity exceeding 2000cc	NAR	17.5		
	------ Used				
8704 22 97	------- Of a cylinder capacity not exceeding 1,500cc	NAR	12.5		
8704 22 98	------- Of a cylinder capacity exceeding 1,500cc but not exceeding 2000cc	NAR	15		
8704 22 99	------- Of a cylinder capacity exceeding 2,000cc	NAR	17.5		
8704 23 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	NAR	18		
	--- Other				
8704 23 9	----- New & Used				
	------ New				
8704 23 91	------- Of a cylinder capacity not exceeding 1,500cc	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 1,500cc	NAR	12.5		
8704 23 98	------- Of a cylinder capacity exceeding 1,500cc but not exceeding 2000cc	NAR	15		
8704 23 99	------- Of a cylinder capacity exceeding 2,000cc	NAR	17.5		
	- Other, with spark-ignition internal combustion piston engine				
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 cm³				
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	NAR	17.5		
	---- With engines of a cylinder capacity not exceeding 2800 cm³				
8704 31 9	----- New & Used				
	------ New				
8704 31 91	------- Of a cylinder capacity not exceeding 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 cm³	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		
	--- Other				
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 1,500cc	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 cm³	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 headings 8701 to 8705**				
8708 10	**- Bumpers and parts thereof**				
8708 10 10	-- 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 spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³;Vehicles of heading 8705	-	12		
8708 10 90	-- Other	-	12		
	- Other parts and accessories of bodies (including cabs)				
8708 21	**-- Safety seat belts**				
8708 21 10	--- 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 spark-ignition 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**				
8708 40 20	-- For the industrial assembly of:Pedestrian-controlled tractors of subheading 870110;Vehicles	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & 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 spark-ignition 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**				
8708 50 20	-- 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 spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³;Vehicles of heading 8705	-	12		
	-- Other				
8708 50 35	--- 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	**- Road wheels and parts and accessories thereof**				
8708 70 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 70 50	--- Wheels of aluminium; parts and accessories of wheels, of aluminium	-	12		
8708 70 91	--- Wheel centres in star form, cast in one piece, of iron or steel	-	12		
8708 70 99	--- Other	-	12		
8708 80	**- Suspension systems and parts thereof (including shock-absorbers)**				
8708 80 20	-- 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 spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³;Vehicles of heading 8705	-	12		
	-- Other				
8708 80 35	--- Suspension shock-absorbers	-	12		
8708 80 55	--- Anti roll bars; other torsion bars	-	12		
	--- Other				
8708 80 91	---- Of closed-die forged steel	-	12		
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	-	12		
8708 92	**-- Silencers (mufflers) and exhaust pipes; parts thereof**				
8708 92 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 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	**-- Steering wheels, steering columns and steering boxes; parts thereof**				
8708 94 20	--- 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 spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³;Vehicles of heading 8705	-	12		
	--- Other				
8708 94 35	---- Steering wheels, steering columns and steering boxes	-	12		
	---- Parts				
8708 94 91	----- Of closed-die forged steel	-	12		
8708 94 99	----- Other	-	12		
8708 95	**-- Safety airbags with inflator system; parts thereof**				
8708 95 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-	NAR	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	ignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³;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 spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2800 cm³;Vehicles of heading 8705	-	12		
	--- Other				
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	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles**	-	12		
8711	**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars**				
8711 10	**- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm³**	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 cm³ but not exceeding 250 cm³**				
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 cm³ but not exceeding 500 cm³**				
8711 30 1	-- Of a cylinder capacity exceeding 250 cm³ but not exceeding 380 cm³				
8711 30 10	--- Exceeding 250 cm³ but not exceeding 380 cm³ where the motor cycle is 2 stroke	NAR	50		**P**

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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 cm³ but not exceeding 500 cm³ where the motor cycle is 2 stroke	NAR	50		
8711 30 92	--- Exceeding 380 cm³ but not exceeding 500 cm³ 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 cm³ but not exceeding 800 cm³**	NAR			
8711 40 10	-- Exceeding 500 cm³ but not exceeding 800 cm³ where the motor cycle is 2 stroke	NAR	50		**P**
8711 40 20	-- 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 cm³**				
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		
8713 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	**-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels**	-	12		
8714 94	**-- Brakes, including coaster braking hubs and hub brakes, and parts thereof**				
8714 94 20	--- Brakes	-	12		
8714 94 90	--- Parts	-	12		
8714 95 00	**-- Saddles**	-	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	**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof**				
8716 10	**- 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**	NAR	25		
	- Other trailers and semi-trailers for the transport of goods				
8716 31 00	**-- Tanker trailers and tanker semi-trailers**	NAR	25		
8716 39	**-- Other**				
8716 39 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	NAR	25		
	--- Other				
	---- 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**	NAR	Free		
8802 30 00	**- Aeroplanes and other aircraft, of an unladen weight exceeding 2000 kg but not exceeding 15000 kg**	NAR	Free		
8802 40 00	**- Aeroplanes and other aircraft, of an unladen weight exceeding 15000 kg**	NAR	Free		
8802 60	**- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles**				
	-- 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	**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto**	-	12		
8805	**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles**				
8805 10	**- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof**				
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 (%)	Particular rates of duty	Prohibitions & Restrictions
8901	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods**				
8901 10	**- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds**				
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 subheading 890120**				
8901 30 10	-- Seagoing	NAR	Free		**R**
8901 30 90	-- Other	ct/l	Free		**R**
8901 90	**- Other vessels for the transport of goods and other vessels for the transport of both persons and goods**				
8901 90 10	-- Seagoing	NAR	Free		**R**
8901 90 90	-- Other	ct/l	Free		**R**
8902 00	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products**				
8902 00 10	- Seagoing	NAR	Free		**R**
8902 00 90	- Other	NAR	Free		**R**
8903	**Yachts and other vessels for pleasure or sports; rowing boats and canoes**				
8903 10	**- Inflatable**				
8903 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**
8903 92 99	---- Of a length exceeding 7,5 m	NAR	Free		**P, R**
8903 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 craft)	NAR	20		**P, R**
8903 99 99	---- Of a length exceeding 7,5 m	NAR	Free		**P, R**
8904 00	**Tugs and pusher craft**				
8904 00 10	- Tugs	NAR	Free		**R**
	- Pusher craft				
8904 00 91	-- Seagoing	NAR	Free		**R**
8904 00 99	-- Other	-	Free		**R**
8905	**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of**				

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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 re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44; (ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

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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 thisChapter 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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9001	**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**				
9001 10	**- 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**				
	- Objective lenses				
9002 11 00	**-- For cameras, projectors or photographic enlargers or reducers**	NAR	Free		
9002 19 00	**-- Other**	NAR	12		
9002 20 00	**- Filters**	NAR	12		
9002 90 00	**- Other**	-	12		
9003	**Frames and mountings for spectacles, goggles 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	**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539**				
9006 30 00	**- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes**	NAR	Free		
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**				
9010 10 00	**- Apparatus and equipment for automatically 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
	automatically exposing developed film to rolls of photographic paper				
9010 50 00	**- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes**	-	12		
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	**- Other microscopes, for photomicrography, cinephotomicrography or microprojection**				
9011 20 10	-- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	NAR	12		
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	**Microscopes other than optical microscopes; diffraction apparatus**				
9012 10	**- 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**				
9013 10	**- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or Section XVI**				
9013 10 10	-- Telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	-	12		
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**				
9013 90 05	-- For telescopic sights for fitting to arms or for periscopes	-	12		
9013 90 10	-- For liquid crystal devices (LCD)	-	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	-	12		
9015 80 40	-- Instruments and appliances used in geodesy, 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	**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter**				
9017 10	**- 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 unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9017 20 90	-- Mathematical calculating instruments (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		
	- Other instruments and appliances, used in dental sciences				
9018 41 00	**-- Dental drill engines, whether or not combined on a single base with other dental equipment**	-	Free		
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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9018 90 84	-- Other	-	Free		
9019	**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus**				
9019 10	**- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus**				
9019 10 10	-- Electrical vibratory-massage apparatus	-	Free		
9019 10 90	-- Other	-	Free		
9019 20 00	**- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus**	-	Free		
9020 00 00	**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters**	-	Free		
9021	**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability**				
9021 10	**- Orthopaedic or fracture appliances**				
9021 10 10	-- Orthopaedic appliances	-	Free		
9021 10 90	-- Splints and other fracture appliances	-	Free		
	- Artificial teeth and dental fittings				
9021 21	**-- Artificial teeth**				
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**	NAR	12		
	- Apparatus based on the use of alpha, beta or gamma radiation, whether or not for medical,				

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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 uses**				
9023 00 10	- 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		
	-- Other				
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		
	-- Other				
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	-	12		
9027 80 13	---- Apparatus for performing measurements of the physical properties of semiconductor 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 meters	-	12		
9027 80 99	---- Other	-	12		
9027 90	**- Microtomes; parts and accessories**				
9027 90 10	-- Microtomes	NAR	12		
	-- Parts and accessories				

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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		
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**	-	12		
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power				
9030 31 00	**-- Multimeters, without a recording device**	-	12		
9030 32 00	**-- Multimeters, with a recording device**	-	12		
9030 33	**-- Other, without a recording device**				
9030 33 20	--- Resistance measuring instruments	-	12		
	--- Other				
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	**Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90**				
9033 00 10	- 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				
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	**Watch straps, watch bands and watch bracelets, and parts thereof**				
9113 10	**- Of precious metal or of metal clad with precious metal**				
9113 10 10	-- Of precious metal	-	6		
9113 10 90	-- Of metal clad with precious metal	-	6		
9113 20 00	**- Of base metal, whether or not gold- or silver-plated**	-	6		
9113 90 00	**- Other**	-	6		**R**
9114	**Other clock or watch parts**				
9114 10 00	**- Springs, including hairsprings**	-	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	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)**	-	Free		**R**
9207	**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)**				
9207 10	**- Keyboard instruments, other than accordions**				
9207 10 10	-- Organs	NAR	Free		**R**
9207 10 30	-- Digital pianos	NAR	Free		
9207 10 50	-- Synthesisers	NAR	Free		
9207 10 80	-- Other	-	Free		
9207 90	**- Other**				
9207 90 10	-- Guitars	NAR	Free		**R**
9207 90 90	-- Other	-	Free		**R**
9208	**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments**				
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**	NAR	12		**R**
9303	**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)**				
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 above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

(b) Seats and beds.

3.(A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01,

94.02 or 94.03 as parts of goods.

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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**				
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**	-	3		
	- Seats of cane, osier, bamboo or similar materials				
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**				
9402 10 00	**- Dentists', barbers' or similar chairs and 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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9403 10 58	--- Other	-	12	Sch.	
	-- Exceeding 80 cm in height				
9403 10 91	--- Cupboards with doors, shutters or flaps	-	12	Sch.	
9403 10 93	--- Filing, card-index and other cabinets	-	12	Sch.	
9403 10 98	--- Other	-	12	Sch.	
9403 20	**- Other metal furniture**				
9403 20 20	-- Beds	-	3		
9403 20 80	-- Other	-	12	Sch.	
9403 30	**- Wooden furniture of a kind used in offices**				
	-- Not exceeding 80 cm in height				
9403 30 11	--- Desks	-	12	Sch.	
9403 30 19	--- Other	-	12	Sch.	
	-- Exceeding 80 cm in height				
9403 30 91	--- Cupboards with doors, shutters or flaps; filing, card-index and other cabinets	-	12	Sch.	
9403 30 99	--- Other	-	12	Sch.	
9403 40	**- Wooden furniture of a kind used in the kitchen**				
9403 40 10	-- Fitted kitchen units	-	12	Sch.	
9403 40 90	-- Other	-	12	Sch.	
9403 50 00	**- Wooden furniture of a kind used in the bedroom**	-	12	Sch.	
9403 60	**- Other wooden furniture**				
9403 60 10	-- Wooden furniture of a kind used in the dining room and the living room	-	12	Sch.	
9403 60 30	-- Wooden furniture of a kind used in shops	-	12	Sch.	
9403 60 90	-- Other wooden furniture	-	12	Sch.	
9403 70 00	**- Furniture of plastics**	-	12	Sch.	
	- Furniture of other materials, including cane, osier, bamboo or similar materials				
9403 82 00	**-- Of bamboo**	-	12	Sch.	
9403 83 00	**-- Of rattan**	-	12	Sch.	
9403 89 00	**-- Other**	-	12	Sch.	
9403 90	**- Parts**				
9403 90 10	-- Of metal	-	12		
9403 90 30	-- Of wood	-	12		
9403 90 90	-- Of other materials	-	12		
9404	**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered**				
9404 10 00	**- Mattress supports**	-	3		
	- Mattresses				
9404 21	**-- Of cellular rubber or plastics, whether or not covered**				
9404 21 10	--- Of rubber	-	3		
9404 21 90	--- Of plastics	-	3		
9404 29	**-- Of other materials**				
9404 29 10	--- Spring interior	-	3		

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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**				
9405 10	**- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares**				
	-- Of plastics or of ceramic materials				
9405 10 21	--- Of plastics, of a kind used with filament 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				
9405 20 11	--- Of plastics, of a kind used with filament 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 lamps	-	6		
9405 40 39	---- Other	-	6		
	--- Of other materials				
9405 40 91	---- Of a kind used with filament lamps	-	6		
9405 40 95	---- Of a kind used with tubular fluorescent lamps	-	6		
9405 40 99	---- Other	-	6		
9405 50 00	**- Non-electrical lamps and lighting fittings**	-	6		
9405 60	**- Illuminated signs, illuminated nameplates and the like**				
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);

(l) Bells, gongs or the like of heading 83.06;

(m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

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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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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
9503 00 79	-- Of other materials	-	3		**P**
	- Other				
9503 00 81	-- Toy weapons	-	3		**P**
9503 00 85	-- Die-cast miniature models of metal	-	3		**P**
9503 00 87	-- Portable interactive electronic education devices primarily designed for children	-	Free		**P**
	-- Other				
9503 00 95	--- Of plastics	-	3		**P**
9503 00 99	--- Other	-	3		**P**
9504	**Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment**				
9504 20 00	**- Articles and accessories for billiards of all kinds**	-	Free		
9504 30	**- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment**				
9504 30 10	-- Games with screen	NAR	12		
9504 30 20	-- Other games	NAR	12		
9504 30 90	-- Parts	-	12		
9504 40 00	**- Playing cards**	-	12		
9504 50 00	**- Video game consoles and machines, other than those of subheading 950430**	-	Free		
9504 90	**- Other**				
9504 90 10	-- Electric car racing sets, having the character of competitive games	-	3		
9504 90 80	-- Other	-	12		
9505	**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes**				
9505 10	**- Articles for Christmas festivities**				
9505 10 10	-- Of glass	-	12		
9505 10 90	-- Of other materials	-	12		
9505 90 00	**- Other**	-	12		
9506	**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools**				
	- 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 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				
9506 21 00	**-- Sailboards**	-	Free		
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**	-	Free		
	- Tennis, badminton or similar rackets, whether or not strung				
9506 51 00	**-- Lawn-tennis rackets, whether or not strung**	-	Free		
9506 59 00	**-- Other**	-	Free		
	- Balls, other than golf balls and table-tennis balls				
9506 61 00	**-- 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	**-- Articles and equipment for general physical exercise, gymnastics or athletics**				
9506 91 10	--- Exercising apparatus with adjustable resistance mechanisms	-	Free		
9506 91 90	--- Other	-	Free		
9506 99	**-- Other**				
9506 99 10	--- Cricket and polo equipment, other than balls	-	Free		
9506 99 90	--- Other	-	Free		**P**
9507	**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**				
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 included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin**	-	12		
9603	**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)**				**R**
9603 10 00	**- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles**	NAR	12		
	- Toothbrushes, shaving brushes, hairbrushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances				
9603 21 00	**-- Toothbrushes, including dental-plate brushes**	NAR	3		
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	NAR	12		
	-- Other				
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**	-	12		
9606	**Buttons, press-fasteners, snap-fasteners and press studs, button moulds and other parts of these articles; button blanks**				
9606 10 00	**- Press-fasteners, snap-fasteners and press studs and parts therefor**	-	6		
	- Buttons				
9606 21 00	**-- Of plastics, not covered with textile material**	-	6		
9606 22 00	**-- Of base metal, not covered with textile material**	-	6		
9606 29 00	**-- Other**	-	6		
9606 30 00	**- Button moulds and other parts of buttons; 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 mounted with chain scoops of base metal	-	6		
9607 20 90	-- 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	**- Refills for ballpoint pens, comprising the ball point and ink-reservoir**	NAR	Free		
	- Other				
9608 91 00	**-- Pen nibs and nib points**	-	Free		
9608 99 00	**-- Other**	-	Free		
9609	**Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks**				
9609 10	**- 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**	-	12		
9611 00 00	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks**	-	12		
9612	**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes**				
9612 10	**- Ribbons**				
9612 10 10	-- Of plastics	-	12		
9612 10 20	-- Of man-made fibres, measuring less than 30 mm in width, permanently put in plastic or	-	12		

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CN code	Description	Supplementary unit	Conventional rate of duty (%)	Particular rates of duty	Prohibitions & Restrictions
	metal cartridges of a kind used in automatic 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**				
9614 00 10	- Roughly shaped blocks of wood or root, for 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	**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations**				
9616 10	**- 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**	-	12		**R**
9617 00 00	**Vacuum flasks and other vacuum vessels, 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**	-	12		
9619 00	**Sanitary towels (pads) and tampons, napkins 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)	-	Free		
9620 00	**Monopods, bipods, tripods and similar 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	l	10		
9822 03 00	**Beer**	l	£0.35/l		
9822 04 10	Sparkling wine	l	£1.00/l		
9822 04 21	Still wine	l	£0.50/l		
9822 06 00	**Cider, perry, mead**	l	£0.21/l		
9822 08 10	Spirits, liquers and other spirituous beverages, having an alcoholic strength by volume not exceeding 15% vol	l	£0.50/l		
9822 08 90	Spirits, liquers and other spirituous beverages, having an alcoholic strength by volume exceeding 15% vol	l	£1.00/l		
9822 08 91	Bourbon and American Whisky	l	£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		
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	l	£0.35/l		
9906 00 00	Spirits	l	£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	l	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)

Description	Rate of Duty
1. Dutiable goods on which duty has not been paid transferred from an approved place to premises designated under the Duty Free Premises Order, 2017	(a) for each litre of spirituous liqueur 35p (b) for each litre of wine 7p (c) for every 1000 cigarettes £3.25 (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 (i) to a ship about to leave Gibraltar, or (ii) exported from Gibraltar overland or (iii) exported from Gibraltar by air	(a) for each litre of spirituous liqueur 35p (b) for every 1000 cigarettes £6.00
3. Dutiable goods on which duty has not been paid exported manifested by 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	For every 1000 cigarettes £1.50
4. Dutiable goods on which duty has not been paid delivered to a person about to leave Gibraltar by ship	(a) for each litre of spirituous 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

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SCHEDULE 3

Goods imported into Gibraltar subject to rates of duty other than those in Schedule 1

Regulation 6(2)

Description	Rate of Duty
1. Packing and all other items used or to be used as packing for the re-export trade provided that- (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	Free
2. Goods imported for transit or transhipment provided they comply with relevant transit and transhipment procedures	Free
3. Samples of dutiable goods imported and declared to be imported solely for advertising some products or service and which the Collector is satisfied have no commercial value other than for advertising purposes	Free
4. Goods otherwise enumerated, imported by a Consular Officer or on behalf of a Consular Officer or a Diplomat or a Diplomatic or Consular Clerk of a Foreign State for his personal use or for the use of his family or servants: Provided that the provision shall apply only to those Consular Officers and Diplomatic and Consular 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	Free
5. Products imported by or on behalf of a charity or cause approved in writing by the Collector for the purposes of this paragraph.	Free
6. Awards recognising distinction	Free
	Free

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7. Goods imported by or on behalf of a disabled person and specially designed to improve the quality of life, for educational, scientific or cultural advancement of such a person	
8. Dutiable goods imported into Gibraltar by a contractor or sub-contractor for the purpose of a contract awarded by the Crown	Free
9. Goods in respect of which a certificate for the economic and social interest of Gibraltar has been issued by the 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 wine bottled in bond	£0.23/l
13. Other wine bottled in bond	£0.23/l
14. Public transport type passenger motor vehicle for use on approved bus routes	Free
15. Goods (other than motor vehicles) imported by a person entering Gibraltar if- (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:	Free
16. Articles of the kind and in the quantities specified in the Note to this paragraph, carried by or with a person entering Gibraltar as part of his personal effects provided that- (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:** 1. Tobacco Products- 200 cigarettes or 100 cigarillos (cigars with a maximum weight of 3 grammes each) or 50 cigars or 250 grammes of smoking tobacco. 2. Alcoholic Beverages – one standard bottle (0.70 to 1 litre) of distilled beverages and spirits of an alcoholic strength exceeding 22% or a total of 2 litres of distilled beverages, spirits, aperitifs,	Free

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sparkling wines and fortified wines with a wine or alcoholic base or an alcoholic strength not exceeding 22 degrees and also in either case, distilled wines to a total of 2 litres. 3. Perfume – 50 grammes (60 cc. or 2 fl. ozs). 4. Toilet water – 250 c.c. or 9 fl. ozs. 5. Other articles – articles of any description to a total value not exceeding £390.00 In the case of a person who resides elsewhere than in the United Kingdom of Great Britain and Northern Ireland or Europe, the relief for tobacco products shall be double to those specified under item 1.	
17. Goods imported by or supplied to any public statutory authority or agency exclusively provided it is exempted for the payment of import duty under the relevant enactment	Free
18. A vehicle, including the component parts, normal accessories and equipment imported with it and the lubricants and fuel contained in the standard tanks fitted by the manufacturer to a vehicle of that type and including wireless apparatus installed in that vehicle such as to be a permanent fixture thereof but not a vehicle which by its type of construction or equipment, is designed for and capable of transporting more than nine persons including the driver or goods or any special purpose vehicle or mobile workshop imported into Gibraltar by a temporary visitor: Provided that the vehicle- (a) is intended to be used and is used only by the temporary visitor for his private use and is not– (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: 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; (ii) used in the course of an activity carried on for consideration or financial gain; (iii) lent, hired out or otherwise disposed of whilst in Gibraltar; (b) is intended to be exported and is so exported from Gibraltar within the temporary importation period: Provided that where the vehicle is the subject of a hire contract which ends before the expiry of the temporary importation period, the Collector may authorise a further five days after the expiration of the contract for the vehicle to be exported within the five days and on condition that it will not be re-imported into Gibraltar	Free
19. A vehicle imported into Gibraltar across the land frontier with the Kingdom of Spain by a temporary visitor normally resident in the Kingdom of Spain whose occupation requires him to travel regularly between his home and place of work situated in Gibraltar: Provided that the vehicle– (a) is intended to be used and is used by the temporary visitor only for the outward and return journeys between his home and place of work and is not used in Gibraltar 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: Provided that the transportation by a sales representative of the samples, handbooks and tools necessary for the exercise of his occupation, shall not be treated as industrial or commercial transportation;	Free

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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 the temporary visitor, unless in any particular case, the Collector shall have otherwise allowed; and (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 imported into Gibraltar by a person who satisfies and continues to satisfy the Collector that– (a) the person is a serving and uniformed member of one of Her Majesty's Forces posted from overseas for service in Gibraltar or the spouse of such a member; or (b) is an officer serving in Gibraltar and recruited by, or on behalf of, the Government of Gibraltar from outside Gibraltar on contract terms approved by the Government of Gibraltar; and (c) at the date of his first arrival in Gibraltar, the vehicle had been his property for a period of not less than six months preceding such date: Provided that the Collector may, if he is satisfied that the vehicle had been driven for at least 4000 kilometres whilst in the ownership of such person, reduce such period of six months to a period of not less than three months; and (d) neither this person or the spouse owns any other vehicle in Gibraltar which had been imported under the provisions of this paragraph and on which duty had not been paid; and (e) the conditions of this paragraph and such other conditions as may be imposed by the Collector have and are being complied with: Provided that- (i) at the time of importation, the motor vehicle is produced to a Customs Officer for examination and such sum of money or other security as the officer may require to secure the duty otherwise payable and compliance with these Regulations is deposited and such additional information relating to the vehicle and the circumstances of its importation and its intended use as the officer may require is provided; (ii) whilst in Gibraltar the vehicle– (aa) shall not be used for any industrial or commercial purpose either with or without remuneration; (bb) save 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 shall not be operated or used by or in the service of any other person; (cc) shall not except with the prior consent of the Collector who may in his absolute discretion, give or refuse such consent and attach such conditions as he may think fit to any such consent given, be lent, sold, pledged, hired, given away or otherwise disposed of; (iii) shall be re-exported from Gibraltar– (aa) before the expiration of three years from the date of importation; or (bb) if the importer is a member of one of Her Majesty's Forces, on his or her being posted to duty elsewhere than in Gibraltar; or	Free

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(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 co-operation 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	
21. For this purpose of these Regulations, a personal water craft commonly known and meaning a "jet ski" imported into Gibraltar by a person who is not normally resident in Gibraltar and who at the time of importation– (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) 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	Free
22. A vehicle purchased new in Gibraltar from a local dealer and licensed under the Transport Act 1988 and registered as a self-drive vehicle, not having been previously registered in Gibraltar or elsewhere ,provided the date of commencement of the licence is less than two years after the date of manufacture of the vehicle A vehicle shall remain registered as a self drive vehicle for a maximum of two years since the date of registration.	Free
23. A vehicle imported into Gibraltar not more than 4 years old as from the date of first registration and licensed and registered as a taxi	Free
24. Commercial vehicles including trailers, certified by the Transport Commission as the property of a company 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 business carried on in or from within Gibraltar and for which there is no financial payment made	Free
28. Goods imported by a business that is licensed to trade in goods listed within this paragraph, as follows- Furniture and Furnishings; Domestic use vacuum cleaners and sewing machines; Electric toothbrushes; electric shavers; hair clippers; hair removing appliances; Table, floor, wall, window, ceiling or roof fans with an output not exceeding 125W.	3%
29. Foreign goods vehicles engaged in combined transport operation under the Transport (Combined Operations) Regulations 2003.	Free
30. Goods vehicles purchased in Gibraltar from a local dealer as defined in the Traffic Act 2005 exclusively for business or government use and being classified in Annex II to Council Directive 70/156/EEC under codes N1, 2 or 3.	Free
31. Equipment for the production of sound or video recordings in the music, television, or cinema industry.	Free
32. Paper which is recycled, approved environmentally or eco (paper from renewable forests) and stationery made predominantly from recycled materials	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. Electro-domestic appliances with an energy rating of A or higher for items labelled prior to 1 March 2021, or an energy rating of A, B, C or D for items labelled on or after 1 March 2021, imported by a business that is licensed to trade in such goods. In this paragraph "electro-domestic appliances" means domestic use cookers (oven/hob/grill), refrigerators, freezers, combination fridge-freezers, washing machines, tumble driers, combination washer driers, dishwashers, electric instantaneous or storage water heaters and immersion heaters.	3%
37. Single use carrier bags not made from recycled material.	10p

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38. Electronic equipment and spare parts for use exclusively on vessels.	Free
39. Single use carrier bags made from biodegradable materials.	0.05p
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 (b) exceeding 2000cc	 15% 18%
45. Duty on motor spirit supplied from land or otherwise to vessels, used for non-commercial purposes, less than 18 metres in length NOTE: "Vessels" as defined in the Imports and Exports Act, 1986. "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.	A third of the applicable stated duty rate for motor spirits
46. Diesel fuel supplied from land or otherwise to vessels, used for non-commercial purposes, less than 18 metres in length 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.	12p per litre
47. Materials, components or other goods imported for manufacture, production or processing in Gibraltar for an industrial activity in respect of which the Minister for Finance has issued a certificate.	Free
48. Goods liable to import duty under Chapters 29 and 30 imported by a pharmacy registered and licensed under the Medical and Health Act,1997 and regulations made under it.	Free

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SCHEDULE 4

Change of status of goods

Regulation 6(3)

1. 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%

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