**GUYANA** **No of 2011**

**ORDER**
**Made Under**
**THE CUSTOMS ACT**
**(Chapter 82:01)**

**IN THE EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 8 OF THE CUSTOMS ACT, I MAKE THE FOLLOWING ORDER :-**

Citation and commencement.

1. This Order, which amends the First Schedule to the Customs Act, may be cited as the Customs Duties (Amendment) Order 2011 which shall be deemed to have come into effect on the first day of January 2011.

Amendment of the First Schedule to the Act.

2. The First Schedule to the Act is amended by the substitution for the First Schedule of the following as the First Schedule -

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## GENERAL NOTE

This text of the Common External Tariff of the Caribbean Community established by decision of the Council for Trade and Economic Development (COTED) contains:

- the List of Abbreviations and Symbols used in the publication;
- the Titles of Sections and Chapters;
- General Rules for the Interpretation of the Harmonised System
- General Rules for the Interpretation of the EPA Schedule
- the Schedule of Rates;
- the List of Conditional Duty Exemptions;
- the List of Items Ineligible for Duty Exemption.
- Lists A, C and D in which are set down those items on which the national Customs Tariffs of Member States will carry rates of duty which are different from those in the Schedule of Rates.

The classification structure of the Schedule of Rates is based on the Harmonised Commodity Description and Coding System (Fourth Edition 2007); the Statistical Classification Numbers are based on the Standard International Trade Classification, Third Revision. The units for statistical classification are based on the metric system.

Reference to the pages of the Schedule of Rates is included in the listing of Sections and Chapters to permit easy identification in the Schedule of Rates.

The General Rules for the Interpretation of the Harmonised System provide the principles on which classification under that System is based and are an integral part of the classification structure of the Schedule of Rates.

General Rules for the Interpretation of the EPA Schedule the Tariff liberalization for goods originating in the European Union will take place over up to 25 years (until 2033). All products in Guyana's tariff schedule can be grouped in three categories, according to their treatment in the Economic Partnership Agreement:

- Products excluded from liberalization
- Products that will be liberalized immediately (from 2009)
- Products that will have their duties reduced in phases of 5 to 25 years.

The applicable duties for goods originating in the European Union are laid down in three columns marked "EU (EPA)" in the customs schedule. The first column shows the applicable rate for 2011 and 2012.

Rates for subsequent years (2013 until 2033) can be seen in the second column shows, together with the table below. Example: If column 2 shows "6-A", then the rate in the years 2013 and 2014 will be 6%, and rates for the years 2015 to 2033 can be looked up in the table. The table shows that products marked with "6-A" will attract a duty of 6% in 2013 and 2014, of 4% in 2015 and 2016 and of 2% in 2017. The duty will be zero from 2018 on.

If a product is marked "Excl", then it is excluded from liberalization in the EPA and subject to the general rate of duty (MFN rate). If a product is marked "Free", then the applicable duty rate is 0%. All rates will be valid from 1st January of the relevant year.

In case the general rate of duty for an item will be lowered in the future, then the reduced rate will also apply to EU imports.

# Annex - Phasing out of tariffs in the Economic Partnership Agreement between 2013 and 2033

| Year / Phasing out | 2013 2014 | 2015 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 2024 | 2025 2026 | 2027 | 2028 | 2029 2030 | 2031 2032 | 2033 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3-A | 3 | 2 | 1 | - | - | - | - | - | - | - | - | - | - | - | - |
| 4-A | 4 | 3 | 3 | 3 | 2 | 2 | 1 | 1 | - | - | - | - | - | - | - |
| 4-B | 4 | 4 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | 1 | - | - | - | - |
| 5-A | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | 1 | - |
| 5-B | 5 | 4 | 2 | - | - | - | - | - | - | - | - | - | - | - | - |
| 5-C | 5 | 5 | 2 | - | - | - | - | - | - | - | - | - | - | - | - |
| 5-D | 5 | 5 | 5 | 5 | 3 | 3 | 2 | 2 | - | - | - | - | - | - | - |
| 5-E | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | - | - | - | - | - | - | - |
| 5-F | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | - | - | - | - | - | - | - |
| 5-G | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | - | - | - | - | - | - | - |
| 5-H | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 2 | - | - | - | - |
| 5-J | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 3 | 2 | 1 | - |
| 5-K | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | - | - | - | - |
| 5-L | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 2 | - |
| 5-M | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | - |
| 5-N | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | - |
| 5-O | 5 | 5 | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 6-A | 6 | 4 | 2 | - | - | - | - | - | - | - | - | - | - | - | - |
| 8-A | 8 | 6 | 5 | 5 | 3 | 3 | 2 | 2 | - | - | - | - | - | - | - |
| 8-B | 8 | 7 | 6 | 6 | 5 | 5 | 4 | 4 | 3 | 2 | 1 | - | - | - | - |
| 9-A | 9 | 5 | 2 | - | - | - | - | - | - | - | - | - | - | - | - |
| 9-B | 9 | 8 | 7 | 7 | 6 | 6 | 5 | 5 | 5 | 4 | 3 | 3 | 2 | 1 | - |
| 10-A | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 9 | 7 | 7 | 5 | 3 | - |
| 10-B | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 7 | 4 | 2 | - | - | - | - |
| 10-C | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 5 | - | - | - | - | - | - | - |
| 10-D | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | - | - | - | - |
| 10-E | 10 | 10 | 10 | 10 | 10 | 8 | 8 | 5 | - | - | - | - | - | - | - |
| 10-F | 10 | 10 | 10 | 10 | 9 | 9 | 8 | 8 | 6 | 5 | 4 | 4 | 2 | 1 | - |
| 10-G | 10 | 10 | 10 | 10 | 9 | 9 | 8 | 8 | 6 | 5 | 4 | 4 | 2 | 1 | - |
| 10-H | 10 | 10 | 10 | 5 | 5 | 3 | 3 | 3 | - | - | - | - | - | - | - |
| 10-J | 10 | 10 | 9 | 9 | 6 | 6 | 3 | 3 | - | - | - | - | - | - | - |
| 10-K | 10 | 10 | 9 | 9 | 8 | 8 | 6 | 6 | 4 | 3 | 1 | - | - | - | - |
| 10-L | 10 | 9 | 7 | 7 | 5 | 5 | 3 | 3 | - | - | - | - | - | - | - |
| 10-M | 10 | 10 | 10 | - | - | - | - | - | - |  | - | - | - | - | - |
| 11-A | 11 | 9 | 7 | 7 | 5 | 5 | 3 | 3 | - | - | - | - | - | - | - |
| 12-A | 12 | 11 | 10 | 10 | 9 | 9 | 8 | 8 | 6 | 5 | 4 | 4 | 2 | 1 | - |
| 12-B | 12 | 11 | 9 | 9 | 8 | 8 | 6 | 6 | 4 | 3 | 1 | - | - | - | - |
| 12-C | 12 | 7 | 3 | - | - | - | - | - | - | - | - | - | - | - | - |
| 14-A | 14 | 9 | 3 | - | - | - | - | - | - | - | - | - | - | - | - |
| 15-A | 15 | 12 | 9 | 9 | 6 | 6 | 3 | 3 | - | - | - | - | - | - | - |
| 15-B | 15 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | - | - | - | - |
| 15-C | 15 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | - | - | - | - | - | - | - |

| Year / Phasing out | 2013 2014 | 2015 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 2024 | 2025 2026 | 2027 | 2028 | 2029 2030 | 2031 2032 | 2033 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 15-D | 15 | 15 | 14 | 14 | 12 | 12 | 10 | 10 | 9 | 7 | 5 | 5 | 4 | 2 | - |
| 15-E | 15 | 15 | 15 | 15 | 12 | 12 | 10 | 10 | 7 | 4 | 2 | - | - | - | - |
| 15-F | 15 | 15 | 15 | 15 | 15 | 10 | 10 | 5 | - | - | - | - | - | - | - |
| 16-A | 16 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 6 | 4 | 2 | - | - | - | - |
| 17-A | 17 | 10 | 4 | - | - | - | - | - | - | - | - | - | - | - | - |
| 17-B | 17 | 15 | 14 | 14 | 12 | 12 | 10 | 10 | 9 | 7 | 5 | 5 | 4 | 2 | - |
| 18-A | 18 | 15 | 11 | 11 | 8 | 8 | 4 | 4 | - | - | - | - | - | - | - |
| 20-A | 20 | 18 | 15 | 15 | 12 | 12 | 10 | 10 | 7 | 4 | 2 | - | - | - | - |
| 20-B | 20 | 19 | 17 | 17 | 15 | 15 | 13 | 13 | 11 | 9 | 7 | 7 | 5 | 3 | - |
| 20-C | 20 | 20 | 20 | 15 | 15 | 10 | 10 | 5 | - | - | - | - | - | - | - |
| 20-D | 20 | 20 | 20 | 20 | 20 | 15 | 15 | 10 | - | - | - | - | - | - | - |
| 20-E | 20 | 20 | 20 | 9 | 6 | 6 | 3 | 3 | - | - | - | - | - | - | - |
| 21-A | 21 | 19 | 17 | 17 | 15 | 15 | 13 | 13 | 11 | 9 | 7 | 7 | 5 | 3 | - |
| 22-A | 22 | 18 | 13 | 13 | 9 | 9 | 5 | 5 | - | - | - | - | - | - | - |
| 23-A | 23 | 14 | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
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| 25-B | 25 | 25 | 25 | 20 | 20 | 15 | 15 | 10 | - | - | - | - | - | - | - |
| 28-A | 28 | 24 | 21 | 21 | 17 | 17 | 13 | 13 | 10 | 6 | 2 | - | - | - | - |
| 29-A | 29 | 23 | 18 | 18 | 12 | 12 | 6 | 6 | - | - | - | - | - | - | - |
| 30-A | 30 | 30 | 30 | 20 | 20 | 15 | 15 | 10 | - | - | - | - | - | - | - |
| 30-B | 30 | 30 | 30 | 22 | 22 | 16 | 16 | 8 | - | - | - | - | - | - | - |
| 32-A | 32 | 28 | 24 | 24 | 19 | 19 | 15 | 15 | 11 | 7 | 3 | - | - | - | - |
| 34-A | 34 | 30 | 27 | 27 | 24 | 24 | 20 | 20 | 17 | 14 | 10 | 10 | 7 | 4 | - |
| 40-A | 40 | 40 | 40 | 30 | 30 | 20 | 20 | 10 | - | - | - | - | - | - | - |

The rates of duty shown in the Schedule of Rates will be applicable to imports from third countries into the Member States of the Caribbean Community as well as to goods traded among the Member States of the Caribbean Community, which do not qualify for Community treatment.

In the Schedule of Rates, the letters A, C and D appear in the column headed rate of duty in several places throughout the Schedule. The inclusion of these letters instead of an actual tariff rate is intended to signify that reference should be made to one of the Lists, A, C and D, in which will be found the agreed Common External Tariff

(CET) rates as well as the rates which the individual Member States will be applying pursuant to decisions taken by the Council for Trade and Economic Development.

The List of Conditional Duty Exemptions sets out those goods which, when imported for the purposes stated in the List, may be admitted into the importing Member State free of import duty or at a rate which is lower than that set down in the Schedule of Rates, subject always to the approval of the relevant Competent Authority of the Member State. LDC Member States may apply the facility of conditional duty exemption by the inclusion in their national Customs Tariffs of a `zero' rate, or a rate lower than that shown in the Schedule of Rates, in accordance with the decision of COTED to so reflect the duty relief. Conditional duty exemption would be accorded to all other items eligible therefore in accordance with the Rules Governing the Application of the List of Conditional Duty Exemptions.

In Part I of the List of Items Ineligible for Duty Exemption are set down those items which will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For use in Industry, Agriculture, Fisheries, Forestry and Mining" (Section I of the List of Conditional Duty Exemptions).

At the same time, the items set down in Parts I and II of the List of Items Ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For Other Approved Purposes" (Section XI of the List of Conditional Duty Exemptions), except where the items have been made available as gifts or on a concessionary basis.

The List of Items Ineligible for Duty Exemption includes those items produced in the Caribbean Community in quantities, which are considered adequate to justify the

application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

Except where the context otherwise requires, "per cent" or the symbol "%" means percentage of value.

Lists A, C and D provide as follows:

List A - A list of items on which suspension of the rates of duty in the Schedule of Rates under Article 83 of the Revised Treaty has been granted to Member States for an indefinite period subject to review by COTED, with the rates to be applied by Member States;

List C - A list of items in respect of which minimum rates of duty have been agreed by COTED, with the actual rates of duty to be applied by individual Member States;

List D - Parts I and II - Additional items in respect of which Suspension of the CET under Article 83 of the revised Treaty has been granted to St. Kitts and Nevis, other OECS Member States and Belize, with the actual Rates to be applied by those Member States.

## ABBREVIATIONS AND SYMBOLS

| | |
|---|---|
| AC | alternating current |
| ASTM | American Society for Testing Materials |
| Bq | becquerel |
| $^0$C | degree(s) Celsius |
| cc | cubic centimetre(s) |
| cg | centigram(s) |
| cm | centimetre(s) |
| cm$^2$ | square centimetre(s) |
| cm$^3$ | cubic centimetre(s) |
| cN | centinewton(s) |
| 360$^0$ | 360 degrees |
| DC | direct current |
| g | gram(s) |
| g.v.w. | gross vehicle weight |
| Hz | hertz |
| IR | infra-red |
| kcal | kilocalorie(s) |
| kg | kilogram(s) |
| kgf | kilogram force |
| kN | kilonewton(s) |
| kPa | kilopascal(s) |
| kV | kilovolt(s) |
| kVA | kilovolt(s)-ampere(s) |
| kvar | kilovolt(s)-ampere(s)-reactive |
| kW | kilowatt(s) |
| kWh | kilowatt hour(s) |
| l | litre(s) |
| m | metre(s) |
| *m*- | meta- |
| m$^2$ | square metre(s) |
| m$^3$ | cubic metre(s) |
| µCi | microcurie |
| mg | milligram(s) |
| mm | millimetre(s) |

| | | |
|---|---|---|
| mN | . \| | millinewton(s) |
| MPa | . \| | megapascal(s) |
| N | . \| | newton(s) |
| No. | . \| | number |
| *o*- | . \| | ortho- |
| *p*- | . \| | para- |

| | | |
|---|---|---|
| t | . \| | tonne(s) |
| PVC | . \| | polyvinyl chloride |
| r.p.m. | \| | revolutions per minute |
| u | . \| | pieces/items |
| u(jeu/pack) | . \| | packs |
| UV | . \| | ultra-violet |
| V | . \| | volt(s) |
| vol. | . \| | volume |
| W | . \| | watt(s) |
| % | . \| | percent |
| $x^o$ | . \| | x degree(s) |
| 2u | . \| | pairs |
| 12u | . \| | dozens |
| 1,000u | . \| | thousands of pieces/items |

**Examples**

| | | |
|---|---|---|
| 1500 $g/m^2$ | . \| | means one thousand five hundred grams per square metre |
| $15^0C$ | . \| | means fifteen degrees Celsius |
| 1,000 kWh | . \| | means one thousand kilowatt hours |
| 1,000 u | . \| | means thousands of pieces/items |

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99. *(Reserved for special uses by Contracting Parties)*

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## GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

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

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

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

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

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

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

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

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

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

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

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

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

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

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# SCHEDULE OF RATES

## SECTION I

## LIVE ANIMALS; ANIMAL PRODUCTS

**Notes.**

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

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

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## CHAPTER I

## LIVE ANIMALS

**Note.**

1. This Chapter covers all live animals except:

   (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;

   (b) Cultures of micro-organisms and other products of heading 30.02; and

   (c) Animals of heading 95.08.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **01** | Live animals | | | | | |
| **0101** | Live horses, asses, mules and hinnies | | | | | |
| 0101.10.00.00 | Pure-bred breeding animals | Free | Free | Free | kg and u | 1.51 |
| 0101.90.00 | Live horses, asses, mules and hinnies.<br>Other: | | | | | |
| 0101.90.10.00 | Race horses not for breeding | 40 | 35 | 29-A | kg and u | ### |
| 0101.90.90.00 | Other horses | 40 | 35 | 29-A | kg and u | ### |
| **0102** | Live bovine animals. | | | | | |
| 0102.10.00 | Live bovine animals.<br>Pure-bred breeding animals: | | | | | |
| 0102.10.10.00 | Bulls | Free | Free | Free | kg and u | 1.111 |
| 0102.10.20.00 | Cows | Free | Free | Free | kg and u | 1.112 |
| 0102.90.00 | Live bovine animals.<br>Other: | | | | | |
| 0102.90.10.00 | Bulls for breeding | Free | Free | Free | kg and u | 1.191 |
| 0102.90.20.00 | Bulls for rearing, weighing not more than 270 kg | Free | Free | Free | kg and u | 1.192 |
| 0102.90.30.00 | Other bulls | 40 | 35 | 29-A | kg and u | 1.193 |
| 0102.90.40.00 | Cows for breeding | Free | Free | Free | kg and u | 1.194 |
| 0102.90.50.00 | Cows for rearing, weighing not more than 270 kg | Free | Free | Free | kg and u | 1.195 |
| 0102.90.60.00 | Other cows | 40 | 35 | 29-A | kg and u | 1.196 |
| **0103** | Live swine. | | | | | |
| 0103.10.00.00 | Pure-bred live swine breeding animals | Free | Free | Free | kg and u | 1.31 |
| 0103.91.00 | Live swine.<br>Other:<br>Weighing less than 50 kg: | | | | | |
| 0103.91.10.00 | Other live swine for breeding, weighing < 50 kg | Free | Free | Free | kg and u | 1.391 |
| 0103.91.90.00 | Other live swine, weighing < 50 kg | 40 | 35 | 29-A | kg and u | 1.392 |
| 0103.92.00 | Live swine.<br>Other:<br>Weighing 50 kg or more: | | | | | |
| 0103.92.10.00 | Other live swine for breeding, weighing 50 kg or more | Free | Free | Free | kg and u | 1.393 |
| 0103.92.90.00 | Other live swine, weighing 50 kg or more | 40 | 35 | 29-A | kg and u | 1.399 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **0104** | Live sheep and goates. | | | | | |
| 0104.10.00 | Live sheep and goats.<br>Sheep: | | | | | |
| 0104.10.10.00 | Live sheep for breeding | Free | Free | Free | kg and u | 1.211 |
| 0104.10.20.00 | Live sheep for rearing | 40 | 36 | 32-A | kg and u | 1.212 |
| 0104.10.90.00 | Other live sheep | 40 | 36 | 32-A | kg and u | 1.219 |
| 0104.20.00 | Live sheep and goats.<br>Goats: | | | | | |
| 0104.20.10.00 | Live goats for breeding | Free | Free | Free | kg and u | 1.221 |
| 0104.20.20.00 | Live goats for rearing | 40 | 36 | 32-A | kg and u | 1.222 |
| 0104.20.90.00 | Other live goats | 40 | 36 | 32-A | kg and u | 1.229 |
| **0105** | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. | | | | | |
| 0105.11.00 | Live poultry,eg Chickens+R[35]C ducks, geese, turkeys and guinea fowls.<br>Weighing not more than 185 g:<br>Fowls of the species Gallus domesticus: | | | | | |
| 0105.11.10.00 | Live fowls of species Gallus domesticus, for breeding,<=185g | Free | Free | Free | kg and u | 1.411 |
| 0105.11.20.00 | Live fowls of species Gallus domesticus, for rearing,<=185g | 40 | Excl | Excl | kg and u | 1.412 |
| 0105.12.00 | Live poultry,eg Chickens+R[35]C ducks, geese, turkeys and guinea fowls.<br>Weighing not more than 185 g:<br>Turkeys: | | | | | |
| 0105.12.10.00 | Live turkeys for breeding, weighing <=185g | Free | Free | Free | kg and u | 1.413 |
| 0105.12.20.00 | Live turkeys for rearing, weighing <=185g | 40 | Excl | Excl | kg and u | 1.414 |
| 0105.19.00 | Live poultry,eg Chickens+R[35]C ducks, geese, turkeys and guinea fowls.<br>Weighing not more than 185 g:<br>Other: | | | | | |
| 0105.19.10.00 | Other live turkeys for breeding, weighing <=185g | Free | Free | Free | kg and u | 1.415 |
| 0105.19.20.00 | Other live turkeys for rearing, weighing <=185g | 40 | Excl | Excl | kg and u | 1.416 |
| 0105.19.90.00 | Other live poultry weighing <=185g | 40 | Excl | Excl | kg and u | 1.419 |
| 0105.94.00 | Live poultry,eg Chickens+R[35]C ducks, geese, turkeys and guinea fowls.<br>Other:<br>Fowls of the species Gallus domesticus: | | | | | |
| 0105.94.10.00 | Cocks for breeding | Free | Free | Free | kg and u | 1.495 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0105.94.20.00 | Cocks for rearing | 40 | Excl | Excl | kg and u | 1.496 |
| 0105.94.30.00 | Hens for breeding | Free | Free | Free | kg and u | 1.497 |
| 0105.94.40.00 | Hens for rearing | 40 | Excl | Excl | kg and u | 1.498 |
| 0105.94.90.00 | Other fowls of the species Gallus domesticus | 40 | Excl | Excl | kg and u | ### |
| 0105.99.00 | Live poultry,eg Chickens+R[35]C ducks, geese, turkeys and guinea fowls.<br>Other:<br>Other: | | | | | |
| 0105.99.10.00 | Other live poultry for breeding | Free | Free | Free | kg and u | 1.4991 |
| 0105.99.20.00 | Other live poultry for rearing | 40 | Excl | Excl | kg and u | 1.4992 |
| 0105.99.90.00 | Other live poultry, i.e. fowls of species gallus domesticus, duck etc | 40 | Excl | Excl | kg and u | 1.4999 |
| **0106** | other live animals. | | | | | |
| 0106.11.00 | Other live animals.<br>Mammals:<br>Primates: | | | | | |
| 0106.11.10.00 | Monkeys | 40 | 32 | 23-A | kg and u | 1.9611 |
| 0106.11.90.00 | Other primates | 40 | 32 | 23-A | kg and u | 1.9619 |
| 0106.12.00.00 | Whales, dolphins & porpoises (mammals of the order Cetacea); manatees | 40 | 32 | 23-A | kg and u | 1.962 |
| 0106.19.00.00 | Other mammals | 40 | 32 | 23-A | kg and u | 1.969 |
| 0106.20.00 | Other live animals.<br>Mammals:<br>Reptiles (including snakes and turtles): | | | | | |
| 0106.20.10.00 | Turtles | 40 | 32 | 23-A | kg and u | 1.931 |
| 0106.20.90.00 | Other reptiles (including snakes and turtles) | 40 | 32 | 23-A | kg and u | 1.939 |
| 0106.31.00.00 | Birds of prey | 40 | 32 | 23-A | kg and u | 1.991 |
| 0106.32.00.00 | Psittaciformes (including parrots, parakeets, macaws and cockatoos) | 40 | 32 | 23-A | kg and u | 1.97 |
| 0106.39.00 | Other live animals.<br>Birds:<br>Other: | | | | | |
| 0106.39.10.00 | Pigeons | 40 | 32 | 23-A | kg and u | 1.92 |
| 0106.39.90.00 | Other birds | 40 | 32 | 23-A | kg and u | 1.98 |
| 0106.90.00 | Other live animals.<br>Birds:<br>Other: | | | | | |
| 0106.90.10.00 | Bees for breeding | Free | Free | Free | kg and u | 1.91 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0106.90.30.00 | Dogs | 40 | 32 | 23-A | kg and u | 1.94 |
| 0106.90.40.00 | Cats | 40 | 32 | 23-A | kg and u | 1.95 |
| 0106.90.90.00 | Other live animals | 40 | 32 | 23-A | kg and u | 1.99 |

## CHAPTER 3

# FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

**Notes.**

1. This Chapter does not cover:

   (a) Mammals of heading 01.06;

   (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

   (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or

   (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **02** | Meat and edible meat offal | | | | | |
| **0201** | Meat of bovine animals, fresh or chilled. | | | | | |
| 0201.10.00.00 | Bovine carcasses and half-carcasses, fresh or chilled | 40 | Excl | Excl | kg | 11.111 |
| 0201.20.00 | Meat of bovine animals, fresh or chilled. Other cuts with bone in: | | | | | |
| 0201.20.10.00 | Bovine brisket, fresh or chilled | 40 | Excl | Excl | kg | 11.112 |
| 0201.20.90.00 | Other meat of bovine, cuts with bone in, fresh or chilled | 40 | Excl | Excl | kg | 11.119 |
| 0201.30.00 | Meat of bovine animals, fresh or chilled. Boneless: | | | | | |
| 0201.30.10.00 | Bovine tenderlion, fresh or chilled | 40 | Excl | Excl | kg | 11.121 |
| 0201.30.20.00 | Bovine sirloin, fresh or chilled | 40 | Excl | Excl | kg | 11.122 |
| 0201.30.30.00 | Meat of bovine minced (ground) fresh or chilled | 40 | Excl | Excl | kg | 11.123 |
| 0201.30.90.00 | Other bovine boneless meat, fresh or chilled | 40 | Excl | Excl | kg | 11.129 |
| **0202** | Meat of bovine animals, frozen. | | | | | |
| 0202.10.00.00 | Bovine carcasses and half-carcasses, frozen | 40 | Excl | Excl | kg | 11.211 |
| 0202.20.00 | Meat of bovine animals, frozen. Other cuts with bone in: | | | | | |
| 0202.20.10.00 | Bovine brisket, frozen | 40 | Excl | Excl | kg | 11.212 |
| 0202.20.90.00 | Other meat of bovine animals' cuts with bone in, frozen | 40 | Excl | Excl | kg | 11.219 |
| 0202.30.00 | Meat of bovine animals, frozen. Boneless: | | | | | |
| 0202.30.10.00 | Bovine tenderlion, frozen | 40 | Excl | Excl | kg | 11.221 |
| 0202.30.20.00 | Bovine sirloin, frozen | 40 | Excl | Excl | kg | 11.222 |
| 0202.30.30.00 | Meat of bovine minced (ground) frozen | 40 | Excl | Excl | kg | 11.223 |
| 0202.30.90.00 | Other bovine boneless meat, frozen | 40 | Excl | Excl | kg | 11.229 |
| **0203** | Meat of swine, fresh, chilled or frozen. | | | | | |
| 0203.11.00.00 | Meat of swine carcasses and half-carcasses, fresh, chilled or frozen | 40 | Excl | Excl | kg | 12.211 |
| 0203.12.00.00 | Meat of swine, hams, shoulders & cuts thereof with bone in, fresh, chilled or frozen | 40 | Excl | Excl | kg | 12.212 |
| 0203.19.00.00 | Other meat of swine, fresh , chilled or frozen | 40 | Excl | Excl | kg | 12.219 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0203.21.00.00 | Meat of swine carcasses and half-carcasses, fresh, chilled or frozen | 40 | Excl | Excl | kg | 12.221 |
| 0203.22.00.00 | Meat of swine, hams, shoulders & cuts thereof with bone in, fresh, chilled or frozen | 40 | Excl | Excl | kg | 12.222 |
| 0203.29.00.00 | Other meat of swine, fresh, chilled or frozen | 40 | Excl | Excl | kg | 12.229 |
| **0204** | Meat of sheep or goats, fresh, chilled or frozen. | | | | | |
| 0204.10.00.00 | Meat of lamb carcasses and half-carcasses, fresh or chilled | 40 | Excl | Excl | kg | 12.111 |
| 0204.21.00.00 | Meat of sheep carcasses and half-carcasses, fresh, chilled or frozen | 40 | Excl | Excl | kg | 12.112 |
| 0204.22.00.00 | Other meat of sheep cuts with bone in, fresh chilled or frozen | 40 | Excl | Excl | kg | 12.113 |
| 0204.23.00.00 | Meat of sheep, boneless, fresh, chilled or frozen | 40 | Excl | Excl | kg | 12.114 |
| 0204.30.00.00 | Meat of lamb carcasses and half-carcasses, frozen | 40 | Excl | Excl | kg | 12.121 |
| 0204.41.00.00 | Other meat of sheep carcasses & half-carcasses, fresh chilled or frozen | 40 | Excl | Excl | kg | 12.122 |
| 0204.42.00.00 | Other meat of sheep cuts with bone in, fresh, chilled or frozen | 40 | Excl | Excl | kg | 12.123 |
| 0204.43.00.00 | Other meat of sheep boneless, fresh, chilled or frozen | 40 | Excl | Excl | kg | 12.124 |
| 0204.50.00.00 | Meat of goats, fresh, chilled or frozen | 40 | Excl | Excl | kg | 12.13 |
| **0205** | Meat of horses, asses, mules or hinnes, fresh, chilled or frozen. | | | | | |
| 0205.00.00.00 | Meat of horses, asses, mules or hinnes, fresh, chilled or frozen. | 40 | Free | Free | kg | 12.4 |
| **0206** | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. | | | | | |
| 0206.10.00.00 | Edible offal of bovine animals, fresh or chilled. | 5 | Excl | Excl | kg | 12.51 |
| 0206.21.00.00 | Tongues of bovine animals, fresh or chilled | 5 | 4 | 3-A | kg | 12.521 |
| 0206.22.00.00 | Livers of bovine, fresh or chilled | 5 | 4 | 3-A | kg | 12.522 |
| 0206.29.00.00 | Other edible offal of bovine animals, frozen | 5 | 4 | 3-A | kg | 12.529 |
| 0206.30.00.00 | Edible offal of swine, fresh or chilled | 5 | Excl | Excl | kg | 12.53 |
| 0206.41.00.00 | Livers of swine, frozen | 5 | Excl | Excl | kg | 12.541 |
| 0206.49.00 | Meat and Offal from Cows, pigs, goats etc Of swine frozen: Other: | | | | | |
| 0206.49.10.00 | Pig trotters, frozen | 5 | 8 | 6-A | kg | 12.542 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0206.49.90.00 | Other edible offal of swine, frozen | 5 | 8 | 6-A | kg | 12.549 |
| 0206.80.00.00 | Other edible offal of bovine, swine, sheep, etc, fresh or chilled | 5 | 4 | 3-A | kg | 12.55 |
| 0206.90.00.00 | Other edible offal of bovine animal, swine, sheep, etc, frozen | 5 | 4 | 3-A | kg | 12.56 |
| **0207** | Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen. | | | | | |
| 0207.11.00.00 | Meat and edible offal of poultry, not cut in pieces, fresh or chilled | 100 | Excl | Excl | kg | 12.311 |
| 0207.12.00.00 | Meat and edible offal of poultry, not cut in pieces, frozen | 100 | Excl | Excl | kg | 12.321 |
| 0207.13.00.00 | Meat of poultry cuts and offal, fresh or chilled | 100 | Excl | Excl | kg | 12.341 |
| 0207.14.00 | Meat and Offal From Poultry<br>Cuts and offal, frozen: | | | | | |
| 0207.14.10.00 | Poultry backs and necks | Free | Excl | Excl | kg | 12.351 |
| 0207.14.20.00 | Poultry, wings | Free | Excl | Excl | kg | 12.352 |
| 0207.14.30.00 | Poultry, livers | 100 | Excl | Excl | kg | 12.353 |
| 0207.14.90.00 | Other meat and edible offal of poultry | 100 | Excl | Excl | kg | 12.354 |
| 0207.24.00.00 | Meat and edible offal of turkey, not cut in pieces, fresh or chilled | 40 | Excl | Excl | kg | 12.312 |
| 0207.25.00.00 | Meat and edible offal of turkey, not cut in pieces, frozen | 40 | Excl | Excl | kg | 12.322 |
| 0207.26.00.00 | Meat of turkey cuts and offal, fresh or chilled | 40 | Excl | Excl | kg | 12.342 |
| 0207.27.00 | Meat and Offal From Poultry<br>Cuts and offal, frozen: | | | | | |
| 0207.27.10.00 | Turkey backs, necks and wings | Free | Excl | Excl | kg | 12.355 |
| 0207.27.90.00 | Other meat and edible offal of turkey | 40 | Excl | Excl | kg | 12.356 |
| 0207.32.00.00 | Meat and edible offal of ducks, geese or guinea fowls, not cut in pieces, fresh or chilled | 40 | Excl | Excl | kg | 12.313 |
| 0207.33.00.00 | Meat and edible offal of ducks, geese or guinea fowls, not cut in pieces, frozen | 40 | Excl | Excl | kg | 12.323 |
| 0207.34.00.00 | Fatty livers of ducks, geese or guinea fowls, fresh or chilled | 40 | Excl | Excl | kg | 12.33 |
| 0207.35.00.00 | Other meat and edible offal of ducks, geese or guinea fowls, fresh or chilled. | 40 | Excl | Excl | kg | 12.343 |
| 0207.36.00.00 | Other meat and edible offal, frozen. | 40 | Excl | Excl | kg | 12.359 |
| **0208** | Other meat and edible meat offal, fresh, chilled or frozen. | | | | | |
| 0208.10.00.00 | Meat and edible offal of rabbits or hares, fresh, chilled or frozen | 40 | 32 | 23-A | kg | 12.91 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0208.30.00.00 | Meat and edible meat offal of primates | 40 | 32 | 23-A | kg and u | 12.98 |
| 0208.40.00.00 | Meat & edible offal of whales, dolphins & porpoises (mammals of the order Cetacea) etc | 40 | 32 | 23-A | kg | 12.93 |
| 0208.50.00.00 | Meat & edible meat offal of reptiles, including snakes and turtles | 40 | 32 | 23-A | kg | 12.94 |
| 0208.90.00 | Other meat and edible meat offal, fresh, chilled or frozen.<br>Other: | | | | | |
| 0208.90.10.00 | Other edible meat offal | 40 | 32 | 23-A | kg | 12.991 |
| 0208.90.20.00 | Frogs' legs, fresh, chilled or frozen | 40 | 32 | 23-A | kg | 12.92 |
| 0208.90.90.00 | Other meat and edible meat offal, fresh, chilled or frozen | 40 | 32 | 23-A | kg | 12.999 |
| **0209** | Pig fat, free of lean meat, & poultry fat, not rendered etc | | | | | |
| 0209.00.00.00 | Pig fat, free of lean meat, & poultry fat, not rendered etc | 5 | Free | Free | kg | 411.31 |
| **0210** | Meat and edible meat offal, salted, in brine, dried or smoked; edible flavours and meals of meat or meat offal. | | | | | |
| 0210.11.00.00 | Hams, shoulders and cuts thereof, with bone in | 20 | Excl | Excl | kg | 16.11 |
| 0210.12.00 | Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal.<br>Meat of swine:<br>Bellies (streaky) and cuts thereof: | | | | | |
| 0210.12.10.00 | Bacon | 20 | Excl | Excl | kg | 16.121 |
| 0210.12.90.00 | Other bellies (streaky) and cuts thereof | 20 | Excl | Excl | kg | 16.129 |
| 0210.19.00 | Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal.<br>Meat of swine:<br>Other: | | | | | |
| 0210.19.10.00 | Other meat of swine, salted or in brine | 5 | Excl | Excl | kg | 16.191 |
| 0210.19.90.00 | Other meat of swine | 20 | Excl | Excl | kg | 16.199 |
| 0210.20.00 | Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal.<br>Meat of swine:<br>Meat of bovine animals: | | | | | |
| 0210.20.10.00 | Meat and edible meat offal, salted or in brine | 5 | Excl | Excl | kg | 16.811 |
| 0210.20.20.00 | Meat and edible meat offal, dried | 20 | Excl | Excl | kg | 16.812 |
| 0210.20.30.00 | Meat and edible meat offal, smoked | 20 | Excl | Excl | kg | 16.813 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0210.91.00.00 | Edible flours and meals of meat and meat offal of primates | 20 | Excl | Excl | kg | 16.895 |
| 0210.92.00.00 | Meat, etc of whales, dolphins & porpoises (mammals of the order Cetacea). | 20 | Excl | Excl | kg | 16.896 |
| 0210.93.00.00 | Meat & edible meat offal of reptiles (snakes & turtles) | 20 | Excl | Excl | kg | 16.897 |
| 0210.99.00.00 | Other meat & edible meat offal incl. edible flours & meals of meat, etc | 20 | Excl | Excl | kg | 16.894 |

## CHAPTER 3

# FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

**Notes.**

1. This Chapter does not cover:

   (a) Mammals of heading 01.06;

   (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

   (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

♦ ♦ ♦ ♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **03** | Fish and crustaceans, molluscs and other aquatic invertebrates | | | | | |
| **0301** | Live fish. | | | | | |
| 0301.10.00 | Live Fish<br>Ornamental fish: | | | | | |
| 0301.10.10.00 | Ornamental live fish for breeding | Free | Free | Free | kg and u | 34.111 |
| 0301.10.90.00 | Other ornamental live fish | 40 | 36 | 32-A | kg and u | 34.112 |
| 0301.91.00.00 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus, etc) | 40 | 37 | 34-A | kg | 34.113 |
| 0301.92.00.00 | Eels (Anguilla spp.) | 40 | 36 | 32-A | kg | 34.114 |
| 0301.93.00.00 | Carp | 40 | 36 | 32-A | kg | 34.115 |
| 0301.94.00.00 | Bluefin tunas (Thunnus thunnus) | 40 | 37 | 34-A | kg | ### |
| 0301.95.00.00 | Southern bluefin tunas (Thunnus maccoyii) | 40 | 37 | 34-A | kg | ### |
| 0301.99.00 | Live Fish<br>Other live fish:<br>Other: | | | | | |
| 0301.99.10.00 | Other live fish for breeding | Free | Free | Free | kg | 34.116 |
| 0301.99.90.00 | Other live fish | 40 | 37 | 34-A | kg | 34.119 |
| **0302** | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04. | | | | | |
| 0302.11.00.00 | Trout (Salmo trutta, Oncorhynchus mykiss,Oncorhynchus clarki, Oncorhynchus | 40 | Excl | Excl | kg | 34.121 |
| 0302.12.00.00 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus | 40 | Excl | Excl | kg | 34.122 |
| 0302.19.00.00 | Other salmonidae, excluding livers and roes: | 40 | Excl | Excl | kg | 34.129 |
| 0302.21.00.00 | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, etc) | 40 | Excl | Excl | kg | 34.131 |
| 0302.22.00.00 | Plaice (Pleuronectes platessa) | 40 | Excl | Excl | kg | 34.132 |
| 0302.23.00.00 | Sole (Solea spp.) | 40 | Excl | Excl | kg | 34.133 |
| 0302.29.00.00 | Other flat fish (Pleuronectidae, Bothidae, Cynoglossidae, etc) | 40 | Excl | Excl | kg | 34.139 |
| 0302.31.00 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04<br>Tuna<br>Albacore or longfinned tunas (Thunnus alalunga): | | | | | |
| 0302.31.10.00 | Albacore or longfinned tunas (Thunnus alagunga) for processing | Free | Free | Free | kg | 34.141 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0302.31.90.00 | Other albacore or longfinned tunas (Thunnus alagunga) | 40 | Excl | Excl | kg | 34.142 |
| 0302.32.00 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 Tuna Yellowfin tunas (Thunnus albacares): | | | | | |
| 0302.32.10.00 | Yellowfin tunas (Thunnus albacares) for processing | Free | Free | Free | kg | 34.143 |
| 0302.32.90.00 | Other yellow fin tunas (Thunnus albacares) | 40 | Excl | Excl | kg | 34.144 |
| 0302.33.00.00 | Skipjack or stripe-bellied bonito | 40 | Excl | Excl | kg | 34.145 |
| 0302.34.00.00 | Bigeye tunas (Thunnus obesus) | 40 | Excl | Excl | kg | 34.146 |
| 0302.35.00.00 | Bluefin tunas (Thunnus thynnus) | 40 | Excl | Excl | kg | 34.147 |
| 0302.36.00.00 | Southern bluefin tunas (Thunnus maccoyii) | 40 | Excl | Excl | kg | 34.148 |
| 0302.39.00.00 | Other tunas (of the genus Thunnus) skipjack or stripe-bellied bonito, etc | 40 | Excl | Excl | kg | 34.149 |
| 0302.40.00 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 Tuna Herrings (Cluppea harengus, Clupea pallasii), excluding livers and roes: | | | | | |
| 0302.40.10.00 | Herrings (Cluppea harengus, Clupea pallasii) for processing, excl. livers, etc | Free | Free | Free | kg | 34.151 |
| 0302.40.90.00 | Other herrings (Cluppea harengus, Clupea pallasii), excl. livers and roes | 40 | Excl | Excl | kg | 34.152 |
| 0302.50.00 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 Tuna Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding liver and roes: | | | | | |
| 0302.50.10.00 | Cod (Gadus morhua, ogac, macrocephalus) for processing, excl. livers & roes | Free | Free | Free | kg | 34.161 |
| 0302.50.90.00 | Other cod (Gadus morhua, ogac, macrocephalus), excl. liver & roes | 40 | Excl | Excl | kg | 34.169 |
| 0302.61.00 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 Other fish, excluding livers and roes: Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus): | | | | | |
| 0302.61.10.00 | Sardines (Sardina pilchardus, Sardinops spp. etc) for processing | Free | Free | Free | kg | 34.153 |
| 0302.61.90.00 | Other sardines (Sardina pilchardus, Sardinops spp.), sardinella, etc | 40 | Excl | Excl | kg | 34.159 |
| 0302.62.00 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 Other fish, excluding livers and roes: Haddock (Melanogrammus aeglefinus): | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0302.62.10.00 | Haddock (Melanogrammus aeglefinus), for processing | Free | Free | Free | kg | 34.181 |
| 0302.62.90.00 | Other haddock (Melanogrammus aeglefinus) | 40 | Excl | Excl | kg | 34.182 |
| 0302.63.00.00 | Coalfish (Pollachius virens) | 40 | Excl | Excl | kg | 34.183 |
| 0302.64.00 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 Other fish, excluding livers and roes: Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus): | | | | | |
| 0302.64.10.00 | Mackerel (Scomber scombrus, australasicus,etc) for processing | Free | Free | Free | kg | 34.171 |
| 0302.64.90.00 | Other mackerel (Scomber scombrus, Scomber australasicus,etc) | 40 | Excl | Excl | kg | 34.179 |
| 0302.65.00.00 | Dogfish and other sharks | 40 | Excl | Excl | kg | 34.184 |
| 0302.66.00.00 | Eels (Anguilla spp.) | 40 | Excl | Excl | kg | 34.185 |
| 0302.67.00.00 | Swordfish (Xiphias gladius) | 40 | Excl | Excl | kg | ### |
| 0302.68.00.00 | Toothfish (Dissostichus spp.) | 40 | Excl | Excl | kg | ### |
| 0302.69.00 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 Other fish, excluding livers and roes: Other : | | | | | |
| 0302.69.10.00 | Alewives, saithe, pollock, and hake, for processing | Free | Free | Free | kg | 34.186 |
| 0302.69.20.00 | Snapper, croaker, grouper, dolphin, banga mary and sea trout | 40 | Excl | Excl | kg | 34.187 |
| 0302.69.30.00 | Flying fish | 40 | Excl | Excl | kg | 34.188 |
| 0302.69.90.00 | Other fish, fresh or chilled, excl. fish fillets and other fish meat, etc | 40 | Excl | Excl | kg | 34.189 |
| 0302.70.00.00 | Livers and roes | 40 | Excl | Excl | kg | 34.19 |
| **0303** | Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04. | | | | | |
| 0303.11.00.00 | Sockeye salmon (red salmon, Oncorhynchus nerka) | 40 | Excl | Excl | kg | 34.2111 |
| 0303.19.00.00 | Other pacific salmon (Oncorhynchus nerka, gorbuscha, etc) | 40 | Excl | Excl | kg | 34.2119 |
| 0303.21.00.00 | Trout (Salmo trutta, Oncorhynchus mykiss, clarki etc) | 40 | Excl | Excl | kg | 34.212 |
| 0303.22.00.00 | Atlantic salmon (Salmo Salar) and Danube salmon (Hucho hucho) | 40 | Excl | Excl | kg | 34.213 |
| 0303.29.00.00 | Other salmonidae, excluding livers and roes: | 40 | Excl | Excl | kg | 34.219 |
| 0303.31.00.00 | Halibut (Reinhardtius hippoglossoides, Hippoglossus Hippoglossus, etc | 40 | Excl | Excl | kg | 34.221 |
| 0303.32.00.00 | Plaice (Pleuronectes platessa) | 40 | Excl | Excl | kg | 34.222 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0303.33.00.00 | Sole (Solea spp.) | 40 | Excl | Excl | kg | 34.223 |
| 0303.39.00.00 | Other flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae,etc) | 40 | Excl | Excl | kg | 34.229 |
| 0303.41.00 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04<br>Tunas<br>Albacore or longfinned tunas (Thunnus alalunga): | | | | | |
| 0303.41.10.00 | Albacore or longfinned tunas (Thunnus alalunga) for processing | Free | Free | Free | kg | 34.231 |
| 0303.41.90.00 | Other albacore or longfinned tunas (Thunnus alalunga): | 40 | Excl | Excl | kg | 34.232 |
| 0303.42.00 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04<br>Tunas<br>Yellowfin tunas (Thunnus albacares): | | | | | |
| 0303.42.10.00 | Yellowfin tunas (Thunnus albacares) for processing | Free | Free | Free | kg | 34.233 |
| 0303.42.90.00 | Other yellowfin tunas (Thunnus albacares) | 40 | Excl | Excl | kg | 34.234 |
| 0303.43.00.00 | Skipjack or stripe-bellied bonito | 40 | Excl | Excl | kg | 34.235 |
| 0303.44.00.00 | Bigeye tunas (Thunnus obesus) | 40 | Excl | Excl | kg | 34.236 |
| 0303.45.00.00 | Bluefin tunas (Thunnus thynnus) | 40 | Excl | Excl | kg | 34.237 |
| 0303.46.00.00 | Southern bluefin tunas (Thunnus maccoyii) | 40 | Excl | Excl | kg | 34.238 |
| 0303.49.00.00 | Other tunas (of the genus Thunnus) skipjack or stripe-bellied bonito,etc | 40 | Excl | Excl | kg | 34.239 |
| 0303.51.00 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04<br>Herrings (Clupea harengus, Clupea pallasii) and cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes:<br>Herrings (Clupea harengus, Clupea pallasii): | | | | | |
| 0303.51.10.00 | Herrings (Clupea harengus, Clupea pallasii) for processing | Free | Free | Free | kg | 34.241 |
| 0303.51.90.00 | Other herrings (Clupea harengus, Clupea pallasii) | 40 | Excl | Excl | kg | 34.242 |
| 0303.52.00 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04<br>Herrings (Clupea harengus, Clupea pallasii) and cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes:<br>Cod (Gadus morhua, Gadus ogac, Gadus macroc | | | | | |
| 0303.52.10.00 | Cod (Gadus morhua, ogac, macrocephalus) for processing, excl. liver & roes | Free | Free | Free | kg | 34.251 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0303.52.90.00 | Other cod (Gadus morhua, ogac, macrocephalus), excl. liver | 40 | 36 | 32-A | kg | 34.259 |
| 0303.61.00 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04<br>Swordfish (Xiphias gladius) and toothfish (Dissostichus spp) excluding livers and roes:<br>Swordfish (Xiphias gladius): | | | | | |
| 0303.61.10.00 | Swordfish (Xiphias gladius) for processing | Free | Excl | Excl | kg | ### |
| 0303.61.90.00 | Other swordfish (Xiphias gladius) | 40 | Excl | Excl | kg | ### |
| 0303.62.00 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04<br>Swordfish (Xiphias gladius) and toothfish (Dissostichus spp) excluding livers and roes:<br>Toothfish (Dissostichus spp): | | | | | |
| 0303.62.10.00 | Toothfish (Dissostichus spp) for processing | Free | Excl | Excl | kg | ### |
| 0303.62.90.00 | Other toothfish (Dissostichus spp) | 40 | Excl | Excl | kg | |
| 0303.71.00 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04<br>Other fish, excluding livers and roes:<br>Sardines | | | | | |
| 0303.71.10.00 | Sardines (Sardina pilchardus, Sardinops spp.), etc for processing | Free | Excl | Excl | kg | 34.242 |
| 0303.71.90.00 | Other sardines (Sardina pilchardus, Sardinops spp.), Sardinella etc | 40 | Excl | Excl | kg | 34.249 |
| 0303.72.00 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04<br>Other fish, excluding livers and roes:<br>Haddock (Melanogrammus aeglefinus): | | | | | |
| 0303.72.10.00 | Haddock (Melanogrammus aeglefinus), for processing | Free | Excl | Excl | kg | 34.281 |
| 0303.72.90.00 | Other haddock (Melanogrammus aeglefinus) | 40 | Excl | Excl | kg | 34.282 |
| 0303.73.00.00 | Coalfish (Pollachius virens) | 40 | 36 | 32-A | kg | 34.283 |
| 0303.74.00 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04<br>Other fish, excluding livers and roes:<br>Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus): | | | | | |
| 0303.74.10.00 | Mackerel (Scomber scombrus, australasicus,etc), for processing | Free | Free | Free | kg | 34.261 |
| 0303.74.90.00 | Other mackerel (Scomber scombrus, australasicus,japonicus, etc) | 40 | 36 | 32-A | kg | 34.269 |
| 0303.75.00.00 | Dogfish and other sharks | 40 | 36 | 32-A | kg | 34.284 |
| 0303.76.00.00 | Eels (Anguilla spp.) | 40 | Excl | Excl | kg | 34.285 |
| 0303.77.00.00 | Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus) | 40 | 36 | 32-A | kg | 34.286 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0303.78.00 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04<br>Other fish, excluding livers and roes:<br>Hake (Merluccius spp., Urophycis spp.): | | | | | |
| 0303.78.10.00 | Hake (Merluccius spp., Urophycis spp.), for processing | Free | Free | Free | kg | 34.271 |
| 0303.78.90.00 | Other hake (Merluccius spp., Urophycis spp.) | 40 | Excl | Excl | kg | 34.279 |
| 0303.79.00 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04<br>Other fish, excluding livers and roes:<br>Other: | | | | | |
| 0303.79.10.00 | Alewives, saithe, pollock and hake , for processing | Free | Free | Free | kg | 34.287 |
| 0303.79.20.00 | Snapper, croaker, grouper, dolphin, banga mary and sea trout | 40 | Excl | Excl | kg | 34.288 |
| 0303.79.30.00 | Flying fish | 40 | Excl | Excl | kg | 34.2891 |
| 0303.79.90.00 | Other fish, excluding livers and roes | 40 | Excl | Excl | kg | 34.2899 |
| 0303.80.00 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04<br>Other fish, excluding livers and roes:<br>Livers and roes: | | | | | |
| 0303.80.10.00 | Livers | 40 | Excl | Excl | kg | 34.291 |
| 0303.80.20.00 | Roes | 40 | Excl | Excl | kg | 34.292 |
| **0304** | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. | | | | | |
| 0304.11.00.00 | Swordfish (Xiphias gladius), fresh or chilled | 40 | Excl | Excl | kg | ### |
| 0304.12.00.00 | Toothfish (Dissostichus spp),fresh or chilled | 40 | Excl | Excl | kg | ### |
| 0304.19.00 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.<br>Fresh or chilled:<br>Other: | | | | | |
| 0304.19.10.00 | Fillets and fish meat of flying fish, fresh and chilled | 40 | Excl | Excl | kg | 34.511 |
| 0304.19.90.00 | Other fish fillets and fish meat, fresh and chilled | 40 | Excl | Excl | kg | 34.519 |
| 0304.21.00.00 | Swordfish (Xiphias gladius), frozen fillets | 40 | Excl | Excl | kg | ### |
| 0304.22.00.00 | Toothfish (Dissostichus spp), frozen fillets | 40 | Excl | Excl | kg | ### |
| 0304.29.00 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.<br>Frozen fillets:<br>Other: | | | | | |
| 0304.29.10.00 | Flying fish, frozen fillets | 40 | Excl | Excl | kg | 34.41 |
| 0304.29.90.00 | Other frozen fish fillets and fish meat | 40 | Excl | Excl | kg | 34.49 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0304.91.00.00 | Other swordfish (Xiphias gladius) | 40 | Excl | Excl | kg | ### |
| 0304.92.00.00 | Other toothfish (Dissostichus spp) | 40 | Excl | Excl | kg | ### |
| 0304.99.00.00 | Other fish meat | 40 | Excl | Excl | kg | ### |
| **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 | | | | | |
| 0305.10.00.00 | Flours, meals and pellets of fish, fit for human consumption | 20 | 23 | 20-A | kg | 35.5 |
| 0305.20.00.00 | Livers and roes of fish, dried, smoked, salted or in brine | 20 | 18 | 16-A | kg | 35.4 |
| 0305.30.00.00 | Fish fillets, dried, salted or in brine, but not smoked | 20 | Excl | Excl | kg | 35.12 |
| 0305.41.00.00 | Pacific salmon (Oncorhynchus nerka, oncorhynchus gorbuscha, Oncorhynchus etc, smoked includig fillets | 20 | 18 | 16-A | kg | 35.31 |
| 0305.42.00.00 | Herrings (Clupea harengus, Clupea pallasii), smoked including fillets | 35 | 32 | 28-A | kg | 35.32 |
| 0305.49.00 | Fish, dried, salted or in brine; smoked fish etc<br>Smoked fish, including fillets:<br>Other: | | | | | |
| 0305.49.10.00 | Cod, mackerel and alewives | 35 | Excl | Excl | kg | 35.33 |
| 0305.49.90.00 | Other smoked fish, including fillets | 20 | Excl | Excl | kg | 35.39 |
| 0305.51.00.00 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), dried, whether or not salted but not smoked | 35 | 32 | 28-A | kg | 35.11 |
| 0305.59.00 | Fish, dried, salted or in brine; smoked fish etc<br>Smoked fish, including fillets:<br>Other: | | | | | |
| 0305.59.10.00 | Mackerel, dried , whether or not salted but not smoked | 35 | Excl | Excl | kg | 35.131 |
| 0305.59.20.00 | Herring, alewives, saithe, pollock, haddock and hake, dried, whether or not salted but not smoked | 35 | Excl | Excl | kg | 35.132 |
| 0305.59.90.00 | Other dried fish, whether or not salted but not smoked, dried, whether or not salted but not smoked | 20 | Excl | Excl | kg | 35.139 |
| 0305.61.00.00 | Herrings (Clupea harengus, Clupea pallasii), salted but not dried or smoked and in brine | 35 | 32 | 28-A | kg | 35.291 |
| 0305.62.00.00 | Cod (Gadus morhua, Gadus ogac Gadus macrocephalus), salted but not dried or smoked and in brine | 35 | 32 | 28-A | kg | 35.21 |
| 0305.63.00.00 | Anchovies (Engraulis spp.), salted but not dried or smoked and in brine | 20 | 18 | 16-A | kg | 35.22 |
| 0305.69.00 | Fish, dried, salted or in brine; smoked fish etc<br>Smoked fish, including fillets:<br>Other: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0305.69.10.00 | Other mackerel | 35 | Excl | Excl | kg | 35.292 |
| 0305.69.20.00 | Other alewives, saithe, pollock, haddock and hake | 35 | Excl | Excl | kg | 35.293 |
| 0305.69.90.00 | Other fish | 20 | Excl | Excl | kg | 35.299 |
| **0306** | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by | | | | | |
| 0306.11.00.00 | Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus), frozen | 40 | Excl | Excl | kg | 36.191 |
| 0306.12.00.00 | Lobster (Homarus spp.), frozen | 40 | Excl | Excl | kg | 36.192 |
| 0306.13.00.00 | Shrimps and prawns, frozen | 40 | Excl | Excl | kg | 36.11 |
| 0306.14.00.00 | Crabs, frozen | 40 | Excl | Excl | kg | 36.193 |
| 0306.19.00 | Crustaceans fit for human consumption. Other, including flours, meals and pellets of Crustaceans, fit for human consumption: | | | | | |
| 0306.19.10.00 | Conch | 40 | Excl | Excl | kg | 36.194 |
| 0306.19.20.00 | Other Crustaceans | 40 | Excl | Excl | kg | 36.195 |
| 0306.19.90.00 | Other crustaceans, incl. flours, meals & pellets of crustaceans, etc | 40 | Excl | Excl | kg | 36.199 |
| 0306.21.00 | Crustaceans fit for human consumption. Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.): | | | | | |
| 0306.21.10.00 | Live crustaceans, for breeding or rearing, not frozen | Free | Free | Free | kg | 36.21 |
| 0306.21.90.00 | Other rock lobster & other sea crawfish (Palinurus spp., etc), not frozen | 40 | Excl | Excl | kg | 36.22 |
| 0306.22.00 | Crustaceans fit for human consumption. Lobsters (Homarus spp.): | | | | | |
| 0306.22.10.00 | Live lobsters (Homarus spp.) for breeding or rearing | Free | Excl | Excl | kg | 36.23 |
| 0306.22.90.00 | Other lobster (Homarus spp.) | 40 | Excl | Excl | kg | 36.24 |
| 0306.23.00 | Crustaceans fit for human consumption. Shrimps and prawns: | | | | | |
| 0306.23.10.00 | Live shrimps and prawns, for breeding or rearing | Free | Free | Free | kg | 36.251 |
| 0306.23.20.00 | Shrimps and prawns, cultured | 40 | Excl | Excl | kg | 36.252 |
| 0306.23.30.00 | Shrimps and prawns, wild | 40 | Excl | Excl | kg | 36.253 |
| 0306.24.00.00 | Crabs | 40 | Excl | Excl | kg | 36.254 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0306.29.00 | Crustaceans fit for human consumption. Other, including flours, meals and pellets of crustaceans, fit for human consumption: | | | | | |
| 0306.29.10.00 | Live crustaceans for breeding or rearing | Free | Free | Free | kg | 36.27 |
| 0306.29.20.00 | Conch | 40 | Excl | Excl | kg | 36.28 |
| 0306.29.90.00 | Other crustaceans incl. flours, meals and pellets of crustaceans, etc | 40 | Excl | Excl | kg | 36.29 |
| **0307** | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and | | | | | |
| 0307.10.00 | Molluscs fit for human consumption. Oysters: | | | | | |
| 0307.10.10.00 | Oysters for breeding or rearing | Free | Free | Free | kg | 36.311 |
| 0307.10.90.00 | Other oysters | 40 | 37 | 34-A | kg | 36.319 |
| 0307.21.00.00 | Live scallops, including queen scallops, of the genera Pecten, etcmolluscs, fresh or chilled | 40 | 37 | 34-A | kg | 36.351 |
| 0307.29.00.00 | Other scallops, incl. queen scallops, of the genera Pecten, etc | 40 | 37 | 34-A | kg | 36.391 |
| 0307.31.00.00 | Live mussels (Mytilus spp., Perna spp.), fresh or chilled | 40 | 37 | 34-A | kg | 36.352 |
| 0307.39.00.00 | Other mussels (Mytilus spp.., Perna spp.) | 40 | 37 | 34-A | kg | 36.392 |
| 0307.41.00.00 | Live cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.),fresh or chilled | 40 | 37 | 34-A | kg | 36.331 |
| 0307.49.00.00 | Other cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.)etc | 40 | 37 | 34-A | kg | 36.371 |
| 0307.51.00.00 | Live octopus (Octopus spp.), fresh or chilled | 40 | 37 | 34-A | kg | 36.332 |
| 0307.59.00.00 | Other octopus (Octopus spp.) | 40 | 37 | 34-A | kg | 36.379 |
| 0307.60.00.00 | Snails, other than sea snails | 40 | 32 | 23-A | kg | 36.356 |
| 0307.91.00 | Molluscs fit for human consumption. Octopus (Octopus spp.): Live, fresh or chilled: | | | | | |
| 0307.91.10.00 | Other live molluscs, for breeding or rearing | Free | Free | Free | kg | 36.354 |
| 0307.91.90.00 | Other live molluscs, fresh or chilled | 40 | 37 | 34-A | kg | 36.359 |
| 0307.99.00 | Molluscs fit for human consumption. Octopus (Octopus spp.): Other: | | | | | |
| 0307.99.10.00 | Sea-eggs | 40 | 36 | 32-A | kg | 36.393 |
| 0307.99.90.00 | Other molluscs, incl. flours, meals & pellets of aquatic invertebrates,etc | 40 | 36 | 32-A | kg | 36.399 |

# CHAPTER 4

## DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;

## EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT

## ELSEWHERE SPECIFIED OR INCLUDED

### Notes

1. The expression "milk" means full cream milk or partially or completely skimmed milk.

2. For the purposes of heading 04.05:

   (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

   (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:

   (a) a milkfat content, by weight of the dry matter, of 5% or more;

   (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and

   (c) they are moulded or capable of being moulded.

4. This Chapter does not cover:

(a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); 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 0404.10.00, 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 0405.10.00 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90.00).

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **04** | Dairy produce; birds eggs; natural honey; edible products of animal origin, not elsewhere specified or included | | | | | |
| **0401** | Milk and cream, not concentrated nor containing added sugar or other sweetening matter. | | | | | |
| 0401.10.00.00 | Milk and cream of a fat content, by weight,<=1% | 40 | Excl | Excl | kg | 22.11 |
| 0401.20.00.00 | Milk and cream of a fat content, by weight,>1% but<=6% | 40 | Excl | Excl | kg | 22.12 |
| 0401.30.00.00 | Milk and cream of a fat content, by weight,>6% | 40 | Excl | Excl | kg | 22.13 |
| **0402** | Milk and cream, concentrated or containing added sugar or other sweetening matter. | | | | | |
| 0402.10.00.00 | Milk & cream in powder, granules or other solid forms, of a fat content, by weight<=1% | Free | Excl | Excl | kg | 22.21 |
| 0402.21.00.00 | Milk & cream in powder, granules or other solid, of fat, by weight exceeding 1.5% | Free | Excl | Excl | kg | 22.221 |
| 0402.29.00.00 | Other milk & cream in powder, granules or other solid forms, of a fat content by weight | Free | Excl | Excl | kg | 22.229 |
| 0402.91.00.00 | Other milk & cream not containing added sugar or other sweetening matter | 20 | Excl | Excl | kg | 22.23 |
| 0402.99.00 | Milk and cream, concentrated or containing added sugar or other sweetening matter.<br>Other:<br>Other: | | | | | |
| 0402.99.10.00 | Condensed milk | 20 | Excl | Excl | kg | 22.241 |
| 0402.99.90.00 | Other milk and cream, concentrated or containing added sugar or sweetening. | 20 | Excl | Excl | kg | 22.249 |
| **0403** | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing | | | | | |
| 0403.10.00.00 | Yogurt | 20 | Excl | Excl | kg | 22.31 |
| 0403.90.00.00 | Other buttermilk, curdled milk and cream,yogurt,kephir and other fermented. | 10 | Excl | Excl | kg | 22.32 |
| **0404** | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, | | | | | |
| 0404.10.00.00 | Whey and modified whey, whether or not concentrated or containing added sugar etc | 5 | Free | Free | kg | 22.41 |
| 0404.90.00.00 | Other whey, whether or not concentrated or containing added sugar or other sweet. | 5 | Free | Free | kg | 22.49 |
| **0405** | Butter and other fats and oils derived from milk; dairy spreads. | | | | | |
| 0405.10.00 | Butter and other fats and oils derived from milk; dairy spreads.<br>Butter: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0405.10.10.00 | Fresh butter | 10 | Excl | Excl | kg | 23.01 |
| 0405.10.20.00 | Salted butter | 10 | Excl | Excl | kg | 23.02 |
| 0405.20.00.00 | Dairy spreads | 20 | Excl | Excl | kg | 23.03 |
| 0405.90.00 | Butter and other fats and oils derived from milk; dairy spreads.<br>Other: | | | | | |
| 0405.90.10.00 | Butter fat and butter oil | 5 | Free | Free | kg | 23.04 |
| 0405.90.20.00 | Ghee | 10 | Excl | Excl | kg | 23.05 |
| 0405.90.90.00 | Other butter fats and oils from milk, dairy spread | 10 | Excl | Excl | kg | 23.09 |
| **0406** | Cheese and curd. | | | | | |
| 0406.10.00.00 | Fresh (unripened or uncured) cheese, incl. whey cheese & curd | 5 | Excl | Excl | kg | 24.91 |
| 0406.10.00.10 | Cheddar cheese not including grated, powdered or single sliced cheese. | 5 | Excl | Excl | kg | |
| 0406.10.00.90 | Other | 5 | Excl | Excl | kg | |
| 0406.20.00.00 | Cheese (grated or powered) of all kinds | 5 | Excl | Excl | kg | 24.1 |
| 0406.30.00.00 | Processed cheese, not grated or powdered | 5 | Excl | Excl | kg | 24.2 |
| 0406.40.00.00 | Blue-veined cheese | 5 | Excl | Excl | kg | 24.3 |
| 0406.90.00.00 | Other cheese | 5 | Excl | Excl | kg | 24.99 |
| **0407** | | | | | | |
| 0407.00.00 | Cheese and curd.<br>Birds' eggs, in shell, fresh, preserved or cooked. | | | | | |
| 0407.00.10.00 | Hatching eggs, for breeder flock | Free | Free | Free | kg | 25.11 |
| 0407.00.20.00 | Hatching eggs, not for breeder flock | Free | Excl | Excl | kg | 25.12 |
| 0407.00.30.00 | Other fresh eggs | 40 | Excl | Excl | kg | 25.13 |
| 0407.00.90.00 | Other birds' eggs, in shell, fresh, preserved or cooked. | 40 | Excl | Excl | kg | 25.19 |
| **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 | | | | | |
| 0408.11.00.00 | Egg yolks, dried | 40 | Excl | Excl | kg | 25.211 |
| 0408.19.00.00 | Other egg yolks | 40 | Excl | Excl | kg | 25.221 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0408.91.00.00 | Other birds' eggs, dried | 40 | Excl | Excl | kg | 25.219 |
| 0408.99.00.00 | Other birds' eggs, not in shell and egg yolks | 40 | Excl | Excl | kg | 25.229 |
| **0409** | Natural honey. | | | | | |
| 0409.00.00.00 | Natural honey. | 40 | Excl | Excl | kg | 61.6 |
| **0410** | Edible products of animal origin, not elsewhere specified or included | | | | | |
| 0410.00.00.00 | Edible products of animal origin, not elsewhere specified or included | 40 | 32 | 23-A | kg | 98.92 |

# CHAPTER 5

## PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

### Notes

1. This Chapter does not cover:

   (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

   (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);

   (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

   (d) Prepared knots or tufts for broom or brush making (heading 96.03).

2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **05** | Products of animal origin, not elsewhere specified or included | | | | | |
| **0501** | Human hair, unworked, whether or not washed or scoured; waste of human air | | | | | |
| 0501.00.00.00 | Human hair, unworked, whether or not washed or scoured; waste of human air | 5 | Free | Free | kg | 291.91 |
| **0502** | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair. | | | | | |
| 0502.10.00.00 | Pigs', hogs' or boars' bristles and hair and waste thereof | 5 | Free | Free | kg | 291.921 |
| 0502.90.00.00 | Other pigs', hogs', or boars' bristles & hair; badger hair & other brush. | 5 | Free | Free | kg | 291.929 |
| **0503** | Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material. | | | | | |
| **0504** | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled. frozen, salted, in brine, dried or smoked. | | | | | |
| 0504.00.10.00 | Tripe | 5 | Free | Free | kg | 291.931 |
| 0504.00.20.00 | Sausage casings | 5 | Free | Free | kg | 291.932 |
| 0504.00.90.00 | Other guts, bladders & stomachs of animals (other than fish), etc | 5 | Free | Free | kg | 291.939 |
| **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 | | | | | |
| 0505.10.00.00 | Feathers of a kind used for stuffing; down | 5 | Free | Free | kg | 291.951 |
| 0505.90.00.00 | Other Skins and other parts of birds, with their feathers or down. | 5 | Free | Free | kg | 291.959 |
| **0506** | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these | | | | | |
| 0506.10.00.00 | Ossein and bones treated with acid | 5 | Free | Free | kg | 291.111 |
| 0506.90.00.00 | Other bones and horn-cores, unworked or simply prepared; waste thereof. | 5 | Free | Free | kg | 291.119 |
| **0507** | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to | | | | | |
| 0507.10.00.00 | Ivory; ivory powder and waste | 5 | Free | Free | kg | 291.161 |
| 0507.90.00.00 | Other ivory, tortoise-shell, whalebone & whale-bone hair, horns, antlers, hooves. | 5 | Free | Free | kg | 291.169 |
| **0508** | Coral and similar materials, unworked or simply prepared, etc | | | | | |
| 0508.00.00.00 | Coral and similar materials, unworked or simply prepared, etc | 5 | Free | Free | kg | 291.115 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **0509** | | | | | | |
| **0510** | Ambergris, castoreum, civet and must; cantharides; bile, etc | | | | | |
| 0510.00.00.00 | Ambergris, castoreum, civet and must; cantharides; bile, etc | 5 | Free | Free | kg | 291.98 |
| **0511** | Animal products nes; dead animals of chap 1 0r 3, unfit for human consumption. | | | | | |
| 0511.10.00.00 | Bovine semen | Free | Free | Free | kg | 291.94 |
| 0511.91.00 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.<br>Other:<br>Products of fish or crustaceans, mollusks or other aquatic invertebrates; dead animals of Chapter 3: | | | | | |
| 0511.91.10.00 | Fish waste | 5 | Free | Free | kg | 291.961 |
| 0511.91.90.00 | Other products of fish or crustaceans, molluscs, other aquatic invertebrate | Free | Free | Free | kg | 291.969 |
| 0511.99.00.00 | Other animal products not elsewhere specified or included, etc | Free | Free | Free | kg | 291.99 |

# SECTION II

## VEGETABLE PRODUCTS

## Note.

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

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## CHAPTER 6

## LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

### Notes

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **06** | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | | | | | |
| **0601** | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; choicory plants and roots other than roots of | | | | | |
| 0601.10.00.00 | Bulbs, tubers, tuberous roots, corms, crowns & rhizomes, dormant | Free | Free | Free | kg and u | 292.611 |
| 0601.20.00 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes<br>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots: | | | | | |
| 0601.20.10.00 | Bulbs, tubers, tuberous roots, corms, crowns & rhizomes, in growth or in flower | Free | Free | Free | kg and u | 292.612 |
| 0601.20.20.00 | Chicory plants | Free | Free | Free | kg and u | 292.613 |
| 0601.20.90.00 | Other bulbs, tubers, tuberous roots, corms, crowns & rhizomes, in growth | 5 | Free | Free | kg and u | 292.619 |
| **0602** | Other live plants (including their roots), cutting and slips; mushroom spawn. | | | | | |
| 0602.10.00.00 | Unrooted cuttings and slips | Free | Free | Free | kg and u | 292.691 |
| 0602.20.00.00 | Trees, shrubs & bushes, grafted or not of a kind which bear edible fruit | Free | Free | Free | kg and u | 292.692 |
| 0602.30.00.00 | Rhododendrons and azaleas, grafted or not | Free | Free | Free | kg and u | 292.693 |
| 0602.40.00.00 | Roses, grafted or not | Free | Free | Free | kg and u | 292.694 |
| 0602.90.00 | Other live plants (including their roots), cuttings and slips; mushroom spawn.<br>Other: | | | | | |
| 0602.90.10.00 | Banana plants | 15 | 14 | 12-B | kg | 292.695 |
| 0602.90.20.00 | Coconut plants | 15 | 14 | 12-B | kg | 292.696 |
| 0602.90.30.00 | Cocoa plants | 15 | 14 | 12-B | kg | 292.697 |
| 0602.90.40.00 | Citrus plants | 15 | 14 | 12-B | kg | 292.698 |
| 0602.90.90.00 | Other live plants(incl. their roots), cuttings and slips;mushroom etc | Free | Free | Free | kg | 292.699 |
| **0603** | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried dyed, bleached, impregnated or otherwise | | | | | |
| 0603.11.00.00 | Roses, fresh | 40 | 37 | 34-A | kg | 292.711 |
| 0603.12.00.00 | Carnations, fresh | 40 | 37 | 34-A | kg | 292.712 |
| 0603.13.00.00 | Orchids, fresh | 40 | 37 | 34-A | kg | 292.713 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0603.14.00.00 | Chrysanthemums, fresh | 40 | 37 | 34-A | kg | 292.714 |
| 0603.19.00 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.<br>Fresh:<br>Other: | | | | | |
| 0603.19.10.00 | Anthuriums | 40 | 37 | 34-A | kg | 292.716 |
| 0603.19.20.00 | Ginger lilies | 40 | 37 | 34-A | kg | 292.717 |
| 0603.19.30.00 | Gerberas | 40 | 37 | 34-A | kg | 292.718 |
| 0603.19.40.00 | Heliconias (Heliconia spp.) | 40 | 37 | 34-A | kg | 292.719 |
| 0603.19.90.00 | Other fresh cut flowers & flower buds of a kind suitable for bouquets | 40 | 37 | 34-A | kg | ### |
| 0603.90.00.00 | Other cut flowers & flower buds of a kind suitable for bouquets or ornament. | 40 | 37 | 34-A | kg | ### |
| **0604** | Foliage, branches and other parts of plants, without flowers or flower and grasses, mosses and lichens, being goods of a kind suitable for | | | | | |
| 0604.10.00.00 | Mosses and lichens | 40 | 36 | 32-A | kg | 292.721 |
| 0604.91.00.00 | Fresh foliage, branches & other parts of plants, without flowers/bud | 40 | 36 | 32-A | kg | 292.722 |
| 0604.99.00.00 | Other foliage, branches & other parts of plants, without flowers/bud. | 40 | 36 | 32-A | kg | 292.729 |

# CHAPTER 7

## EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

### Notes

1. This Chapter does not cover forage products of heading 12.14.

2. In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis or Origanum majorana*).

3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:

   (a) dried leguminous vegetables, shelled (heading 07.13);

   (b) sweet corn in the forms specified in headings 11.02 to 11.04;

   (c) flour, meal,powder, flakes, granules and pellets of potatoes (heading 11.05);

   (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

♦ ♦ ♦ ♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **07** | Edible vegetables and certain roots and tubers | | | | | |
| **0701** | Pototoes, fresh or chilled. | | | | | |
| 0701.10.00.00 | Seed potatoes, fresh or chilled | Free | Free | Free | kg | 54.11 |
| 0701.90.00.00 | Other potatoes, fresh or chilled. | 30 | 26 | 22-A | kg | 54.19 |
| **0702** | Tomatoes, fresh or chilled. | | | | | |
| 0702.00.00.00 | Tomatoes, fresh or chilled. | 40 | Excl | Excl | kg | 54.4 |
| **0703** | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. | | | | | |
| 0703.10.00 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. Onions and shallots: | | | | | |
| 0703.10.10.00 | Onions, fresh or chilled | 30 | Excl | Excl | kg | 54.511 |
| 0703.10.20.00 | Shallots (eschallots), fresh or chilled | 40 | Excl | Excl | kg | 54.512 |
| 0703.20.00.00 | Garlic, fresh or chilled | Free | Free | Free | kg | 54.521 |
| 0703.90.00.00 | Leeks and other alliaceous vegetables, fresh or chilled | 40 | 36 | 32-A | kg | 54.529 |
| **0704** | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. | | | | | |
| 0704.10.00 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. Cauliflowers and headed broccoli: | | | | | |
| 0704.10.10.00 | Cauliflowers, fresh or chilled | 40 | Excl | Excl | kg | 54.531 |
| 0704.10.90.00 | Other cauliflower and headed broccoli, fresh or chilled | 40 | Excl | Excl | kg | 54.532 |
| 0704.20.00.00 | Brussels sprouts fresh or chilled | 40 | 36 | 32-A | kg | 54.533 |
| 0704.90.00 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. Other: | | | | | |
| 0704.90.10.00 | Cabbages, fresh or chilled | 40 | Excl | Excl | kg | 54.534 |
| 0704.90.90.00 | Other cabbages, fresh or chilled | 40 | Excl | Excl | kg | 54.539 |
| **0705** | Lettuce (lactuca sativa) and chicory (cichorium spp). fresh or chilled. | | | | | |
| 0705.11.00.00 | Cabbage lettuce (head lettuce), fresh or chilled | 40 | Excl | Excl | kg | 54.541 |
| 0705.19.00.00 | Other lettuce, fresh or chilled | 40 | Excl | Excl | kg | 54.542 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0705.21.00.00 | Witloof chicory (Chichorium intybus var. foliosum) fresh or chilled | 40 | 36 | 32-A | kg | 54.543 |
| 0705.29.00.00 | Other chicory, fresh or chilled: | 40 | 36 | 32-A | kg | 54.549 |
| **0706** | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. | | | | | |
| 0706.10.00 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.<br>Carrots and turnips: | | | | | |
| 0706.10.10.00 | Carrots, fresh or chilled | 40 | Excl | Excl | kg | 54.551 |
| 0706.10.90.00 | Other carrots and turnips, fresh or chilled | 40 | Excl | Excl | kg | 54.552 |
| 0706.90.00 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.<br>Other: | | | | | |
| 0706.90.10.00 | Beets, fresh or chilled | 40 | Excl | Excl | kg | 54.553 |
| 0706.90.90.00 | Other carrots, turnips, salad beetroot, salsify, celeriac, etc fresh or chilled | 40 | Excl | Excl | kg | 54.559 |
| 0706.90.90.10 | RADISHES | 40 | Excl | Excl | kg | |
| 0706.90.90.90 | OTHER | 40 | Excl | Excl | kg | |
| **0707** | Cocumbers and gherkins, fresh or chilled. | | | | | |
| 0707.00.10.00 | Cucumbers, fresh or chilled | 40 | Excl | Excl | kg | 54.561 |
| 0707.00.20.00 | Gherkins, fresh or chilled | 40 | Excl | Excl | kg | 54.562 |
| **0708** | Leguminous vegetables, shelled or unshelled, fresh or chilled. | | | | | |
| 0708.10.00 | Leguminous vegetables, shelled or unshelled, fresh or chilled.<br>Peas (Pisum Sativum): | | | | | |
| 0708.10.10.00 | Pigeon peas, fresh or chilled | 40 | Excl | Excl | kg | 54.571 |
| 0708.10.20.00 | Blackeye peas, fresh or chilled | 40 | Excl | Excl | kg | 54.572 |
| 0708.10.90.00 | Other peas (Pisum Sativum) fresh or chilled | 40 | Excl | Excl | kg | 54.573 |
| 0708.20.00 | Leguminous vegetables, shelled or unshelled, fresh or chilled.<br>Beans (Vigna spp, Phaseolus spp.): | | | | | |
| 0708.20.10.00 | String beans, fresh or chilled | 40 | Excl | Excl | kg | 54.574 |
| 0708.20.20.00 | Bora (bodi) beans (Vigna spp.) fresh or chilled | 40 | Excl | Excl | kg | 54.575 |
| 0708.20.90.00 | Other beans (Vigna spp, Phaseolus spp.) fresh or chilled | 40 | Excl | Excl | kg | 54.576 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0708.90.00.00 | Other leguminous vegetables, fresh or chilled | 40 | Excl | Excl | kg | 54.579 |
| **0709** | Other vegetables, fresh or chilled. | | | | | |
| 0709.20.00.00 | Asparagus, fresh or chilled | 40 | 36 | 32-A | kg | 54.592 |
| 0709.30.00.00 | Aubergines (egg-plants) fresh or chilled | 40 | 37 | 34-A | kg | 54.593 |
| 0709.40.00.00 | Celery and other celeriac, fresh or chilled | 40 | 36 | 32-A | kg | 54.594 |
| 0709.51.00.00 | Mushrooms of the genus Agaricus, fresh or chilled | 40 | 36 | 32-A | kg | 54.581 |
| 0709.59.00.00 | Other mushrooms and truffles, fresh or chilled | 40 | 36 | 32-A | kg | ### |
| 0709.60.00 | Other vegetables, fresh or chilled.<br>Mushrooms and truffles:<br>Fruits of the genus Capsicum or of the genus Pimenta: | | | | | |
| 0709.60.10.00 | Sweet peppers, fresh or chilled | 40 | Excl | Excl | kg | 54.595 |
| 0709.60.90.00 | Other fruits of the genus Capsicum or of the genus Pimenta, fresh or chilled | 40 | Excl | Excl | kg | 54.596 |
| 0709.70.00.00 | Spinach, New Zealand & orache (garden spinach) fresh or chilled | 40 | Excl | Excl | kg | 54.597 |
| 0709.90.00 | Other vegetables, fresh or chilled.<br>Mushrooms and truffles:<br>Other: | | | | | |
| 0709.90.10.00 | Zucchini, fresh or chilled | 40 | Excl | Excl | kg | 54.598 |
| 0709.90.20.00 | Ochroes, fresh or chilled | 40 | Excl | Excl | kg | 54.5991 |
| 0709.90.30.00 | Pumpkins, fresh or chilled | 40 | Excl | Excl | kg | 54.5992 |
| 0709.90.40.00 | Sweet corn (corn on the cob) fresh or chilled | 40 | Excl | Excl | kg | 54.5993 |
| 0709.90.90.00 | Other vegtetables, fresh or chilled | 40 | Excl | Excl | kg | 54.5999 |
| **0710** | Vegatables (uncooked or cooked by steaming or boiling in water), frozen. | | | | | |
| 0710.10.00.00 | Potatoes, frozen | 30 | 23 | 21-A | kg | 54.691 |
| 0710.21.00 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen.<br>Leguminous vegetables, shelled or unshelled:<br>Peas (Pisum Sativum): | | | | | |
| 0710.21.10.00 | Garden peas for use in industry, frozen | 5 | Free | Free | kg | 54.692 |
| 0710.21.20.00 | Other peas for use in industry, frozen | 5 | Free | Free | kg | 054..693 |
| 0710.21.90.00 | Other peas (Pisum Sativum) frozen | 40 | Excl | Excl | kg | 054..694 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0710.22.00 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. Leguminous vegetables, shelled or unshelled: Beans (Vigna spp., Phaseolus spp.): | | | | | |
| 0710.22.10.00 | String beans, for use in industry, frozen | 5 | Free | Free | kg | 54.695 |
| 0710.22.20.00 | Other beans for use in industry, frozen | 5 | Free | Free | kg | 54.696 |
| 0710.22.90.00 | Other beans (Vigna spp., Phaseolus spp.) frozen | 40 | Excl | Excl | kg | 54.697 |
| 0710.29.00 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. Leguminous vegetables, shelled or unshelled: Other: | | | | | |
| 0710.29.10.00 | Other leguminous vegetables for use in industry shelled or unshelled, frozen | 5 | Free | Free | kg | 54.6981 |
| 0710.29.90.00 | Other leguminous vegetables, shelled or unshelled, frozen | 40 | Excl | Excl | kg | 054..6982 |
| 0710.30.00 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. Leguminous vegetables, shelled or unshelled: Spinach, New Zealand spinach and orache spinach (garden spinach): | | | | | |
| 0710.30.10.00 | Spinach (New Zealand, orache & garden) for use in industry, frozen | 5 | Free | Free | kg | 54.6983 |
| 0710.30.90.00 | Other spinach ( New Zealand, orache & garden spinach), frozen | 40 | Excl | Excl | kg | 54.6984 |
| 0710.40.00 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. Leguminous vegetables, shelled or unshelled: Sweet corn: | | | | | |
| 0710.40.10.00 | Sweet corn for use in industry, frozen | 5 | Free | Free | kg | 54.611 |
| 0710.40.90.00 | Other sweet corn, frozen | 40 | 37 | 34-A | kg | 54.619 |
| 0710.80.00 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. Leguminous vegetables, shelled or unshelled: Other vegetables: | | | | | |
| 0710.80.10.00 | Beets, for use in industry, frozen | 5 | Free | Free | kg | 54.6985 |
| 0710.80.20.00 | Other beets, frozen | 40 | 37 | 34-A | kg | 54.6986 |
| 0710.80.30.00 | Carrots, for use in industry, frozen | 5 | Free | Free | kg | 54.6987 |
| 0710.80.40.00 | Other carrots, frozen | 40 | 37 | 34-A | kg | 54.6988 |
| 0710.80.80.00 | Other carrots, for use in industry, frozen | 5 | Free | Free | kg | 54.6989 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0710.80.90.00 | Other vegetables (uncooked or cooked by steaming or boiling ), frozen | 40 | 37 | 34-A | kg | 54.6991 |
| 0710.90.00 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. Leguminous vegetables, shelled or unshelled: Mixtures of vegetables: | | | | | |
| 0710.90.10.00 | Mixtures of vegetables for use in industry, frozen | 5 | Free | Free | kg | 54.6992 |
| 0710.90.90.00 | Other mixtures of vegetables, frozen | 40 | 36 | 32-A | kg | 54.6999 |
| **0711** | Vegatables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur dixiode gas, preservativ solutions), but unsuitable | | | | | |
| 0711.20.00.00 | Olives, provisionally preserved | 5 | 4 | 3-A | kg | 54.72 |
| 0711.40.00.00 | Cucumbers and gherkins, provisionally preserved | 5 | 4 | 3-A | kg | 54.74 |
| 0711.51.00.00 | Mushrooms of the genus Agaricus, provisionally preserved | 5 | 4 | 3-A | kg | 54.75 |
| 0711.59.00.00 | Other mushrooms and truffles, provisionally preserved | 5 | 4 | 3-A | kg | 54.76 |
| 0711.90.00.00 | Other vegetables & mixtures of vegetables, provisionally preserved | 5 | 4 | 3-A | kg | 54.79 |
| **0712** | Dried vegatables, whole, cut, sliced, broken or in powder, but not further prepared. | | | | | |
| 0712.20.00.00 | Onions, dried | 5 | 4 | 3-A | kg | 56.12 |
| 0712.31.00.00 | Mushrooms of the genus Agaricus, dried | 5 | 4 | 3-A | kg | 56.14 |
| 0712.32.00.00 | Wood ears (Auricularia spp.) dried | 5 | 4 | 3-A | kg | 56.15 |
| 0712.33.00.00 | Jelly fungi (Tremella spp.) dried | 5 | 4 | 3-A | kg | 56.16 |
| 0712.39.00.00 | Other mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) dried | 5 | 4 | 3-A | kg | 56.139 |
| 0712.90.00 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: Other vegetables; mixtures of vegetables: | | | | | |
| 0712.90.10.00 | Dried sweet corn, for sowing, | Free | Free | Free | kg | 56.191 |
| 0712.90.90.00 | Other vegetables and mixtures of vegetables, dried | 5 | 4 | 3-A | kg | 56199 |
| **0713** | Dried leguminous vegetables, shelled whether or not skinned or split. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0713.10.00 | Dried leguminous vegetables, shelled, whether or not skinned or split.<br>Peas (Pisum Sativum): | | | | | |
| 0713.10.10.00 | Dried pigeon peas, shelled | 15 | Excl | Excl | kg | 54.211 |
| 0713.10.20.00 | Dried split peas, shelled | 5 | Free | Free | kg | 54.212 |
| 0713.10.30.00 | Dried blackeye peas, shelled | 15 | Excl | Excl | kg | 54.213 |
| 0713.10.90.00 | Other dried peas, shelled | 5 | Excl | Excl | kg | 54.219 |
| 0713.20.00.00 | Dried chickpeas (garbanzos) shelled | 5 | Excl | Excl | kg | 54.22 |
| 0713.31.00.00 | Dried beans of the species Vigna mungo (L.) Hepper or Vigna radiata etc, shelled | 5 | Excl | Excl | kg | 54.231 |
| 0713.32.00.00 | Small red dried (adzuki) beans (Phaseolus or vigna angularis) shelled | 5 | Excl | Excl | kg | 54.232 |
| 0713.33.00 | Dried leguminous vegetables, shelled, whether or not skinned or split.<br>Kidney beans, including white pea beans (Phaseolus vulgaris): | | | | | |
| 0713.33.10.00 | Dried red kidney beans, shelled | 40 | Excl | Excl | kg | 54.233 |
| 0713.33.90.00 | Other dried kidney beans, incl. white pea beans (Phaseolus vulgaris) shelled | 5 | Excl | Excl | kg | 54.234 |
| 0713.39.00.00 | Other dried beans (Vigna spp.; Phaseolus spp) shelled | 5 | 4 | 3-A | kg | 54.239 |
| 0713.40.00.00 | Dried lentils, shelled | 5 | 4 | 3-A | kg | 54.235 |
| 0713.50.00.00 | Broad beans(Vicia faba var. major) & horses beans(vicia faba bar,etc) | 5 | 4 | 3-A | kg | 54.24 |
| 0713.90.00 | Dried leguminous vegetables, shelled, whether or not skinned or split.<br>Other: | | | | | |
| 0713.90.10.00 | All dried leguminous vegetables shelled, for sowing | Free | Free | Free | kg | 54.291 |
| 0713.90.90.00 | Other dried leguminous vegetables shelled, for sowing. | 5 | 4 | 3-A | kg | 54.299 |
| **0714** | Manioc, arrowroot, salep, jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, | | | | | |
| 0714.10.00.00 | Manioc (cassava) | 40 | Excl | Excl | kg | 54.81 |
| 0714.20.00.00 | Sweet potatoes | 40 | Excl | Excl | kg | 54.831 |
| 0714.90.00 | 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.<br>Other: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0714.90.10.00 | Arrowroot | 40 | Excl | Excl | kg | 54.832 |
| 0714.90.20.00 | Dasheens | 40 | Excl | Excl | kg | 54.833 |
| 0714.90.30.00 | Eddoes | 40 | Excl | Excl | kg | 54.834 |
| 0714.90.40.00 | Tannias | 40 | Excl | Excl | kg | 54.835 |
| 0714.90.50.00 | Yams | 40 | Excl | Excl | kg | 54.836 |
| 0714.90.90.00 | Other roots and tuberous vegetables. | 40 | Excl | Excl | kg | 54.839 |

# CHAPTER 8

## EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

### Notes

1. This Chapter does not cover inedible nuts or fruits.

2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

   (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

   (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **08** | Edible fruit and nuts; peel of citrus fruit or melons | | | | | |
| **0801** | Coconots, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. | | | | | |
| 0801.11.00.00 | Coconuts, desiccated | 40 | 36 | 32-A | kg | 57.711 |
| 0801.19.00 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.<br>Coconuts:<br>Other: | | | | | |
| 0801.19.10.00 | Coconuts, in shell | 40 | 35 | 29-A | kg | 57.712 |
| 0801.19.90.00 | Other coconuts | 40 | 35 | 29-A | kg | 57.719 |
| 0801.21.00.00 | Brazil nuts, in shell | 40 | 36 | 32-A | kg | 57.721 |
| 0801.22.00.00 | Brazil nuts, shelled | 40 | 36 | 32-A | kg | 57.722 |
| 0801.31.00.00 | Cashew nuts, in shell | 40 | Excl | Excl | kg | 57.731 |
| 0801.32.00.00 | Cashew nuts, shelled | 40 | Excl | Excl | kg | 57.732 |
| **0802** | Other nuts, fresh or dried, whether or not shelled or peeled. | | | | | |
| 0802.11.00.00 | Almonds, in shell | 40 | 36 | 32-A | kg | 57.741 |
| 0802.12.00.00 | Almonds, shelled | 40 | 36 | 32-A | kg | 57.742 |
| 0802.21.00.00 | Hazelnuts or filberts, in shell | 40 | 36 | 32-A | kg | 57.751 |
| 0802.22.00.00 | Hazelnuts or filberts, shelled | 40 | 36 | 32-A | kg | 57.752 |
| 0802.31.00.00 | Walnuts in shell | 40 | 36 | 32-A | kg | 57.761 |
| 0802.32.00.00 | Walnuts, shelled | 40 | 36 | 32-A | kg | 57.762 |
| 0802.40.00.00 | Chestnuts (Castanea spp.) | 40 | 36 | 32-A | kg | 57.77 |
| 0802.50.00.00 | Pistachios | 40 | 36 | 32-A | kg | 57.78 |
| 0802.60.00.00 | Macadamia nuts | 40 | 36 | 32-A | kg | ### |
| 0802.90.00 | Other nuts, fresh or dried, whether or not shelled or peeled.<br>Walnuts:<br>Other: | | | | | |
| 0802.90.10.00 | Kola nuts | 5 | 4 | 3-A | kg | 57.791 |
| 0802.90.90.00 | Other nuts, fresh or dried, shelled or unshelled | 5 | 4 | 3-A | kg | 57.799 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **0803** | Bananas, including plaintains, fresh or dried. | | | | | |
| 0803.00.10.00 | Bananas, fresh | 40 | Excl | Excl | kg | 57.31 |
| 0803.00.20.00 | Plantains, fresh | 40 | Excl | Excl | kg | 57.32 |
| 0803.00.30.00 | Bananas and plantains, dried | 40 | Excl | Excl | kg | 57.33 |
| **0804** | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. | | | | | |
| 0804.10.00.00 | Dates, fresh or dried | 40 | 37 | 34-A | kg | 57.96 |
| 0804.20.00.00 | Figs, fresh or dried | 40 | 37 | 34-A | kg | 57.6 |
| 0804.30.00.00 | Pineapples, fresh or dried | 40 | Excl | Excl | kg | 57.95 |
| 0804.40.00.00 | Avocados, fresh or dried | 40 | Excl | Excl | kg | 57.971 |
| 0804.50.00 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. Guavas, mangoes and mangosteens: | | | | | |
| 0804.50.10.00 | Guavas | 40 | Excl | Excl | kg | 57.972 |
| 0804.50.20.00 | Mangoes, fresh or dried | 40 | Excl | Excl | kg | 57.973 |
| 0804.50.30.00 | Mangosteens, fresh or dried | 40 | Excl | Excl | kg | 57.974 |
| **0805** | Citrus fruit, fresh or dried. | | | | | |
| 0805.10.00.00 | Oranges, fresh or dried | 40 | Excl | Excl | kg | 57.11 |
| 0805.20.00 | Citrus fruit, fresh or dried. Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: | | | | | |
| 0805.20.10.00 | Ugli fruit, fresh or dried | 40 | Excl | Excl | kg | 57.121 |
| 0805.20.20.00 | Ortaniques, fresh or dried | 40 | Excl | Excl | kg | 57.122 |
| 0805.20.90.00 | Other mandarins (incl. tangerines & satsumas); clemintines etc, fresh or dried | 40 | Excl | Excl | kg | 57.129 |
| 0805.40.00.00 | Grapefruit, fresh or dried | 40 | Excl | Excl | kg | 57.22 |
| 0805.50.00 | Citrus fruit, fresh or dried. Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia): | | | | | |
| 0805.50.10.00 | Lemons, fresh or dried | 40 | Excl | Excl | kg | 57.211 |
| 0805.50.20.00 | Limes, fresh or dried | 40 | Excl | Excl | kg | 57.212 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0805.90.00.00 | Other citrus fruits, fresh or dried | 40 | Excl | Excl | kg | 57.29 |
| **0806** | Grapes, fresh or dried. | | | | | |
| 0806.10.00.00 | Grapes, fresh | 40 | 37 | 34-A | kg | 57.51 |
| 0806.20.00.00 | Grapes, dried | 40 | Excl | Excl | kg | 57.52 |
| **0807** | Melons (including watermelons) and papaws (papayas), fresh. | | | | | |
| 0807.11.00.00 | Watermelons, fresh | 40 | Excl | Excl | kg | 57.911 |
| 0807.19.00 | Melons (including watermelons) and papaw (papayas), fresh.<br>Melons (including watermelons):<br>Other: | | | | | |
| 0807.19.10.00 | Cantaloupes, fresh | 40 | Excl | Excl | kg | 57.912 |
| 0807.19.20.00 | Muskmelons, fresh | 40 | Excl | Excl | kg | 57.913 |
| 0807.19.90.00 | Other melons, including watermelons, fresh | 40 | Excl | Excl | kg | 57.914 |
| 0807.20.00.00 | Papaws (papayas) fresh | 40 | Excl | Excl | kg | 57.915 |
| **0808** | Apples, pears and quinces, fresh. | | | | | |
| 0808.10.00.00 | Apples, fresh | 40 | 37 | 34-A | kg | 57.4 |
| 0808.20.00.00 | Pears and quinces, fresh | 40 | 37 | 34-A | kg | 57.92 |
| **0809** | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh | | | | | |
| 0809.10.00.00 | Apricots, fresh | 40 | 37 | 34-A | kg | 57.931 |
| 0809.20.00.00 | Cherries, fresh | 40 | 37 | 34-A | kg | 57.932 |
| 0809.30.00.00 | Peaches, including nectarines, fresh | 40 | 37 | 34-A | kg | 57.933 |
| 0809.40.00.00 | Plums and sloes, fresh | 40 | 37 | 34-A | kg | 57.934 |
| **0810** | Other fruit, fresh. | | | | | |
| 0810.10.00.00 | Strawberries, fresh | 40 | 37 | 34-A | kg | 57.941 |
| 0810.20.00.00 | Raspberries, blackberries, mulberries and loganberries, fresh | 40 | 37 | 34-A | kg | 57.942 |
| 0810.40.00.00 | Cranberries, bilberries and other fruits of the genus Vaccinium, fresh | 40 | 37 | 34-A | kg | 57.944 |
| 0810.50.00.00 | Kiwifruit, fresh | 40 | 37 | 34-A | kg | 57.9801 |
| 0810.60.00.00 | Durians, fresh | 40 | 35 | 29-A | kg | 57.9802 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0810.90.00 | Other fruit, fresh.<br>Other: | | | | | |
| 0810.90.10.00 | Sapodillas, fresh | 40 | 37 | 34-A | kg | 57.9803 |
| 0810.90.20.00 | Golden apples, fresh | 40 | 37 | 34-A | kg | 57.9804 |
| 0810.90.30.00 | Passion fruit, fresh | 40 | 37 | 34-A | kg | 57.9805 |
| 0810.90.40.00 | Soursop, fresh | 40 | 37 | 34-A | kg | 57.9806 |
| 0810.90.50.00 | Breadfruit, fresh | 40 | 37 | 34-A | kg | 57.9807 |
| 0810.90.60.00 | Carambolas, fresh | 40 | 37 | 34-A | kg | 57.9808 |
| 0810.90.70.00 | Akee (ackee) (Blighia sapida koenig) fresh | 40 | 37 | 34-A | kg | 57.9809 |
| 0810.90.80.00 | Christophine (Choyote) fresh | 40 | 37 | 34-A | kg | 57.981 |
| 0810.90.90.00 | Other fresh fruits | 40 | 37 | 34-A | kg | 57.9899 |
| **0811** | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen whether or not containing added sugar or other sweetening matter. | | | | | |
| 0811.10.00.00 | Strawberries | 15 | 18 | 15-A | kg | 58.31 |
| 0811.20.00.00 | Raspberries, blackberries, mulberries and loganberries, black, white etc | 15 | 18 | 15-A | kg | 58.32 |
| 0811.90.00 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.<br>Other: | | | | | |
| 0811.90.10.00 | Pineapples | 15 | 18 | 15-A | kg | 58.391 |
| 0811.90.20.00 | West Indian cherries (Malpighia punicifolio L.) | 15 | 18 | 15-A | kg | 58.392 |
| 0811.90.30.00 | Suriname cherries (Eugenia uniflora) | 15 | 18 | 15-A | kg | 58.393 |
| 0811.90.90.00 | Other fruits & nuts, uncooked and cooked by steaming or boiling in water. | 15 | 18 | 15-A | kg | 58.399 |
| **0812** | Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, preservative solutions), but unsuitable in that state for immediate | | | | | |
| 0812.10.00.00 | Cherries, provisionally preserved | 15 | 18 | 15-A | kg | 58.211 |
| 0812.90.00 | 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.<br>Other: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0812.90.10.00 | Pineapples, provisionally preserved | 15 | 18 | 15-A | kg | 58.213 |
| 0812.90.90.00 | Other fruits & nuts provisionally preserved (for e.g., by sulpur dioxide) | 15 | 18 | 15-A | kg | 58.219 |
| **0813** | Fruit, dried, other than that of headings NOS. 08.01 to 08.06, mixtures of nuts or dried fruits of this chapter. | | | | | |
| 0813.10.00.00 | Apricots, dried | 15 | 18 | 15-A | kg | 57.991 |
| 0813.20.00.00 | Prunes, dried | 15 | 18 | 15-A | kg | 57.992 |
| 0813.30.00.00 | Apples, dried | 15 | 18 | 15-A | kg | 57.993 |
| 0813.40.00.00 | Other fruits, dried, other than that of headings 08.01- 08.06; mixtures of nuts | 15 | 18 | 15-A | kg | 57.994 |
| 0813.50.00.00 | Mixtures of nuts or dried fruits of this Chapter | 15 | 18 | 15-A | kg | 57.995 |
| **0814** | Peel of citrus fruit or melons (including watermelons), fresh frozen, or provisionally preserved in brine, in sulphur water or in other | | | | | |
| 0814.00.10.00 | Peel of citrus fruit or melons (incl. watermelons), fresh, frozen etc | 15 | 18 | 15-A | kg | 58.221 |
| 0814.00.90.00 | Other peel of citrus fruit or melons (incl. watermelons), fresh, frozen | 15 | 18 | 15-A | kg | 58.229 |

# CHAPTER 9

# COFFEE, TEA, MATÉ AND SPICES

## Notes

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:

   (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

   (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

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

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

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **09** | Coffee, tea, maté and spices | | | | | |
| **0901** | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes coffee in any proportion. | | | | | |
| 0901.11.00 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.<br>Coffee, not roasted:<br>Not decaffeinated: | | | | | |
| 0901.11.10.00 | Coffee beans for blending, not decaffeinated | 5 | Excl | Excl | kg | 71.111 |
| 0901.11.90.00 | Other coffee, not decaffeinated | 40 | Excl | Excl | kg | 71.112 |
| 0901.12.00 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.<br>Coffee, not roasted:<br>Decaffeinated: | | | | | |
| 0901.12.10.00 | Coffee beans for blending, decaffeinated | 5 | Excl | Excl | kg | 71.121 |
| 0901.12.90.00 | Other coffee, decaffeinated | 40 | Excl | Excl | kg | 71.122 |
| 0901.21.00.00 | Coffee, roasted, not decaffeinated | 40 | Excl | Excl | kg | 71.21 |
| 0901.22.00.00 | Coffee, roasted, decaffeinated | 40 | Excl | Excl | kg | 71.22 |
| 0901.90.00 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.<br>Coffee, not roasted:<br>Other: | | | | | |
| 0901.90.10.00 | Coffee husks and skins | 40 | Excl | Excl | kg | 71.13 |
| 0901.90.20.00 | Coffee substitutes containing coffee in any proportions | 40 | Excl | Excl | kg | 71.32 |
| **0902** | Tea, whether or not flavoured. | | | | | |
| 0902.10.00.00 | Green tea, not fermented, in immediate packings of a content<=3 kg | 5 | 4 | 3-A | kg | 74.11 |
| 0902.20.00.00 | Other green tea, not fermented | 5 | 4 | 3-A | kg | 74.12 |
| 0902.30.00.00 | Black tea (fermented) & partly fermented tea, in immediate packings etc | 5 | 4 | 3-A | kg | 74.13 |
| 0902.40.00.00 | Other black tea (fermented) and other partly fermented tea | 5 | 4 | 3-A | kg | 74.14 |
| **0903** | Maté. | | | | | |
| 0903.00.00.00 | Maté. | 5 | 4 | 3-A | kg | 74.31 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **0904** | Pepper or the genus piper; dried or crushed or ground fruits of the genus capsicum or of the genus pimenta | | | | | |
| 0904.11.00.00 | Pepper of the genus dried, neither crushed nor ground | 40 | Excl | Excl | kg | 75.11 |
| 0904.12.00.00 | Pepper, crushed or ground | 40 | Excl | Excl | kg | 75.12 |
| 0904.20.00 | Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.<br>Pepper:<br>Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground: | | | | | |
| 0904.20.10.00 | Paprika | 5 | 37 | 34-A | kg | 75.131 |
| 0904.20.20.00 | Pimento (allspice) | 40 | 37 | 34-A | kg | 75.132 |
| 0904.20.90.00 | Other fruits of genus Capsium or of genus Pimenta, dried or crushed | 5 | 37 | 34-A | kg | 75.139 |
| **0905** | Vanilla. | | | | | |
| 0905.00.00.00 | Vanilla. | 5 | 4 | 3-A | kg | 75.21 |
| **0906** | Cinnamon and cinnamon-tree flowers. | | | | | |
| 0906.11.00.00 | Cinnamon & cinnamon-tree flowers, neither crushed or ground | 40 | 37 | 34-A | kg | ### |
| 0906.19.00.00 | Other cinnamon & cinnamon-tree flowers | 40 | 37 | 34-A | kg | ### |
| 0906.20.00.00 | Cinnamon & cinnamon-tree flowers, crushed or ground | 40 | 37 | 34-A | kg | 75.23 |
| **0907** | Cloves (whole fruit, cloves and stems) | | | | | |
| 0907.00.00.00 | Cloves (whole fruit, cloves and stems) | 40 | 37 | 34-A | kg | 75.24 |
| **0908** | Nutmeg, mace and cardamoms. | | | | | |
| 0908.10.00.00 | Nutmeg | 40 | 37 | 34-A | kg | 75.251 |
| 0908.20.00.00 | Mace | 40 | 37 | 34-A | kg | 75.252 |
| 0908.30.00.00 | Cardamoms | 5 | 4 | 3-A | kg | 75.253 |
| **0909** | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. | | | | | |
| 0909.10.00.00 | Seeds of anise or badian | 5 | 4 | 3-A | kg | 75.261 |
| 0909.20.00.00 | Seeds of coriander | 5 | 4 | 3-A | kg | 75.262 |
| 0909.30.00.00 | Seeds of cumin | 5 | 4 | 3-A | kg | 75.263 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 0909.40.00.00 | Seeds of caraway | 5 | 4 | 3-A | kg | 75.264 |
| 0909.50.00.00 | Seeds of fennel; juniper berries | 5 | 4 | 3-A | kg | 75.265 |
| **0910** | Ginger, saffron, turmeric (corcuma). thyme, bay leaves, curry and other spices. | | | | | |
| 0910.10.00.00 | Ginger | 40 | Excl | Excl | kg | 75.27 |
| 0910.20.00.00 | Saffron | 40 | 37 | 34-A | kg | 75.281 |
| 0910.30.00.00 | Turmeric (curcuma) | 40 | 37 | 34-A | kg | 75.291 |
| 0910.91.00.00 | Mixtures referred to in Note 1 (b) to this Chapter | 5 | 4 | 3-A | kg | 75.293 |
| 0910.99.00 | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.<br>Other spices:<br>Other: | | | | | |
| 0910.99.10.00 | Thyme | 40 | 37 | 34-A | kg | 75.282 |
| 0910.99.20.00 | Bay leaves | 40 | 37 | 34-A | kg | 75.283 |
| 0910.99.30.00 | Curry | 40 | Excl | Excl | kg | 75.292 |
| 0910.99.90.00 | Other spices | 5 | 4 | 3-A | kg | 75.299 |

# CHAPTER 10

## CEREALS

### Notes

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

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.

2. Heading 10.05 does not cover sweet corn (Chapter 7).

### Subheading Note.

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

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **10** | Cereals | | | | | |
| **1001** | Wheat and meslin. | | | | | |
| 1001.10.00.00 | Durum wheat | Free | Free | Free | kg | 41.1 |
| 1001.90.00.00 | Other wheat | Free | Free | Free | kg | 41.2 |
| **1002** | Rye | | | | | |
| 1002.00.00.00 | Rye | Free | Free | Free | kg | 45.1 |
| **1003** | Barley | | | | | |
| 1003.00.00.00 | Barley | Free | Free | Free | kg | 43 |
| **1004** | Oats | | | | | |
| 1004.00.00.00 | Oats | Free | Free | Free | kg | 452 |
| **1005** | Maize (corn). | | | | | |
| 1005.10.00.00 | Maize (corn) seed | Free | Free | Free | kg | 44.1 |
| 1005.90.00.00 | Other maize (corn) | 30 | Excl | Excl | kg | 44.9 |
| **1006** | Rice. | | | | | |
| 1006.10.00 | Rice.<br>Rice in the husk (paddy or rough): | | | | | |
| 1006.10.10.00 | Rice in the husk (paddy or rough), for sowing | Free | Free | Free | kg | 42.11 |
| 1006.10.90.00 | Other rice in the husk (paddy or rough) | 25 | Excl | Excl | kg | 42.19 |
| 1006.20.00 | Rice.<br>Husked (brown) rice: | | | | | |
| 1006.20.10.00 | White rice, in packages for retail sale | 25 | Excl | Excl | kg | 42.21 |
| 1006.20.20.00 | Other white rice | 25 | Excl | Excl | kg | 42.22 |
| 1006.20.30.00 | Parboiled rice, in packages for retail sale | 25 | Excl | Excl | kg | 42.23 |
| 1006.20.40.00 | Other parboiled rice | 25 | Excl | Excl | kg | 42.24 |
| 1006.30.00 | Rice.<br>Semi-milled or wholly milled rice, whether or | | | | | |
| 1006.30.10.00 | Semi-milled white rice, in packages of <=10 kg | 25 | Excl | Excl | kg | 42.311 |
| 1006.30.20.00 | Other semi-milled white rice | 25 | Excl | Excl | kg | 42.312 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 1006.30.30.00 | Semi-milled parboiled rice, in packages of <=10 kg | 25 | Excl | Excl | kg | 42.313 |
| 1006.30.40.00 | Other semi-milled parboiled rice | 25 | Excl | Excl | kg | 42.314 |
| 1006.30.50.00 | Wholly milled white rice, in packages of <=10 kg | 25 | Excl | Excl | kg | 42.315 |
| 1006.30.60.00 | Other wholly milled white rice | 25 | Excl | Excl | kg | 42.316 |
| 1006.30.70.00 | Wholly milled parboiled rice, in packages of <=10 kg | 25 | Excl | Excl | kg | 42.317 |
| 1006.30.80.00 | Other wholly milled parboiled rice | 25 | Excl | Excl | kg | 42.319 |
| 1006.40.00 | Rice.<br>not polished or glazed:<br>Broken rice: | | | | | |
| 1006.40.10.00 | Broken rice in packages for retail sale | 25 | Excl | Excl | kg | 42.321 |
| 1006.40.90.00 | Other broken rice | 25 | Excl | Excl | kg | 42.329 |
| **1007** | Grain sorghum. | | | | | |
| 1007.00.10.00 | Sorghum seed | Free | Free | Free | kg | 45.31 |
| 1007.00.90.00 | Other grain Sorghum | 40 | Excl | Excl | kg | 45.39 |
| **1008** | Buckwheat, millet and canary seed; other cereals. | | | | | |
| 1008.10.00.00 | Buckwheat | 5 | 4 | 3-A | kg | 45.92 |
| 1008.20.00.00 | Millet | 5 | 4 | 3-A | kg | 45.91 |
| 1008.30.00.00 | Canary seed | 5 | 4 | 3-A | kg | 45.93 |
| 1008.90.00.00 | Other cereals | 5 | 4 | 3-A | kg | 45.99 |

## CHAPTER 11

## PRODUCTS OF THE MILLING INDUSTRY; MALT;

## STARCHES; INULIN; WHEAT GLUTEN

### Notes

1. This Chapter does not cover:

(a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);

(b) Prepared flours, groats, meals or starches of heading 19.01;

(c) Corn flakes or other products of heading 19.04;
(d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
(e) Pharmaceutical products (Chapter 30); or
(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2)

(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<br><br>(1) | STARCH CONTENT<br><br>(2) | ASH<br><br>CONTENT<br><br>(3) | RATE OF PASSAGE THROUGH A SIEVE WITH AN APERTURE OF | |
|---|---|---|---|---|
| | | | 315 MICROMETRES (MICRONS)<br><br>(4) | 500 MICROMETRES (MICRONS)<br><br>(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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **11** | Products of the milling industry; malt; starches; inulin; wheat gluten | | | | | |
| **1101** | Wheat of meslin flour. | | | | | |
| 1101.00.10.00 | Flour of durum wheat; wheat or meslin flour | 5 | Excl | Excl | kg | 46.11 |
| 1101.00.90.00 | Other flour of wheat or meslin flour | 25 | Excl | Excl | kg | 46.19 |
| 1101.00.90.10 | Plain white wheaten flour or whole wheat flour, including roti mix and self rising flour, but not including other flour such as high-fibre flour, flour made from durum wheat, and other exotic flour | 25 | Excl | Excl | kg | |
| 1101.00.90.90 | Other | 25 | Excl | Excl | kg | |
| **1102** | Cereal flours other than of wheat or meslin. | | | | | |
| 1102.10.00.00 | Rye flour | 5 | 4 | 3-A | kg | 47.191 |
| 1102.20.00.00 | Maize (corn) flour | 5 | Excl | Excl | kg | 47.11 |
| 1102.90.00 | Cereal flours other than of wheat or meslin. Other: | | | | | |
| 1102.90.10.00 | Rice flour | 40 | 37 | 34-A | kg | 47.192 |
| 1102.90.90.00 | Other cereal flours other than of wheat or meslin | 5 | 4 | 3-A | kg | ### |
| 1102.90.90.10 | Barley Flour | 5 | 4 | 3-A | kg | |
| 1102.90.90.90 | Other | 5 | 4 | 3-A | kg | |
| **1103** | Cereal groats, meal and pellets. | | | | | |
| 1103.11.00.00 | Groats and meal of wheat | 5 | 4 | 3-A | kg | 46.21 |
| 1103.13.00.00 | Groats and meal of maize (corn) | 5 | 5 | 4-A | kg | 47.21 |
| 1103.19.00.00 | Groats and meal of other cereals | 5 | 4 | 3-A | kg | 47.229 |
| 1103.20.00.00 | Pellets | 5 | 5 | 4-A | kg | 47.29 |
| **1104** | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06 | | | | | |
| 1104.12.00.00 | Grains of oats, rolled or flaked | 5 | 4 | 3-A | kg | 48.132 |
| 1104.19.00.00 | Grains of other cereals, rolled or flaked | 5 | 4 | 3-A | kg | 48.139 |
| 1104.22.00.00 | Worked grains of oats ( for e.g., hulled, pearled, sliced or kibbled) | 5 | 4 | 3-A | kg | 48.142 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 1104.23.00.00 | Worked grains of maize (corn), for e.g., hulled, pearled, sliced etc | 5 | 4 | 3-A | kg | 48.143 |
| 1104.29.00.00 | Worked grains of other cereals, for e.g., hulled, pearled, sliced, etc | 5 | 4 | 3-A | kg | 48.149 |
| 1104.30.00.00 | Germ of cereals, whole, rolled, flaked or ground | 5 | 4 | 3-A | kg | 48.15 |
| **1105** | Flour, meal, powder, flakes, granules and pellets of potatoes. | | | | | |
| 1105.10.00.00 | Flour, meal and powder | 5 | 4 | 3-A | kg | 56.41 |
| 1105.20.00.00 | Flakes, granules and pellets | 5 | 4 | 3-A | kg | 56.42 |
| **1106** | Flour, meal and powder of the dried leguminous vegatables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 | | | | | |
| 1106.10.00.00 | Flour, meal, etcof dried leguminous vegetables of heading 07.13 | 5 | 4 | 3-A | kg | 56.46 |
| 1106.20.00 | Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8. Of sago or of roots or tubers of heading 07.14: | | | | | |
| 1106.20.10.00 | Flour & meal of manioc (cassava);of sago /roots of tubers of heading 07.14 | 40 | Excl | Excl | kg | 56.471 |
| 1106.20.20.00 | Arrowroot flour | 40 | Excl | Excl | kg | 56.472 |
| 1106.20.90.00 | Other of sago or of roots of tubers of heading 07.14 | 5 | Excl | Excl | kg | 56.479 |
| 1106.30.00 | Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8. Of the products of Chapter 8: | | | | | |
| 1106.30.10.00 | Banana flour | 40 | 37 | 34-A | kg | 56.481 |
| 1106.30.20.00 | Plantain flour | 40 | 37 | 34-A | kg | 56.482 |
| 1106.30.90.00 | Other flour, meal and powder of the products of Chapter 8 | 5 | 37 | 34-A | kg | 56.489 |
| **1107** | Malt, whether or not roasted. | | | | | |
| 1107.10.00 | Malt, whether or not roasted. Not roasted: | | | | | |
| 1107.10.10.00 | Malt flour, not roasted | Free | Free | Free | kg | 48.21 |
| 1107.10.90.00 | Other malt, not roasted | Free | Free | Free | kg | 48.22 |
| 1107.20.00 | Malt, whether or not roasted. Roasted: | | | | | |
| 1107.20.10.00 | Malt flour, roasted | Free | Free | Free | kg | 48.23 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 1107.20.90.00 | Other malt, roasted | Free | Free | Free | kg | 48.29 |
| **1108** | Starches; inulin. | | | | | |
| 1108.11.00.00 | Wheat starch | 5 | 4 | 3-A | kg | 592.11 |
| 1108.12.00.00 | Maize (corn) starch | 5 | 4 | 3-A | kg | 592.12 |
| 1108.13.00.00 | Potato starch | 5 | 4 | 3-A | kg | 592.13 |
| 1108.14.00.00 | Manioc (cassava) starch | 5 | 4 | 3-A | kg | 592.14 |
| 1108.19.00 | Starches; inulin.<br>Starches:<br>Other starches: | | | | | |
| 1108.19.10.00 | Arrowroot starch | 40 | 37 | 34-A | kg | 592.151 |
| 1108.19.90.00 | Other starches | 5 | 37 | 34-A | kg | 592.159 |
| 1108.20.00.00 | Inulin | 5 | 4 | 3-A | kg | 592.16 |
| **1109** | Wheat gluten, whether or not dried | | | | | |
| 1109.00.00.00 | Wheat gluten, whether or not dried | 5 | 4 | 3-A | kg | 592.17 |

# CHAPTER 12

## OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

## Notes

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.

3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

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

   (a) Leguminous vegetables or sweet corn (Chapter 7);

   (b) Spices or other products of Chapter 9;

   (c) Cereals (Chapter 10); or

   (d) Products of headings 12.01 to 12.07 or 12.11.

4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

   Heading 12.11 does not, however, apply to:

(a) Medicaments of Chapter 30;

(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or

(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:

(a) Dead single-cell micro-organisms of heading 21.02;

(b) Cultures of micro-organisms of heading 30.02; or

(c) Fertilisers of heading 31.01 or 31.05.

**Subheading Note.**

1. For the purposes of subheading 1205.10.00, 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **12** | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruits; industrial or medicinal plants; straw and fodder | | | | | |
| **1201** | Soya beans, whether or not broken. | | | | | |
| 1201.00.10.00 | Soya beans for sowing, whether or not broken | Free | Free | Free | kg | 222.21 |
| 1201.00.90.00 | Other soya beans, whether or not broken | 5 | Excl | Excl | kg | 222.29 |
| **1202** | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. | | | | | |
| 1202.10.00.00 | Ground nuts in shell | 40 | Excl | Excl | kg | 222.11 |
| 1202.20.00 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. Shelled, whether or not broken: | | | | | |
| 1202.20.10.00 | Ground nuts ( shelled, whether or not broken), for sowing | Free | Free | Free | kg | 222.121 |
| 1202.20.90.00 | Other ground nuts, shelled, whether or not broken | 40 | Excl | Excl | kg | 222.129 |
| **1203** | Copra | | | | | |
| 1203.00.00.00 | Copra | 40 | 36 | 32-A | kg | 223.1 |
| **1204** | Linseed, whether or not broken. | | | | | |
| 1204.00.10.00 | Linseed for sowing (whether or not broken) | Free | Free | Free | kg | 223.41 |
| 1204.00.90.00 | Other linseed, whether or not broken. | 5 | Free | Free | kg | 223.49 |
| **1205** | Rape or colza seeds, whether or not broken. | | | | | |
| 1205.10.00 | Rape or colza seeds, whether or not broken. Low erucic acid rape or colza seeds: | | | | | |
| 1205.10.10.00 | Low erucic acid rape or colza seeds, for sowing | 5 | Free | Free | kg | 222.611 |
| 1205.10.20.00 | Other low erucic acid rape or colza seeds | 5 | Free | Free | kg | 222.612 |
| 1205.90.00.00 | Other rape or colza seeds, whether or not broken | 5 | Free | Free | kg | 222.619 |
| **1206** | Sunflower seeds, whether or not broken. | | | | | |
| 1206.00.10.00 | Sunflower seeds, for sowing ,whether or not broken. | Free | Free | Free | kg | 222.41 |
| 1206.00.90.00 | Other sunflower seeds, whether or not broken. | 5 | Free | Free | kg | 222.49 |
| **1207** | Other oil seeds and oleaginous fruits, whether or not broken. | | | | | |
| 1207.20.00 | Other oil seeds and oleaginous fruits, whether or not broken. Cotton seeds: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 1207.20.10.00 | Cotton seeds, for sowing | Free | Free | Free | kg | 223.31 |
| 1207.20.90.00 | Other cotton seed | 5 | Free | Free | kg | 223.39 |
| 1207.40.00 | Other oil seeds and oleaginous fruits, whether or not broken.<br>Sesamum seeds: | | | | | |
| 1207.40.10.00 | Seasum seeds, for sowing | Free | Free | Free | kg | 222.51 |
| 1207.40.90.00 | Other seasum seeds | 5 | Free | Free | kg | 222.59 |
| 1207.50.00.00 | Mustard seeds | 5 | Free | Free | kg | 222.62 |
| 1207.91.00.00 | Poppy seeds | 5 | Free | Free | kg | 223.71 |
| 1207.99.00 | Other oil seeds and oleaginous fruits, whether or not broken.<br>Other:<br>Other: | | | | | |
| 1207.99.10.00 | Other shea nuts (karite nuts), for sowing | Free | Free | Free | kg | 223.73 |
| 1207.99.90.00 | Other oil seeds and oleaginous fruits, whether or not broken. | 5 | Free | Free | kg | 223.79 |
| **1208** | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. | | | | | |
| 1208.10.00.00 | Flour and meals of soya beans | 15 | Excl | Excl | kg | 223.91 |
| 1208.90.00 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.<br>Other: | | | | | |
| 1208.90.10.00 | Flour and meals of ground-nuts | Free | Free | Free | kg | 223.92 |
| 1208.90.20.00 | Flour and meals of copra | 15 | 18 | 15-A | kg | 223.93 |
| 1208.90.30.00 | Flour and meals of palm nuts or kernels | Free | Free | Free | kg | 223.94 |
| 1208.90.40.00 | Flour and meals of linseed | Free | Free | Free | kg | 223.95 |
| 1208.90.50.00 | Flour and meals of cotton seeds | Free | Free | Free | kg | 223.96 |
| 1208.90.60.00 | Flour and meals of castor oil seeds | Free | Free | Free | kg | 223.97 |
| 1208.90.90.00 | Other flours & meals of oil seeds or oleginous fruits, other than, etc | Free | Free | Free | kg | 223.99 |
| **1209** | Seeds, fruit and spores, of a kind used for sowing. | | | | | |
| 1209.10.00.00 | Sugar beet seed | Free | Free | Free | kg | 292.52 |
| 1209.21.00.00 | Lucerne (alfalfa) seed | Free | Free | Free | kg | 292.521 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 1209.22.00.00 | Clove (Trifolium spp.) seed | Free | Free | Free | kg | 292.522 |
| 1209.23.00.00 | Fescue seed | Free | Free | Free | kg | 292.523 |
| 1209.24.00.00 | Kentucky blue grass (Poa pratensis L.) seed | Free | Free | Free | kg | 292.524 |
| 1209.25.00.00 | Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed | Free | Free | Free | kg | 292.525 |
| 1209.29.00.00 | Other seeds of forage plants | Free | Free | Free | kg | 292.529 |
| 1209.30.00.00 | Seeds of herbaceous plants cultivated principally for their flowers | Free | Free | Free | kg | 292.53 |
| 1209.90.00 | Seeds, fruit and spores, of a kind used for sowing.<br>Seeds of forage plants:<br>Other: | | | | | |
| 1209.91.00.00 | Vegetable seeds | Free | Free | Free | kg | 292.541 |
| 1209.99.00.00 | Other seeds, fruit and spores, of a kind used for sowing. | Free | Free | Free | kg | 292.59 |
| **1210** | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin. | | | | | |
| 1210.10.00.00 | Hop cones, neither ground nor powdered nor in the form of pellets | 5 | 3 | free | kg | 54.841 |
| 1210.20.00.00 | Hops cones, ground, powdered or in the form of pellets; lupulin | 5 | 3 | free | kg | 54.842 |
| **1211** | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or | | | | | |
| 1211.20.00.00 | Ginseng roots | 5 | 3 | free | kg | 292.42 |
| 1211.30.00.00 | Coca leaf | 5 | 4 | 3-A | kg | 292.43 |
| 1211.40.00.00 | Poppy straw | 5 | 4 | 3-A | kg | 292.44 |
| 1211.90.00 | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.<br>Other: | | | | | |
| 1211.90.10.00 | Tonka beans | 5 | 4 | 3-A | kg | 292.491 |
| 1211.90.20.00 | Sarsaparilla | 5 | 4 | 3-A | kg | 292.492 |
| 1211.90.30.00 | Aloe vera | 5 | 4 | 3-A | kg | 292.493 |
| 1211.90.40.00 | Quassia chips | 5 | 4 | 3-A | kg | 292.494 |
| 1211.90.90.00 | Other plants & parts of plants (incl. seeds and fruits), of a kind used, etc | 5 | 4 | 3-A | kg | 292.499 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **1212** | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh chilled, frozen or dried, whether or not ground; fruit stones and | | | | | |
| 1212.20.00.00 | Seaweeds and other algae | 5 | 5 | 4-A | kg | 292.97 |
| 1212.91.00.00 | Sugar beet | 10 | 12 | 9-A | kg | 54.87 |
| 1212.99.00 | 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) o | | | | | |
| 1212.99.10.00 | Chicory roots, fresh or dried, whole or cut, unroasted | 5 | 4 | 3-A | kg | 954.892 |
| 1212.99.20.00 | Mauby bark | 5 | 4 | 3-A | kg | 54.893 |
| 1212.99.30.00 | Sugar cane | 10 | 4 | 3-A | kg | 54.88 |
| 1212.99.90.00 | Other locust beans, seaweeds & other algae, sugar beet , cane, etc | 5 | 4 | 3-A | kg | 54.899 |
| **1213** | Cereal straw & husks, unprepared, whether or not chopped, ground, etc | | | | | |
| 1213.00.00.00 | Cereal straw & husks, unprepared, whether or not chopped, ground, etc | Free | Free | Free | kg | 81.11 |
| **1214** | Swedes, mangolds, fodder roots, hay, lucerne, clover, sainfoin, forage kale, lupines, vetches, and similar forage products, whether or not in the | | | | | |
| 1214.10.00.00 | Lucerne (alfalfa) meal and pellets | Free | Free | Free | kg | 81.12 |
| 1214.90.00.00 | Other swedes, mangolds, fodder roots, hay, Lucerne (alfalfa), clover, etc | Free | Free | Free | kg | 81.13 |

# CHAPTER 13

## LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

### Note.

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

   The heading does not apply to:

   (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);

   (b) Malt extract (heading 19.01);

   (c) Extracts of coffee, tea or maté (heading 21.01);

   (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

   (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

   (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);

   (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);

   (h) Tanning or dyeing extracts (heading 32.01 or 32.03);

   (i) 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

   (j) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **13** | Lac; gums, resins and other vegetable saps and extracts | | | | | |
| **1301** | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams). | | | | | |
| 1301.20.00.00 | Gum Arabic | 5 | Free | Free | kg | 292.22 |
| 1301.90.00 | Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).<br>Other: | | | | | |
| 1301.90.10.00 | Gum-resins | 5 | Free | Free | kg | 292.291 |
| 1301.90.90.00 | Other lac;natural gums, resins, gum-resins & oleoresin (for e.g., balsams) | 5 | Free | Free | kg | 292.299 |
| **1302** | Vegatable saps and extracts; pectic substances, pectinates and pectates agar-agar and other mucilages and thickners, whether or not modified, | | | | | |
| 1302.11.00.00 | Opium | 5 | Free | Free | kg | 292.941 |
| 1302.12.00.00 | Vegetable saps and extracts of liquorice | 5 | Free | Free | kg | 292.942 |
| 1302.13.00.00 | Vegetable saps and extracts of hops | 5 | Free | Free | kg | 292.943 |
| 1302.19.00 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.<br>Vegetable saps and extracts:<br>Other: | | | | | |
| 1302.19.10.00 | Aloe vera extract | 5 | Free | Free | kg | 292.945 |
| 1302.19.90.00 | Other vegetable saps and extracts | 5 | Free | Free | kg | 292.949 |
| 1302.20.00.00 | Pectic substances, pectinates and pectates | 5 | Free | Free | kg | 292.95 |
| 1302.30.00 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.<br>Vegetable saps and extracts:<br>Mucilages and thickeners, whether or not m | | | | | |
| 1302.31.00.00 | Agar-agar | 5 | Free | Free | kg | 292.961 |
| 1302.32.00.00 | Mucilages & thickeners, whether or not modified, derived from locus bean | 5 | Free | Free | kg | 292.962 |
| 1302.39.00.00 | Other mucilages & thickeners, whether or not modified, derived from veg. | 5 | Free | Free | kg | 292.969 |

# CHAPTER 14

## VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS

## NOT ELSEWHERE SPECIFIED OR INCLUDED

**Notes.**

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).

3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **14** | Vegetable plaiting materials; vegetable products not elsewhere specified or included | | | | | |
| **1401** | Vegatable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or | | | | | |
| 1401.10.00.00 | Bamboos | 5 | 4 | 3-A | kg | 292.31 |
| 1401.20.00.00 | Rattans | 5 | 4 | 3-A | kg | 292.32 |
| 1401.90.00.00 | Other vegetable materials of a kind used primarily for plaiting, etc | 5 | 4 | 3-A | kg | 292.39 |
| **1402** | 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). | | | | | |
| **1403** | 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). | | | | | |
| **1404** | Vegetable products not elsewhere specified or included. | | | | | |
| 1404.20.00.00 | Cotton linters | 5 | 3 | free | kg | 263.2 |
| 1404.90.00.00 | Other vegetable products not elsewhere specified or included. | 5 | 4 | 3-A | kg | 292.999 |

# SECTION III

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

## CHAPTER 15

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

**Notes.**

1. This Chapter does not cover:

   (a) Pig fat or poultry fat of heading 02.09;

   (b) Cocoa butter, fat or oil (heading 18.04);

   (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);

   (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;

   (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

   (f) Factice derived from oils (heading 40.02).

2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

**Subheading Note.**

1. For the purposes of subheadings 1514.11.00 and 1514.19.00, 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **15** | Animal or vegetable fats and oils and their cleavage products prepared edible fats; animal or vegetable waxes | | | | | |
| **1501** | Pig fat (including lard) and poultry fat, other than that of heading No. 0209.00 or 15.03 | | | | | |
| 1501.00.10.00 | Lard | 5 | Excl | Excl | kg | 411.21 |
| 1501.00.90.00 | Other pig fat (including lard) & poultry fat, other than that of heading 02.09 | 5 | Excl | Excl | kg | 411.29 |
| **1502** | Fats of bovine animals, sheep or goats, other than those of heading No. 15.03 | | | | | |
| 1502.00.10.00 | Tallow | 5 | 4 | 3-A | kg | 411.321 |
| 1502.00.90.00 | Other fats of bovine animals, sheep or goats, other than those of heading | 5 | 4 | 3-A | kg | 411.329 |
| **1503** | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. | | | | | |
| 1503.00.10.00 | Tallow oil | 40 | 28 | 25-A | kg | 411.331 |
| 1503.00.90.00 | Other lard stearin, lard oil, oleostearin, oleo-oil & tallow oil, not emulsif | 40 | 28 | 25-A | kg | 411.339 |
| **1504** | Fats and oils and their fractions, of fish or marine mammals. whether or not refined, but not chemically modified. | | | | | |
| 1504.10.00.00 | Fish-liver oils and their fractions | 5 | 4 | 3-A | kg | 411.11 |
| 1504.20.00.00 | Fats and oils and their fractions, of fish, other than liver oils | 5 | 4 | 3-A | kg | 411.12 |
| 1504.30.00.00 | Fats and oils and their fractions, of marine mammals | 5 | 4 | 3-A | kg | 411.13 |
| **1505** | Wool grease and fatty substances derived therefrom (incl. lanolin) | | | | | |
| 1505.00.00.00 | Wool grease and fatty substances derived therefrom (incl. lanolin) | 5 | 4 | 3-A | kg | 411.341 |
| **1506** | Other animal fats & oils and their fractions, whether or not refined, etc | | | | | |
| 1506.00.00.00 | Other animal fats & oils and their fractions, whether or not refined, etc | 5 | 4 | 3-A | kg and l | 411.39 |
| **1507** | Soya-bean oil and its fractions, whether or not refined, but not chemically modified. | | | | | |
| 1507.10.00.00 | Soya-bean oil, crude whether or not degummed | 40 | Excl | Excl | kg and l | 421.11 |
| 1507.90.00.00 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified. Other | 40 | Excl | Excl | kg and l | 421.19 |
| 1507.90.00.10 | SOYA BEAN OIL FOR COOKING | 40 | Excl | Excl | kg and l | |
| 1507.90.00.90 | OTHER SOYA BEAN OIL | 40 | Excl | Excl | kg and l | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **1508** | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. | | | | | |
| 1508.10.00.00 | Ground-nut oil, crude | 40 | 35 | 29-A | kg and l | 421.31 |
| 1508.90.00.00 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. Other | 40 | 35 | 29-A | kg and l | 421.39 |
| 1508.90.00.10 | GROUND NUT OIL FOR COOKING | 40 | 35 | 29-A | kg and l | |
| 1508.90.00.90 | OTHER GROUND NUT OIL | 40 | 35 | 29-A | kg and l | |
| **1509** | Olive oil and its fractions, whether or not refined, but not chemically modified. | | | | | |
| 1509.10.00.00 | Olive oil and its fractions, whether or not refined, but not chemically modified. Virgin | 40 | Excl | Excl | kg and l | 421.41 |
| 1509.10.00.10 | VIRGIN OLIVE OIL FOR COOKING | 40 | Excl | Excl | kg and l | |
| 1509.10.00.90 | OTHER VIRGIN OLIVE OIL | 40 | Excl | Excl | kg and l | |
| 1509.90.00.00 | Olive oil and its fractions, whether or not refined, but not chemically modified. Other | 40 | Excl | Excl | kg and l | 421.42 |
| 1509.90.00.10 | OTHER OLIVE OIL FOR COOKING | 40 | Excl | Excl | kg and l | |
| 1509.90.00.90 | OTHER OLIVE OIL | 40 | Excl | Excl | kg and l | |
| **1510** | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these | | | | | |
| 1510.00.10.00 | Other oils, crude | 40 | Excl | Excl | kg and l | 421.491 |
| 1510.00.90.00 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. Other | 40 | Excl | Excl | kg and l | 421.499 |
| 1510.00.90.10 | OTHER OILS FROM OLIVES - FOR COOKING | 40 | Excl | Excl | kg and l | |
| 1510.00.90.90 | OTHER OILS FROM OLIVES | 40 | Excl | Excl | kg and l | |
| **1511** | Palm oil and its fractions, whether or not refined, but not chemically modified. | | | | | |
| 1511.10.00.00 | Palm oil, crude | 40 | Excl | Excl | kg and l | 422.21 |
| 1511.90.00 | Palm oil and its fractions, whether or not refined, but not chemically modified. Other: | | | | | |
| 1511.90.10.00 | Palm stearin | 5 | Excl | Excl | kg and l | 422.291 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 1511.90.90.00 | Palm oil and its fractions, whether or not refined, but not chemically modified.<br>Other:<br>Other | 40 | Excl | Excl | kg and l | 422.299 |
| 1511.90.90.10 | PALM OIL FOR COOKING | 40 | Excl | Excl | kg and l | |
| 1511.90.90.90 | OTHER PALM OIL | 40 | Excl | Excl | kg and l | |
| **1512** | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. | | | | | |
| 1512.11.00.00 | Sunflower oil, crude | 40 | 35 | 29-A | kg and l | 421.51 |
| 1512.19.00.00 | Other sunflower-seed or safflower oil and fractions thereof | 40 | Excl | Excl | kg and l | 421.59 |
| 1512.21.00.00 | Cotton-seed oil, crude, whether or not gossypol has been removed | 40 | 35 | 29-A | kg and l | 421.21 |
| 1512.29.00.00 | Other cotton-seed oil and its fractions | 40 | 35 | 29-A | kg and l | 421.29 |
| **1513** | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. | | | | | |
| 1513.11.00.00 | Coconut oil, crude | 40 | 35 | 29-A | kg and l | 422.31 |
| 1513.19.00.00 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.<br>Coconut (copra) oil and its fractions:<br>Other | 40 | 37 | 34-A | kg and l | 422.39 |
| 1513.19.00.10 | COCONUT OIL FOR COOKING | 40 | 37 | 34-A | kg and l | |
| 1513.19.00.90 | OTHER COCONUT OIL | 40 | 37 | 34-A | kg and l | |
| 1513.20.00 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.<br>Coconut (copra) oil and its fractions:<br>Palm kernel or babassu oil and fractions thereof: | | | | | |
| 1513.21.00.00 | Palm kernel or babassu oil, crude | 40 | 35 | 29-A | kg and l | 422.41 |
| 1513.29.00.00 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.<br>Coconut (copra) oil and its fractions:<br>Other | 40 | 36 | 32-A | kg and l | 422.49 |
| 1513.29.00.10 | PALM KERNEL OIL FOR COOKING | 40 | 36 | 32-A | kg and l | |
| 1513.29.00.90 | OTHER PALM KERNEL OIL | 40 | 36 | 32-A | kg and l | |
| **1514** | Rape, colza or mustard oil and fractions thereof, wheter or not refined, but not chemically modified. | | | | | |
| 1514.11.00.00 | Low erucic acid rape or colza oil, crude | 40 | 36 | 32-A | kg and l | 422.41 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 1514.19.00.00 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.<br>Low erucic acid rape or colza oil and its fractions:<br>Other | 40 | 36 | 32-A | kg and l | 422.42 |
| 1514.19.00.10 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.<br>Low erucic acid rape or colza oil and its fractions:<br>Other | 40 | 36 | 32-A | kg and l | |
| 1514.19.00.90 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.<br>Low erucic acid rape or colza oil and its fractions:<br>Other | 40 | 36 | 32-A | kg and l | |
| 1514.91.00.00 | Rape, colza or mustard oil, crude | 40 | 36 | 32-A | kg and l | 422.43 |
| 1514.99.00.00 | Other rape, colza or mustard oil & fractions thereof, whether or not refined | 40 | 36 | 32-A | kg and l | 422.49 |
| **1515** | Other fixes vegetable fats and oils (including jojobaoil) and their fractions, whether or not refined, but not chemically modified. | | | | | |
| 1515.11.00.00 | Linseed oil, crude | 5 | 4 | 3-A | kg and l | 422.11 |
| 1515.19.00.00 | Other linseed oil and its fractions | 40 | 36 | 32-A | kg and l | 422.19 |
| 1515.21.00.00 | Maize (corn ) oil, crude | 40 | 35 | 29-A | kg and l | 421.61 |
| 1515.29.00.00 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.<br>Maize (corn) oil and its fractions:<br>Other | 40 | 28 | 25-A | kg and l | 421.69 |
| 1515.29.00.10 | MAIZE ( CORN ) OIL FOR COOKING | 40 | 28 | 25-A | kg and l | |
| 1515.29.00.90 | OTHER MAIZE ( CORN ) OIL | 40 | 28 | 25-A | kg and l | |
| 1515.30.00.00 | Castor oil and its fractions | 5 | 4 | 3-A | kg and l | 422.5 |
| 1515.50.00.00 | Sesame oil and its fractions | 40 | 36 | 32-A | kg and l | 421.8 |
| 1515.90.00 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.<br>Maize (corn) oil and its fractions:<br>Other: | | | | | |
| 1515.90.10.00 | Tung oil and its fractions | 5 | 4 | 3-A | kg and l | ### |
| 1515.90.90.00 | Other fixed vegetable fats and oils (including jojoba oil) & their fraction | 40 | 36 | 32-A | kg and l | ### |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **1516** | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether | | | | | |
| 1516.10.00 | 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.<br>Animal fats and oils and their fractions: | | | | | |
| 1516.10.10.00 | Fish fats and oils and their fractions | 40 | 37 | 34-A | kg | 431.211 |
| 1516.10.90.00 | Other animals or vegetable fats and oils and their fractions etc | 40 | 37 | 34-A | kg | 431.219 |
| 1516.20.00.00 | 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.<br>Vegetable fats and oils and their fractions | 40 | 37 | 34-A | kg | 431.22 |
| 1516.20.00.10 | OTHER VEGETABLE OIL FOR COOKING | 40 | 37 | 34-A | kg | |
| 1516.20.00.90 | OTHER VEGETABLE OIL | 40 | 37 | 34-A | kg | |
| **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 | | | | | |
| 1517.10.00.00 | Margarine, excluding liquid margarine | 20 | Excl | Excl | kg | 91.01 |
| 1517.90.00 | Magarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.<br>Other: | | | | | |
| 1517.90.10.00 | Imitation lard and lard substitutes (shortening) | 20 | Excl | Excl | kg | 91.091 |
| 1517.90.90.00 | Other margarine; edible mixtures or preparations of animal or vegetable fats etc | 20 | Excl | Excl | kg | 91.099 |
| **1518** | Animal or vegetable fats and oils and their fractions, boiled, oxidized,etc | | | | | |
| 1518.00.00.00 | Animal or vegetable fats and oils and their fractions, boiled, oxidized,etc | 5 | 4 | 3-A | kg | 431.1 |
| **1519** | Not Used | | | | | |
| **1520** | Glycerol, crude; glycerol waters and glycerol lyes. | | | | | |
| 1520.00.00.00 | Glycerol, crude; glycerol waters and glycerol lyes. | 5 | 4 | 3-A | kg and l | 512.222 |
| **1521** | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 1521.10.00.00 | Vegetable waxes | 5 | 4 | 3-A | kg | 431.41 |
| 1521.90.00.00 | Other vegetable waxes(other than triglycerides), beewax, other insect waxes, etc | 5 | 4 | 3-A | kg | 431.42 |
| **1522** | Degras; residues resulting from the treatment of fatty substances, etc | | | | | |
| 1522.00.00.00 | Degras; residues resulting from the treatment of fatty substances, etc | 5 | Excl | Excl | kg | 431.33 |

# SECTION IV

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

## Note.

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

# CHAPTER 16

## PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

**Notes.**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter l6 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 1602.10.00, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 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 and crustaceans 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **16** | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | | | | | |
| **1601** | Sausages and similar products, of meat offal or blood; food preparations based on these products. | | | | | |
| 1601.00.10.00 | Chicken sausages, canned | 20 | Excl | Excl | kg | 17.21 |
| 1601.00.20.00 | Other chicken sausages | 20 | Excl | Excl | kg | 17.22 |
| 1601.00.30.00 | Salami sausages | 20 | Excl | Excl | kg | 17.23 |
| 1601.00.40.00 | Other sausages, canned | 20 | Excl | Excl | kg | 17.24 |
| 1601.00.90.00 | Other sausages & similar products, of meat, meat offal or blood, etc | 20 | Excl | Excl | kg | 17.29 |
| **1602** | Other prepared or preserved meat, meat offal or blood. | | | | | |
| 1602.10.00 | Other prepared or preserved meat, meat offal or blood.<br>Homogenised preparations: | | | | | |
| 1602.10.10.00 | Homogenised prep of other prepared or preserved meat etc, for use in the production of chicken sausages | 5 | Free | Free | kg | 98.111 |
| 1602.10.20.00 | Homogenised preparations of other prepared or preserved meat etc for infant use, put up for retail sale | 10 | Excl | Excl | kg | 98.112 |
| 1602.10.90.00 | Other homogenised preparations of other prepared or preserved meat etc | 15 | Excl | Excl | kg | 98.119 |
| 1602.20.00.00 | Other prepared or preserved liver of any animal | 20 | Excl | Excl | kg | 17.3 |
| 1602.31.00 | Other prepared or preserved meat, meat offal or blood.<br>Of poultry of heading 01.05:<br>Of turkeys: | | | | | |
| 1602.31.10.00 | Other prepared or preserved meat, cured or smoked | 20 | Excl | Excl | kg | 17.41 |
| 1602.31.90.00 | Other prepared or preserved meat, meat offal or blood of turkey | 20 | Excl | Excl | kg | 17.42 |
| 1602.32.00.00 | Other prep. & pres. meat of fowls of species Gallus domesticus; of poultry of heading 01.05 | 20 | Excl | Excl | kg | 17.43 |
| 1602.39.00.00 | Other prepared or preserved meat etc, of poultry of heading 01.05 | 20 | Excl | Excl | kg | 17.49 |
| 1602.41.00.00 | Hams and cuts thereof | 20 | Excl | Excl | kg | 17.51 |
| 1602.42.00.00 | Shoulders and cuts thereof | 20 | Excl | Excl | kg | 17.52 |
| 1602.49.00 | Other prepared or preserved meat, meat offal or blood.<br>Of swine:<br>Other, including mixtures: | | | | | |
| 1602.49.10.00 | Luncheon meat | 20 | Excl | Excl | kg | 17.53 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 1602.49.90.00 | Other prepared or preserved meat etc, of swine ,including mixtures | 20 | Excl | Excl | kg | 17.59 |
| 1602.50.00 | Other prepared or preserved meat, meat offal or blood.<br>Of swine:<br>Of bovine animals: | | | | | |
| 1602.50.10.00 | Canned corned beef | 5 | Excl | Excl | kg | 17.61 |
| 1602.50.90.00 | Other prepared or preserved meat, etc, of bovine animals: | 20 | Excl | Excl | kg | 17.69 |
| 1602.90.00 | Other prepared or preserved meat, meat offal or blood.<br>Of swine:<br>Other, including preparations of blood of any animal: | | | | | |
| 1602.90.10.00 | Corned mutton | 5 | Excl | Excl | kg | 17.91 |
| 1602.90.90.00 | Other prepared or preserved meat, incl. preparations of blood of any animal | 20 | Excl | Excl | kg | 17.99 |
| **1603** | Extracts & juices of meat, fish or crustacean, mollusks or other aquatic, etc | | | | | |
| 1603.00.00.00 | Extracts & juices of meat, fish or crustacean, mollusks or other aquatic, etc | 5 | 4 | 3-A | kg | 17.1 |
| **1604** | Prepared or preserved fish; caviar and caviar substitutes prepared from fi | | | | | |
| 1604.11.00.00 | Salmon | 20 | 18 | 16-A | kg | 37.11 |
| 1604.12.00.00 | Herring | 5 | 10 | 9-B | kg | 37.121 |
| 1604.13.00 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.<br>Fish, whole or in pieces, but not minced:<br>Sardines, sardinella and brisling or sprats: | | | | | |
| 1604.13.10.00 | Sardines | 5 | 19 | 17-B | kg | 37.122 |
| 1604.13.20.00 | Sardinella and brisling or sprats | 20 | 19 | 17-B | kg | 37.123 |
| 1604.14.00 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.<br>Fish, whole or in pieces, but not minced:<br>Tunas, skipjack and bonito (Sarda spp.): | | | | | |
| 1604.14.10.00 | Tunas | 5 | 18 | 16-A | kg | 37.131 |
| 1604.14.20.00 | Skipjack and bonito | 20 | 18 | 16-A | kg | 37.132 |
| 1604.15.00.00 | Mackerel | 5 | 5 | 4-B | kg | 37.14 |
| 1604.16.00.00 | Anchovies | 20 | 23 | 21-A | kg | 37.151 |
| 1604.19.00.00 | Other prepared or preserv. fish, whole or in pieces, but not minced | 20 | 18 | 16-A | kg | 37.159 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 1604.20.00.00 | Other prepared or preserved fish | 20 | 18 | 16-A | kg | 37.16 |
| 1604.30.00 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. Fish, whole or in pieces, but not minced: Caviar and caviar substitutes: | | | | | |
| 1604.30.10.00 | Caviar | 20 | 18 | 15-A | kg | 37.171 |
| 1604.30.20.00 | Caviar substitutes | 20 | 18 | 15-A | kg | 37.172 |
| **1605** | Crustaceans, molluscs and other aquatic invertabrates, prepared or preserved. | | | | | |
| 1605.10.00.00 | Crab, prepared or preserved | 20 | 23 | 21-A | kg | 37.211 |
| 1605.20.00.00 | Shrimps and prawns, prepared or preserved | 20 | 22 | 18-A | kg | 37.212 |
| 1605.30.00.00 | Lobster, prepared or preserved | 20 | 22 | 18-A | kg | 37.213 |
| 1605.40.00 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. Other crustaceans: | | | | | |
| 1605.40.10.00 | Conch, prepared or preserved | 20 | 22 | 18-A | kg | 37.214 |
| 1605.40.90.00 | Other crustaceans, prepared or preserved | 20 | 22 | 18-A | kg | 37.219 |
| 1605.90.00.00 | Other crustaceans, molluscs and other aquatic invertebrates, prepared /preserved | 20 | 22 | 18-A | kg | 37.22 |

# CHAPTER 17

## SUGARS AND SUGAR CONFECTIONERY

**Note.**

1. This Chapter does not cover:

   (a) Sugar confectionery containing cocoa (heading 18.06);

   (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40 or

   (c) Medicaments or other products of Chapter 30.

**Subheading Note.**

1. For the purposes of subheadings 1701.11.00 and 1701.12.00, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than $99.5^{o}$.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **17** | Sugars and sugar confectionery | | | | | |
| **1701** | Cane or beat sugar and chemically pure sucrose, in solid form. | | | | | |
| 1701.11.00.00 | Cane or beet sugar and chemically pure sucrose, in solid form.<br>Raw sugar not containing added flavouring or colouring:<br>Cane sugar | 40 | Excl | Excl | kg | 61.11 |
| 1701.11.00.10 | RAW BROWN SUGAR | 40 | Excl | Excl | kg | |
| 1701.11.00.90 | CANE SUGAR: OTHER | 40 | Excl | Excl | kg | |
| 1701.11.10.00 | Cane sugar for retail sale in packages of not more than 10kg | 40 | Excl | Excl | kg | ### |
| 1701.11.19.00 | Other cane sugar | 40 | Excl | Excl | kg | ### |
| 1701.12.00.00 | Beet sugar | 40 | Excl | Excl | kg | 61.12 |
| 1701.91.00.00 | Cane or beet sugar, containing added flavouring or colouring matter | 40 | Excl | Excl | kg | 61.21 |
| 1701.99.00 | Cane or beet sugar and chemically pure sucrose, in solid form.<br>Other:<br>Other: | | | | | |
| 1701.99.10.00 | Icing sugar | 30 | Excl | Excl | kg | 61.291 |
| 1701.99.90.00 | Other cane and beet sugar and chemically pure sucrose, in solid form | 40 | Excl | Excl | kg | 61.299 |
| **1702** | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring | | | | | |
| 1702.11.00.00 | Syrup containing by weight 99% or more lactose, expressed as anhydrous lactose, etc | 5 | Excl | Excl | kg | 61.911 |
| 1702.19.00.00 | Other lactose and lactose syrup | 5 | Excl | Excl | kg | 61.919 |
| 1702.20.00.00 | Maple sugar and maple syrup | 40 | Excl | Excl | kg | 61.92 |
| 1702.30.00.00 | Glucose & glucose syrup, not the dry state less than 20% by weight of fructose | 5 | Excl | Excl | kg | 61.93 |
| 1702.40.00.00 | Glucose & glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | 5 | Excl | Excl | kg | 61.94 |
| 1702.50.00.00 | Chemically pure fructose | 5 | Excl | Excl | kg | 61.95 |
| 1702.60.00.00 | Other fructose and fructose syrup, containing in the dry state more than 50% by weight | 5 | Excl | Excl | kg | 61.96 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 1702.90.00 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.<br>Lactose and lactose syru | | | | | |
| 1702.90.10.00 | Syrup of cane sugar | 40 | Excl | Excl | kg | 61.991 |
| 1702.90.20.00 | Carmel | 40 | Excl | Excl | kg | 61.992 |
| 1702.90.90.00 | Other sugars etc( incl. invert sugar & other sugar and sugar syrup blends, etc) | 40 | Excl | Excl | kg | 61.999 |
| **1703** | Molasses resulting from the extraction or refining of sugar. | | | | | |
| 1703.10.00 | Molasses resulting from the extraction or refining of sugar.<br>Cane molasses: | | | | | |
| 1703.10.10.00 | Molasses, inedible | 15 | Excl | Excl | kg and l | 61.511 |
| 1703.10.20.00 | Molasses, edible | 15 | Excl | Excl | kg and l | 61.512 |
| 1703.90.00.00 | Other molasses resulting from the extraction or refining of sugar. | 15 | 18 | 15-A | kg and l | 61.59 |
| **1704** | Sugar confectionery (including white chocolate), not containing cocoa. | | | | | |
| 1704.10.00.00 | Chewing gum, whether or nut sugar-coated | 20 | Excl | Excl | kg | 62.21 |
| 1704.90.00.00 | Other sugar confectionary (including white chocolate) not containg cocoa. | 20 | Excl | Excl | kg | 62.29 |

## CHAPTER 18

## COCOA AND COCOA PREPARATIONS

**Notes.**

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 2105, 22.02, 22.08, 30.03 or 30.04.

2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **18** | Cocoa and cocoa preparations | | | | | |
| **1801** | Cocoa beans, whole or broken, raw or roasted. | | | | | |
| 1801.00.10.00 | Cocoa beans, raw | 5 | 5 | 4-A | kg | 72.11 |
| 1801.00.20.00 | Cocoa beans, roasted | 5 | 5 | 4-A | kg | 72.12 |
| **1802** | Cocoa shell, husk, skins and other cocoa waste. | | | | | |
| 1802.00.00.00 | Cocoa shell, husk, skins and other cocoa waste. | 5 | 4 | 3-A | kg | 72.5 |
| **1803** | Cocoa paste, whether or not defatted. | | | | | |
| 1803.10.00.00 | Cocoa paste, not defatted | 5 | 4 | 3-A | kg | 72.31 |
| 1803.20.00.00 | Cocoa paste, wholly or partly defatted | 5 | 4 | 3-A | kg | 72.32 |
| **1804** | Cocoa butter, fat and oil. | | | | | |
| 1804.00.00.00 | Cocoa butter, fat and oil. | 5 | 4 | 3-A | kg | 72.4 |
| **1805** | Cocoa powder, not containing added sugar or other sweetening matter. | | | | | |
| 1805.00.10.00 | Cocoa powder etc , put up for retail sale in packages of<=2 kg | 20 | 18 | 15-A | kg | 72.21 |
| 1805.00.90.00 | Other cocoa powder, not containing added sugar or other sweetening matter | 5 | 18 | 15-A | kg | 72.29 |
| **1806** | Chocolate and other food preparations containing cocoa. | | | | | |
| 1806.10.00.00 | Cocoa powder, containing added sugar or other sweetening matter | 20 | Excl | Excl | kg | 73.1 |
| 1806.20.00.00 | Other preparations in blocks, slabs or bars weighing>2 kg or in liquid, etc | 20 | Excl | Excl | kg | 73.2 |
| 1806.31.00.00 | Other chocolate food preparations, filled | 20 | Excl | Excl | kg | 73.31 |
| 1806.32.00.00 | Other chocolate food preparations, not filled | 20 | Excl | Excl | kg | 73.39 |
| 1806.90.00.00 | Other chocolate and other food preparations containing cocoa. | 20 | Excl | Excl | kg | 73.9 |

# CHAPTER 19

## PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

**Notes.**

1. This Chapter does not cover:

   (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

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

   (c) Medicaments or other products of Chapter 30.

2. For the purposes of heading 19.01:

   (a) The term "groats" means cereals groats of Chapter 11;

   (b) The terms "flour" and "meal" mean:

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

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

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

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

♦♦♦♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **19** | Preparations of cereals, flour, starch or milk; bakers' wares | | | | | |
| **1901** | Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa | | | | | |
| 1901.10.00.00 | Preparations for infant use, put up for retail sale | Free | Free | Free | kg | 98.93 |
| 1901.20.00 | 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 | | | | | |
| 1901.20.10.00 | Cake mix in retail packages<=2kg | 15 | Excl | Excl | kg | 48.51 |
| 1901.20.90.00 | Other mixes & doughs for the preparation of bakers wares of heading 19 | 5 | Excl | Excl | kg | 48.59 |
| 1901.90.00 | 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 | | | | | |
| 1901.90.10.00 | Malt extract | 5 | Excl | Excl | kg | 98.941 |
| 1901.90.20.00 | Preparations of malt extract | 20 | Excl | Excl | kg | 98.942 |
| 1901.90.90.00 | Other malt extract (food preparations of flour, groats,meal, starch, etc) | 20 | Excl | Excl | kg | 98.949 |
| **1902** | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwised prepared, such as spaghetti, macaroni, noodles, lasagne, | | | | | |
| 1902.11.00.00 | Pasta containing eggs | 20 | Excl | Excl | kg | 48.31 |
| 1902.19.00.00 | Other uncooked pasta, not stuffed or otherwise prepared | 20 | Excl | Excl | kg | 98.39 |
| 1902.20.00.00 | Stuffed pasta, whether or not cooked or otherwise prepared | 20 | Excl | Excl | kg | 98.911 |
| 1902.30.00.00 | Other pasta | 20 | Excl | Excl | kg | 98.912 |
| 1902.40.00.00 | Couscous | 20 | Excl | Excl | kg | 98.913 |
| **1903** | | | | | | |
| 1903.00.00.00 | Tapioca and substitutes therefor prepared from starch, in the form of flak | 15 | 18 | 15-A | kg | 56.45 |
| 1903.00.00.10 | Sago | 15 | 18 | 15-A | kg | |
| 1903.00.00.90 | Other | 15 | 18 | 15-A | kg | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **1904** | Prepared foods obtained by the swelling or roasting of cereals or cereal prodducts (for example, corn flakes); cereals (otherthan maize (corn)) | | | | | |
| 1904.10.00.00 | Prepared foods obtained by the swelling or roasting of cereals or cereal prep. | 20 | Excl | Excl | kg | 48.111 |
| 1904.20.00.00 | Prepared foods obtained from unroasted cereal flakes or from mixtures, etc | 20 | 19 | 17-B | kg | 48.112 |
| 1904.30.00.00 | Bulgur wheat | 20 | 22 | 18-A | kg | 48.113 |
| 1904.90.00.00 | Other prepared foods obtained by the swelling or roasting of cereals etc | 20 | Excl | Excl | kg | 48.12 |
| 1904.90.00.10 | oats | 20 | Excl | Excl | kg | |
| 1904.90.00.20 | Farine | 20 | Excl | Excl | kg | |
| 1904.90.00.90 | Other | 20 | Excl | Excl | kg | |
| **1905** | Bread, pastry, cakes, biscuits and other bakers' wares whether or not containing cocoa; communion wafers, empty cachets of a kind suitable | | | | | |
| 1905.10.00.00 | Crispbread | 20 | Excl | Excl | kg | 48.411 |
| 1905.20.00.00 | Gingerbread and the like | 20 | Excl | Excl | kg | 48.421 |
| 1905.31.00.00 | Sweet biscuits | 20 | Excl | Excl | kg | 48.425 |
| 1905.32.00 | 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.<br>Sweet biscuits; waffles and wafers:<br>W | | | | | |
| 1905.32.10.00 | Communion wafers, empty cachets of a kind suitable for pharmaceutical use | Free | Free | Free | kg | 48.426 |
| 1905.32.20.00 | Sealing wafers, rice paper and similar products | 5 | Excl | Excl | kg | 48.427 |
| 1905.32.90.00 | Other waffles and wafers | 20 | Excl | Excl | kg | 48.428 |
| 1905.40.00.00 | Rusks, toasted bread and similar toasted products | 20 | Excl | Excl | kg | 48.412 |
| 1905.90.00 | 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.<br>Sweet biscuits; waffles and wafers:<br>Ot | | | | | |
| 1905.90.10.00 | Biscuits, unsweetened | 20 | Excl | Excl | kg | 48.491 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 1905.90.10.10 | : Unflavoured Crackers | 20 | Excl | Excl | kg | |
| 1905.90.10.20 | : Flavoured Crackers | 20 | Excl | Excl | kg | |
| 1905.90.20.00 | Ice cream cones | 20 | Excl | Excl | kg | 48.492 |
| 1905.90.90.00 | 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.<br>Sweet biscuits; waffles and wafers:<br>Ot | 20 | Excl | Excl | kg | 48.499 |
| 1905.90.90.10 | BREAD (WHITE OR WHOLE WHEAT) | 20 | Excl | Excl | kg | |
| 1905.90.90.20 | Cassava Bread | 20 | Excl | Excl | kg | |
| 1905.90.90.90 | : Other | 20 | Excl | Excl | kg | |

# CHAPTER 20

## PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

**Notes.**

1. This Chapter does not cover:

   (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

   (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

   (c) Bakers' wares and other products of heading 19.05; or

   (d) Homogenised composite food preparations of heading 21.04.

2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).

4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.

5. **For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.**

6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

**Subheading Notes.**

1. For the purposes of subheading 2005.10.00, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10.00 takes precedence over all other subheadings of heading 20.05.

2. For the purposes of subheading 2007.10.00, 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 2007.10.00 takes precedence over all other subheadings of heading 20.07.

3. For the purposes of subheadings 2009.12.00, 2009.21.00, 2009.31.00, 2009.41.00, 2009.61.00 and 2009.71.00, the expression “Brix value” means the direct reading of degrees Brix obtain from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of $20^{o}$C or corrected for $20^{o}$C if the reading is made at a different temperature.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **20** | Preparations of vegetables, fruit, nuts or other parts of plants | | | | | |
| **2001** | Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. | | | | | |
| 2001.10.00 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. Cucumbers and gherkins: | | | | | |
| 2001.10.10.00 | Cucumbers and gherkins in packages>=50 kg | 5 | Free | Free | kg | 56.711 |
| 2001.10.90.00 | Other cucumbers and gherkins | 20 | Excl | Excl | kg | 56.712 |
| 2001.90.00 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. Other: | | | | | |
| 2001.90.10.00 | Vegetable, fruit, nuts & other edible parts of plants in packages>=50 kg | 5 | 23 | 21-A | kg | 56.715 |
| 2001.90.90.00 | Other vegetables, fruits, nuts & other edible parts of plants, prepared or preserved | 20 | 23 | 21-A | kg | 56.719 |
| **2002** | Tomatoes prepared or preserved otherwised than by vinegar or acetic acid. | | | | | |
| 2002.10.00 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. Tomatoes, whole or in pieces: | | | | | |
| 2002.10.10.00 | Tomatoes, whole or in pieces, in packages>=50 kg | 5 | 19 | 17-B | kg | 56.721 |
| 2002.10.90.00 | Other tomatoes, whole or in pieces | 20 | 19 | 17-B | kg | 56.729 |
| 2002.90.00 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. Other: | | | | | |
| 2002.90.10.00 | Tomato paste, in packages>=50 kg | 5 | Excl | Excl | kg | 56.731 |
| 2002.90.20.00 | Other tomato paste | 20 | Excl | Excl | kg | 56.732 |
| 2002.90.30.00 | Other tomatoes, prepared or preserved, in packages>=50 kg | 5 | Excl | Excl | kg | 56.733 |
| 2002.90.90.00 | Other tomatoes prepared or preserved otherwise than vinegar or acetic acid | 20 | Excl | Excl | kg | 56.739 |
| **2003** | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. | | | | | |
| 2003.10.00 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. Mushrooms of the genus Agaricus: | | | | | |
| 2003.10.10.00 | Mushrooms and truffles,prepared or preserved, in packages>=50 kg | 5 | 23 | 20-A | kg | 56.741 |
| 2003.10.90.00 | Other mushrooms of the genus Agaricus | 20 | 23 | 20-A | kg | 56.742 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2003.20.00 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.<br>Truffles: | | | | | |
| 2003.20.10.00 | Truffles in packages>=50 kg | 5 | 22 | 18-A | kg | 56.743 |
| 2003.20.90.00 | Other truffles | 20 | 22 | 18-A | kg | 56.749 |
| 2003.90.00.00 | Other mushrooms & truffles, prepared or preserved otherwise than vinegar, etc | 20 | 23 | 20-A | kg | ### |
| **2004** | Other vegetables prepared or preserved otherwised than by vinegar or acetic, frozen, other than products of heading No. 20.06 | | | | | |
| 2004.10.00 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.00<br>Potatoes: | | | | | |
| 2004.10.10.00 | Potatoes, prepared or preserved, in packages>=50 kg | 5 | 23 | 21-A | kg | 56.611 |
| 2004.10.90.00 | Other potatoes, prepared or preserved, otherwise than by vinegar, etc | 20 | 23 | 21-A | kg | 56.619 |
| 2004.90.00 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.00<br>Other vegetables and mixtures of vegetables: | | | | | |
| 2004.90.10.00 | Mixtures of vegetable, prepared & preserved, in packages>=50 kg | 5 | 23 | 21-A | kg | 56.691 |
| 2004.90.90.00 | Other vegetables & mixtures of vegetables, prepared or preserved | 20 | 23 | 21-A | kg | 56.699 |
| **2005** | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06 | | | | | |
| 2005.10.00 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20l.06.00<br>Homogenized vegetables: | | | | | |
| 2005.10.10.00 | Other vegetables prepared or preserved otherwise, in packages>=50 kg | 5 | 23 | 21-A | kg | 98.121 |
| 2005.10.20.00 | Preparations of other vegetables prepared or preserved otherwise, for infant use, put up for retail sale | 10 | 23 | 21-A | kg | 98.122 |
| 2005.10.90.00 | Other homogenized vegetables | 20 | 23 | 21-A | kg | 98.129 |
| 2005.20.00 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20l.06.00<br>Potatoes: | | | | | |
| 2005.20.10.00 | Potatoes, prepared or preserved, etc in packages>=50 kg | 5 | 23 | 21-A | kg | 98.761 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2005.20.90.00 | Other potatoes, prepared or preserved | 20 | 23 | 21-A | kg | 98.769 |
| 2005.40.00 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20l.06.00<br>Peas (Pisum sativum): | | | | | |
| 2005.40.10.00 | Peas, prepared or preserved etc in packages>=50 kg | 5 | 23 | 21-A | kg | 98.791 |
| 2005.40.90.00 | Other peas (Pisum sativum) prepared or preserved | 20 | 23 | 21-A | kg | 98.792 |
| 2005.51.00 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20l.06.00<br>Beans (Vigna spp., Phaseolus spp.):<br>Beans, shelled: | | | | | |
| 2005.51.10.00 | Beans(Vigna spp., Phaseolus spp) shelled in packages>=50 kg | 5 | 23 | 21-A | kg | 56.793 |
| 2005.51.90.00 | Other beans, shelled; beans (Vigna spp., Phaseolus spp.) | 20 | 23 | 21-A | kg | 56.794 |
| 2005.59.00 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20l.06.00<br>Beans (Vigna spp., Phaseolus spp.):<br>Other: | | | | | |
| 2005.59.10.00 | Beans(Vigna spp., phaseolus spp.,) in packages>=50 kg | 5 | 23 | 21-A | kg | 56.795 |
| 2005.59.90.00 | Other beans (Vigna spp., Phaseolus spp.) | 20 | 23 | 21-A | kg | 56.796 |
| 2005.60.00.00 | Asparagus, prepared or preserved | 20 | 23 | 21-A | kg | 56.797 |
| 2005.70.00 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20l.06.00<br>Beans (Vigna spp., Phaseolus spp.):<br>Olives: | | | | | |
| 2005.70.10.00 | Olives, prepared or preserved, in packages not less than 50 kg | 5 | 23 | 21-A | kg | 56.798 |
| 2005.70.90.00 | Other olives, prepared or preserved | 20 | 23 | 21-A | kg | 56.7991 |
| 2005.80.00 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20l.06.00<br>Beans (Vigna spp., Phaseolus spp.):<br>Sweet corn (Zea mays var. saccharata): | | | | | |
| 2005.80.10.00 | Sweet corn, prepared or preserved, in packages not less than 50 kg | 5 | 23 | 21-A | kg | 56.771 |
| 2005.80.90.00 | Other sweet corn (Zea mays var. saccharata)prepared or preserved | 20 | 23 | 21-A | kg | 56.779 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2005.91.00 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20l.06.00<br>Beans (Vigna spp., Phaseolus spp.):<br>Bamboo shoots: | | | | | |
| 2005.91.10.00 | Bamboo shoots, in packages not less than 50 kg | 5 | 23 | 21-A | kg | ### |
| 2005.91.90.00 | Other bamboo shoots | 20 | 23 | 21-A | kg | ### |
| 2005.99.00 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20l.06.00<br>Beans (Vigna spp., Phaseolus spp.):<br>Other: | | | | | |
| 2005.99.10.00 | Sauerkraut, prepared or preserved, in packages not less than 50 kg | 5 | 23 | 21-A | kg | 56.7992 |
| 2005.99.20.00 | Other sauerkraut, prepared or preserved | 20 | 23 | 21-A | kg | 56.7993 |
| 2005.99.30.00 | Other vegetables and mixtures of vegetables in packages not less thank 50 kg | 5 | 23 | 21-A | kg | 56.7994 |
| 2005.99.90.00 | Other vegetables and mixtures of vegetables,prepared or preserved | 20 | 23 | 21-A | kg | 56.7999 |
| **2006** | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised). | | | | | |
| 2006.00.10.00 | Citrus peel, preserved by sugar | 15 | 23 | 20-A | kg | 62.11 |
| 2006.00.20.00 | Maraschino and glace cherries | 20 | 23 | 20-A | kg | 62.12 |
| 2006.00.90.00 | Other vegetables, fruit, nuts, fruit-peel & other parts of plants, preserved by sugar | 15 | 23 | 20-A | kg | 62.19 |
| **2007** | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added | | | | | |
| 2007.10.00 | Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.<br>Homogenised preparations: | | | | | |
| 2007.10.10.00 | Preparations for infant use, put up for retail sale | 10 | Excl | Excl | kg | 98.131 |
| 2007.10.90.00 | Other homogenised preparations | 20 | Excl | Excl | kg | 98.139 |
| 2007.91.00 | Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.<br>Other:<br>Citrus fruit: | | | | | |
| 2007.91.10.00 | Fruit puree and fruit paste, not in retail packages | 15 | Excl | Excl | kg | 58.11 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2007.91.90.00 | Other citrus fruit puree and paste | 20 | Excl | Excl | kg | 58.12 |
| 2007.99.00 | Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.<br>Other:<br>Other: | | | | | |
| 2007.99.10.00 | Other fruit puree and fruit paste, not in retail packages | 15 | Excl | Excl | kg | 58.13 |
| 2007.99.20.00 | Pineapple based jams, puree, paste etc | 20 | Excl | Excl | kg | 58.14 |
| 2007.99.30.00 | Guava jams and jellies | 20 | Excl | Excl | kg | 58.15 |
| 2007.99.40.00 | Guava cheese | 20 | Excl | Excl | kg | 58.16 |
| 2007.99.50.00 | Nutmeg jams and jellies | 20 | Excl | Excl | kg | 58.17 |
| 2007.99.90.00 | Other jams, fruit jellies, marmalade, fruit or nut puree & fruit or nut pastes | 20 | Excl | Excl | kg | 58.19 |
| **2008** | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening | | | | | |
| 2008.11.00.00 | Ground-nuts | 20 | Excl | Excl | kg | 58.921 |
| 2008.19.00 | 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.<br>Nuts, ground-nuts and other seeds, whether or not mixed to | | | | | |
| 2008.19.10.00 | Peanut butter | 20 | Excl | Excl | kg | 58.922 |
| 2008.19.90.00 | Other nuts, ground-nuts and other seeds, etc including mixtures | 20 | Excl | Excl | kg | 58.929 |
| 2008.20.00.00 | Pineapples | 20 | Excl | Excl | kg | 58.93 |
| 2008.30.00 | 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.<br>Nuts, ground-nuts and other seeds, whether or not mixed to | | | | | |
| 2008.30.10.00 | Oranges | 20 | Excl | Excl | kg | 58.941 |
| 2008.30.20.00 | Grapefruits | 20 | Excl | Excl | kg | 58.942 |
| 2008.30.90.00 | Other citrus fruit | 20 | Excl | Excl | kg | 58.949 |
| 2008.40.00.00 | Pears | 20 | 23 | 20-A | kg | 58.961 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2008.50.00.00 | Apricots | 20 | 23 | 20-A | kg | 58.951 |
| 2008.60.00.00 | Cherries | 20 | Excl | Excl | kg | 58.952 |
| 2008.70.00.00 | Peaches, including nectarines | 20 | Excl | Excl | kg | 58.953 |
| 2008.80.00.00 | Strawberries | 20 | 23 | 20-A | kg | 58.962 |
| 2008.91.00.00 | Palm hearts | 20 | Excl | Excl | kg | 58.963 |
| 2008.92.00.00 | Mixtures of fruits | 20 | Excl | Excl | kg | 58.97 |
| 2008.99.00 | 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.<br>Other, including mixtures other than those of subheading 2 | | | | | |
| 2008.99.10.00 | Mangoes | 20 | Excl | Excl | kg | 58.964 |
| 2008.99.20.00 | Banana and plantain chips | 20 | Excl | Excl | kg | 58.965 |
| 2008.99.30.00 | Akee (ackee) (Blighia sapida Koenig) | 20 | Excl | Excl | kg | 58.966 |
| 2008.99.40.00 | Christophine (choyote) | 20 | Excl | Excl | kg | 58.967 |
| 2008.99.90.00 | Other fruit, etc, incl. mixtures other than those of subheading 2008.19 | 20 | Excl | Excl | kg | 58.969 |
| **2009** | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added | | | | | |
| 2009.11.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Orange juice:<br>Frozen: | | | | | |
| 2009.11.10.00 | Orange juice, frozen, concentrated | 40 | Excl | Excl | kg and l | 59.111 |
| 2009.11.20.00 | Other orange juice, frozen, concentrated | 40 | Excl | Excl | kg and l | 59.119 |
| 2009.12.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Orange juice:<br>Not frozen, of a Brix value not exceeding 20: | | | | | |
| 2009.12.10.00 | Other orange juice for infant use, not frozen, in packages put up for retail sale | 10 | Excl | Excl | kg and l | 59.121 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2009.12.20.00 | Other orange juice, in packages put up for retail sale | 40 | Excl | Excl | kg and l | 59.122 |
| 2009.12.30.00 | Other orange juice, concentrated, not fozen | 40 | Excl | Excl | kg and l | 59.123 |
| 2009.12.90.00 | Other orange juice, not frozen, of a brix value <=20 | 40 | Excl | Excl | kg and l | 59.129 |
| 2009.19.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Orange juice:<br>Other: | | | | | |
| 2009.19.10.00 | Other orange juice for infant use, in packages put up for retail sale | 10 | Excl | Excl | kg and l | 59.131 |
| 2009.19.20.00 | Other orange juice, in packages put up for retail sale | 40 | Excl | Excl | kg and l | 59.132 |
| 2009.19.90.00 | Other orange juice | 40 | Excl | Excl | kg and l | 59.139 |
| 2009.21.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Grapefruit (including pomelo) juice:<br>Of a Brix value not exceeding 20: | | | | | |
| 2009.21.10.00 | Grapefruit juice for infant use of a brix value <=20, in packages put up for retail sale | 10 | Excl | Excl | kg and l | 59.211 |
| 2009.21.20.00 | Other grapefruit juice, in packages put up for retail sale | 40 | Excl | Excl | kg and l | 59.212 |
| 2009.21.30.00 | Other grapefruit juice, concentrated | 40 | Excl | Excl | kg and l | 59.213 |
| 2009.21.90.00 | Other grapefruit juice of a brix value <=20 | 40 | Excl | Excl | kg and l | 59.219 |
| 2009.29.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Grapefruit (including pomelo) juice:<br>Other: | | | | | |
| 2009.29.10.00 | Grapefruit juice for infant use, in packages put up for retail sale | 10 | Excl | Excl | kg and l | 59.221 |
| 2009.29.20.00 | Other grapefruit juice, in packages put up for retail sale | 40 | Excl | Excl | kg and l | 59.222 |
| 2009.29.90.00 | Other grapefruit juice | 40 | Excl | Excl | kg and l | 59.229 |
| 2009.31.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Juice of any other single citrus fruit:<br>Of a Brix value not exceeding 20: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2009.31.10 | Lime juice: | | | | | |
| 2009.31.11.00 | Lime juice, concentrated | 40 | Excl | Excl | kg and l | 59.31 |
| 2009.31.12.00 | Lime juice for infant use, of a brix value not >20, in packages put up for retail sale | 10 | Excl | Excl | kg and l | 59.311 |
| 2009.31.13.00 | Other lime juice in packages put up for retail sale | 40 | Excl | Excl | kg and l | 59.312 |
| 2009.31.19.00 | Other juice of any other citrus fruit , of a brix value not > 20 | 40 | Excl | Excl | kg and l | 59.319 |
| 2009.31.20 | Other: | | | | | |
| 2009.31.21.00 | Other juice for infant use, in packages put up for retail sale of a brix value not >20 | 10 | Excl | Excl | kg and l | 59.321 |
| 2009.31.22.00 | Other juice, in packages put up for retail sale | 40 | Excl | Excl | kg and l | 59.322 |
| 2009.31.29.00 | Other juice of any other single citrus fruit, of a brix value not >20 | 40 | Excl | Excl | kg and l | 59.329 |
| 2009.39.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Juice of any other single citrus fruit:<br>Other juice of any single citrus fruit (exc | | | | | |
| 2009.39.10 | Of a Brix value not exceeding 20: | | | | | |
| 2009.39.11.00 | Juice of any single citrus fruit, concentrated | 40 | Excl | Excl | kg and l | 59.331 |
| 2009.39.12.00 | Juice of any single citrus fruit, for infant use, in packages put up for retail sale | 10 | Excl | Excl | kg and l | 59.332 |
| 2009.39.13.00 | Other juice of any single citrus fruit, in packages put up for retail sale | 40 | Excl | Excl | kg and l | 59.333 |
| 2009.39.19.00 | Other juice of any single citrus fruit (excl. orange, grapefruit, lime) | 40 | Excl | Excl | kg and l | 59.334 |
| 2009.39.20 | Other: | | | | | |
| 2009.39.21.00 | Juice of any single citrus fruit, for infant use, in packages put up for retail sale | 10 | Excl | Excl | kg and l | 59.335 |
| 2009.39.22.00 | Other juice in packages put up for retail sale | 40 | Excl | Excl | kg and l | 59.336 |
| 2009.39.29.00 | Other juice of any single citrus fruit (excl. orange, grapefruit, lime ) | 40 | Excl | Excl | kg and l | 59.339 |
| 2009.41.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Juice of any other single citrus fruit:<br>Of a Brix value not exceeding 20: | | | | | |
| 2009.41.10.00 | Pineapple juice, concentrated not in retail packages | 15 | Excl | Excl | kg and l | 59.914 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2009.41.11.00 | Pineapple juice for infant use, in packages put up for retail sale, brix value<=20 | 10 | Excl | Excl | kg and l | 59.911 |
| 2009.41.12.00 | Other pineapple juice, in packages put up for retail sale | 20 | Excl | Excl | kg and 1 | ### |
| 2009.41.19.00 | Other fruit juices | 20 | Excl | Excl | kg and l | 59.912 |
| 2009.49.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Juice of any other single citrus fruit:<br>Other: | | | | | |
| 2009.49.10.00 | Other pineapple juice, for infant use, in packages put up for retail sale | 10 | Excl | Excl | kg and l | 59.913 |
| 2009.49.11.00 | Other pineapple juice in packages out uo for retail sale | 20 | Excl | Excl | kg and l | 59.915 |
| 2009.49.19.00 | Other pineapple juice | 20 | Excl | Excl | kg and l | 59.919 |
| 2009.50.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Juice of any other single citrus fruit:<br>Tomato juice: | | | | | |
| 2009.50.10.00 | Tomato juice, concentrated, not in retail packages | 5 | Excl | Excl | kg and l | 59.921 |
| 2009.50.20.00 | Tomato juice, for infant use, in packages put up for retail sale | 10 | Excl | Excl | kg and l | 59.922 |
| 2009.50.90.00 | Other tomato juice | 20 | Excl | Excl | kg and l | 59.929 |
| 2009.61.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Juice of any other single citrus fruit:<br>Of a Brix value not exceeding 30: | | | | | |
| 2009.61.10.00 | Grape juice, concentrated | 5 | Excl | Excl | kg and l | 59.931 |
| 2009.61.11.00 | Grape juice for infant use, in packages put up for retail sale, of a brix value<=30 | 10 | Excl | Excl | kg and l | 59.932 |
| 2009.61.12.00 | Other grape juice, in packages put up for retail sale | 20 | Excl | Excl | kg and l | 59.933 |
| 2009.61.19.00 | Other grape juice (including grape must) of a brix value <=30 | 20 | Excl | Excl | kg and l | 59.934 |
| 2009.61.20.00 | Grape must | 5 | Excl | Excl | kg and l | 59.935 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2009.69.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Juice of any other single citrus fruit:<br>Other: | | | | | |
| 2009.69.10.00 | Other grape juice(incl grape must) for infant use, in packages put up for retail sale | 10 | Excl | Excl | kg and l | 59.936 |
| 2009.69.11.00 | Other grape juice, in packages put up for retail sale | 20 | Excl | Excl | kg and l | 59.937 |
| 2009.69.19.00 | Other grape juice (including grape must ) | 20 | Excl | Excl | kg and l | 59.938 |
| 2009.69.20.00 | Grape must | 10 | Excl | Excl | kg and l | 59.939 |
| 2009.71.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Apple juice:<br>Of a Brix value not exceeding 20: | | | | | |
| 2009.71.10.00 | Apple juice, concentrated, not in retail packages | 5 | Excl | Excl | kg and l | 59.941 |
| 2009.71.11.00 | Apple juice for infant use, in packages put up for retail sale, of a brix value<=20 | 10 | Excl | Excl | kg and l | 59.942 |
| 2009.71.12.00 | Other apple juice in packages put up for retail sale | 20 | Excl | Excl | kg and l | 59.943 |
| 2009.71.19.00 | Other apple juice, of a brix value <=20 | 20 | Excl | Excl | kg and l | 59.944 |
| 2009.79.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Apple juice:<br>Other: | | | | | |
| 2009.79.10.00 | Other apple juice, for infant use, in packages put up for retail sale | 10 | Excl | Excl | kg and l | 59.945 |
| 2009.79.11.00 | Other apple juice, in packages put up for retail sale | 20 | Excl | Excl | kg and l | 59.946 |
| 2009.79.19.00 | Other apple juice | 20 | Excl | Excl | kg and l | 59.949 |
| 2009.80.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Apple juice:<br>Juice of any other single fruit or vegetable: | | | | | |
| 2009.80.10 | Passion fruit juice: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2009.80.11.00 | Passion fruit, concentrated, not in retail packages | 15 | Excl | Excl | kg and l | 59.951 |
| 2009.80.12.00 | Juice of any single fruit, etc for infant use, in packages put up for retail sale | 10 | Excl | Excl | kg and l | 59.952 |
| 2009.80.13.00 | Other juice in packages put up for retail sale | 20 | Excl | Excl | kg and l | 59.953 |
| 2009.80.19.00 | Other juice of any other single fruit or vegetable | 20 | Excl | Excl | kg and l | 59.954 |
| 2009.80.20 | Tamarind Juice: | | | | | |
| 2009.80.21.00 | Tamarind juice, concentrated, not in retail packages | 15 | Excl | Excl | kg and l | 59.955 |
| 2009.80.22.00 | Tamarind juice prepared for infant use, put up for retail sale | 10 | Excl | Excl | kg and l | 59.956 |
| 2009.80.23.00 | Other tamarind juice, in packages put up for retail sale | 20 | Excl | Excl | kg and l | 59.957 |
| 2009.80.29.00 | Other tamarind juice, concentrated, not in retail packages | 20 | Excl | Excl | kg and l | 59.958 |
| 2009.80.30.00 | Preparations of juice of any other single fruit or vegetable | 10 | Excl | Excl | kg and l | 59.959 (A) |
| 2009.80.90.00 | Other juice of any other single fruit or vegetable | 10 | Excl | Excl | kg and l | 059.959 (B) |
| 2009.90.00 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.<br>Apple juice:<br>Mixtures of juices: | | | | | |
| 2009.90.10.00 | Preparations of grapefruit and orange juices for infant use, put up for retail sale | 10 | Excl | Excl | kg and l | 59.962 |
| 2009.90.20.00 | Other mixtures of grapefruit and orange juices | 40 | Excl | Excl | kg and l | 59.963 |
| 2009.90.30.00 | Preparations of pineapple-based juices for infant use, put up for retail sale | 10 | Excl | Excl | kg and l | 59.968 |
| 2009.90.40.00 | Other pineapple-based juices | 20 | Excl | Excl | kg and l | 59.965 |
| 2009.90.50.00 | Preparations of other mixtures of juices for infant use, put up for retail sale | 10 | Excl | Excl | kg and l | 59.966 |
| 2009.90.90.00 | Other mixtures of juices | 20 | Excl | Excl | kg and l | 59.969 |

# CHAPTER 21

## MISCELLANEOUS EDIBLE PREPARATIONS

**Notes.**

1. This Chapter does not cover:

   (a) Mixed vegetables of heading 07.12.;

   (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);

   (c) Flavoured tea (heading 09.02);

   (d) Spices or other products of headings 09.04 to 09.10;

   (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

   (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or

   (g) Prepared enzymes of heading 35.07.

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.

3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, 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.

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **21** | Miscellaneous edible preparations | | | | | |
| **2101** | Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea | | | | | |
| 2101.11.00.00 | Extracts, essences and concentrates | 20 | Free | Free | kg | 71.311 |
| 2101.12.00.00 | Preparations with a basis of these extracts, essences or concentrates etc | 20 | Free | Free | kg | 71.312 |
| 2101.20.00.00 | Extracts, essences and concentrates, of tea or mate, and preparations etc | 20 | 22 | 18-A | kg | 71.32 |
| 2101.30.00.00 | Roasted chicory and other roasted coffee substitutes, & extracts, etc | 20 | Free | Free | kg | 71.33 |
| **2102** | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No.30.02); prepared baking powders. | | | | | |
| 2102.10.00.00 | Active yeasts | 15 | Free | Free | kg | 98.61 |
| 2102.20.00 | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.<br>Inactive yeasts; other single-cell micro-organisms, dead: | | | | | |
| 2102.20.10.00 | Inactive yeasts | 15 | Free | Free | kg | 98.62 |
| 2102.20.20.00 | Other single-cell micro-organisms, dead | 5 | Free | Free | kg | 98.63 |
| 2102.30.00.00 | Prepared baking powders | 15 | 13 | 11-A | kg | 98.64 |
| **2103** | Sauces and preparations therefore; mixed condiments and mixed seasonings mustard flour and meal and prepared mustard. | | | | | |
| 2103.10.00.00 | Soya sauce | 20 | 23 | 20-A | kg | 98.41 |
| 2103.20.00 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.<br>Tomato ketchup and other tomato sauces: | | | | | |
| 2103.20.10.00 | Tomato ketchup | 20 | Excl | Excl | kg | 98.421 |
| 2103.20.20.00 | Other tomato sauces | 20 | Excl | Excl | kg | 98.422 |
| 2103.30.00 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.<br>Mustard flour and meal and prepared mustard: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2103.30.10.00 | Mustard flour and meal | 15 | 18 | 16-A | kg | 98.431 |
| 2103.30.20.00 | Prepared mustard | 20 | 18 | 16-A | kg | 98.432 |
| 2103.90.00 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.<br>Other: | | | | | |
| 2103.90.10.00 | Pepper sauce | 20 | Excl | Excl | kg | 98.491 |
| 2103.90.20.00 | Mayonnaise | 20 | Excl | Excl | kg | 98.492 |
| 2103.90.30.00 | Worcestershire sauce | 20 | Excl | Excl | kg | 98.493 |
| 2103.90.40.00 | Achar, kuchela and similar preparations | 20 | Excl | Excl | kg | 98.494 |
| 2103.90.90.00 | Other sauces & preparations thereof; mixed condiments and seasonings,etc | 20 | Excl | Excl | kg | 98.499 |
| 2103.90.90.10 | Casreep | 20 | Excl | Excl | kg | |
| 2103.90.90.90 | Other | 20 | Excl | Excl | kg | |
| **2104** | Soups and broths and preparations therefor; homogenised composite food preparations. | | | | | |
| 2104.10.00 | Soups and broths and preparations therefor; homogenized composite food preparations.<br>Soups and broths and preparations therefor: | | | | | |
| 2104.10.10.00 | Other sauces & preparations, in liquid form | 20 | Excl | Excl | kg | 98.51 |
| 2104.10.20.00 | Other sauces & preparations, in solid or powder form | 20 | Excl | Excl | kg | 98.52 |
| 2104.20.00 | Soups and broths and preparations therefor; homogenized composite food preparations.<br>Homogenized composite food preparations: | | | | | |
| 2104.20.10.00 | Preparations for infant use, put up for retail sale | 10 | 23 | 20-A | kg | 98.141 |
| 2104.20.90.00 | Other homogenized composite food preparations | 20 | 23 | 20-A | kg | 98.149 |
| **2105** | Ice cream and other edible ice, whether or not containing cocoa. | | | | | |
| 2105.00.10.00 | Ice cream | 75 | Excl | Excl | kg | 22.331 |
| 2105.00.90.00 | Other ice cream and other edible ice, whether or not containing cocoa | 75 | Excl | Excl | kg | 22.339 |
| **2106** | Food preparations not elsewhere specified or included. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2106.10.00 | Food preparations not elsewhere specified or included.<br>Protein concentrates and textured protein substances: | | | | | |
| 2106.10.10.00 | Protein hydrolysates | 5 | 23 | 20-A | kg | 98.991 |
| 2106.10.90.00 | Other protein concentrates and textured Protein substances | 20 | 23 | 20-A | kg | 98.992 |
| 2106.90.00 | Food preparations not elsewhere specified or included.<br>Other: | | | | | |
| 2106.90.10.00 | Mauby syrup | 20 | Excl | Excl | kg | 98.993 |
| 2106.90.20.00 | Other flavoured or coloured sugar syrups | 20 | Excl | Excl | kg | 98.994 |
| 2106.90.30.00 | Flavouring powders for making beverages | 5 | Excl | Excl | kg | 98.995 |
| 2106.90.40.00 | Autolysed yeast | 15 | Excl | Excl | kg | 98.996 |
| 2106.90.50.00 | Ice cream powders | 20 | Excl | Excl | kg | 98.997 |
| 2106.90.60.00 | Preparations consisting of saccharin & foodstuff, used for sweetening etc | 20 | Excl | Excl | kg | 98.998 |
| 2106.90.70.00 | Preparations for infant use, put up for retail sale | 10 | Excl | Excl | kg | 98.9991 |
| 2106.90.80.00 | Preparations (other than those based on odoriferous substances),etc | 100 | Excl | Excl | kg and | 98.9992 |
| 2106.90.90.00 | Other food preparations,nes | 20 | Excl | Excl | kg | 98.9999 |
| **2201** | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flovoured; ice | | | | | |
| 2201.10.00 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.<br>Mineral waters and aerated waters: | | | | | |
| 2201.10.10.00 | Mineral waters | 20 | Excl | Excl | kg and l | 111.011 |
| 2201.10.20.00 | Aerated waters | 20 | Excl | Excl | kg and l | 111.012 |
| 2201.90.00 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.<br>Other: | | | | | |
| 2201.90.10.00 | Ordinary natural waters | 20 | Excl | Excl | kg and l | 111.013 |
| 2201.90.90.00 | Other waters incl. natural or artificial mineral waters & aerated waters. | 20 | Excl | Excl | kg and l | 111.019 |

# 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 2853.00);

   (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 2204.10.00, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **2202** | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic | | | | | |
| 2202.10.00 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. Waters, including mineral waters and aerat | | | | | |
| 2202.10.10.00 | Aerated beverages | 20 | Excl | Excl | kg and l | 111.021 |
| 2202.10.90.00 | Other waters including mineral waters & aerated waters | 20 | Excl | Excl | kg and l | 111.022 |
| 2202.90.00 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. Other: | | | | | |
| 2202.90.10.00 | Beverages copntaining cocoa | 20 | Excl | Excl | kg and l | 111.023 |
| 2202.90.20.00 | Malt beverages | 20 | Excl | Excl | kg and l | 111.024 |
| 2202.90.90.00 | Other waters including mineral waters & aerated waters containing added sugar | 20 | Excl | Excl | kg and l | 111.029 |
| **2203** | Beer made from malt. | | | | | |
| 2203.00.10.00 | Beer | 100 | Excl | Excl | kg and l | 112.31 |
| 2203.00.20.00 | Stout | 100 | Excl | Excl | kg and l | 112.32 |
| 2203.00.90.00 | Other beer made from malt | 100 | Excl | Excl | kg and l | 112.39 |
| **2204** | Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09 | | | | | |
| 2204.10.00.00 | Sparkling wine | 100 | Excl | Excl | kg and l | 112.15 |
| 2204.21.00.00 | Wine in containers holding 2 litres or less | 100 | Excl | Excl | kg and l | 112.171 |
| 2204.29.00 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other: | | | | | |
| 2204.29.10.00 | Grape must with fermentation prevented /arrested by the addition of alcohol | 5 | Excl | Excl | kg and l | 112.172 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2204.29.90.00 | Other wine; grape must with fermentation prevented/ arrested by the addition of alcohol | 100 | Excl | Excl | kg and l | 112.179 |
| 2204.30.00.00 | Other grape must | 100 | 22 | 18-A | kg and l | 112.11 |
| **2205** | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. | | | | | |
| 2205.10.00.00 | Vermouth & other wine of fresh grapes in containers holding 2 litres or less | 100 | Excl | Excl | kg and l | 112.131 |
| 2205.90.00.00 | Other vermouth & other wine of fresh grapes flavoured with plants etc | 100 | Excl | Excl | kg and l | 113.139 |
| **2206** | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and | | | | | |
| 2206.00.10.00 | Shandy | 100 | Excl | Excl | kg and l | 112.21 |
| 2206.00.90.00 | Other fermented beverages ( for example cider, perry, mead) etc | 100 | Excl | Excl | kg and l | 112.29 |
| **2207** | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength | | | | | |
| 2207.10.00.00 | Undenatured ethyl alcohol of an alcoholic strength by volumne of 80% etc | 100 | Excl | Excl | kg and l | 512.15 |
| 2207.20.00.00 | Ethyl alcohol & other spirits, denatured of any strength, etc | 100 | Excl | Excl | kg and l | 512.16 |
| **2208** | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liquers and other spiritious beverages. | | | | | |
| 2208.20.00 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.<br>Spirits obtained by distilling grape wine or grape marc: | | | | | |
| 2208.20.10.00 | Brandy in bottles of a strength not exceeding 46% vol | 100 | Excl | Excl | kg and l | 112.421 |
| 2208.20.90.00 | Other brandies | 100 | Excl | Excl | kg and l | 112.429 |
| 2208.30.00 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.<br>Whiskies: | | | | | |
| 2208.30.10.00 | Whiskies in bottles of a strength not exceeding 46% vol | 100 | Excl | Excl | kg and l | 112.411 |
| 2208.30.90.00 | Other whiskies | 100 | Excl | Excl | kg and l | 112.419 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2208.40.00 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.<br>Rum and other spirits obtained by distilling fermented sugarcane products: | | | | | |
| 2208.40.10.00 | Rum in bottles of a strength not exceeding 46% vol | 100 | Excl | Excl | kg and l | 112.441 |
| 2208.40.90.00 | Other rum and tafia | 100 | Excl | Excl | kg and l | 112.449 |
| 2208.50.00 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.<br>Gin and Geneva: | | | | | |
| 2208.50.10.00 | Gin and Geneva in bottles of a strength not exceeding 46% vol | 100 | Excl | Excl | kg and l | 112.451 |
| 2208.50.90.00 | Other gin and geneva | 100 | Excl | Excl | kg and l | 112.459 |
| 2208.60.00.00 | Vodka | 100 | Excl | Excl | kg and l | 112.491 |
| 2208.70.00.00 | Liqueurs and cordials | 100 | Excl | Excl | kg and l | 112.492 |
| 2208.90.00 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.<br>Other: | | | | | |
| 2208.90.10.00 | Aromatic bitters used as a flavouring agent for food and beverages | 100 | Excl | Excl | kg and l | 112.493 |
| 2208.90.20.00 | Other aromatic bitters | 100 | Excl | Excl | kg and l | 112.494 |
| 2208.90.90.00 | Other undenatured ethyl alchol of an alcholic strenght by volume of 80% | 100 | Excl | Excl | kg and l | 112.499 |
| **2209** | Vinegar and substitutes for vinegar obtained from acetic acid | | | | | |
| 2209.00.00.00 | Vinegar and substitutes for vinegar obtained from acetic acid | 20 | 23 | 21-A | kg and l | 98.44 |

# 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 2306.41.00, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading note 1 to Chapter 12.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **23** | Residues and waste from the food industries; prepared animal feed | | | | | |
| **2301** | Flours, meals and pellets , of meat or meat offals, of fish or of crustaceans, molluscs or other aquatic invertabrates, unfit for human | | | | | |
| 2301.10.00.00 | Flours, meals and pellets of meat or meat offal, etc | Free | Free | Free | kg | 81.41 |
| 2301.20.00.00 | Flours, meals and pellets, of fish or of crustacean, molluscs, etc | Free | Free | Free | kg | 81.42 |
| **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 legumi | | | | | |
| 2302.10.00.00 | Bran, sharps & other residues, etc of maize (corn) | Free | Free | Free | kg | 81.24 |
| 2302.30.00.00 | Bran, sharps & other residues, etc of wheat | Free | Free | Free | kg | 81.26 |
| 2302.40.00.00 | Bran, sharps & other residues, etc of other cereals | Free | Free | Free | kg | 81.29 |
| 2302.40.10.00 | Bran, sharps & other residues, etc of rice | Free | Free | Free | kg | ### |
| 2302.40.90.00 | Other bran, sharps & other residues, etc | Free | Free | Free | kg | ### |
| 2302.50.00.00 | Bran, sharps & other residues, etc of leguminous plants | Free | Free | Free | kg | 81.23 |
| **2303** | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and wast | | | | | |
| 2303.10.00.00 | Residues of starch manufacture and similar residues | Free | Free | Free | kg | 81.51 |
| 2303.20.00.00 | Beet-pulp, bagasse and other waste of sugar manufacture | Free | Free | Free | kg | 81.52 |
| 2303.30.00.00 | Brewing or distilling dregs and waste | Free | Free | Free | kg | 81.53 |
| **2304** | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. | | | | | |
| 2304.00.00.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. | Free | Free | Free | kg | 81.31 |
| **2305** | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | | | | | |
| 2305.00.00.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | Free | Free | Free | kg | 81.32 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **2306** | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, | | | | | |
| 2306.10.00.00 | Oil cake & other solid residues, ground or in form, of cotton seeds | Free | Free | Free | kg | 81.33 |
| 2306.20.00.00 | Oil cake & other solid residues, etc of linseed | Free | Free | Free | kg | 81.34 |
| 2306.30.00.00 | Oil cake & other solid residues, etc of sunflower seeds | Free | Free | Free | kg | 81.35 |
| 2306.41.00.00 | Oil cake of rape or colza seeds of low erucic acid rape or colza seeds, etc | Free | Free | Free | kg | 81.41 |
| 2306.49.00.00 | Other oil cake & other solid residues of rape or colza seeds | Free | Free | Free | kg | 81.49 |
| 2306.50.00.00 | Oil cake & other solid residues.....in form of coconut or copra | 15 | 18 | 15-A | kg | 81.37 |
| 2306.60.00.00 | Oil cake & other solid residues....in form of palm nuts or kernels | Free | Free | Free | kg | 81.38 |
| 2306.90.00.00 | Other oil-cake & other solid residues, whether or not ground / in form etc | Free | Free | Free | kg | 81.399 |
| **2307** | Wine lees; argol. | | | | | |
| 2307.00.00.00 | Wine lees; argol. | Free | Free | Free | kg | 81.94 |
| **2308** | Vegetable materials & vegetable waste, ve.g.,residues& by-products | | | | | |
| 2308.00.00.00 | Vegetable materials & vegetable waste, ve.g.,residues& by-products | Free | Free | Free | kg | 81.192 |
| **2309** | Preparations of a kind used in animal feeding. | | | | | |
| 2309.10.00.00 | Dog or cat food, put up for retail sale | 20 | 22 | 18-A | kg | 81.95 |
| 2309.90.00 | Preparations of a kind used in animal feeding.<br>Other: | | | | | |
| 2309.90.10.00 | Mixed bird seeds | 20 | Excl | Excl | kg | 81.991 |
| 2309.90.20.00 | Other foods for pets | 20 | Excl | Excl | kg | 81.992 |
| 2309.90.30.00 | Prepared complete poultry feed | 15 | Excl | Excl | kg | 81.993 |
| 2309.90.40.00 | Prepared complete cattle feed | 15 | Excl | Excl | kg | 81.994 |
| 2309.90.50.00 | Prepared complete pig feed | 15 | Excl | Excl | kg | 81.995 |
| 2309.90.60.00 | Other prepared complete animal feeds | 15 | Excl | Excl | kg | 81.996 |
| 2309.90.90.00 | Other preparations of a kind used in animal feeding. | Free | Free | Free | kg | 81.999 |

# CHAPTER 24

## TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

## Note.

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

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **24** | Tobacco and manufactured tobacco substitutes | | | | | |
| **2401** | Unmanufactured tobacco; tobacco refuse. | | | | | |
| 2401.10.00.00 | Tobacco, not stemmed/stripped | 5 | 5 | 4-A | kg | 121.1 |
| 2401.20.00.00 | Tobacco, partly or wholly stemmed/stripped | 5 | 5 | 4-A | kg | 121.2 |
| 2401.30.00.00 | Tobacco refuse | 5 | 5 | 4-A | kg | 121.3 |
| **2402** | Cigars, cherrots, cigarillos and cigarrets, of tobacco or of tobacco substitutes. | | | | | |
| 2402.10.00.00 | Cigars, cheroots and cigarillos, containing tobacco | 100 | Excl | Excl | kg | 122.1 |
| 2402.20.00.00 | Cigarettes containing tobacco | 100 | Excl | Excl | kg | 122.2 |
| 2402.90.00.00 | Other: Cigars,cheroots,cigarillos and cigarettes, of tobacco subs | 100 | Excl | Excl | kg | 122.31 |
| **2403** | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences. | | | | | |
| 2403.10.00.00 | Smoking tobacco, whether or not containing tobacco substitutes in any prop | 100 | Excl | Excl | kg | 122.32 |
| 2403.91.00.00 | "Homogenised" or "reconstituted" tobacco | 100 | Excl | Excl | kg | 122.391 |
| 2403.99.00 | Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.<br>Other:<br>Other: | | | | | |
| 2403.99.10.00 | Snuff | 100 | Excl | Excl | kg | 122.392 |
| 2403.99.90.00 | Other manufactured tobacco & manufactured tobacco substitues | 100 | Excl | Excl | kg | 122.399 |

# SECTION V

## MINERAL PRODUCTS

## CHAPTER 25

## SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

**Notes.**

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

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

2. This Chapter does not cover:

   (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 2802.00);

   (b) Earth colours containing 70% or more by weight of combined iron evaluated as $Fe_20_3$ (heading 28.21);

   (c) Medicaments or other products of Chapter 30;

(d) Perfumery, cosmetic or toilet preparations (Chapter 33);

(e) Setts, curbstones or flagstones (heading 6801.00); 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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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **25** | Salt; sulfur; earths and stone; plastering materials, lime and cement | | | | | |
| **2501** | Salt (including table salt and denatured salt) and pure sodium choloride, whether or not in aqueous solution or containing added anticaking | | | | | |
| 2501.00.10.00 | Table salt in retail packages of not more than 2.5 kg | 20 | 18 | 16-A | kg | 278.31 |
| 2501.00.20.00 | Other table salt | 15 | 18 | 16-A | kg | 278.32 |
| 2501.00.30.00 | Rock salt | 5 | Free | Free | kg | 278.33 |
| 2501.00.40.00 | Pure sodium chloride | 5 | Free | Free | kg | 278.34 |
| 2501.00.40.10 | COOKING SALT | 5 | Free | Free | kg | |
| 2501.00.40.90 | OTHER SALT - INCLUDING TABLE SALT | 5 | Free | Free | kg | |
| 2501.00.50.00 | Salt liquors | 5 | Free | Free | kg | 278.35 |
| 2501.00.90.00 | Other salt (incl. table salt and denatured salt) & pure sodium chloride,etc | 5 | Free | Free | kg | 278.39 |
| **2502** | Unroasted iron pyrites. | | | | | |
| 2502.00.00.00 | Unroasted iron pyrites. | 5 | Free | Free | kg | 274.2 |
| **2503** | Sulphur of all kinds, other than sublimed sulphur, precipated sulphur, etc | | | | | |
| 2503.00.00.00 | Sulphur of all kinds, other than sublimed sulphur, precipated sulphur, etc | 5 | Free | Free | kg | 274.1 |
| **2504** | Natural graphite. | | | | | |
| 2504.10.00.00 | Natural graphite in powder or in flakes | 5 | Free | Free | kg | 278.221 |
| 2504.90.00.00 | Other natural graphite | 5 | Free | Free | kg | 278.229 |
| **2505** | Natural sands of all kinds, whether or not coloured, other than metalbearing sands of chapter 26. | | | | | |
| 2505.10.00.00 | Silica sands and quartz sands | 5 | 4 | 3-A | kg | 273.31 |
| 2505.90.00.00 | Other natural sands of all kinds, whether or not coloured, other than metal etc | 5 | 4 | 3-A | kg | 273.39 |
| **2506** | Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs | | | | | |
| 2506.10.00.00 | Quartz | 5 | 4 | 3-A | kg | 278.511 |
| 2506.20.00.00 | Quartzite | 5 | 4 | 3-A | kg | ### |
| **2507** | Kaolin and other kaolinic clays, whether or not calcined. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2507.00.00.00 | Kaolin and other kaolinic clays, whether or not calcined. | 5 | 4 | 3-A | kg | 278.26 |
| **2508** | Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; | | | | | |
| 2508.10.00.00 | Bentonite | 5 | Free | Free | kg | 278.27 |
| 2508.30.00.00 | Fire-clay | 5 | Free | Free | kg | 278.292 |
| 2508.40.00.00 | Other clays | 5 | Free | Free | kg | 278.293 |
| 2508.50.00.00 | Andalusite, kyanite and sillimanite | 5 | Free | Free | kg | 278.294 |
| 2508.60.00.00 | Mullite | 5 | Free | Free | kg | 278.295 |
| 2508.70.00.00 | Chamotte or dinas earths | 5 | Free | Free | kg | 278.296 |
| **2509** | Chalk | | | | | |
| 2509.00.00.00 | Chalk | 5 | Free | Free | kg | 278.91 |
| **2510** | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk. | | | | | |
| 2510.10.00.00 | Natural calcium phosphates -unground | 5 | Free | Free | kg | 272.31 |
| 2510.20.00.00 | Natural calcium phosphates -ground | 5 | Free | Free | kg | 272.32 |
| **2511** | Naturan barium sulphate (barytes); natural barium carbonate (witherite) other than barium oxide of heading No 28.16 | | | | | |
| 2511.10.00.00 | Natural barium sulphate (barytes) | 5 | Free | Free | kg | 278.921 |
| 2511.20.00.00 | Natural barium carbonate (witherite) | 5 | Free | Free | kg | 278.922 |
| **2512** | Siliceous fossil meals (for e.g. kieselguhr, tripolite and diatomite) | | | | | |
| 2512.00.00.00 | Siliceous fossil meals (for e.g. kieselguhr, tripolite and diatomite) | 5 | Free | Free | kg | 278.95 |
| **2513** | Pumice stone; emery natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. | | | | | |
| 2513.10.00.00 | Pumice stone | 5 | Free | Free | kg | ### |
| 2513.20.00.00 | Emery, natural corundum, natural garnet & other natural abrasives | 5 | Free | Free | kg | 277.222 |
| **2514** | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise | | | | | |
| 2514.00.00.00 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise | 5 | Free | Free | kg | 273.11 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **2515** | building stone of an apparent specific gravity of 2.5 or more, and albaster, whether or not roughly trimmed or merely cut, | | | | | |
| 2515.11.00.00 | Marble, travertine, ecaussine, etc, crude, roughly trimmed or cut etc | 5 | Free | Free | kg | 273.121 |
| 2515.12.00.00 | Marble, travertine,ecaussine, etc, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular | 5 | Free | Free | kg | 273.122 |
| 2515.20.00.00 | Ecaussine and other calcareous monumental or building stone; alabaster | 5 | Free | Free | kg | 273.123 |
| **2516** | Granite, porphyry, basalt, sand-stone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or | | | | | |
| 2516.11.00.00 | 'Granite, porphyry, basalt, sandstone, etc, rude or roughly trimmed | 5 | Free | Free | kg | 273.131 |
| 2516.12.00.00 | 'Granite, porphyry, basalt, sandstone, etc, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular | 5 | Free | Free | kg | 273.132 |
| 2516.20.00.00 | Sandstone | 5 | Free | Free | kg | ### |
| 2516.90.00.00 | Other monumental or building stone | 5 | Free | Free | kg | 273.139 |
| **2517** | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other | | | | | |
| 2517.10.00.00 | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates etc | 5 | 4 | 3-A | kg | 273.41 |
| 2517.20.00.00 | Macadam of slag, dross or similar industrial waste, whether or not incorporated etc | 5 | Free | Free | kg | 273.42 |
| 2517.30.00.00 | Tarred macadam | 5 | Free | Free | kg | 273.43 |
| 2517.41.00.00 | Granules, chippings & powder of marble | 5 | Free | Free | kg | 273.44 |
| 2517.49.00.00 | Other granules, chippings and powder | 5 | Free | Free | kg | 273.49 |
| **2518** | Dolomite whether or not calcined dolomite roughly trimmed or merely cut, by sawing or otherwise, into block or slabs of a rectangular | | | | | |
| 2518.10.00.00 | Dolomite not calcined or sintered | 5 | Free | Free | kg | 278.231 |
| 2518.20.00.00 | Calcined or sintered dolomite | 5 | Free | Free | kg | 278.232 |
| 2518.30.00.00 | Dolomite ramming mix | 5 | Free | Free | kg | 278.233 |
| **2519** | Naatural magnesium carbonated ; fused magnesia; dead-burned magnasea whether or not containing small quantities of other oxides added before | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2519.10.00.00 | Natural magnesium carbonate (magnesite) | 5 | Free | Free | kg | 278.24 |
| 2519.90.00.00 | Other natural magnesium carbonate(magnesite) | 5 | Free | Free | kg | 278.25 |
| **2520** | Gypsum; anhydryte; plasters consisting of calcined gypsum or calcium sulphate whether or not coloured, with or without small quantities of | | | | | |
| 2520.10.00 | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.<br>Gypsum; anhydrite: | | | | | |
| 2520.10.10.00 | Gypsum | 15 | 13 | 11-A | kg | 273.231 |
| 2520.10.20.00 | Anhydrite | 5 | Free | Free | kg | 273.232 |
| 2520.20.00 | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.<br>Plasters: | | | | | |
| 2520.20.10.00 | Plaster of Paris | 5 | Free | Free | kg | 273.241 |
| 2520.20.90.00 | Other plasters | 5 | Free | Free | kg | 273.249 |
| **2521** | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | | | | | |
| 2521.00.00.00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | 10 | 8 | 6-A | kg | 273.22 |
| **2522** | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25 | | | | | |
| 2522.10.00.00 | Quicklime | 10 | 12 | 9-A | kg | 661.11 |
| 2522.20.00.00 | Slaked lime | 10 | 13 | 11-A | kg | 661.12 |
| 2522.30.00.00 | Hydraulic lime | 10 | 13 | 11-A | kg | 661.13 |
| **2523** | Portland cemrnt, aluminous cement, slag cement supersulphate cement and similar hydraulic cements, whether or not coloured or in the form | | | | | |
| 2523.10.00.00 | Cement clinkers | 15 | 14 | 12-B | kg | 661.21 |
| 2523.21.00.00 | White cement, whether or not artificially coloured | 5 | 5 | 4-B | kg | 661.221 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2523.29.00 | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.<br>Portland cement:<br>Other: | | | | | |
| 2523.29.10.00 | Building cement (grey) | 15 | 14 | 12-B | kg | 661.222 |
| 2523.29.20.00 | Oilwell cement | 5 | Free | Free | kg | 661.223 |
| 2523.29.90.00 | Other portland cement | 5 | Free | Free | kg | 661.229 |
| 2523.30.00.00 | Aluminous cement | 5 | Free | Free | kg | 661.23 |
| 2523.90.00.00 | Other hydraulic cements | 5 | Free | Free | kg | 661.29 |
| **2524** | Asbestos. | | | | | |
| 2524.10.00.00 | Crocidolite | 5 | Free | Free | kg | ### |
| 2524.90.00.00 | Other asbestos | 5 | Free | Free | kg | ### |
| **2525** | Mica, including splittings; mica waste. | | | | | |
| 2525.10.00.00 | Crude mica and mica rifted into sheets or splittings | 5 | Free | Free | kg | 278.521 |
| 2525.20.00.00 | Mica powder | 5 | Free | Free | kg | 278.522 |
| 2525.30.00.00 | Mica waste | 5 | Free | Free | kg | 278.523 |
| **2526** | Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular shape; | | | | | |
| 2526.10.00.00 | Natural steatite, not crushed, not powdered | 5 | Free | Free | kg | 278.931 |
| 2526.20.00 | 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.<br>Crushed or powdered: | | | | | |
| 2526.20.10.00 | Talc | 5 | Free | Free | kg | 278.932 |
| 2526.20.90.00 | Other natural steatite, crushed or powdered | 5 | Free | Free | kg | 278.939 |
| **2527** | 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. | | | | | |
| **2528** | Natural borates and concentrates thereof, bbut not including borates separated from natural brinr; natural boric acid containing not more than | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2528.10.00.00 | Natural sodium borates & concentrates thereof (whether or not calcined) | 5 | Free | Free | kg | 278.941 |
| 2528.90.00.00 | Other natural borates & concentrates thereof (whether or not calcined) | 5 | Free | Free | kg | 278.949 |
| **2529** | Felspar; leucite; nepheline and nepheline syenite; flourspar. | | | | | |
| 2529.10.00.00 | Felspar | 5 | Free | Free | kg | 278.531 |
| 2529.21.00.00 | Fluorspar containing by weight 97% or less of calcium fluoride | 5 | Free | Free | kg | 278.541 |
| 2529.22.00.00 | Fluorspar containing by weight >97% of calcium fluoride | 5 | Free | Free | kg | 278.542 |
| 2529.30.00.00 | Leucite; nepheline and nepheline syenite | 5 | Free | Free | kg | 278.532 |
| **2530** | Mineral substances not elsewhere specified or included. | | | | | |
| 2530.10.00.00 | Vermiculite, perlite and chlorites, unexpanded | 5 | Free | Free | kg | 278.98 |
| 2530.20.00.00 | Kieserite, epsomite (natural magnesium sulphates) | 5 | Free | Free | kg | 278.991 |
| 2530.90.00.00 | Other mineral substances not elsewhere specified or included. | 5 | Free | Free | kg | 278.999 |

# CHAPTER 26

# ORES, SLAG AND ASH

**Notes.**

1. This Chapter does not cover:

   (a) Slag or similar industrial waste prepared as macadam (heading 25.17);

   (b) Natural magnesium carbonate (magnesite, whether or not calcined (heading 25.19);

   (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10)

   (d) Basic slag of Chapter 31;

   (e) Slag wool, rock wool or similar mineral wools (heading 68.06);

   (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or

   (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 26.20 applies only to:

   (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and

(b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

**Subheading Notes.**

1. For the purposes of subheading 2620.21.00, "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 2620.60.00.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **26** | Ores, slag and ash | | | | | |
| **2601** | Iron ores and concentrates, including roasted iron pyrites. | | | | | |
| 2601.11.00.00 | Iron ores and concentrates, non-agglomerated | 5 | Free | Free | kg | 281.5 |
| 2601.12.00.00 | Iron ores and concentrates, agglomerated | 5 | Free | Free | kg | 281.6 |
| 2601.20.00.00 | Roasted iron pyrites | 5 | Free | Free | kg | 281.4 |
| **2602** | Manganese ores & concentrates, incl. ferruginous manganese ores,etc | | | | | |
| 2602.00.00.00 | Manganese ores & concentrates, incl. ferruginous manganese ores,etc | 5 | Free | Free | kg | 287.7 |
| **2603** | Copper ores and concentrates. | | | | | |
| 2603.00.00.00 | Copper ores and concentrates. | 5 | Free | Free | kg | 283.1 |
| **2604** | Nickel ores and concentrates. | | | | | |
| 2604.00.00.00 | Nickel ores and concentrates. | 5 | Free | Free | kg | 284.1 |
| **2605** | Cobalt ores and concentrates. | | | | | |
| 2605.00.00.00 | Cobalt ores and concentrates. | 5 | Free | Free | kg | 287.93 |
| **2606** | Aluminium ores and concentrates. | | | | | |
| 2606.00.10.00 | Calcined bauxite | 10 | Free | Free | kg | 285.11 |
| 2606.00.90.00 | Other aluminium ores and concentrates | 10 | Free | Free | kg | 295.19 |
| **2607** | Lead ores and concentrates. | | | | | |
| 2607.00.00.00 | Lead ores and concentrates. | 5 | Free | Free | kg | 287.4 |
| **2608** | Zinc ores and concentrates. | | | | | |
| 2608.00.00.00 | Zinc ores and concentrates. | 5 | Free | Free | kg | 287.5 |
| **2609** | Tin ores and concentrates. | | | | | |
| 2609.00.00.00 | Tin ores and concentrates. | 5 | Free | Free | kg | 287.6 |
| **2610** | Chromium ores and concentrates | | | | | |
| 2610.00.00.00 | Chromium ores and concentrates | 5 | Free | Free | kg | 287.91 |
| **2611** | Tungsten ores and concentrates | | | | | |
| 2611.00.00.00 | Tungsten ores and concentrates | 5 | Free | Free | kg | 287.92 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **2612** | Uranium or thorium ores and concentrates. | | | | | |
| 2612.10.00.00 | Uranium ores and concentrates | 5 | Free | Free | kg | 286.1 |
| 2612.20.00.00 | Thorium ores and concentrates | 5 | Free | Free | kg | 286.2 |
| **2613** | Molybdeum ores and concentrates. | | | | | |
| 2613.10.00.00 | Molybdenum ores and concentrates, roasted | 5 | Free | Free | kg | 287.81 |
| 2613.90.00.00 | Other molybdenum ores and concentrates. | 5 | Free | Free | kg | 287.82 |
| **2614** | Titanium ores and concentrates. | | | | | |
| 2614.00.00.00 | Titanium ores and concentrates. | 5 | Free | Free | kg | 287.83 |
| **2615** | Niobium, tantalum, vanadium or zirconium ores and concentrates. | | | | | |
| 2615.10.00.00 | Zirconium ores and concentrates | 5 | Free | Free | kg | 287.84 |
| 2615.90.00.00 | Other niobium, tantalum, vanadium or zirconium ores and concentrates. | 5 | Free | Free | kg | 287.85 |
| **2616** | Precious metal ores and concentrates. | | | | | |
| 2616.10.00.00 | Silver ores and concentrates | 5 | Free | Free | kg | 289.11 |
| 2616.90.00.00 | Other precious metal ores and concentrates. | 5 | Free | Free | kg | 289.19 |
| **2617** | Other ores and concentrates. | | | | | |
| 2617.10.00.00 | Antimony ores and concentrates | 5 | Free | Free | kg | 287.991 |
| 2617.90.00.00 | Other ores and concentrates. | 5 | Free | Free | kg | 287.999 |
| **2618** | Granulated slag (slag sand) from the manufacture or iron or steel. | | | | | |
| 2618.00.00.00 | Granulated slag (slag sand) from the manufacture or iron or steel. | 10 | 9 | 8-A | kg | 278.61 |
| **2619** | Slag, dross (other than granulated slag), scalings and other waste etc | | | | | |
| 2619.00.00.00 | Slag, dross (other than granulated slag), scalings and other waste etc | 10 | 8 | 6-A | kg | 278.62 |
| **2620** | Ash and residues contsaining metals or metal compounds. | | | | | |
| 2620.11.00.00 | Hard zinc spelter | 5 | Free | Free | kg | 288.11 |
| 2620.19.00.00 | Other ash and residues, containing mainly zinc | 5 | Free | Free | kg | 288.12 |
| 2620.21.00.00 | Leaded gasoline sludges & leaded anti-knock compound sludges | 5 | Free | Free | kg | 288.161 |
| 2620.29.00.00 | Other ash and residues, etc containing mainly lead | 5 | Free | Free | kg | 288.17 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2620.30.00.00 | Other ash and residues,. etc containing mainly copper | 5 | Free | Free | kg | 288.14 |
| 2620.40.00.00 | Other ash and residues, etc containing mainly aluminium | 5 | Free | Free | kg | 288.15 |
| 2620.60.00.00 | Containing arsenic, mercury, thallium or their mixtures, of a kind used, etc | 5 | Free | Free | kg | 288.18 |
| 2620.91.00.00 | Other ash and residues containing antimony, beryllium, cadmium,etc | 5 | Free | Free | kg | 288.21 |
| 2620.99.00.00 | Other ash and residues(other than from the manufacture of iron /steel, etc | 5 | Free | Free | kg | 288.29 |
| **2621** | Other slag and ash, including sea-weed ash. | | | | | |
| 2621.10.00.00 | Ash and residues from the incineration of municipal waste | 5 | Free | Free | kg | 278.71 |
| 2621.90.00.00 | Other slag and ash; including seaweed ash (kelp); ash and residues etc | 5 | Free | Free | kg | 278.79 |

# CHAPTER 27

## MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

**Notes.**

1. This Chapter does not cover:

   (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;

   (b) Medicaments of heading 30.03 or 30.04; or

   (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

   However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

   (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

**Subheading Notes.**

1. For the purposes of subheading 2701.11.00, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of subheading 2701.12.00, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3. For the purposes of subheadings 2707.10.00, 2707.20.00, 2707.30.00 and 2707.40.00 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.

4. For the purposes of subheadings 2710.11.00, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210$^{o}$C (ASTM D86 method).

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **27** | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | | | | | |
| **2701** | Coal; briquettes, ovoids and similar solid fuels manufactured from coal. | | | | | |
| 2701.11.00.00 | Anthracite | 5 | Free | Free | kg/m3 | 321.1 |
| 2701.12.00.00 | Bituminous coal | 5 | Free | Free | kg/m3 | 321.21 |
| 2701.19.00.00 | Other coal | 5 | Free | Free | kg/m3 | 321.22 |
| 2701.20.00.00 | Briquettes, ovoids and similar solid fuels manufactured from coal | 5 | Free | Free | kg/m3 | 322.1 |
| **2702** | Lignite, whether or not agglomerated, excluding jet. | | | | | |
| 2702.10.00.00 | Lignite, whether or not pulverized, but not agglomerated | 5 | Free | Free | kg/m3 | 322.21 |
| 2702.20.00.00 | Agglomerated lignite | 5 | Free | Free | kg/m3 | 322.22 |
| **2703** | Peat (including peat litter), whether or not agglomerated | | | | | |
| 2703.00.00.00 | Peat (including peat litter), whether or not agglomerated | Free | Free | Free | kg/m3 | 322.3 |
| **2704** | Coke and semi-coke of coal, of lignite jor of peat, whether or not agglomerated; retort carbon. | | | | | |
| 2704.00.10.00 | Coke and semi-coke of coal | 5 | Free | Free | kg/m3 | 325.01 |
| 2704.00.20.00 | Coke and semi-coke of lignite or of peat | 5 | Free | Free | kg/m3 | 325.02 |
| 2704.00.30.00 | Retort carbon | 5 | Free | Free | kg/m3 | 325.03 |
| **2705** | Coal gas, water gas, producer gas & similar gases, other than petroleum | | | | | |
| 2705.00.00.00 | Coal gas, water gas, producer gas & similar gases, other than petroleum | Free | Free | Free | kg/m3 | 345 |
| **2706** | Tar distilled from coal, from lignite or from peat & other mineral tars | | | | | |
| 2706.00.00.00 | Tar distilled from coal, from lignite or from peat & other mineral tars | 5 | Free | Free | kg/m3 | 335.21 |
| **2707** | Oils and other products of the distillation of high temperature of the distillation of high temperature coal tar; similar products in which the | | | | | |
| 2707.10.00.00 | Benzole ( benzene) | 15 | Free | Free | kg/m3 | 335.22 |
| 2707.20.00.00 | Toluol (toluene) | 15 | Free | Free | kg/m3 | 335.23 |
| 2707.30.00.00 | Xylol (xylenes ) | 15 | Free | Free | kg/m3 | 335.24 |
| 2707.40.00.00 | Napthalene | 15 | 13 | 11-A | kg/m3 | 335.256 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2707.50.00.00 | Other aromatic hydrocarbon mixtures of which 65% or more by volume, etc | 15 | 13 | 11-A | kg/m3 | 335.251 |
| 2707.91.00.00 | Creosote oils | 15 | 13 | 11-A | kg/m3 | 335.253 |
| 2707.99.00 | 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.<br>Other:<br>Other: | | | | | |
| 2707.99.10.00 | Gasoline blending preparations | 15 | 13 | 11-A | kg/m3 | 335.255 |
| 2707.99.90.00 | Other oils & other products of the distillation of high temperature, coal tar etc | 15 | 13 | 11-A | kg/m3 | 335.259 |
| **2708** | Pitch and pitch coke, obtained from coal tar or from other mineral tars. | | | | | |
| 2708.10.00.00 | Pitch | 15 | 13 | 11-A | kg/m3 | 335.31 |
| 2708.20.00.00 | Pitch coke | 5 | Free | Free | kg/m3 | 335.32 |
| **2709** | Petroleum oils and oils obtained from bituminous minerals, crude. | | | | | |
| 2709.00.10.00 | Imported under the processing agreement | Free | Free | Free | kg/m3 | 333.01 |
| 2709.00.90.00 | Other petroleum oils and oils obtained from bituminous minerals, crude | Free | Free | Free | kg/m3 | 333.09 |
| **2710** | Petroleum oils and oils obtained from bituminous minerals, other thatn crude; preparations not elsewhere specified or included, containing by | | | | | |
| 2710.11.00 | 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 cons | | | | | |
| 2710.11.10.00 | Aviation spirit of 100 octane & over | Free | Free | Free | kg/m3 | 334.011 |
| 2710.11.20.00 | Aviation spirit under 100 octane | Free | Free | Free | kg/m3 | 334.013 |
| 2710.11.30.00 | Motor spirit (gasoline) | 20 | 20 | 20-B | kg/m3 | 334.115 |
| 2710.11.40.00 | Spirit type (gasoline type ) jet fuel | Free | Free | Free | kg/m3 | 334.02 |
| 2710.11.90.00 | Other light oils and preparations | Free | Free | Free | kg/m3 | 334.09 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2710.19.00 | 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 cons | | | | | |
| 2710.19.10.00 | Kerosene type, jet fuel | Free | Free | Free | kg/m3 | 334.021 |
| 2710.19.20.00 | Illuminating kerosene | 20 | 22 | 18-A | kg/m3 | 334.213 |
| 2710.19.30.00 | Vapourising oil or white spirit | 20 | Free | Free | kg/m3 | 334.291 |
| 2710.19.40.00 | Diesel oil | 20 | Free | Free | kg/m3 | 334.31 |
| 2710.19.50.00 | Gas oils (other than diesel oil ) | 20 | Free | Free | kg/m3 | 334.33 |
| 2710.19.60.00 | Bunker "C" grade fuel oil | 20 | Free | Free | kg/m3 | 334.43 |
| 2710.19.70.00 | Partly refined petroleum including topped crudes | 5 | Free | Free | kg/m3 | 334.41 |
| 2710.19.80 | Lubricating oil base stocks, lubricating oils greases: | | | | | |
| 2710.19.81.00 | Lubricating oil base stock (paraffinic type) | 15 | Free | Free | kg/m3 | 334.451 |
| 2710.19.82.00 | Other lubricating oil base stock | 15 | 22 | 18-A | kg/m3 | 334.452 |
| 2710.19.83.00 | Lubricating oils | 25 | Free | Free | kg/m3 | ### |
| 2710.19.84.00 | Lubricating greases | 25 | Free | Free | kg/m3 | 334.47 |
| 2710.19.85.00 | Hydraulic brake fluids & other prepared liquids for hydraulic transmission | 15 | Free | Free | kg/m3 | 334.54 |
| 2710.19.86.00 | Transformer oil | 5 | Free | Free | kg/m3 | 334.55 |
| 2710.19.87.00 | Circuit breaker oil | 5 | Free | Free | kg/m3 | 334.56 |
| 2710.19.88.00 | Cleansing, cutting and mould release oils | 5 | Free | Free | kg/m3 | 334.57 |
| 2710.19.89.00 | Other petroleum oils & oils obtained from bituminous minerals, etc | 5 | Free | Free | kg/m3 | 334.59 |
| 2710.19.90.00 | Other petroleum oils & oils obtained from bituminous minerals etc | 5 | Free | Free | kg/m3 | 334.49 |
| 2710.91.00.00 | Other fuel oil containing polychlorinated biphenyls( pcbs), polychlorinated, etc | 5 | Free | Free | kg/m3 | 334.61 |
| 2710.99.00.00 | Other waste oils | 5 | Free | Free | kg/m3 | 334.69 |
| **2711** | Petroleum gases and other gaseous hydrocarbons. | | | | | |
| 2711.11.00.00 | Natural gas, liquefied | Free | Free | Free | kg/m3 | 343.1 |
| 2711.12.00.00 | Propane, liquefied | Free | Free | Free | kg/m3 | 342.1 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2711.13.00.00 | Butanes, liquefied | Free | Free | Free | kg/m3 | 342.5 |
| 2711.14.00.00 | Ethylene, propylene, butylenes & butadiene, liquefied | 5 | Free | Free | kg/m3 | 344.1 |
| 2711.19.00.00 | Other petroleum gases, etc liquefied | 5 | Free | Free | kg/m3 | 344.2 |
| 2711.21.00.00 | Natural gas, in gaseous state | Free | Free | Free | kg/m3 | 343.2 |
| 2711.29.00.00 | Other gases, in gaseous state | Free | Free | Free | kg/m3 | 344.9 |
| **2712** | Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wasx, peat was, other mineral waxes, | | | | | |
| 2712.10.00.00 | Petroleum jelly | 20 | 18 | 15-A | kg/m3 | 335.11 |
| 2712.20.00.00 | Paraffin wax containing by weight < 0.75% of oil | 5 | Free | Free | kg/m3 | 335.125 |
| 2712.90.00.00 | Other petroleum jelly, paraffin wax, micro-crystalline petroleum wax, slack wax etc | 5 | Free | Free | kg/m3 | 335.129 |
| **2713** | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. | | | | | |
| 2713.11.00.00 | Petroleum coke, not calcined | 5 | Free | Free | kg | 335.421 |
| 2713.12.00.00 | Petroleum coke, calcined | 5 | Free | Free | kg | 335.422 |
| 2713.20.00.00 | Petroleum bitumen | 20 | 18 | 15-A | kg | 335.411 |
| 2713.90.00.00 | Other residues of petroleum oils or of oils obtained from bituminous miner | 20 | 13 | 11-A | kg | 335.419 |
| **2714** | Bitumen and ashalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks. | | | | | |
| 2714.10.00.00 | Bituminous or oil shale and tar sands | 20 | 13 | 11-A | kg | 278.96 |
| 2714.90.00 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.<br>Other: | | | | | |
| 2714.90.10.00 | Natural bitumen | 20 | 13 | 11-A | kg | 278.971 |
| 2714.90.20.00 | Natural asphalt | 10 | 13 | 11-A | kg | 278.972 |
| 2714.90.30.00 | Asphaltites and asphaltic rocks | 20 | 13 | 11-A | kg | 278.973 |
| 2714.90.90.00 | Other bitumin and asphalt | 20 | 13 | 11-A | kg | ### |
| **2715** | Bituminous mixtures based on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2715.00.10.00 | Cut-backs | 20 | 13 | 11-A | kg | 335.431 |
| 2715.00.90.00 | Other bituminous mixtures based on natural asphalt, on natural bitumen, etc | 20 | 13 | 11-A | kg | 335.439 |
| **2716** | Electrical energy | | | | | |
| 2716.00.00.00 | Electrical energy | Free | Free | Free | 1000 kwh | 351 |

# SECTION VI

## PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

## Notes.

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

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 2852.00 are to be classified in those headings and in no other heading of this Section.

2. Subject Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

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# CHAPTER 28

## INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

**Notes.**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

   (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

   (b) The products mentioned in (a) above dissolved in water;

   (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

   (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

   (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and 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 headings 28.43 to 28.46 and 2852.00 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, etrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);

(e) Hydrogen peroxide, solidified with urea (heading 2847.00), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2853.00) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;

(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

**Except where the context otherwise requires, double or complex salts are** to be classified in heading 28.42.

6. Heading 28.44 applies only to:

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g).

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

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

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

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

7. Heading 2848.00 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 3818.00.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **28** | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals,of radioactive elements or of isotopes | | | | | |
| **2801** | Fluorine, chlorine, bromine, and iodine. | | | | | |
| 2801.10.00.00 | Chlorine | 5 | Free | Free | kg | 522.24 |
| 2801.20.00.00 | Iodine | 5 | Free | Free | kg | 522.251 |
| 2801.30.00.00 | Flourine; bromine | 5 | Free | Free | kg | 522.252 |
| **2802** | Sulphur, sublimed or precipitated; colloidal sulphur | | | | | |
| 2802.00.00.00 | Sulphur, sublimed or precipitated; colloidal sulphur | 5 | Free | Free | kg | 522.26 |
| **2803** | Carbon (carbon blacks & other forms of carbon not elsewhere specified etc | | | | | |
| 2803.00.00.00 | Carbon (carbon blacks & other forms of carbon not elsewhere specified etc | 5 | Free | Free | kg | 522.1 |
| **2804** | Hydrogen, rare gases and other non-metals. | | | | | |
| 2804.10.00.00 | Hydrogen | 10 | 8 | 6-A | kg and m3 | 522.211 |
| 2804.21.00.00 | Argon | 5 | 8 | 6-A | kg and m3 | 522.212 |
| 2804.29.00.00 | Other rare gases | 5 | Free | Free | kg and m3 | 522.213 |
| 2804.30.00.00 | Nitrogen | 10 | 8 | 6-A | kg and m3 | 522.214 |
| 2804.40.00.00 | Oxygen | 10 | Excl | Excl | kg and m3 | 522.215 |
| 2804.50.00.00 | Boron, tellurium | 5 | Free | Free | kg | 522.221 |
| 2804.61.00.00 | Silicon containing by weight not less than 99.99% of silicon | 5 | Free | Free | kg | 522.231 |
| 2804.69.00.00 | Other silicon | 5 | Free | Free | kg | 522.239 |
| 2804.70.00.00 | Phosphorus | 5 | Free | Free | kg | 522.222 |
| 2804.80.00.00 | Arsenic | 5 | Free | Free | kg | 522.223 |
| 2804.90.00.00 | Selenium | 5 | Free | Free | kg | 522.224 |
| **2805** | Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury. | | | | | |
| 2805.11.00.00 | Sodium | 5 | Free | Free | kg | 522.281 |
| 2805.12.00.00 | Calcium | 5 | Free | Free | kg | 522.282 |
| 2805.19.00.00 | Other alkali or alkaline-earth metals | 5 | Free | Free | kg | 522.289 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2805.30.00.00 | Rare-earth metals, candium & yttrium, whether or not intermixed, etc | 5 | Free | Free | kg | 522.293 |
| 2805.40.00.00 | Mercury | 5 | Free | Free | kg | 522.27 |
| **2806** | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid. | | | | | |
| 2806.10.00.00 | Hydrogen chloride (hydrochloric acid) | 5 | Free | Free | kg | 522.311 |
| 2806.20.00.00 | Chlorosulphuric acid | 5 | Free | Free | kg | 522.312 |
| **2807** | Sulphuric acid; oleum. | | | | | |
| 2807.00.10.00 | Sulphuric acid, for chemical analysis | 5 | Free | Free | kg | 522.321 |
| 2807.00.20.00 | Sulphuric acid, other | 15 | 13 | 11-A | kg | 522.322 |
| 2807.00.30.00 | Oleum | 5 | Free | Free | kg | 522.323 |
| **2808** | Nitric acid, sulphonitric acids. | | | | | |
| 2808.00.00.00 | Nitric acid, sulphonitric acids. | 5 | Free | Free | kg | 522.33 |
| **2809** | Diphosphorous pentaoxide; phosphoric acid and polyphosphoric acids. | | | | | |
| 2809.10.00.00 | Diphosphorus pentaoxide | 5 | Free | Free | kg | 522.341 |
| 2809.20.00.00 | Phosphoric acid and polyphosphoric acid | 5 | Free | Free | kg | 522.342 |
| **2810** | Oxides of boron; boric acids. | | | | | |
| 2810.00.00.00 | Oxides of boron; boric acids. | 5 | Free | Free | kg | 522.35 |
| **2811** | Other inorganic acids and other inorganic oxygen compounds of non-metals. | | | | | |
| 2811.11.00.00 | Hydrogen fluoride (hydrofluoric acid) | 5 | Free | Free | kg | 522.361 |
| 2811.19.00.00 | Other inorganic acids | 5 | Free | Free | kg | 522.369 |
| 2811.21.00.00 | Carbon dioxide | 15 | Excl | Excl | kg | 522.391 |
| 2811.22.00.00 | Silicon dioxide | 5 | Free | Free | kg | 522.37 |
| 2811.29.00 | Other inorganic acids and other inorganic oxygen compounds of non-metals.<br>Other inorganic oxygen compounds of non- metals:<br>Other: | | | | | |
| 2811.29.10.00 | Nitrous oxide | 5 | Free | Free | kg | 522.392 |
| 2811.29.90.00 | Other inorganic oxygen compounds of non-metals | 5 | Free | Free | kg | 522.399 |
| **2812** | Halides and halide oxides of non-metals. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2812.10.00.00 | Chlorides and chloride oxides | 5 | Free | Free | kg | 522.411 |
| 2812.90.00.00 | Other halides and halide oxides of non-metals | 5 | Free | Free | kg | 522.419 |
| **2813** | Sulphides of non-metals; commerical phosphorus trisulphide. | | | | | |
| 2813.10.00.00 | Carbon disulphide | 5 | Free | Free | kg | 522.421 |
| 2813.90.00.00 | Other sulphides of non-metals; commercial phosphorous trisulphide | 5 | Free | Free | kg | 522.429 |
| **2814** | Ammonia, anhydrous or in aqueous solution. | | | | | |
| 2814.10.00.00 | Anhydrous ammonia | 15 | 13 | 11-A | kg | 522.611 |
| 2814.20.00.00 | Ammonia in aqueous solution | 5 | Free | Free | kg | 522.612 |
| **2815** | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. | | | | | |
| 2815.11.00.00 | Sodium hydroxide ( caustic soda) etc, solid | 5 | Free | Free | kg | 522.62 |
| 2815.12.00.00 | Sodium hydroxide, etc in aqueous solution (soda lye or liquid soda) | 5 | Free | Free | kg | 522.63 |
| 2815.20.00.00 | Potassium hydroxide (caustic potash) | 5 | Free | Free | kg | 522.641 |
| 2815.30.00.00 | Peroxides of sodium or potassium | 5 | Free | Free | kg | 522.642 |
| **2816** | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium. | | | | | |
| 2816.10.00.00 | Hydroxide and peroxide of magnesium | 5 | Free | Free | kg | 522.651 |
| 2816.40.00.00 | Oxide, hydroxide & peroxide of strontium or barium | 5 | Free | Free | kg | 522.658 |
| **2817** | Zinc oxide; zinc peroxide. | | | | | |
| 2817.00.00.00 | Zinc oxide; zinc peroxide. | 5 | Free | Free | kg | 522.51 |
| **2818** | Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide. | | | | | |
| 2818.10.00.00 | Artificial corundum, whether or not chemically defined | 5 | Free | Free | kg | 522.67 |
| 2818.20.00.00 | Aluminium oxide (alumina), other than artificial corundum | 15 | Free | Free | kg | 285.2 |
| 2818.30.00.00 | Aluminium hydroxide | 5 | Free | Free | kg | 522.66 |
| **2819** | Chromium oxides and hydroxides. | | | | | |
| 2819.10.00.00 | Chromium trioxide | 5 | Free | Free | kg | 522.521 |
| 2819.90.00.00 | Other chromium oxides and hydroxides. | 5 | Free | Free | kg | 522.529 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **2820** | Manganese oxides. | | | | | |
| 2820.10.00.00 | Manganese dioxide | 5 | Free | Free | kg | 522.531 |
| 2820.90.00.00 | Other manganese oxides | 5 | Free | Free | kg | 522.539 |
| **2821** | Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluted as fe203. | | | | | |
| 2821.10.00.00 | Iron oxides and hydroxides | 5 | Free | Free | kg | 522.541 |
| 2821.20.00.00 | Earth colours | 5 | Free | Free | kg | 522.542 |
| **2822** | Cobalt oxides and hydroxides; commercial cobalt oxides. | | | | | |
| 2822.00.00.00 | Cobalt oxides and hydroxides; commercial cobalt oxides. | 5 | Free | Free | kg | 522.55 |
| **2823** | Titanium oxides. | | | | | |
| 2823.00.00.00 | Titanium oxides. | 5 | Free | Free | kg | 522.56 |
| **2824** | Lead oxides; red lead and orange lead. | | | | | |
| 2824.10.00.00 | Lead monoxide (litharge, massicot) | 5 | Free | Free | kg | 522.571 |
| 2824.90.00.00 | Other lead oxides; red lead and orange lead. | 5 | Free | Free | kg | 522.579 |
| **2825** | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metals oxides, hydroxides and peroxides. | | | | | |
| 2825.10.00.00 | Hydrazine and hydroxylamine and their inorganic salts | 5 | Free | Free | kg | 522.68 |
| 2825.20.00.00 | Lithiam oxide and hydroxide | 5 | Free | Free | kg | 522.691 |
| 2825.30.00.00 | Vanadium oxides and hydroxides | 5 | Free | Free | kg | 522.692 |
| 2825.40.00.00 | Nickel oxides and hydroxides | 5 | Free | Free | kg | 522.693 |
| 2825.50.00.00 | Copper oxides and hydroxides | 5 | Free | Free | kg | 522.694 |
| 2825.60.00.00 | Germanium oxides and zirconium dioxide | 5 | Free | Free | kg | 522.695 |
| 2825.70.00.00 | Molybdenum oxides and hydroxides | 5 | Free | Free | kg | 522.696 |
| 2825.80.00.00 | Antimony oxides | 5 | Free | Free | kg | 522.697 |
| 2825.90.00.00 | Other hydrazine & hydroxlamime and their inorganic salts;inorganic bases.. | 5 | Free | Free | kg | 522.699 |
| **2826** | Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2826.12.00.00 | Fluorides of aluminium | 5 | Free | Free | kg | 523.12 |
| 2826.19.00.00 | Other fluorides | 5 | Free | Free | kg | 523.13 |
| 2826.30.00.00 | Sodium hexafluoroaluminate (synthetic cryolite) | 5 | Free | Free | kg | 523.15 |
| 2826.90.00.00 | Other flourides, fluorosilicates and other complex flourine salts | 5 | Free | Free | kg | 523.19 |
| **2827** | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides. | | | | | |
| 2827.10.00.00 | Ammonium chloride | 5 | Free | Free | kg | 523.21 |
| 2827.20.00.00 | Calcium chloride | 5 | Free | Free | kg | 523.22 |
| 2827.31.00.00 | Chlorides of magnesium | 5 | Free | Free | kg | 523.291 |
| 2827.32.00.00 | Chlorides of aluminium | 5 | Free | Free | kg | 523.292 |
| 2827.35.00.00 | Chlorides of nickel | 5 | Free | Free | kg | 523.295 |
| 2827.39.00.00 | Other chlorides | 5 | Free | Free | kg | 523.298 |
| 2827.41.00.00 | Chloride oxides and chloride hydroxides of copper | 5 | Free | Free | kg | 523.2991 |
| 2827.49.00.00 | Other chloride oxides and chloride hydroxides | 5 | Free | Free | kg | 523.2992 |
| 2827.51.00.00 | Bromides sodium or of potassium | 5 | Free | Free | kg | 523.2993 |
| 2827.59.00.00 | Other bromides and bromide oxides | 5 | Free | Free | kg | 523.2994 |
| 2827.60.00.00 | Iodides and iodide oxides | 5 | 4 | 3-A | kg | 523.2995 |
| **2828** | Hypochlorites; commerical calcium hypochlorite; chlorites; hypobromites. | | | | | |
| 2828.10.00.00 | Commercial calcium hypochlorite & other calcium hypochlorites | 5 | Free | Free | kg | 523.311 |
| 2828.90.00.00 | Other hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites | 5 | Free | Free | kg | 523.319 |
| **2829** | chlorates and perchlorates; bromates and perbromates; iodates and periodates. | | | | | |
| 2829.11.00.00 | Chlorates of sodium | 5 | Free | Free | kg | 523.32 |
| 2829.19.00.00 | Other chlorates | 5 | Free | Free | kg | 523.319 |
| 2829.90.00.00 | Other chlorates and perchlorates; bromates and perbromates; etc | 5 | Free | Free | kg | 523.399 |
| **2830** | Sulphides; polysulphides. | | | | | |
| 2830.10.00.00 | Sodium sulphides | 5 | Free | Free | kg | 523.41 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2830.90.00.00 | Other sulphides; polysulphides, whether or not chemically defined. | 5 | Free | Free | kg | 523.429 |
| **2831** | dithionates and sulphoxylates. | | | | | |
| 2831.10.00.00 | Dithionites and sulphoxylates of sodium | 5 | Free | Free | kg | 523.431 |
| 2831.90.00.00 | Other dithionites and sulphoxylates | 5 | Free | Free | kg | 523.439 |
| **2832** | Sulphites; thiosulphates. | | | | | |
| 2832.10.00.00 | Sodium sulphites | 5 | Free | Free | kg | 523.441 |
| 2832.20.00.00 | Other sulphites | 5 | Free | Free | kg | 523.442 |
| 2832.30.00.00 | Thiosulphates | 5 | Free | Free | kg | 523.443 |
| **2833** | Sulphates; alums; peroxosulphates (persulphates). | | | | | |
| 2833.11.00.00 | Disodium sulphate | 5 | Free | Free | kg | 523.451 |
| 2833.19.00.00 | Other sodium sulphates | 5 | Free | Free | kg | 523.459 |
| 2833.21.00.00 | Other sulphates of magnesium | 5 | Free | Free | kg | 523.491 |
| 2833.22.00.00 | Other sulphates of aluminium | 15 | Free | Free | kg | 523.492 |
| 2833.24.00.00 | Other sulphates of nickel | 5 | Free | Free | kg | 523.494 |
| 2833.25.00.00 | Other sulphates of copper | 5 | Free | Free | kg | 523.495 |
| 2833.27.00.00 | Other sulphates of barium | 5 | Free | Free | kg | 523.497 |
| 2833.29.00.00 | Other sulphates | 5 | Free | Free | kg | 523.498 |
| 2833.30.00.00 | Alums | 5 | Free | Free | kg | 523.4991 |
| 2833.40.00.00 | Peroxosulphates (persulphates) | 5 | Free | Free | kg | 523.4992 |
| **2834** | Nitrites; nitrates. | | | | | |
| 2834.10.00.00 | Nitrites | 5 | Free | Free | kg | 523.51 |
| 2834.21.00.00 | Nitrates of potassium | 5 | Free | Free | kg | 523.52 |
| 2834.29.00.00 | Other nitrates | 5 | Free | Free | kg | 523.599 |
| **2835** | Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates. | | | | | |
| 2835.10.00.00 | Phosphinates (hypophosphites) and phosphonates (phosphates) | 5 | Free | Free | kg | 523.61 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2835.22.00.00 | Phosphates of mono-or disodium | 5 | Free | Free | kg | 523.631 |
| 2835.24.00.00 | Phosphates of potassium | 5 | Free | Free | kg | 523.633 |
| 2835.25.00.00 | Calcium hydrogenorthophosphate ("dicalcium phosphate") | 5 | Free | Free | kg | 523.634 |
| 2835.26.00.00 | Other phosphates of calcium | 5 | Free | Free | kg | 523.635 |
| 2835.29.00.00 | Other phosphates | 5 | Free | Free | kg | 523.639 |
| 2835.31.00.00 | Sodium triphospate (sodium tripoly-phosphate) | 5 | Free | Free | kg | 523.64 |
| 2835.39.00.00 | Other polyphospates | 5 | Free | Free | kg | 523.65 |
| **2836** | Carbonates; peroxocarbonates (percarbonates);commerical ammonium corbonate containing ammonium carbonate. | | | | | |
| 2836.20.00.00 | Disodium carbonate | 5 | Free | Free | kg | 523.72 |
| 2836.30.00.00 | Sodium hydrogencarbonate (sodium bicarbonate) | 5 | Free | Free | kg | 523.73 |
| 2836.40.00.00 | Potassium carbonates | 5 | Free | Free | kg | 523.74 |
| 2836.50.00.00 | Calcium carbonate | 5 | Free | Free | kg | 523.791 |
| 2836.60.00.00 | Barium carbonate | 5 | Free | Free | kg | 523.792 |
| 2836.91.00.00 | Lithium carbonates | 5 | Free | Free | kg | 523.793 |
| 2836.92.00.00 | Strontium carbonate | 5 | Free | Free | kg | 523.794 |
| 2836.99.00.00 | Other carbonates; peroxcarbonates(percarbonates); commerical etc | 5 | Free | Free | kg | 523.799 |
| **2837** | Cyanides, cyanide oxides and complex cyanides. | | | | | |
| 2837.11.00.00 | Cyanides and cyanide oxides of sodium | 5 | Free | Free | kg | 523.811 |
| 2837.19.00.00 | Other cyanides and cyanide oxides | 5 | Free | Free | kg | 523.819 |
| 2837.20.00.00 | Complex cyanides | 5 | Free | Free | kg | 523.812 |
| **2838** | Cyanides, cyanide oxides and complex cyanides. Cyanides and cyanide oxides: | | | | | |
| **2839** | Silicates; commerical alkali metal silicates. | | | | | |
| 2839.11.00.00 | Sodium metalsilicates of sodium | 5 | Free | Free | kg | 523.831 |
| 2839.19.00.00 | Other sodium metalsilicates of sodium | 5 | Free | Free | kg | 523.832 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2839.90.00.00 | Other silicates | 5 | Free | Free | kg | 523.839 |
| **2840** | Borates; peroxoborates (perborates). | | | | | |
| 2840.11.00.00 | Anhydrous | 5 | Free | Free | kg | 523.841 |
| 2840.19.00.00 | Other disodium tetraborate (refined borax) | 5 | Free | Free | kg | 523.842 |
| 2840.20.00.00 | Other borates | 5 | Free | Free | kg | 523.843 |
| 2840.30.00.00 | Peroxoborates (perborates) | 5 | Free | Free | kg | 523.844 |
| **2841** | Salts of oxometallic or peroxometallic acids. | | | | | |
| 2841.30.00.00 | Sodium dichromate | 5 | Free | Free | kg | 524.313 |
| 2841.50.00.00 | Other chromates and dischromates; peroxochromates | 5 | Free | Free | kg | 524.315 |
| 2841.61.00.00 | Potassium permanganate | 5 | Free | Free | kg | 524.316 |
| 2841.69.00.00 | Other manganites, manganates and permanganates | 5 | Free | Free | kg | 524.317 |
| 2841.70.00.00 | Molybdates | 5 | Free | Free | kg | 524.318 |
| 2841.80.00.00 | Tungstates (wolframates) | 5 | Free | Free | kg | 524.3191 |
| 2841.90.00.00 | Other salts of oxometallic or peroxometallic acids | 5 | Free | Free | kg | 524.3199 |
| **2842** | Other salts of inorganic acids or peroxoacids, excluding acides. | | | | | |
| 2842.10.00.00 | Double or complex silicates, including aluminosilicates whether or not chemically defined | 5 | Free | Free | kg | 523.891 |
| 2842.90.00.00 | Other salts of inorganic acids or peroxoacids, (including aluminosilicates) | 5 | Free | Free | kg | 523.899 |
| **2843** | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals. | | | | | |
| 2843.10.00.00 | Colloidal precious metal | 5 | Free | Free | kg | 524.321 |
| 2843.21.00.00 | Silver nitrate | 5 | Free | Free | kg | 524.322 |
| 2843.29.00.00 | Other silver compounds | 5 | Free | Free | kg | 524.323 |
| 2843.30.00.00 | Gold compounds | 5 | Free | Free | kg | 524.324 |
| 2843.90.00.00 | Other compounds; amalgams | 5 | Free | Free | kg | 524.329 |
| **2844** | Radioactive chemicals elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2844.10.00.00 | Natural uranium & its compounds; alloys, dispersions (including cermets) | 5 | Free | Free | kg | 525.11 |
| 2844.20.00.00 | Uranium enriched in U 235 & its compounds; plutonium & its compounds, etc | 5 | Free | Free | kg | 525.13 |
| 2844.30.00.00 | Uranium depleted in U 235 & its compounds; thorium and its compounds, etc | 5 | Free | Free | kg | 525.15 |
| 2844.40.00.00 | Radioactive elements and isotopes and compounds other than those of sub heading 2844.10, 2844.20 or 2844.30; alloys, etcm | 5 | Free | Free | kg | 525.19 |
| 2844.50.00.00 | Spent (irradiated) fuel of elements (cartridges) of nuclear reactors | 5 | Free | Free | kg | 525.17 |
| **2845** | Isotopes other than those of heading No.28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined. | | | | | |
| 2845.10.00.00 | Heavy water (deuterium oxide) | 5 | Free | Free | kg | 525.911 |
| 2845.90.00.00 | Other isotopes other than those of heading 28.44; compounds etc | 5 | Free | Free | kg | 525.919 |
| **2846** | Compounds,inorganic or organic of rare-earth metals,of yttrium or of scandium or of mixtures of these metals. | | | | | |
| 2846.10.00.00 | Cerium compounds | 5 | Free | Free | kg | 525.951 |
| 2846.90.00.00 | Other compounds, inorganic or organic, of rare-earth metals, etc | 5 | Free | Free | kg | 525.959 |
| **2847** | Hydrogen peroxide, whether or not solidified with urea. | | | | | |
| 2847.00.00.00 | Hydrogen peroxide, whether or not solidified with urea. | 5 | Free | Free | kg | 524.91 |
| **2848** | Phosphides, whether or not chemically defined, excl. ferrophosphorus. | | | | | |
| 2848.00.00.00 | Phosphides, whether or not chemically defined, excl. ferrophosphorus. | 5 | Free | Free | kg | 524.92 |
| **2849** | Carbides, whether or not chemically defined. | | | | | |
| 2849.10.00.00 | Carbides of calcium, whether or not chemically defined | 5 | Free | Free | kg | 524.93 |
| 2849.20.00.00 | Carbides of silicon, whether or not chemically defined | 5 | Free | Free | kg | 524.941 |
| 2849.90.00.00 | Other carbides, whether or not chemically defined | 5 | Free | Free | kg | 524.949 |
| **2850** | Hydrides, nitrides, azides, silicides & borides, whether or not chemically defined | | | | | |
| 2850.00.00.00 | Hydrides, nitrides, azides, silicides & borides, whether or not chemically defined | 5 | Free | Free | kg | 524.95 |
| **2851** | | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **2852** | Compounds, inorganic or organic, of mercury, excluding amalgams. | | | | | |
| 2852.00.00.00 | Compounds, inorganic or organic, of mercury, excluding amalgams. | 5 | 4 | 3-A | kg | ### |
| **2853** | Other inorganic compounds (including distilled or conductivity water and water of similar purity) etc | | | | | |
| 2853.00.00.00 | Other inorganic compounds (including distilled or conductivity water and water of similar purity) etc | 5 | Free | Free | kg | 524.99 |

# CHAPTER 29

## ORGANIC CHEMICALS

**Notes.**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

   (a) Separate chemically defined organic compounds, whether or not containing impurities;

   (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

   (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940.00, 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 1520.00;

(b) Ethyl alcohol (heading 22.07 or 22.08);

(c) Methane or propane (heading 27.11);

(d) The compounds of carbon mentioned in Note 2 to Chapter 28;

(e) Urea (heading 31.02 or 31.05);

(f) 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);

(g) Enzymes (heading 35.07);

(h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 $cm^3$ (heading 36.06);

(ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13.00; ink removers put up in packings for retail sale, of heading 38.24; or

(k) 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 2911.00 and 2913.00 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 2911.00, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

5. (A) The esters of acid-function organic compounds of sub-Chapters 1 to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

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

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

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 2942.00, 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 2942.00 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and

(3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in the numerical order in Chapter 29, among those appropriate to the fragments formed by “cleaving” of all metal bonds, other than metal-carbon bonds.

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

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

6. The compounds of headings 29.30 and 2931.00 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

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

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

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

8. For the purposes of heading 29.37:

(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.

♦♦♦♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **29** | Organic chemicals | | | | | |
| **2901** | Acyclic hydrocarbons. | | | | | |
| 2901.10.00.00 | Acyclic hydrocarbons saturated | 5 | Free | Free | kg | 511.14 |
| 2901.21.00.00 | Ethylene | 5 | Free | Free | kg | 511.11 |
| 2901.22.00.00 | Propene (propylene) | 5 | Free | Free | kg | 511.12 |
| 2901.23.00.00 | Butene (butylenes) and isomers thereof | 5 | Free | Free | kg | 511.131 |
| 2901.24.00.00 | Buta-1, 3-diene and isoprene | 5 | Free | Free | kg | 511.132 |
| 2901.29.00 | Acyclic hydrocarbons.<br>Unsaturated:<br>Other: | | | | | |
| 2901.29.10.00 | Nonylene (nonene) | 5 | Free | Free | kg | 511.191 |
| 2901.29.20.00 | Acetylene | 5 | Free | Free | kg | 511.192 |
| 2901.29.90.00 | Other acyclic hydrocarbons, unsaturated | 5 | Free | Free | kg | 511.199 |
| **2902** | Cyclic hydrocarbons. | | | | | |
| 2902.11.00.00 | Cyclohexane | 5 | Free | Free | kg | 511.21 |
| 2902.19.00.00 | Other cyclanes, cyclenes and cycloterpenes | 5 | Free | Free | kg | 511.291 |
| 2902.20.00.00 | Benzene | 5 | Free | Free | kg | 511.22 |
| 2902.30.00.00 | Toluene | 5 | Free | Free | kg | 511.23 |
| 2902.41.00.00 | o-Xylene | 5 | Free | Free | kg | 511.241 |
| 2902.42.00.00 | m-Xylene | 5 | Free | Free | kg | 511.242 |
| 2902.43.00.00 | p-Xylene | 5 | Free | Free | kg | 511.243 |
| 2902.44.00.00 | Mixed xylene isomers | 5 | Free | Free | kg | 511.244 |
| 2902.50.00.00 | Styrene | 5 | Free | Free | kg | 511.25 |
| 2902.60.00.00 | Ethylbenzene | 5 | Free | Free | kg | 511.26 |
| 2902.70.00.00 | Cumene | 5 | Free | Free | kg | 511.27 |
| 2902.90.00.00 | Other cyclic hydrocarbons | 5 | Free | Free | kg | 511.299 |
| **2903** | Halogenated derivatives of hydrocarbons. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2903.11.00.00 | Chloromethane (methyl chloride) and chlorethane (ethyl chloride) | 5 | Free | Free | kg | 511.361 |
| 2903.12.00.00 | Dichloromethane (methylene chloride) | 5 | Free | Free | kg | 511.362 |
| 2903.13.00.00 | Chloroform (trichloromethane) | 5 | Free | Free | kg | 511.363 |
| 2903.14.00.00 | Carbon tetrachloride | 5 | Free | Free | kg | 511.364 |
| 2903.15.00.00 | Ethylene dichloride (ISO) (1,2 dichloroethane) | 5 | Free | Free | kg | 511.35 |
| 2903.19.00 | Halogenated derivatives of hydrocarbons. Saturated chlorinated derivatives of acyclic hydrocarbons: Other: | | | | | |
| 2903.19.10.00 | 1,1,1-Trichloroethane (methylchloroform) | 5 | Free | Free | kg | 511.366 |
| 2903.19.90.00 | Other saturated chlorinated derivatives of acyclic hydrocarbons | 5 | Free | Free | kg | 511.369 |
| 2903.21.00.00 | Vinyl chloride (chloroethylene) | 5 | Free | Free | kg | 511.31 |
| 2903.22.00.00 | Trichloroetylene | 5 | Free | Free | kg | 511.32 |
| 2903.23.00.00 | Tetrachloroethylene (perchloroethylene) | 5 | Free | Free | kg | 511.33 |
| 2903.29.00.00 | Other unsaturated chlorinated derivatives of acyclic hydrocarbons | 5 | Free | Free | kg | 511.34 |
| 2903.31.00.00 | Ethylene dibromide (ISO) (1,2 dibromoethane) | 5 | Free | Free | kg | ### |
| 2903.39.00.00 | Other fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons | 5 | Free | Free | kg | ### |
| 2903.41.00.00 | Trichlorofluoromethane | 5 | Free | Free | kg | 511.381 |
| 2903.42.00.00 | Dichlorodifluoromethane | 5 | Free | Free | kg | 511.382 |
| 2903.43.00.00 | Trichlorotrifluoroethanes | 5 | Free | Free | kg | 511.383 |
| 2903.44.00.00 | Dichlorotetrafluoroethanes and chloropentafluoroethane | 5 | Free | Free | kg | 511.384 |
| 2903.45.00 | Halogenated derivatives of hydrocarbons. Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: Other derivatives perhalogenated only with fluorine and chlorine: | | | | | |
| 2903.45.10.00 | Chlorotrifluoromethane | 5 | Free | Free | kg | 511.3851 |
| 2903.45.20.00 | Pentachlorofluoroethane | 5 | Free | Free | kg | 511.3852 |
| 2903.45.30.00 | Tetrachlorodifluoroethanes | 5 | Free | Free | kg | 511.3853 |
| 2903.45.40.00 | Heptachlorofluoropropanes | 5 | Free | Free | kg | 511.3854 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2903.45.50.00 | Hexachlorodifluoropropanes | 5 | Free | Free | kg | 511.3855 |
| 2903.45.60.00 | Pentachlorotrifluoropropanes | 5 | Free | Free | kg | 511.3856 |
| 2903.45.70.00 | Tetrachlorotetrafluoropropanes | 5 | Free | Free | kg | 511.3857 |
| 2903.45.80.00 | Trichloropentafluoropropanes | 5 | Free | Free | kg | 511.3858 |
| 2903.45.90 | Other: | | | | | |
| 2903.45.91.00 | Dichlorohexafluoropropanes | 5 | Free | Free | kg | 511.3859 |
| 2903.45.92.00 | Chloroheptafluoropropanes | 5 | Free | Free | kg | 511.3861 |
| 2903.45.99.00 | Other derivatives perhalogenated only with fluorine and chlorine | 5 | Free | Free | kg | 511.3869 |
| 2903.46.00.00 | Bromochlorodifluoromethane, bromotrifluoromethane & dibromotetrafluoroet | 5 | Free | Free | kg | 511.3862 |
| 2903.47.00.00 | Other perhalogenated derivatives | 5 | Free | Free | kg | 511.387 |
| 2903.49.00 | Halogenated derivatives of hydrocarbons. Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: Other: | | | | | |
| 2903.49.10.00 | Derivatives of methane, ethane or propane, halogenated only with fluorine | 5 | Free | Free | kg | 511.3891 |
| 2903.49.20.00 | Derivatives of methane, ethane or propane, halogenated only with fluorine | 5 | Free | Free | kg | 511.3892 |
| 2903.49.90.00 | Other halogenated derivatives of acyclic hydrocarbons …., etc | 5 | Free | Free | kg | 511.3899 |
| 2903.51.00.00 | 1,2,3,4,5,6-Hexachlorocyclohexane | 5 | Free | Free | kg | 511.391 |
| 2903.52.00.00 | Aldrin (ISO), chlordane (ISO) and heptachlor (ISO) | 5 | Free | Free | kg | ### |
| 2903.59.00.00 | Other halogenated derivatives of cyclanic, cyclenic or cycloterpenic,etc | 5 | Free | Free | kg | 511.392 |
| 2903.61.00.00 | Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene | 5 | Free | Free | kg | 511.393 |
| 2903.62.00.00 | Hexachlorobenzene and DDT (1,1,1-trichloro- 2, 2-bis (p-chlorophenyl ethan | 5 | Free | Free | kg | 511.394 |
| 2903.69.00.00 | Other halogenated derivatives of aromatic hydrocarabons | 5 | Free | Free | kg | 511.399 |
| **2904** | Sulponated, nitrated or nitrosated derivates of hydracorbons, whether or not halogenated. | | | | | |
| 2904.10.00 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated. Derivatives containing only sulpho groups, their salts and ethyl esters: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2904.10.10.00 | Sulphonic acid (tridecylbenzene [TDBSA] & linear alkylbenzene [LABSA]) | 15 | Free | Free | kg | 511.41 |
| 2904.10.20.00 | Sulphonic acid (dodecylbenzene [DDBSA]) | 15 | Free | Free | kg | 511.42 |
| 2904.10.90.00 | Other sulphonated, nitrated or nitrosated derivatives of hydrocarbons | 5 | Free | Free | kg | 511.43 |
| 2904.20.00.00 | Derivatives containing only nitro or only nitroso groups | 5 | Free | Free | kg | 511.44 |
| 2904.90.00.00 | Other derivatives containing only sulpho groups, their salts & ethyl etc | 5 | Free | Free | kg | 511.49 |
| **2905** | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | |
| 2905.11.00.00 | Methanol (methyl alcohol) | 10 | 12 | 9-A | kg | 512.11 |
| 2905.12.00.00 | Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | 5 | Free | Free | kg | 512.12 |
| 2905.13.00.00 | Butan 1-ol (n-butyl alcohol) | 5 | Free | Free | kg | 512.131 |
| 2905.14.00.00 | Other butanols | 5 | Free | Free | kg | 512.132 |
| 2905.16.00.00 | Octanol (octyl alcohol) and isomers thereof | 5 | Free | Free | kg | 512.14 |
| 2905.17.00.00 | Dodecan-l-ol (lauryl alcohol), hexadecane-l-ol (cetyl alcohol) and octadec | 5 | Free | Free | kg | 512.192 |
| 2905.19.00.00 | Other saturated monohydric alcohols | 5 | Free | Free | kg | 512.193 |
| 2905.22.00.00 | Acyclic terpene alcohols | 5 | Free | Free | kg | 512.194 |
| 2905.29.00.00 | Other unsaturated monohydric alcohols | 5 | Free | Free | kg | 512.199 |
| 2905.31.00.00 | Ethylene gycol (ethanediol) | 5 | Free | Free | kg | 512.21 |
| 2905.32.00.00 | Propylene glycol (propane-1,2-diol) | 5 | Free | Free | kg | 512.291 |
| 2905.39.00.00 | Other diols | 5 | Free | Free | kg | 512.292 |
| 2905.41.00.00 | 2-Ethyl-2- (hydroxymethyl) propane 1, 3-diol (trimethylolpropane) | 5 | Free | Free | kg | 512.293 |
| 2905.42.00.00 | Pentaerythritol | 5 | Free | Free | kg | 512.23 |
| 2905.43.00.00 | Mannitol | 5 | Free | Free | kg | 512.24 |
| 2905.44.00.00 | D-glucitol (sorbitol) | 5 | Free | Free | kg | 512.25 |
| 2905.45.00.00 | Glycerol | 5 | Free | Free | kg | 512.221 |
| 2905.49.00.00 | Other polyhydric alcohols | 5 | Free | Free | kg | 512.299 |
| 2905.51.00.00 | Ethchlorvynol (INN) | 5 | Free | Free | kg | 512.295 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2905.59.00.00 | Other halogenated, sulphonated, nitrated or nitrosated derivatives of…,etc | 5 | Free | Free | kg | 512.296 |
| **2906** | Cyclic alcohols and their halogenated, sulponated, nitrated or nitrosated derivatives. | | | | | |
| 2906.11.00.00 | Menthol | 5 | Free | Free | kg | 512.311 |
| 2906.12.00.00 | Cyclohexanol, methylcyclohexanols and dimethycyclohexanols | 5 | Free | Free | kg | 512.312 |
| 2906.13.00.00 | Sterols and inositols | 5 | Free | Free | kg | 512.313 |
| 2906.19.00.00 | Other cyclanic, cyclenic or cycloterpenic | 5 | Free | Free | kg | 512.319 |
| 2906.21.00.00 | Benzyl alcohol | 5 | Free | Free | kg | 512.351 |
| 2906.29.00.00 | Other aromatic | 5 | Free | Free | kg | 512.359 |
| **2907** | Phenols; phenol-alcohols. y | | | | | |
| 2907.11.00.00 | Phenol (hydroxybenzene) and its salts | 5 | Free | Free | kg | 512.41 |
| 2907.12.00.00 | Cresols and their salts | 5 | Free | Free | kg | 512.42 |
| 2907.13.00.00 | Octylphenol, nonylphenol and their isomers; salts thereof | 5 | Free | Free | kg | 512.431 |
| 2907.15.00.00 | Napthols and their salts | 5 | Free | Free | kg | 512.433 |
| 2907.19.00.00 | Other monophenols | 5 | Free | Free | kg | 512.434 |
| 2907.21.00.00 | Resorcinol and its salts | 5 | Free | Free | kg | 512.435 |
| 2907.22.00.00 | Hydroquinone (quinol) and its salts | 5 | Free | Free | kg | 512.436 |
| 2907.23.00.00 | 4.4"-Isopropylidenediphenol (bisphenol A, diphenylolpropane) & its salt | 5 | Free | Free | kg | 512.437 |
| 2907.29.00.00 | Other polyphenols; phenol-alcohols | 5 | Free | Free | kg | 512.439 |
| **2908** | Halogenated, sulphonated, nitrated or nitrosated derivaties of phenols or phenol-alcohols. | | | | | |
| 2908.11.00.00 | Pentachlorophenol (ISO) | 5 | Free | Free | kg | ### |
| 2908.19.00.00 | Other derivatives containing only halogen substituents and their salts | 5 | Free | Free | kg | ### |
| 2908.91.00.00 | Dinoseb (ISO) and its salts | 5 | Free | Free | kg | ### |
| 2908.99.00.00 | Other halogenated, sulphonated, nitrated or nitrosated derivatives | 5 | Free | Free | kg | ### |
| **2909** | Ethers, ether-alcohols, ether-phenols, ether-alcohlo-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2909.11.00.00 | Diethyl ether | 5 | Free | Free | kg | 516.161 |
| 2909.19.00.00 | Other acyclic ethers & their halogenated, sulphonated, nitrated or nitro | 5 | Free | Free | kg | 516.162 |
| 2909.20.00.00 | Cyclanic, cyclenic or cycloterpenic ethers & their halogenated, sulphona | 5 | Free | Free | kg | 516.163 |
| 2909.30.00.00 | Aromated ethers & their halogenated, sulphonated nitrated or nitrosated | 5 | Free | Free | kg | 516.164 |
| 2909.41.00.00 | 2.2"-Oxydiethanol (diethylene glycol, digol) | 5 | Free | Free | kg | 516.171 |
| 2909.43.00.00 | Monomethyl ethers of ethylene glycol or of diethylene glycol | 5 | Free | Free | kg | 516.173 |
| 2909.44.00.00 | Other monoalkylethers of ethylene glycol or of diethylene glycol | 5 | Free | Free | kg | 516.174 |
| 2909.49.00.00 | Other ether-alcohols & their halogenated, sulphonated nitrated or nitros | 5 | Free | Free | kg | 516.175 |
| 2909.50.00.00 | Ether-phenols, ether-alcohol-phenols & their halogenated, sulphonated derivatives etc | 5 | Free | Free | kg | 516.176 |
| 2909.60.00.00 | Alcohol peroxides, ether peroxides, ketone peroxides & their halogenated | 5 | Free | Free | kg | 516.177 |
| **2910** | Epoxides, epoxalcohols, epoxyphenols and epoxethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivativ. | | | | | |
| 2910.10.00.00 | Oxirane (ethylene oxide) | 5 | Free | Free | kg | 516.13 |
| 2910.20.00.00 | Methyloxirane (propylene oxide) | 5 | Free | Free | kg | 516.14 |
| 2910.30.00.00 | 1-Chloro-2,3-epoxypropane (epichlorohydrin) | 5 | Free | Free | kg | 516.151 |
| 2910.40.00.00 | Dieldrin (ISO, INN) | 5 | Free | Free | kg | ### |
| 2910.90.00.00 | Other epoxides, epoxyalchols, epoxphenols & epoxyethers, with a three-member, etc | 5 | Free | Free | kg | 516.159 |
| **2911** | Acetals and hemiacetals, whether or not with other oxygen function, etc | | | | | |
| 2911.00.00.00 | Acetals and hemiacetals, whether or not with other oxygen function, etc | 5 | Free | Free | kg | 516.12 |
| **2912** | Aldehydes, whether or not with other oxygen functions; cyclic polymere of aldehydes; paraformaldehyde. | | | | | |
| 2912.11.00.00 | Methanal (formaldehyde) | 5 | Free | Free | kg | 516.211 |
| 2912.12.00.00 | Ethanal (acetaldehyde) | 5 | Free | Free | kg | 516.212 |
| 2912.19.00.00 | Other acyclic aldehydes without other oxygen function | 5 | Free | Free | kg | 516.219 |
| 2912.21.00.00 | Benzaldehyde | 5 | Free | Free | kg | 516.221 |
| 2912.29.00.00 | Other cyclic aldehydes without other oxygen function | 5 | Free | Free | kg | 516.222 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2912.30.00.00 | Aldehyde-alcohols | 5 | Free | Free | kg | 516.223 |
| 2912.41.00.00 | Vanillin (4-hydroxy-3-methoxy-benzaldehyde) | 5 | Free | Free | kg | 516.224 |
| 2912.42.00.00 | Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde) | 5 | Free | Free | kg | 516.225 |
| 2912.49.00.00 | Other aldehyde-ethers, aldehyde-phenols & aldehydes with other oxygen function, etc | 5 | Free | Free | kg | 516.226 |
| 2912.50.00.00 | Cyclic polymers of aldehydes | 5 | Free | Free | kg | 516.227 |
| 2912.60.00.00 | Paraformaldehyde | 5 | Free | Free | kg | 516.228 |
| **2913** | Halogenated, sulphonated, nitrated or nitrosated derivatives of products o | | | | | |
| 2913.00.00.00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products o | 5 | Free | Free | kg | 516.26 |
| **2914** | Ketones and quinones, whether or not with other oxygen functions, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | |
| 2914.11.00.00 | Acetone | 5 | Free | Free | kg | 516.23 |
| 2914.12.00.00 | Butanone (methyl ethyl ketone) | 5 | Free | Free | kg | 516.24 |
| 2914.13.00.00 | 4-Methylpentan-2-one (methyl isobutyl ketone) | 5 | Free | Free | kg | 516.251 |
| 2914.19.00.00 | Other acyclic ketones without other oxygen function | 5 | Free | Free | kg | 516.259 |
| 2914.21.00.00 | Camphor | 5 | Free | Free | kg | 516.27 |
| 2914.22.00.00 | Cyclohexanone and methylcyclo-hexanones | 5 | Free | Free | kg | 516.281 |
| 2914.23.00.00 | Ionones and methylionones | 5 | Free | Free | kg | 516.282 |
| 2914.29.00.00 | Other cyclanic, cyclenic or cycloterpenic ketones without other oxygen function, etc | 5 | Free | Free | kg | 516.289 |
| 2914.31.00.00 | Phenylacetone (phenylpropan-2-one) | 5 | Free | Free | kg | 516.291 |
| 2914.39.00.00 | Other aromatic ketones without other oxygen function | 5 | Free | Free | kg | 516.292 |
| 2914.40.00.00 | Ketone-alcohols and ketone-aldehydes | 5 | Free | Free | kg | 516.293 |
| 2914.50.00.00 | Ketone-phenols and ketones with other oxygen function | 5 | Free | Free | kg | 516.294 |
| 2914.61.00.00 | Anthraquinone | 5 | Free | Free | kg | 516.295 |
| 2914.69.00.00 | Other quinones | 5 | Free | Free | kg | 516.296 |
| 2914.70.00.00 | Halogenated, sulphonated, nitrated or nitrosated derivates | 5 | Free | Free | kg | 516.297 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **2915** | Sturated acyclic moncarboxylic acids and their anhydrides, halides peroxides and peroxyacids; their halogenated, sulphonated, nitrated | | | | | |
| 2915.11.00.00 | Formic acid | 5 | Free | Free | kg | 513.741 |
| 2915.12.00.00 | Salts of formic acid | 5 | Free | Free | kg | 513.742 |
| 2915.13.00.00 | Esters of formic acid | 5 | Free | Free | kg | 513.743 |
| 2915.21.00.00 | Acetic acid | 5 | Free | Free | kg | 513.711 |
| 2915.24.00.00 | Acetic anhydride | 5 | Free | Free | kg | 513.714 |
| 2915.29.00.00 | Other acetic acid and its salts; acetic anhydride | 5 | Free | Free | kg | 513.719 |
| 2915.31.00.00 | Ethyl acetic | 5 | Free | Free | kg | 513.721 |
| 2915.32.00.00 | Vinyl acetate | 5 | Free | Free | kg | 513.722 |
| 2915.33.00.00 | n-Butyl acetate | 5 | Free | Free | kg | 513.723 |
| 2915.36.00.00 | Dinoseb (ISO) acetate | 5 | 4 | 3-A | kg | ### |
| 2915.39.00.00 | Other esters of acetic acid | 5 | Free | Free | kg | 513.729 |
| 2915.40.00.00 | Mono-di-or trichloroacetic acids, their salts and esters | 5 | Free | Free | kg | 513.771 |
| 2915.50.00.00 | Propionic acid, its salts and esters | 5 | Free | Free | kg | 513.772 |
| 2915.60.00.00 | Butanoic acids, pentanoic acids, their salts and esters | 5 | Free | Free | kg | 513.75 |
| 2915.70.00.00 | Palmitic acid, stearic acid, their salts and esters | 5 | Free | Free | kg | 513.76 |
| 2915.90.00.00 | Other saturated acyclic monocarboxylic acids & their anhydrides, etc | 5 | Free | Free | kg | 513.779 |
| **2916** | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids their halides, peroxides and peroxyacids; their halogenated, sulphonated, | | | | | |
| 2916.11.00.00 | Acrylic acid and its salts | 5 | Free | Free | kg | 513.791 |
| 2916.12.00.00 | Esters of acrylic acid | 5 | Free | Free | kg | 513.792 |
| 2916.13.00.00 | Methacrylic acid and its salts | 5 | Free | Free | kg | 513.731 |
| 2916.14.00.00 | Esters of methacrylic acid | 5 | Free | Free | kg | 513.732 |
| 2916.15.00.00 | Oleic, linoleic or linolenic acids, their salts and esters | 5 | Free | Free | kg | 513.78 |
| 2916.19.00.00 | Other unsaturated acyclic monocarboxylic acids, their anhydrides, halides, | 5 | Free | Free | kg | 513.793 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2916.20.00.00 | Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides | 5 | Free | Free | kg | 513.794 |
| 2916.31.00.00 | Benzoic acid; and its salts and esters | 5 | Free | Free | kg | 513.795 |
| 2916.32.00.00 | Benzoyl peroxide and benzoyl chloride | 5 | Free | Free | kg | 513.796 |
| 2916.34.00.00 | Phenylacetic acid and its salts | 5 | Free | Free | kg | 513.797 |
| 2916.35.00.00 | Esters of phenylacetic acid | 5 | Free | Free | kg | 513.798 |
| 2916.36.00.00 | Binapacryl (ISO) | 5 | Free | Free | kg | ### |
| 2916.39.00.00 | Other aromatic monocarboxylic acids, their anhydrides, halides, etc | 5 | Free | Free | kg | 513.799 |
| **2917** | Polycarboxylic acids, their anhydrides, halides peroxides and peroxyacids their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | |
| 2917.11.00.00 | Oxalic acid, its salts and esters | 5 | Free | Free | kg | 513.891 |
| 2917.12.00.00 | Adlipic acid, its salts and esters | 5 | Free | Free | kg | 513.892 |
| 2917.13.00.00 | Azeliac acid, sebacic acid, their salts and esters | 5 | Free | Free | kg | 513.893 |
| 2917.14.00.00 | Maleic anhydride | 5 | Free | Free | kg | 513.81 |
| 2917.19.00.00 | Other acyclic polycarboxylic acids, their anhydrides, halides, peroxides, etc | 5 | Free | Free | kg | 513.894 |
| 2917.20.00.00 | Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides | 5 | Free | Free | kg | 513.85 |
| 2917.32.00.00 | Dioctyl orthophthalates | 5 | Free | Free | kg | 513.83 |
| 2917.33.00.00 | Dionyl or didecyl orthophthalates | 5 | Free | Free | kg | 513.896 |
| 2917.34.00.00 | Other esters of orthophthalic acid | 5 | Free | Free | kg | 513.897 |
| 2917.35.00.00 | Phthalic anhydride | 5 | Free | Free | kg | 513.82 |
| 2917.36.00.00 | Terephthalic acid and its salts | 5 | Free | Free | kg | 513.898 |
| 2917.37.00.00 | Dimethyl terephthalate | 5 | Free | Free | kg | 513.84 |
| 2917.39.00.00 | Other aromatic polycarboxylic acids, their anhydrides, halides,peroxides, etc | 5 | Free | Free | kg | 513.899 |
| **2918** | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their haolgenated, sulphonated, | | | | | |
| 2918.11.00.00 | Lactic acid, its salts and esters | 5 | Free | Free | kg | 513.911 |
| 2918.12.00.00 | Tartaric acid | 5 | Free | Free | kg | 513.912 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2918.13.00.00 | Salts and esters of tartaric acid | 5 | Free | Free | kg | 513.913 |
| 2918.14.00.00 | Citric acid | 5 | Free | Free | kg | 513.914 |
| 2918.15.00.00 | Salts and esters of citric acid | 5 | Free | Free | kg | 513.915 |
| 2918.16.00.00 | Gluconic acid, its salts and esters | 5 | Free | Free | kg | 513.921 |
| 2918.18.00.00 | Chlorobenzilate (ISO) | 5 | Free | Free | kg | ### |
| 2918.19.00.00 | Other carboxylic acids with alcohol function but without other oxygen function | 5 | Free | Free | kg | 513.929 |
| 2918.21.00.00 | Salicylic acid and its salts | 5 | Free | Free | kg | 513.931 |
| 2918.22.00.00 | O-Acetylsalicylic acid, its salts and esters | 5 | Free | Free | kg | 513.932 |
| 2918.23.00.00 | Other esters of salicylic acid and their salts | 5 | Free | Free | kg | 513.939 |
| 2918.29.00.00 | Other carboxylic acids with phenol function but without other oxygen function | 5 | Free | Free | kg | 513.94 |
| 2918.30.00.00 | Carboxylic acids with aldehyde or ketone function but without other …etc | 5 | Free | Free | kg | 513.95 |
| 2918.91.00.00 | 2,4,5-T (ISO) (2,4,5-trichlorophenoxyaceticacid), its salts and esters | 5 | Free | Free | kg | ### |
| 2918.99.00.00 | Other carboxylic acids with additional oxygen function and their anhydrides…, etc | 5 | Free | Free | kg | ### |
| **2919** | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated dervatives. | | | | | |
| 2919.10.00.00 | Tris (2,3-dibromopropyl) phosphate | 5 | Free | Free | kg | ### |
| 2919.90.00.00 | Other phosphoric esters and their salts, including lactophosphates | 5 | Free | Free | kg | ### |
| **2920** | Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated | | | | | |
| 2920.11.00.00 | Parathion (ISO) and parathion-methyl (ISO) (methylparathion) | 5 | Free | Free | kg | ### |
| 2920.19.00.00 | Other thiophosphoric esters (phosphorothioates) and their salts | 5 | Free | Free | kg | ### |
| 2920.90.00.00 | Other esters of other inorganic acids of non-metals(excluding esters of hydrogen) | 5 | Free | Free | kg | ### |
| **2921** | Amine-function compounds. | | | | | |
| 2921.11.00.00 | Methylamine, di-or trimethylamine and their salts | 5 | Free | Free | kg | 514.511 |
| 2921.19.00.00 | Other acyclic monoamines and their derivatives; salts thereof | 5 | Free | Free | kg | 514.519 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2921.21.00.00 | Ethylenediamine and its salts | 5 | Free | Free | kg | 514.521 |
| 2921.22.00.00 | Hexamethylenediamine and its salts | 5 | Free | Free | kg | 514.522 |
| 2921.29.00.00 | Other acyclic polyamines and their derivatives; salts thereof | 5 | Free | Free | kg | 514.529 |
| 2921.30.00.00 | Cyclanic, cyclenic or cycloterpenic mono-or polyamines, & their derivatives | 5 | Free | Free | kg | 514.53 |
| 2921.41.00.00 | Aniline and its salts | 5 | Free | Free | kg | 514.541 |
| 2921.42.00.00 | Aniline derivatives and their salts | 5 | Free | Free | kg | 514.542 |
| 2921.43.00.00 | Toluidines and their derivatives; salts thereof | 5 | Free | Free | kg | 514.543 |
| 2921.44.00.00 | Diphenylamine and its derivatives; salts thereof | 5 | Free | Free | kg | 514.544 |
| 2921.45.00.00 | 1-Napthylamine (alpha-napthylamine), 2-naphthylamine (beta-napthylamine) | 5 | Free | Free | kg | 514.545 |
| 2921.46.00.00 | Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine | 5 | Free | Free | kg | 514.546 |
| 2921.49.00.00 | Other aromatic monoamines and their derivatives; salts thereof | 5 | Free | Free | kg | 514.549 |
| 2921.51.00.00 | o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts | 5 | Free | Free | kg | 514.551 |
| 2921.59.00.00 | Other aromatic polyamines and their derivatives; salts thereof | 5 | Free | Free | kg | 514.559 |
| **2922** | Oxygen-function amino-compounds. | | | | | |
| 2922.11.00.00 | Monoethanolamine and its salts | 5 | Free | Free | kg | 514.611 |
| 2922.12.00.00 | Monoethanolamine and its salts | 5 | Free | Free | kg | 514.612 |
| 2922.13.00.00 | Diethanolamine and its salts | 5 | Free | Free | kg | 514.613 |
| 2922.14.00.00 | Triethanolamine and its salts | 5 | Free | Free | kg | 514.614 |
| 2922.19.00.00 | Other amino-alcohols, other than those containing, one kind of oxygen function | 5 | Free | Free | kg | 514.619 |
| 2922.21.00.00 | Aminohydroxynaphthalene sulphonic acids and their salts | 5 | Free | Free | kg | 514.621 |
| 2922.29.00.00 | Other amino-naphthols & other amino-phenols, other than those, etc | 5 | Free | Free | kg | 514.629 |
| 2922.31.00.00 | Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | 5 | Free | Free | kg | 514.631 |
| 2922.39.00.00 | Other amino-aldeydes, amino-ketones and amino- quinones, etc | 5 | Free | Free | kg | 514.639 |
| 2922.41.00.00 | Lysine and its esters; salts thereof | 5 | Free | Free | kg | 514.641 |
| 2922.42.00.00 | Glutamic acid and its salts | 5 | Free | Free | kg | 514.642 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2922.43.00.00 | Anthranilic acid and its salts | 5 | Free | Free | kg | 514.651 |
| 2922.44.00.00 | Tilidine (INN) and its salts | 5 | Free | Free | kg | 514.652 |
| 2922.49.00.00 | Other amino-acids, other than those containing one kind of oxygen function,etc | 5 | Free | Free | kg | 514.659 |
| 2922.50.00.00 | Amino-alcohol-phenols, amino-acid-phenols & other amino-compounds, etc | 5 | Free | Free | kg | 514.67 |
| **2923** | Quaternary ammonium salts and hydroxodes; lecithins and other phosphoaminolipids. | | | | | |
| 2923.10.00.00 | Choline and its salts | 5 | Free | Free | kg | 514.811 |
| 2923.20.00.00 | Lecithins and other phosphoaminolipids | 5 | Free | Free | kg | 514.812 |
| 2923.90.00.00 | Other quaternary ammonium salts and hydroxides; lecithins & other | 5 | Free | Free | kg | 514.819 |
| **2924** | Carboxyamide-function compounds; amide-function compounds of carbonic acid. | | | | | |
| 2924.11.00.00 | Meprobamate (INN) | 5 | Free | Free | kg | 514.78 |
| 2924.12.00.00 | Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO) | 5 | Free | Free | kg | ### |
| 2924.19.00.00 | Other acyclic amides (including acyclic carbamates) & their derivatives; etc | 5 | Free | Free | kg | 514.72 |
| 2924.21.00.00 | Ureines and their derivatives; salts thereof | 5 | Free | Free | kg | 514.73 |
| 2924.23.00.00 | 2-Acetamidobenzoic acid (N-acetylanthranillic acid) and its salts | 5 | Free | Free | kg | 514.74 |
| 2924.24.00.00 | Ethinamate (INN) | 5 | Free | Free | kg | 514.75 |
| 2924.29.00.00 | Other cyclic amides (including cyclic carbamates) & their derivatives; etc | 5 | Free | Free | kg | 514.799 |
| **2925** | Carboxyimide- function compounds (including saccaharin and its salts ) and imine-functions compounds. | | | | | |
| 2925.11.00.00 | Saccharin and its salts | 5 | Free | Free | kg | 514.821 |
| 2925.12.00.00 | Glutethimide (INN) | 5 | Free | Free | kg | 514.822 |
| 2925.19.00.00 | Other imides and their derivatives; salts thereof | 5 | Free | Free | kg | 514.829 |
| 2925.21.00.00 | Chlordimeform (ISO) | 5 | Free | Free | kg | ### |
| 2925.29.00.00 | Other Imines and their derivatives; salts thereof | 5 | Free | Free | kg | ### |
| **2926** | Nitrile-function compounds. | | | | | |
| 2926.10.00.00 | Acrylonitrile | 5 | Free | Free | kg | 514.83 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2926.20.00.00 | 1-Cyanoguanidine (dicyandiamide) | 5 | Free | Free | kg | 514.841 |
| 2926.30.00.00 | Fenproporex (INN) and its salts; methadone (INN), intermediate (4-cyano-2-…) | 5 | Free | Free | kg | ### |
| 2926.90.00.00 | Other nitrile-function compounds | 5 | Free | Free | kg | 514.849 |
| **2927** | Diazo-, azo- or azoxy-compounds | | | | | |
| 2927.00.00.00 | Diazo-, azo- or azoxy-compounds | 5 | Free | Free | kg | 514.85 |
| **2928** | Organic derivatives of hydrazine or of hydroxylamine. | | | | | |
| 2928.00.00.00 | Organic derivatives of hydrazine or of hydroxylamine. | 5 | Free | Free | kg | 514.86 |
| **2929** | Compounds with other nitrogen function. | | | | | |
| 2929.10.00.00 | Isocyanates | 5 | Free | Free | kg | 514.891 |
| 2929.90.00.00 | Other compounds with other nitrogen function | 5 | Free | Free | kg | 514.899 |
| **2930** | Organo-sulphur compounds. | | | | | |
| 2930.20.00.00 | Thiocarbamates and dithiocarbamates | 5 | Free | Free | kg | 515.42 |
| 2930.30.00.00 | Thiuram mono-, di- or tetrasulphides | 5 | Free | Free | kg | 515.43 |
| 2930.40.00.00 | Methionine | 5 | Free | Free | kg | 515.44 |
| 2930.50.00.00 | Captalfol (ISO) and methamidophos (ISO) | 5 | Free | Free | kg | ### |
| 2930.90.00.00 | Other organo-sulphur compounds | 5 | Free | Free | kg | 515.49 |
| **2931** | Other organo-inorganic compounds | | | | | |
| 2931.00.00.00 | Other organo-inorganic compounds | 5 | Free | Free | kg | 515.5 |
| **2932** | Heterocyclic compounds with oxygen hetero-atom(s) only. | | | | | |
| 2932.11.00.00 | Tetrahydrofuran | 5 | Free | Free | kg | 515.691 |
| 2932.12.00.00 | 2-Furaldehyde (furfuraldehyde) | 5 | Free | Free | kg | 515.692 |
| 2932.13.00.00 | Furfuryl alcohol and tetrahydrofurfuryl alcohol | 5 | Free | Free | kg | 515.693 |
| 2932.19.00.00 | Other heterocyclic compounds with oxygen hetero-atom(s) only. | 5 | Free | Free | kg | 515.694 |
| 2932.21.00.00 | Coumarin, methylcoumarins and ethyl-coumarins | 5 | Free | Free | kg | 515.62 |
| 2932.29.00.00 | Other lactones | 5 | Free | Free | kg | 515.63 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2932.91.00.00 | Isosafrole | 5 | Free | Free | kg | 515.695 |
| 2932.92.00.00 | 1-(1,3-benzodioxol-5-yl) propan-2-one | 5 | Free | Free | kg | 515.696 |
| 2932.93.00.00 | Piperonal | 5 | Free | Free | kg | 515.697 |
| 2932.94.00.00 | Safrole | 5 | Free | Free | kg | 515.698 |
| 2932.95.00.00 | Tetrahydrocannabinols (all isomers) | 5 | Free | Free | kg | 515.64 |
| 2932.99.00.00 | Other heterocyclic compounds with oxygen hetero-atom(s) only | 5 | Free | Free | kg | 515.699 |
| **2933** | Heterocyclic copmounds with nitrogen hetero-atom(s) only. | | | | | |
| 2933.11.00.00 | Phenazone (antipyrin) and its derivatives | 5 | Free | Free | kg | 515.711 |
| 2933.19.00.00 | Other compounds continuing an unfused pyrazole ring (whether or not hydrogen) | 5 | Free | Free | kg | 515.719 |
| 2933.21.00.00 | Hydantoin and its derivatives | 5 | Free | Free | kg | 515.72 |
| 2933.29.00.00 | Other compounds containing an unfused imidazole ring, etc | 5 | Free | Free | kg | 515.73 |
| 2933.31.00.00 | Pyridine and its salts | 5 | Free | Free | kg | 515.741 |
| 2933.32.00.00 | Piperidine and its salts | 5 | Free | Free | kg | 515.742 |
| 2933.33.00.00 | Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), etc | 5 | Free | Free | kg | 515.743 |
| 2933.39.00.00 | Other compounds containing an unfused pyridine ring, etc | 5 | Free | Free | kg | 515.749 |
| 2933.41.00.00 | Levorphanol (INN) and its salts. | 5 | Free | Free | kg | 515.744 |
| 2933.49.00.00 | Other compounds containing aquinoline or isoquinoline ring- system | 5 | Free | Free | kg | ### |
| 2933.52.00.00 | Malonylurea (barbituric acid) and its salts | 5 | Free | Free | kg | 515.761 |
| 2933.53.00.00 | Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), etc | 5 | Free | Free | kg | 515.746 |
| 2933.54.00.00 | Other derivatives of malonylurea (barbituric acid); salts thereof | 5 | Free | Free | kg | 515.747 |
| 2933.55.00.00 | Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (IN | 5 | Free | Free | kg | 515.748 |
| 2933.59.00.00 | Other compounds containing a pyrimidine ring (whether or not hydrogenated) | 5 | Free | Free | kg | 515.762 |
| 2933.61.00.00 | Melamine | 5 | Free | Free | kg | 515.763 |
| 2933.69.00.00 | Other compounds containing an unfused triazine ring, etc | 5 | Free | Free | kg | 515.769 |
| 2933.71.00.00 | 6-Hexanelactam (epsilon-caprolactam) | 5 | Free | Free | kg | 515.611 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2933.72.00.00 | Clobazam (INN) and methyprylon (INN) | 5 | Free | Free | kg | 515.612 |
| 2933.79.00.00 | Other lactams | 5 | Free | Free | kg | 515.619 |
| 2933.91.00.00 | Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), etc, and salts thereof | 5 | Free | Free | kg | 515.81 |
| 2933.99.00.00 | Other Heterocyclic compounds with nitrogen hetero-atom(s) only | 5 | Free | Free | kg | 515.82 |
| **2934** | Nuclecic acid and their salts; other heterocyclic compounds. | | | | | |
| 2934.10.00.00 | Compounds containing an unfused thiazole ring (whether or not hydrogenated) | 5 | Free | Free | kg | 515.791 |
| 2934.20.00.00 | Compounds containing in the structure a benzothiazole ring-system etc | 5 | Free | Free | kg | 515.792 |
| 2934.30.00.00 | Compounds containing in the structure a phenothiazine ring-system etc | 5 | Free | Free | kg | 515.78 |
| 2934.91.00.00 | Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), etc | 5 | Free | Free | kg | 515.811 |
| 2934.99.00.00 | Other nucleic acids and their salts, whether or not chemically defined | 5 | Free | Free | kg | 515.812 |
| **2935** | Sulphonamides | | | | | |
| 2935.00.00.00 | Sulphonamides | 5 | Free | Free | kg | 515.8 |
| **2936** | Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarly as vitamins, | | | | | |
| 2936.21.00.00 | Vitamins A and their derivatives | 5 | Free | Free | kg | 541.12 |
| 2936.22.00.00 | Vitamin B1 and its derivatives | 5 | Free | Free | kg | 541.131 |
| 2936.23.00.00 | Vitamin B2 and its derivatives | 5 | Free | Free | kg | 541.132 |
| 2936.24.00.00 | D-or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives | 5 | Free | Free | kg | 541.133 |
| 2936.25.00.00 | Vitamin B6 and its derivatives | 5 | Free | Free | kg | 541.134 |
| 2936.26.00.00 | Vitamin B12 and its derivatives | 5 | Free | Free | kg | 541.135 |
| 2936.27.00.00 | Vitamin C and its derivatives | 5 | Free | Free | kg | 541.14 |
| 2936.28.00.00 | Vitamin E and its derivatives | 5 | Free | Free | kg | 541.15 |
| 2936.29.00.00 | Other vitamins and their derivatives | 5 | Free | Free | kg | 541.16 |
| 2936.90.00.00 | Other provitamins and vitamins, including natural concentrates | 5 | Free | Free | kg | 541.17 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **2937** | Hhormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones. | | | | | |
| 2937.11.00.00 | Somatotropin, its derivatives and structural analogues. | 5 | Free | Free | kg | 541.21 |
| 2937.12.00.00 | Insulin and its salts. | 5 | Free | Free | kg | 541.22 |
| 2937.19.00.00 | Other polypeptide hormones, protein hormones and glycoprotein, etc | 5 | Free | Free | kg | 541.29 |
| 2937.21.00.00 | Cortisone, hydrocortisone, prednisone (dehydrohydrocortisone) and predniso | 5 | Free | Free | kg | 541.531 |
| 2937.22.00.00 | Halogenated derivatives of corticosteroidal hormones | 5 | Free | Free | kg | 541.532 |
| 2937.23.00.00 | Oestrogens and progestogens | 5 | Free | Free | kg | 541.533 |
| 2937.29.00.00 | Other steroidal hormones, their derivatives & structural analogues | 5 | Free | Free | kg | 541.539 |
| 2937.31.00.00 | Epinephrine | 5 | Free | Free | kg | 541.541 |
| 2937.39.00.00 | Other catecholamine hormones, their derivatives & structural analogues | 5 | Free | Free | kg | 541.542 |
| 2937.40.00.00 | Amino-acid derivatives | 5 | Free | Free | kg | 541.543 |
| 2937.50.00.00 | Prostaglandins, thromboxanes & leukotrienes, their derivatives, etc | 5 | Free | Free | kg | 541.544 |
| 2937.90.00.00 | Other hormones, prostaglandins,thromboxanes and leukotrienes,etc | 5 | Free | Free | kg | 541.549 |
| **2938** | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esthers and other derivatives. | | | | | |
| 2938.10.00.00 | Rutoside (rutin) and its derivatives | 5 | Free | Free | kg | 541.611 |
| 2938.90.00.00 | Other glycosides, natural or reproduced by systheis, and their salts, etc | 5 | Free | Free | kg | 541.619 |
| **2939** | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | | | | | |
| 2939.11.00.00 | Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine, etc, and salts therof | 5 | Free | Free | kg | 541.65 |
| 2939.19.00.00 | Other alkaloids of opium and their derivatives; salts thereof | 5 | Free | Free | kg | 541.66 |
| 2939.20.00.00 | Alkaloids of cinchona and their derivatives; salts thereof | 5 | Free | Free | kg | ### |
| 2939.30.00.00 | Caffeine and its salts | 5 | Free | Free | kg | 541.43 |
| 2939.41.00.00 | Ephedrine and its salts | 5 | Free | Free | kg | 541.441 |
| 2939.42.00.00 | Pseudoephedrine (INN) and its salts | 5 | Free | Free | kg | 541.442 |
| 2939.43.00.00 | Cathine (INN) and its salts | 5 | Free | Free | kg | 541.443 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 2939.49.00.00 | Other ephedrines and their salts: | 5 | Free | Free | kg | 541.449 |
| 2939.51.00.00 | Fenetylline (INN) and its salts | 5 | Free | Free | kg | 541.451 |
| 2939.59.00.00 | Other theophylline and aminophylline (theophylline- ethylenediamine), etc | 5 | Free | Free | kg | 541.459 |
| 2939.61.00.00 | Ergometrine (INN) and its salts | 5 | Free | Free | kg | 541.461 |
| 2939.62.00.00 | Ergotamine (INN) and its salts | 5 | Free | Free | kg | 541.462 |
| 2939.63.00.00 | Lysergic acid and its salts | 5 | Free | Free | kg | 541.463 |
| 2939.69.00.00 | Other alkaldoids of rye ergot and their derivatives; salts thereof | 5 | Free | Free | kg | 541.469 |
| 2939.91.00.00 | Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), etc | 5 | Free | Free | kg | 541.491 |
| 2939.99.00.00 | Other vegetable alkaloids, natural or reproduced by synthesis, & their salts | 5 | Free | Free | kg | 541.499 |
| **2940** | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose, etc | | | | | |
| 2940.00.00.00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose, etc | 5 | Free | Free | kg | 516.92 |
| **2941** | Antibiotics. | | | | | |
| 2941.10.00.00 | Penicillins and their derivatives with a penicillanic acid structure; salt | 5 | Free | Free | kg | 541.31 |
| 2941.20.00.00 | Streptomycins and their derivatives; salts thereof | 5 | Free | Free | kg | 541.32 |
| 2941.30.00.00 | Tetracyclines and their derivatives; salts thereof | 5 | Free | Free | kg | 541.33 |
| 2941.40.00.00 | Chloramphenicol and its derivatives; salts thereof | 5 | Free | Free | kg | 541.391 |
| 2941.50.00.00 | Etromycin and its derivatives, salts thereof | 5 | Free | Free | kg | 541.392 |
| 2941.90.00.00 | Other antibiotics | 5 | Free | Free | kg | 541.399 |
| **2942** | Other organic compounds. | | | | | |
| 2942.00.00.00 | Other organic compounds. | 5 | Free | Free | kg | 516.99 |

# CHAPTER 30

## PHARMACEUTICAL PRODUCTS

**Notes.**

1. This Chapter does not cover:

   (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

   (b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);

   (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);

   (d) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

   (e) Soap or other products of heading 34.01 containing added medicaments;

   (f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or

   (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

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

(a) As unmixed products:

   (1) Unmixed products dissolved in water;

   (2) All goods of Chapter 28 or 29; and

(3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed:

(1) Colloidal solutions and suspensions (other than colloidal sulphur);

(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(3) Salts and concentrates obtained by evaporating natural mineral waters.

4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:

(a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;

(b) Sterile laminaria and sterile laminaria tents;

(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Blood-grouping reagents;

(f) Dental cements and other dental fillings; bone reconstruction cements;

(g) First-aid boxes and kits;

(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.

(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and

(l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **30** | Pharmaceutical products | | | | | |
| **3001** | Glands and other organs for organotherapeutic uses, dried whether or not powdered; extracts of glands or other organs or of their secretions | | | | | |
| 3001.20.00.00 | Extracts of glands or other organs or of their secretions | Free | Free | Free | kg | 541.622 |
| 3001.90.00.00 | Other glands and other organs of organo-therapeutic uses,dried, etc | Free | Free | Free | kg | 541.629 |
| **3002** | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified | | | | | |
| 3002.10.00.00 | Antisera & other blood fractions and modified immunological products, etc | Free | Free | Free | kg | 541.631 |
| 3002.20.00.00 | Vaccines for human medicine | Free | Free | Free | kg | 541.632 |
| 3002.30.00 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micr | | | | | |
| 3002.30.10.00 | Vaccines against foot and mouth disease | Free | Free | Free | kg | 541.633 |
| 3002.30.90.00 | Other vaccines against foot-and-mouth disease | Free | Free | Free | kg | 541.639 |
| 3002.90.00.00 | Other vaccines for veterinary medicine | Free | Free | Free | kg | 541.64 |
| **3003** | Medicaments (excluding goods of heading No.30.02 or30.06) consisting of two or more constituents which have been mixed together for therapeutic | | | | | |
| 3003.10.00 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. Containing p | | | | | |
| 3003.10.10.00 | Ampicillin (capsules or oral suspension) | 15 | 5 | free | kg | 542.111 |
| 3003.10.20.00 | Amoxicillin (capsules or oral suspension) | 15 | 5 | free | kg | 542.112 |
| 3003.10.90.00 | Other containing penicillins or derivatives thereof, with a penicillanic, etc | Free | Free | Free | kg | 542.119 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3003.20.00 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. Containing o | | | | | |
| 3003.20.10.00 | Tetracycline (capsules or skin ointment) | 15 | 5 | free | kg | 542.121 |
| 3003.20.20.00 | Chloraphenicol (capsules, oral suspension or optic drops) | 15 | 5 | free | kg | 542.122 |
| 3003.20.30.00 | Griseofulvin (tablets of a strength of 125 mg or 500 mg) | 15 | 5 | free | kg | 542.123 |
| 3003.20.40.00 | Nystatin (skin cream or skin ointment) | 15 | 5 | free | kg | 542.124 |
| 3003.20.90.00 | Other medicaments containing other antibiotics | Free | Free | Free | kg | 542.129 |
| 3003.31.00.00 | Medicaments containing insulin | Free | Free | Free | kg | 542.21 |
| 3003.39.00.00 | Other medicaments containing hormones /other products of head.29.37etc | Free | Free | Free | kg | 542.22 |
| 3003.40.00 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. Containing h | | | | | |
| 3003.40.10.00 | Quinine sulphate, quinine hydrochloride & quinine dihydrochloride, etc | Free | Free | Free | kg | 542.311 |
| 3003.40.90.00 | Other medicaments containing alkaloids or derivatives thereof, etc | Free | Free | Free | kg | 542.319 |
| 3003.90.00 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. Containing h | | | | | |
| 3003.90.10.00 | Paludrin (or 1-(p-chlorophenyl) -5-isopropylbiguanidide hydrochloride) etc | Free | Free | Free | kg | 542.911 |
| 3003.90.20.00 | Prescription drugs containing vitamin A, D1, D2, D3 & injectibles etc | 15 | 8 | free | kg | 542.912 |
| 3003.90.30.00 | Other vitamins | 15 | 8 | free | kg | 542.913 |
| 3003.90.40.00 | Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin | 15 | 8 | free | kg | 542.914 |
| 3003.90.50.00 | Other analgesics | 15 | 8 | free | kg | 542.915 |
| 3003.90.60.00 | Sulpha drugs | 15 | 8 | free | kg | 542.916 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3003.90.70.00 | Coughs and cold preparations; antacids | 15 | 8 | free | kg | 542.917 |
| 3003.90.80.00 | Salbutamol, ephedrine, theophylline ephedrine HCL, phenobarbitone, etc | 15 | 8 | free | kg | 542.918 |
| 3003.90.90.00 | Other medicaments (excluding goods of heading 30.02, 30.05 or 30.06) etc | 15 | 8 | free | kg | 542.919 |
| **3004** | Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic | | | | | |
| 3004.10.00 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packi | | | | | |
| 3004.10.10.00 | Ampicillin (capsules or oral suspension) | 15 | 5 | free | kg | 542.131 |
| 3004.10.20.00 | Amoxicillin (capsules or oral suspension) | 15 | 5 | free | kg | 542.132 |
| 3004.10.90.00 | Other medicaments containing penicillins or derivatives thereof, etc | Free | Free | Free | kg | 542.139 |
| 3004.20.00 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packi | | | | | |
| 3004.20.10.00 | Tetracycline (capsules or skin ointment) | 15 | 5 | free | kg | 542.191 |
| 3004.20.20.00 | Chloramphenicol (capsules, oral suspension or optic drops) | 15 | 5 | free | kg | 542.192 |
| 3004.20.30.00 | Griseofulvin (tablets of a strength of 125 mg or 500 mg) | 15 | 5 | free | kg | 542.193 |
| 3004.20.40.00 | Nystatin (skin cream or skin ointment) | 15 | 5 | free | kg | 542.194 |
| 3004.20.90.00 | Other medicaments(excluding goods) containing other antibiotics | Free | Free | Free | kg | 542.199 |
| 3004.31.00.00 | Other medicaments containing insulin | Free | Free | Free | kg | 542.23 |
| 3004.32.00.00 | Medicaments containing adrenal corticosteroid hormones, their derivatives, etc | Free | Free | Free | kg | 542.24 |
| 3004.39.00.00 | Other medicaments containing hormones /other prods.of heading 29.37, etc | Free | Free | Free | kg | 542.29 |
| 3004.40.00 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packi | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3004.40.10.00 | Quinine sulphate, quinine hydrochloride and quinine dihydrochloride and al | Free | Free | Free | kg | 542.321 |
| 3004.40.90.00 | Other medicaments containing alkaloids or derivatives thereof, etc | Free | Free | Free | kg | 542.329 |
| 3004.50.00 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packi | | | | | |
| 3004.50.10.00 | Prescription drugs containing vitamins A, D1, D2, D3 and injectibles | 15 | 14 | 12-A | kg | 542.921 |
| 3004.50.90.00 | Other vitamins | 15 | 14 | 12-A | kg | 542.922 |
| 3004.90.00 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packi | | | | | |
| 3004.90.10.00 | Paludrin (or 1-(p-chlorophenyl) -5-isopropylbiguanidide hydrochloride) | Free | Free | Free | kg | 542.931 |
| 3004.90.20.00 | Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin | 15 | 13 | 11-A | kg | 542.932 |
| 3004.90.30.00 | Other analgesics | 15 | 13 | 11-A | kg | 542.933 |
| 3004.90.40.00 | Sulpha drugs | 15 | 13 | 11-A | kg | 542.934 |
| 3004.90.50.00 | Coughs and cold preparations; antacids | 15 | 13 | 11-A | kg | 542.935 |
| 3004.90.60.00 | Salbutamol, ephedrine, theophylline ephedrine HCL, phenobarbitone, chlorph, etc | 15 | 13 | 11-A | kg | 542.936 |
| 3004.90.70.00 | Soft candles | 10 | 13 | 11-A | kg | 542.937 |
| 3004.90.90.00 | Other medicaments(excluding goods of heading 30.02, 30.05 or 30.06) | 15 | 13 | 11-A | kg | 542.939 |
| **3005** | Wadding, gauze, bandages and similar articles (for exmple, dressing, adhesive plaster, poultices), impreganated or coated with pharmaceutical | | | | | |
| 3005.10.00.00 | Adhesive dressings and other articles having an adhesive layer | 10 | 8 | 6-A | kg | 541.911 |
| 3005.90.00.00 | Other wadding, guaze, bandage and similar articles( for e.g.dressings) | 10 | 8 | 6-A | kg | 541.919 |
| **3006** | Pharmaceutical goods specified in Note 4 to this chapter. | | | | | |
| 3006.10.00.00 | Sterile surgical catgut, similar sterile suture materials & sterile tissue etc | Free | 4 | 3-A | kg | 541.991 |
| 3006.20.00.00 | Blood-grouping reagents | Free | Free | Free | kg | 541.92 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3006.30.00.00 | Opacifying preparations for X-ray examinations; diagnostic reagents design | Free | Free | Free | kg | 541.93 |
| 3006.40.00.00 | Dental cements and other dental fillings; bone reconstruction cements | Free | Free | Free | kg | 541.992 |
| 3006.50.00.00 | First-aid boxes and kits | Free | Free | Free | kg | 541.993 |
| 3006.60.00.00 | Chemical contraceptive preparations based on hormones, on other products etc | Free | Free | Free | kg | 541.994 |
| 3006.70.00.00 | Gel preparations designed to be used in human or veterinary medicine, etc | Free | Free | Free | kg | 541.995 |
| 3006.91.00.00 | Appliances identifiable for ostomy use | Free | Free | Free | kg | ### |
| 3006.92.00.00 | Waste pharmaceuticals | Free | Free | Free | kg | 541.996 |

# CHAPTER 31

## FERTILISERS

**Notes.**

1. This Chapter does not cover:

   (a) Animal blood of heading 05.11;

   (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below); or

   (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

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

      (i) Sodium nitrate, whether or not pure;

      (ii) Ammonium nitrate, whether or not pure;

      (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

      (iv) Ammonium sulphate, whether or not pure;

      (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

      (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

      (vii) Calcium cyanamide, whether or not pure or treated with oil;

      (viii) Urea, whether or not pure.

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

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers consisting of the goods of subparagraph (a)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

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

(i) Basic slag;

(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

(c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

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

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

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

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

(iii) Potassium sulphate, whether or not pure;

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

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

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

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

♦♦♦♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **31** | Fertilizers | | | | | |
| **3101** | Animal or vegetable fertilizers, whether or not mixed together or chemical | | | | | |
| 3101.00.00.00 | Animal or vegetable fertilizers, whether or not mixed together or chemical | Free | Free | Free | kg | 272.1 |
| **3102** | Minerals or chemical fertilisers, nitrogenous. | | | | | |
| 3102.10.00.00 | Urea, whether of not in aqueous solution | 10 | 8 | 6-A | kg | 562.16 |
| 3102.21.00.00 | Ammonium sulphate | Free | Free | Free | kg | 562.13 |
| 3102.29.00.00 | Other ammonium sulphate; double salts & mixtures of ammonium sulphate, etc | Free | Free | Free | kg | 562.12 |
| 3102.30.00.00 | Ammonium nitrate, whether or not in aqueous Solution | Free | Free | Free | kg | 562.11 |
| 3102.40.00.00 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic…, etc | Free | Free | Free | kg | 562.191 |
| 3102.50.00.00 | Sodium nitrate | Free | Free | Free | kg | 562.192 |
| 3102.60.00.00 | Double salts and mixtures of calcium nitrate and ammonium nitrate | Free | Free | Free | kg | 562.14 |
| 3102.80.00.00 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | Free | Free | Free | kg | 562.17 |
| 3102.90.00 | Mineral or chemical fertilizers, nitrogenous. Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: Other, including mixtures not specified in the foregoing sub headings: | | | | | |
| 3102.90.10.00 | Other ammonium-based fertilizers | Free | Free | Free | kg | 562.192 |
| 3102.90.90.00 | Other fertilizers including mixtures not specified in the foregoing sub headings | Free | Free | Free | kg | 562.199 |
| **3103** | Mineral or chemical fertiliser phosphatic. | | | | | |
| 3103.10.00.00 | Superphosphates | Free | Free | Free | kg | 562.22 |
| 3103.90.00.00 | Other mineral or chemical fertilizers, phosphatic | Free | Free | Free | kg | 562.29 |
| **3104** | Mineral or chemical fertilisers, potassic. | | | | | |
| 3104.20.00.00 | Potassium chloride | Free | Free | Free | kg | 562.32 |
| 3104.30.00.00 | Potassium sulphate | Free | Free | Free | kg | 562.33 |
| 3104.90.00.00 | Other mineral or chemical fertilzers,potassic | Free | Free | Free | kg | 562.39 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **3105** | Minerals or chemical fertilisers containing two or more of the fertiling elements nitrogen, phosphorous and potassium; other fertilisers | | | | | |
| 3105.10.00 | Mineral or chemical fertilizers containing two of three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg. Goods of t | | | | | |
| 3105.10.10.00 | Ammonium-based fertilizers | Free | Free | Free | kg | 562.961 |
| 3105.10.90.00 | Other goods of this Chapter in tablets or similar forms or in packages, etc | Free | Free | Free | kg | 562.969 |
| 3105.20.00.00 | Mineral /chemical fertilizers containing the three fertilizing elements, etc | Free | Free | Free | kg | 562.91 |
| 3105.30.00.00 | Diammonium hydrogenorthophosphate (diammonium phosphate) | Free | Free | Free | kg | 562.93 |
| 3105.40.00.00 | Ammonium dihydrogenorthophosphate (monoammonium phosphate) & mixtures etc | Free | Free | Free | kg | 562.94 |
| 3105.51.00.00 | Mineral & chemical fertilizers containing nitrates and phosphates | Free | Free | Free | kg | 562.951 |
| 3105.59.00.00 | Other mineral or chemical fertilizers containing the two fertilizing elements | Free | Free | Free | kg | 562.959 |
| 3105.60.00.00 | Mineral or chemical fertilizers containing the two fertilizing elements,etc | Free | Free | Free | kg | 562.92 |
| 3105.90.00.00 | Other mineral or chemical fertilizers containing two of three of the fertilizing…,etc | Free | Free | Free | kg | 562.99 |

# CHAPTER 32

## TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

## Notes.

1. This Chapter does not cover:

   (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);

   (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 3504.00; or

   (c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings 32.03, 32.04, 3205.00 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **32** | Tanning or dyeing extracts; dyes, pigments, paints, varnishes, putty and mastics | | | | | |
| **3201** | Tanning extracts of vegetable origin; tanning and their salts, ethers, esters and other derivatives. | | | | | |
| 3201.10.00.00 | Quebracho extract | 5 | Free | Free | kg | 532.211 |
| 3201.20.00.00 | Wattle extract | 5 | Free | Free | kg | 532.212 |
| 3201.90.00.00 | Other tanning extracts of vegetable origin; tannins & their salts,ethers. | 5 | Free | Free | kg | 532.219 |
| **3202** | Synthetic organic tanning substances; inorganic tanning substances; tanning substances; tanning preparations, whether or not containing | | | | | |
| 3202.10.00.00 | Synthetic organic tanning substances | 5 | Free | Free | kg | 532.31 |
| 3202.90.00.00 | Other synthetic organic tanning subtances; inorganic tanning substances; etc | 5 | Free | Free | kg | 532.32 |
| **3203** | Colouring matter of vegetable or animal organs (including dyeing extracts but excluding animal black), whether or not chemically defined; | | | | | |
| 3203.00.10.00 | Logwood extracts | 15 | 13 | 11-A | kg | 532.221 |
| 3203.00.20.00 | Fustic extracts | 5 | Free | Free | kg | 532.222 |
| 3203.00.90.00 | Other colouring matter of vegetable or animal origin (including dyeing etc) | 5 | Free | Free | kg | 532.229 |
| **3204** | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic | | | | | |
| 3204.11.00.00 | Disperse dyes and preparations based thereon | 5 | Free | Free | kg | 531.11 |
| 3204.12.00.00 | Acid dyes, whether or not pre-metallised, and preparations based thereon | 5 | Free | Free | kg | 531.12 |
| 3204.13.00.00 | Basic dyes and preparations based thereon | 5 | Free | Free | kg | 531.13 |
| 3204.14.00.00 | Direct dyes and preparations based thereon | 5 | Free | Free | kg | 531.14 |
| 3204.15.00.00 | Vat dyes (including those usable in that state as pigments) & preparations,etc | 5 | Free | Free | kg | 531.15 |
| 3204.16.00.00 | Reactive dyes and preparations based thereon | 5 | Free | Free | kg | 531.16 |
| 3204.17.00.00 | Pigments and preparations based thereon | 5 | Free | Free | kg | 531.17 |
| 3204.19.00.00 | Other synthetic organic, incl. mixtures of colouring matter of two / more substances | 5 | Free | Free | kg | 531.19 |
| 3204.20.00.00 | Synthetic organic products of a kind used as fluorescent brightening agent | 5 | Free | Free | kg | 531.211 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3204.90.00.00 | Other synthetic organic colouring matter, whether or not chemically defined | 5 | 4 | 3-A | kg | 531.219 |
| **3205** | Colour lakes; preparations as specified in Note 3 to this Chapter,etc | | | | | |
| 3205.00.00.00 | Colour lakes; preparations as specified in Note 3 to this Chapter,etc | 5 | Free | Free | kg | 531.22 |
| **3206** | Other colouring matter; preparations as specified in note 3 to this chapter , other than those of heading N0. 32.03, 32.04 or 3205.00; | | | | | |
| 3206.11.00.00 | Other colouring matter, containing 80% or more by weight of titanium dioxide calculated on …, etc | 5 | Free | Free | kg | 533.111 |
| 3206.19.00.00 | Other pigments and preparations based on titanium dioxide | 5 | Free | Free | kg | 533.119 |
| 3206.20.00.00 | Pigments and preparations based on chromium compounds | 5 | Free | Free | kg | 533.12 |
| 3206.41.00.00 | Ultramarine and preparations based thereon | 5 | Free | Free | kg | 533.14 |
| 3206.42.00.00 | Lithopone and other pigments and preparations based on zinc sulphide | 5 | Free | Free | kg | 533.15 |
| 3206.49.00.00 | Other colouring matter and other preparations | 5 | Free | Free | kg | 533.17 |
| 3206.50.00.00 | Inorganic products of a kind used as luminophores | 5 | Free | Free | kg | 533.18 |
| **3207** | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar prepara- | | | | | |
| 3207.10.00.00 | Prepared pigments, opacifiers, colours & similar preparations | 5 | Free | Free | kg | 533.511 |
| 3207.20.00.00 | Vitrifiable enamels and glazes, engobes (slips) & similar preparations | 5 | Free | Free | kg | 533.512 |
| 3207.30.00.00 | Liquid lustres and similar preparations | 5 | Free | Free | kg | 533.513 |
| 3207.40.00.00 | Glass frit and other glass, in the form of powder, granules or flakes | 5 | Free | Free | kg | 533.514 |
| **3208** | Paints and varnishes (including enamels and lacquers) based on systhetic polymers or chemically modified natural polymers, dispered or dissolved | | | | | |
| 3208.10.00 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.<br>Based on polyesters: | | | | | |
| 3208.10.10.00 | Automotive paints, in a non-aqueous medium | 15 | Excl | Excl | kg and l | 533.4211 |
| 3208.10.20.00 | Marine paints, in a non-aqueous medium | 15 | Excl | Excl | kg and l | 533.4212 |
| 3208.10.30.00 | Enamels, in a non-aqueous medium | 15 | Excl | Excl | kg and l | 533.4213 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3208.10.40.00 | Other paints, nes, in a non-aqueous medium | 15 | Excl | Excl | kg and l | 533.4214 |
| 3208.10.50.00 | Marine varnishes (including lacquers), in a non-aqueous medium | 15 | Excl | Excl | kg and l | 533.4215 |
| 3208.10.60.00 | Other varnishes (including lacquers), in a non-aqueous medium | 15 | Excl | Excl | kg and l | 533.4216 |
| 3208.10.90.00 | Other paints and varnishes, in a non-aqueous medium | 15 | Excl | Excl | kg and l | 533.4219 |
| 3208.20.00 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.<br>Based on acrylic or vinyl polymers | | | | | |
| 3208.20.10.00 | Automotive paints | 15 | Excl | Excl | kg and l | 533.4221 |
| 3208.20.20.00 | Marine paints | 15 | Excl | Excl | kg and l | 533.4222 |
| 3208.20.30.00 | Enamels | 15 | Excl | Excl | kg and l | 533.4223 |
| 3208.20.40.00 | Other paints | 15 | Excl | Excl | kg and l | 533.4224 |
| 3208.20.50.00 | Marine varnishes (including lacquers) | 15 | Excl | Excl | kg and l | 533.4225 |
| 3208.20.60.00 | Other varnishes (including lacquers) | 15 | Excl | Excl | kg and l | 533.4226 |
| 3208.20.90.00 | Other paints and varnishes based on polyesters | 15 | Excl | Excl | kg and l | 533.4229 |
| 3208.90.00 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.<br>Other: | | | | | |
| 3208.90.10.00 | Automotive paints | 15 | Excl | Excl | kg and l | 533.4291 |
| 3208.90.20.00 | Marine paints | 15 | Excl | Excl | kg and l | 533.4292 |
| 3208.90.30.00 | Enamels | 15 | Excl | Excl | kg and l | 533.4293 |
| 3208.90.40.00 | Other paints | 15 | Excl | Excl | kg and l | 533.4294 |
| 3208.90.50.00 | Marine varnishes (including lacquers) | 15 | Excl | Excl | kg and l | 533.4295 |
| 3208.90.60.00 | Other varnishes (including lacquers) | 15 | Excl | Excl | kg and l | 533.4296 |
| 3208.90.90.00 | Other paints based on acrylic or vinyl polymers | 15 | Excl | Excl | kg and l | 533.4299 |
| **3209** | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural paoymers, dispersed or | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3209.10.00 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.<br>Based on acrylic or vinyl polymers: | | | | | |
| 3209.10.10.00 | Paints | 15 | Excl | Excl | kg and l | 533.411 |
| 3209.10.20.00 | Enamels | 15 | Excl | Excl | kg and l | 533.412 |
| 3209.10.30.00 | Varnishes (including lacquers) | 15 | Excl | Excl | kg and l | 533.413 |
| 3209.90.00 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.<br>Other: | | | | | |
| 3209.90.10.00 | Other paints | 15 | Excl | Excl | kg and l | 533.414 |
| 3209.90.20.00 | Other enamels | 15 | Excl | Excl | kg and l | 533.415 |
| 3209.90.30.00 | Other varnishes (including lacquers) | 15 | Excl | Excl | kg and l | 533.419 |
| **3210** | Others paints and varnishes(including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather. | | | | | |
| 3210.00.10.00 | Water-thinned paints (emulsion paints or dispersion paints) | 15 | Excl | Excl | kg and l | 533.431 |
| 3210.00.20.00 | Distempers, dry | 15 | Excl | Excl | kg and l | 533.432 |
| 3210.00.30.00 | Enamels | 15 | Excl | Excl | kg and l | 533.433 |
| 3210.00.40.00 | Other paints | 15 | Excl | Excl | kg and l | 533.434 |
| 3210.00.50.00 | Marine varnishes (including lacquers) | 15 | Excl | Excl | kg and l | 533.435 |
| 3210.00.60.00 | Other varnishes (including lacquers) | 15 | Excl | Excl | kg and l | 533.436 |
| 3210.00.70.00 | Prepared water pigments of a kind used for finishing leather | 5 | Free | Free | kg and l | 533.437 |
| **3211** | Prepared driers | | | | | |
| 3211.00.00.00 | Prepared driers | 5 | Free | Free | kg and l | 533.53 |
| **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 | | | | | |
| 3212.10.00.00 | Stamping foils | 5 | Free | Free | kg | 533.441 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3212.90.00 | 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 reta | | | | | |
| 3212.90.10.00 | Laundry blue | 5 | 5 | 4-A | kg | 533.442 |
| 3212.90.20.00 | Dyes and other colouring matter put up in forms or packings for retail sale | 5 | Free | Free | kg | 533.443 |
| 3212.90.90.00 | Other pigments( including metallic powders & flakes) dispersed in non-aqueous | 5 | Free | Free | kg | 533.449 |
| **3213** | Artists, students, or signboard painters, colours, modifing tints, amesement colours and the like, in tablets,tubes, jars, bottles, pans | | | | | |
| 3213.10.00.00 | Colours in sets | 5 | Free | Free | kg | 533.521 |
| 3213.90.00.00 | Other artists', students' or signboard painters' colours, modifying tints, etc | 5 | Free | Free | kg | 533.529 |
| **3214** | Gglaziers' putty, grafting putty, resin cements, caulking compounds and other mastic; painters fillings; non-factory surfacing preparations for | | | | | |
| 3214.10.00 | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like. Glaziers' putty, grafting putty, resin cements, cau | | | | | |
| 3214.10.10.00 | Mastics | 5 | Free | Free | kg | 553.541 |
| 3214.10.20.00 | Painters' fillings | 15 | 13 | 11-A | kg | 533.542 |
| 3214.10.30.00 | Glaziers' linseed oil putty | 15 | 13 | 11-A | kg | 533.543 |
| 3214.10.40.00 | Other glaziers' putty | 15 | 13 | 11-A | kg | 533.544 |
| 3214.10.50.00 | Grafting putty (motor body filler) | 15 | 13 | 11-A | kg | 533.545 |
| 3214.10.90.00 | Other glaziers' putty, grafting putty, resin cements, caulking compounds | 5 | Free | Free | kg | 533.546 |
| 3214.90.00.00 | Other glaziers' putty, grafting putty, resin cements, caulking compounds nes | 5 | Free | Free | kg | 533.549 |
| **3215** | Printing ink,writing or drawing ink and other inks, whether or not contrated or solid. | | | | | |
| 3215.11.00.00 | Black ink | 15 | 13 | 11-A | kg | 533.21 |
| 3215.19.00.00 | Other printing ink | 15 | 13 | 11-A | kg | 533.29 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3215.90.00 | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.<br>Printing ink:<br>Other: | | | | | |
| 3215.90.10.00 | Writing or drawing ink | 15 | 18 | 15-A | kg | 533.911 |
| 3215.90.90.00 | Other printing ink, writing or drawing ink & other inks, etc | 10 | 18 | 15-A | kg | 533.919 |

# CHAPTER 33

## ESSENTIAL OILS AND RESINOIDS; PERFUMERY,

## COSMETIC OR TOILET PREPARATIONS

**Notes.**

1. This Chapter does not cover:

   (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;

   (b) Soap or other products of heading 34.01; or

   (c) Gum, wood or sulphate turpentine or other products of heading 38.05.

2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3. Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

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

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **33** | Essential oils and resinoids; perfumery, cosmetic or toilet preparations | | | | | |
| **3301** | Essentials oils (terpeneles or not),including concretes and absolutes; resinoids; extract oleoresins; concentrates of essentials oils in fats | | | | | |
| 3301.12.00.00 | Essential oils of citrus fruit of orange | 15 | 13 | 11-A | kg and l | 551.312 |
| 3301.13.00.00 | Essential oils of citrus fruit of lemon | 5 | Free | Free | kg and l | 551.313 |
| 3301.19.00 | 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 deterpe | | | | | |
| 3301.19.10.00 | Other essential oils of citrus fruit of grapefruit | 15 | 13 | 11-A | kg and l | 551.315 |
| 3301.19.20.00 | Essential oils of citrus fruit of lime | 15 | 13 | 11-A | kg and l | 551.314 |
| 3301.19.90.00 | Other essential oils of other citrus fruit | 5 | Free | Free | kg and l | 551.319 |
| 3301.24.00.00 | Essential oils other than those of citrus fruit of peppermint (mentha piperita) | 5 | Free | Free | kg and l | 551.324 |
| 3301.25.00.00 | Essential oils other than those of citrus fruit of other mints | 5 | Free | Free | kg and l | 551.325 |
| 3301.29.00 | 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 deterpe | | | | | |
| 3301.29.10.00 | Other essential oils other than those of citrus fruit of bay | 15 | Excl | Excl | kg and l | 551.327 |
| 3301.29.20.00 | Other essential oils other than those of citrus fruit of clove | 15 | Excl | Excl | kg and l | 551.328 |
| 3301.29.30.00 | Other essential oils other than those of citrus fruit of ginger | 5 | Free | Free | kg and l | 551.3291 |
| 3301.29.40.00 | Other essential oils other than those of citrus fruit of nutmeg | 15 | Excl | Excl | kg and l | 551.3292 |
| 3301.29.50.00 | Other essential oils other than those of citrus fruit of patchouli | 15 | Excl | Excl | kg and l | 551.3293 |
| 3301.29.60.00 | Other essential oils other than those of citrus fruit of pimento | 5 | Free | Free | kg and l | 551.3294 |
| 3301.29.90.00 | Other essential oils other than those of citrus fruit | 5 | Free | Free | kg and l | 551.3299 |
| 3301.30.00.00 | Resinoids | 5 | Free | Free | kg and l | 551.33 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3301.90.00 | 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 deterpe | | | | | |
| 3301.90.10.00 | Aqueous distillates and aqueous solutions of essential oils | 5 | Free | Free | kg and l | 551.351 |
| 3301.90.90.00 | Other essential oils(terpeneless or not), including concretes & absolutes, etc | 5 | Free | Free | kg and l | 551.359 |
| **3302** | Mixtures of odoriferous substances and mixtures(including alcoholic solutions)with a base of one or more of these substances, of a kind used | | | | | |
| 3302.10.00 | 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 manufa | | | | | |
| 3302.10.10.00 | Mixtures of two or more of bay, clove, nutmeg, orange, patchouli & pimento | 15 | 13 | 11-A | kg | 551.411 |
| 3302.10.20.00 | Preparations of odoriferous substances used for making beverages | 5 | Free | Free | kg | 551.412 |
| 3302.10.90.00 | Other mixtures of a kind used in the food or drink industries | 5 | Free | Free | kg and l | 551.419 |
| 3302.90.00.00 | Other mixtures of odoriferous subs used as raw material nes | 5 | Free | Free | kg and l | 551.49 |
| **3303** | Perfumes and toilet waters. | | | | | |
| 3303.00.10.00 | Bay rum | 20 | Excl | Excl | kg and l | 553.11 |
| 3303.00.90.00 | Other perfumes and toilet waters | 20 | Excl | Excl | kg and l | 553.19 |
| **3304** | Beauty or make-up perparations and preparation for the care of the skin (other than medicaments), including sunscreen or sun tan perparations; | | | | | |
| 3304.10.00.00 | Lip make-up preparations | 20 | Excl | Excl | kg | 553.21 |
| 3304.20.00.00 | Eye make-up preparations | 20 | Excl | Excl | kg | 553.22 |
| 3304.30.00.00 | Manicure or pedicure preparations | 20 | Excl | Excl | kg | 553.23 |
| 3304.91.00.00 | Powders, whether or not compressed | 20 | Excl | Excl | kg | 553.24 |
| 3304.99.00 | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.<br>Other:<br>Other: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3304.99.10.00 | Sunscreen or sun tan preparations | 20 | Excl | Excl | kg | 553.25 |
| 3304.99.90.00 | Other beauty or make-up preparation & preparations for the care of the skin | 20 | Excl | Excl | kg | 553.29 |
| **3305** | Perparations for the use on the hair | | | | | |
| 3305.10.00.00 | Shampoos | 20 | Excl | Excl | kg | 553.31 |
| 3305.20.00.00 | Preparations for permanent waving or straightening | 20 | Excl | Excl | kg | 553.32 |
| 3305.30.00.00 | Hair lacquers | 20 | Excl | Excl | kg | 553.33 |
| 3305.90.00.00 | Other preparations for use on the hair | 20 | Excl | Excl | kg | 553.39 |
| **3306** | Preparations for oral or dental hygiene,including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in | | | | | |
| 3306.10.00 | 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.<br>Dentifrices: | | | | | |
| 3306.10.10.00 | Toothpastes | 20 | Excl | Excl | kg | 553.41 |
| 3306.10.90 | Other | | | | | |
| 3306.10.90.10 | DENTURE FIXTURE PASTES AND POWDERS | Free | Excl | Excl | Kg | 553.42 |
| 3306.10.90.20 | OTHER TOOTHPASTES | 20 | | | | |
| 3306.10.90.90 | Other | 20 | Excl | Excl | kg | 553.42 |
| 3306.20.00.00 | Yarn used to clean between the teeth (dental floss) | 20 | 22 | 18-A | kg | 553.43 |
| 3306.90.00.00 | Other preparations for oral or dental hygiene, including denture fixative pastes | 20 | Excl | Excl | kg | 553.49 |
| **3307** | Pre-shave, shaving or after-shave preparations,personal deoderants, bath preparations,depilatories and other perfumery, cosmetic or toilet | | | | | |
| 3307.10.00.00 | Pre-shave, shaving or after-shave preparations | 20 | Excl | Excl | kg | 553.51 |
| 3307.20.00.00 | Personal deodorants and anti-perspirants | 20 | Excl | Excl | kg | 553.52 |
| 3307.30.00.00 | Perfumed bath salts and other bath preparations | 20 | Excl | Excl | kg | 553.53 |
| 3307.41.00.00 | Agarbatti' & other odoriferous preparations which operate by burning | 20 | Excl | Excl | kg | 553.541 |
| 3307.49.00.00 | Other preparations for perfuming or deodorizing rooms, incl. odoriferous subs. | 20 | Excl | Excl | kg | 553.549 |

# CHAPTER 34

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

**Notes.**

1. This Chapter does not cover:

   (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);

   (b) Separate chemically defined compounds; or

   (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".

3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water to $4.5 \times 10^{-2}$ 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.).

♦ ♦ ♦ ♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **3401** | Soap; organic surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes, whether or not | | | | | |
| 3401.11.00 | 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 c | | | | | |
| 3401.11.10.00 | Medicated soap | 20 | Excl | Excl | kg | 554.111 |
| 3401.11.20.00 | Other soap, in the form of bars, cakes, moulded pieces or shapes | 20 | Excl | Excl | kg | 554.112 |
| 3401.11.90.00 | Other soap for toilet use (including medicated products) | 20 | Excl | Excl | kg | 554.119 |
| 3401.19.00 | 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 c | | | | | |
| 3401.19.10.00 | Other soap & organic surface-active products and preps. in the form of bars, cakes etc | 40 | Excl | Excl | kg | 554.151 |
| 3401.19.90.00 | Other soaps in the form of bars, cakes etc | 20 | Excl | Excl | kg | 554.159 |
| 3401.20.00 | 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 c | | | | | |
| 3401.20.10.00 | Industrial soaps | 5 | Free | Free | kg | 554.191 |
| 3401.20.90.00 | Other soap in other forms | 20 | Free | Free | kg | 554.199 |
| 3401.30.00.00 | Organic surface-active products and preps. for washing the skin, etc | 20 | Free | Free | kg | 554.22 |
| **3402** | Organic surface-active agents (other than soap); surface-activ preparations, washing preparations (including auxiliary washing | | | | | |
| 3402.11.00 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. Organic surface-a | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3402.11.10.00 | Other organic surface-active agents (anionic) put up for retail sale | 20 | Excl | Excl | kg | 554.211 |
| 3402.11.90.00 | Other organic surface-active agents(anionic), whether or not put up for retail sale | 5 | Free | Free | kg | 554.212 |
| 3402.12.00 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. Organic surface-a | | | | | |
| 3402.12.10.00 | Other organic surface-active agents (cationic) put up for retail sale | 20 | Excl | Excl | kg | 554.213 |
| 3402.12.90.00 | Other organic surface-active agents(cationic), whether or not put up for retail sale | 5 | Free | Free | kg | 554.214 |
| 3402.13.00 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. Organic surface-a | | | | | |
| 3402.13.10.00 | Other organic surface-active agents (non-ionic) put up for retail sale | 20 | Excl | Excl | kg | 554.215 |
| 3402.13.90.00 | Other organic surface-active agents( non-ionic), whether or not put up for retail sale | 5 | Free | Free | kg | 554.216 |
| 3402.19.00 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. Organic surface-a | | | | | |
| 3402.19.10.00 | Other organic surface-active agents, put up for retail sale | 20 | Excl | Excl | kg | 554.217 |
| 3402.19.90.00 | Other organic surface-active agents, whether or not put up for retail sale | 5 | Free | Free | kg | 554.219 |
| 3402.20.00 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. Organic surface-a | | | | | |
| 3402.20.10.00 | Dish washing liquids | 20 | Excl | Excl | kg | 554.221 |
| 3402.20.20.00 | Other liquid detergents | 20 | Excl | Excl | kg | 554.222 |
| 3402.20.30.00 | Other detergents | 20 | Excl | Excl | kg | 554.223 |
| 3402.20.30.10 | SOAP POWDER | 20 | Excl | Excl | kg | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3402.20.30.90 | OTHER | 20 | Excl | Excl | kg | |
| 3402.20.40.00 | Liquid bleaches | 20 | Excl | Excl | kg | 554.224 |
| 3402.20.50.00 | Other bleaches | 20 | Excl | Excl | kg | 554.225 |
| 3402.20.90.00 | Other preparations put up for retail sale | 20 | Excl | Excl | kg | 554.229 |
| 3402.90.00 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. Organic surface-a | | | | | |
| 3402.90.10.00 | Liquid detergents | 20 | Excl | Excl | kg | 554.231 |
| 3402.90.20.00 | Other detergents | 20 | Excl | Excl | kg | 554.232 |
| 3402.90.90.00 | Other organic surface-active agents(other than soap);surface-active prep. | 20 | Excl | Excl | kg | 554.239 |
| **3403** | Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparation and | | | | | |
| 3403.11.00.00 | Preparations for the treatment of textile materials, leather, fur-skins,etc | 5 | Free | Free | kg | 597.71 |
| 3403.19.00.00 | Other lubricating preparations containing petroleum oils / oils obtained from bituminous minerals | 5 | Free | Free | kg | 597.72 |
| 3403.91.00.00 | Preparations for the treatment of textile materials, leather, fur-skins, etc | 5 | Free | Free | kg | 597.73 |
| 3403.99.00.00 | Other lubricating preps.(including cutting-oil preparations, bolt & nut,etc) | 5 | Free | Free | kg | 597.74 |
| **3404** | Artificial waxes and prepared waxes. | | | | | |
| 3404.20.00.00 | Artifical waxes & prepared waxes of poly (oxyethylene) (polyethylene glycol) | 5 | Free | Free | kg | 598.35 |
| 3404.90.00.00 | Other artificial waxes and prepared waxes | 5 | Free | Free | kg | 598.39 |
| **3405** | polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations(whether | | | | | |
| 3405.10.00.00 | Polishes, creams & similar preparations for footwear or leather | 20 | 23 | 21-A | kg | 554.31 |
| 3405.20.00.00 | Polishes, creams & similar preps. for the maintenance of wooden furniture,etc | 20 | 23 | 21-A | kg | 554.32 |
| 3405.30.00.00 | Polishes & similar preparations for coachwork, other than metal polishes | 20 | 23 | 21-A | kg | 554.33 |
| 3405.40.00.00 | Scouring pastes and powders and other scouring preparations | 20 | 22 | 18-A | kg | 554.34 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3405.90.00 | 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 | | | | | |
| 3405.90.10.00 | Metal polishes | 20 | 23 | 21-A | kg | 554.351 |
| 3405.90.90.00 | Other polishes and creams, for footwear, furniture, floors, coachwork, glass,etc | 20 | 23 | 21-A | kg | 554.359 |
| **3406** | Candles, tapers and the like. | | | | | |
| 3406.00.10.00 | Candles of tallow | 20 | Excl | Excl | kg | 899.311 |
| 3406.00.20.00 | Decorative candles of paraffin wax | 20 | Excl | Excl | kg | 899.312 |
| 3406.00.30.00 | Other candles of paraffin wax | 20 | Excl | Excl | kg | 899.313 |
| 3406.00.40.00 | Other candles | 20 | Excl | Excl | kg | 899.314 |
| 3406.00.90.00 | Other candles, tapers and the like | 20 | Excl | Excl | kg | 899.319 |
| **3407** | Modelling pastes, including those put up for children's amusement; preparations known as "dental wax", put up in sets,in packings for retail | | | | | |
| 3407.00.10.00 | Modelling pastes | 5 | Free | Free | kg | 598.951 |
| 3407.00.90.00 | Other modelling pastes, incl. those put up for children's amusement, etc | 5 | Free | Free | kg | 598.959 |

CHAPTER 35

## ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

**Notes.**

1. This Chapter does not cover:

   (a) Yeasts (heading 21.02);

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

   (c) Enzymatic preparations for pre-tanning (heading 32.02);

   (d) Enzymatic soaking or washing preparations or other products of Chapter 34;

   (e) Hardened proteins (heading 39.13); or

   (f) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

   Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **35** | Albuminoidal substances; modified starches; glues; enzymes | | | | | |
| **3501** | Casein, caseinates and other casein derivatives; casein glues. | | | | | |
| 3501.10.00.00 | Casein | 5 | Free | Free | kg | 592.21 |
| 3501.90.00 | Casein, caseinates and other casein derivatives; casein glues.<br>Other: | | | | | |
| 3501.90.10.00 | Casein glues | 15 | 18 | 15-A | kg | 592.221 |
| 3501.90.90.00 | Other casein,caseinates and other casein derivatives; casein glues, etc | 5 | 18 | 15-A | kg | 592.229 |
| **3502** | Albumins, (including concentraes of two or more whey proteins, containing by weight more than 80% whey proteins, calculated and other albumin | | | | | |
| 3502.11.00.00 | Dried egg albumin | 5 | Free | Free | kg | 25.31 |
| 3502.19.00.00 | Other egg albumin | 5 | Free | Free | kg | 25.39 |
| 3502.20.00.00 | Milk albumin, including concentrates of two or more whey proteins | 5 | Free | Free | kg | 592.231 |
| 3502.90.00.00 | Other albumins (incl.concentrates of two or more whey proteins, etc) | 5 | Free | Free | kg | 592.239 |
| **3503** | Gelatin (including gelatin in rectangular, square) sheets, etc | | | | | |
| 3503.00.00.00 | Gelatin (including gelatin in rectangular, square) sheets, etc | 5 | Free | Free | kg | 592.24 |
| **3504** | Peptones & their derivatives; other protein substances & their derivates | | | | | |
| 3504.00.00.00 | Peptones & their derivatives; other protein substances & their derivates | 5 | Free | Free | kg | 592.25 |
| **3505** | Dextrins and other modified starches (for example, pregelatinised or or esterified starcches); glues based on starches, or on dextrins or other | | | | | |
| 3505.10.00.00 | Dextrins and other modified starches | 5 | Free | Free | kg | 592.26 |
| 3505.20.00.00 | Glues | 5 | Free | Free | kg | 592.27 |
| **3506** | Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for | | | | | |
| 3506.10.00.00 | Products suitable for use as glues or adhesives, put up for retail sale etc | 15 | 14 | 12-B | kg | 592.291 |
| 3506.91.00.00 | Adhesives based on polymers of headings 39.01 to 39.13 or on rubber | 15 | 18 | 16-A | kg | 592.292 |
| 3506.99.00.00 | Other prepared glues & other prepared adhesives, not elsewhere specified, etc | 15 | 18 | 16-A | kg | 592.299 |
| **3507** | Enzymes; prepared enzymes not elsewhere specified or included. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3507.10.00.00 | Rennet and concentrates thereof | 5 | Free | Free | kg | 516.911 |
| 3507.90.00 | Enzymes; prepared enzymes not elsewhere specified or included. Other: | | | | | |
| 3507.90.10.00 | Enzymes | 5 | Free | Free | kg | 516.912 |
| 3507.90.20.00 | Prepared enzymes not elsewhere specified or included, for tenderizing meat | 5 | Free | Free | kg | 516.913 |
| 3507.90.90.00 | Other enzymes; prepared enzymes not elsewhere specified or included | 5 | Free | Free | kg | 516.919 |

# CHAPTER 36

## EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;

## PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

**Notes.**

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2. The expression "articles of combustible materials" in heading 36.06 applies only to:

   (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

   (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 $cm^3$; and

   (c) Resin torches, firelighters and the like.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **36** | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | | | | | |
| **3601** | Propellant powders | | | | | |
| 3601.00.00.00 | Propellant powders | 5 | 8 | 6-A | kg | 593.11 |
| **3602** | Prepared explosives, other than propellant powders | | | | | |
| 3602.00.00.00 | Prepared explosives, other than propellant powders | 5 | 8 | 6-A | kg | 593.12 |
| **3603** | Safety fuses; detonating fuses; percussion or detonating caps; igniters; etc | | | | | |
| 3603.00.00.00 | Safety fuses; detonating fuses; percussion or detonating caps; igniters; etc | 5 | 8 | 6-A | kg | 593.2 |
| **3604** | Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles. | | | | | |
| 3604.10.00.00 | Fireworks | 20 | Excl | Excl | kg | 593.31 |
| 3604.90.00 | Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles. Other: | | | | | |
| 3604.90.10.00 | Rain rockets | Free | 22 | 18-A | kg | 593.331 |
| 3604.90.20.00 | Warning and distress signals | Free | 22 | 18-A | kg | 593.332 |
| 3604.90.90.00 | Other fireworks,signaling flares, rain rockets, fog signals & other, etc | 20 | 22 | 18-A | kg | 593.339 |
| **3605** | Matches, other than pyrotecgnic articles of heading No 36.04. | | | | | |
| 3605.00.10.00 | Matches in containers of 30 matches or less | 20 | 23 | 21-A | kg /100 | 899.321 |
| 3605.00.20.00 | Matches in containers of<=60 matches but>30 matches | 20 | 23 | 21-A | kg /100 | 899.322 |
| 3605.00.30.00 | Matches in containers of<=70 matches but>60 matches | 20 | 23 | 21-A | kg /1000 | 899.323 |
| 3605.00.40.00 | Matches in containers of>70 matches | 20 | 23 | 21-A | kg /1000 | 899.324 |
| **3606** | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter. | | | | | |
| 3606.10.00.00 | Liquid or liquefied-gas fuels in containers of a kind used for filling, etc | 5 | Free | Free | kg | 899.34 |
| 3606.90.00.00 | Other ferro-ceriumand other pyrophoric alloys in all forms | 5 | Free | Free | kg | 899.39 |

# CHAPTER 37

## PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

**Notes.**

1. This Chapter does not cover waste or scrap.

2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **37** | Photographic or cinematographic goods | | | | | |
| **3701** | Photographic plates and film in the flat, sensitised, unexposed, of any material other than parer, paper-board or textiles, unexposed, whether | | | | | |
| 3701.10.00.00 | Photographic plates & film for x-ray (in flat, sensitized, unexposed) | 5 | Free | Free | kg and m2 | 882.21 |
| 3701.20.00.00 | Instant print film | 5 | Free | Free | kg | 882.22 |
| 3701.30.00.00 | Other plates and film, with any side>255 mm | 5 | Free | Free | kg and m2 | 882.23 |
| 3701.91.00.00 | Photographic plates for colour photography (polychrome) | 5 | Free | Free | kg | 882.24 |
| 3701.99.00.00 | Other photographic plates and film in the flat, sensitized, unexposed | 5 | Free | Free | kg and m2 | 882.29 |
| **3702** | Photographic film in folls, sensitised, unexposed, of any material other than parer, paperboard or textiles; instant print film in rolls, | | | | | |
| 3702.10.00.00 | Photographic film in rolls, for X-ray, unexposed nes | 5 | Free | Free | kg and m2 | 882.31 |
| 3702.31.00.00 | Photographic films in rolls etc for colour photography (polychrome), without perforations, of a width <=105mm | 20 | 18 | 15-A | kg and u | 882.33 |
| 3702.32.00.00 | Other photographic film with silver halide emulsion | 20 | 18 | 15-A | kg and m2 | 882.34 |
| 3702.39.00.00 | Other film, without perforations, of a width <=105 mm | 20 | 18 | 15-A | kg and m2 | 882.35 |
| 3702.41.00.00 | Film of a width >610 mm & of a length >200 m, for colour photography, etc | 20 | 18 | 15-A | kg and m2 | 882.36 |
| 3702.42.00.00 | Film of a width >610 mm & of a length >200 m, other than for colour photography | 20 | 18 | 15-A | kg and m2 | 882.37 |
| 3702.43.00.00 | Film of a width >610 mm & of a length <=200 m, without perforations, etc | 20 | 18 | 15-A | kg and m2 | 882.38 |
| 3702.44.00.00 | Film of a width >105 mm & of a length but <=610 mm, without perforations, etc | 20 | 18 | 15-A | kg and m2 | 882.391 |
| 3702.51.00.00 | Film of a width <=16 mm & of a length <=14 m, for colour photography,etc | 20 | 18 | 15-A | kg and m | 882.392 |
| 3702.52.00.00 | Film of a width <=16 mm & of a length >14 m, for colour photography, etc | 20 | 18 | 15-A | kg and m | 882.393 |
| 3702.53.00.00 | Film of a width >16 mm but <=35 mm & of a length <=30 m for slides, etc | 20 | 18 | 15-A | kg and m | 882.394 |
| 3702.54.00.00 | Film of a width >16 mm but <=35 mm & of a length <=30 m, other than for slides | 5 | Free | Free | kg and m | 882.395 |
| 3702.55.00.00 | Film of a width >16 mm but <=35 mm & of a length >30 m, for colour photograph, etc | 20 | 16 | 12-C | kg and m | 882.396 |
| 3702.56.00.00 | Film of a width >35 mm, for colour photography (polychrome) etc | 20 | 18 | 15-A | kg and m | 882.397 |
| 3702.91.00.00 | Other film of a width not exceeding 16mm | 20 | 18 | 15-A | kg and m | 882.398 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3702.93.00.00 | Film of a width >16 mm but <=35 mm and of a length <=30 m | 20 | 16 | 12-C | kg and m | 882.3992 |
| 3702.94.00.00 | Film of a width >16 mm but <=35 mm and of a length >30 m | 20 | 16 | 12-C | kg and m | 882.3993 |
| 3702.95.00.00 | Film of a width >35 mm | 20 | 18 | 15-A | kg and m | 882.3994 |
| **3703** | Photographic parer, paperboard and textiles, sensitised, unexposed. | | | | | |
| 3703.10.00.00 | Photographic paper, paperboard & textiles in rolls of a width >610 mm | 5 | Free | Free | kg | 882.41 |
| 3703.20.00.00 | Other photographic paper, etc for colour photography (polychrome) | 5 | Free | Free | kg | 882.42 |
| 3703.90.00.00 | Other photographic paper, paperboard and textiles,sensitised, etc | 5 | Free | Free | kg | 882.49 |
| **3704** | Photographic plates, film, paper, paperboards and textiles, exposed, etc | | | | | |
| 3704.00.00.00 | Photographic plates, film, paper, paperboards and textiles, exposed, etc | 5 | Free | Free | kg | 882.5 |
| **3705** | Photographic paltes and films, exposed and developed, other than cinemato- graphic films. | | | | | |
| 3705.10.00.00 | Photographic plates, etc for offset reproduction | 5 | Free | Free | kg | 882.61 |
| 3705.90.00.00 | Other photographic plates and film, exposed and developed, etc | 5 | Free | Free | kg | 882.69 |
| **3706** | Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound tract. | | | | | |
| 3706.10.00.00 | Cinematographic film, etc of a width of 35 mm or more | 10 | 4 | 3-A | kg and m | 883.1 |
| 3706.90.00.00 | Other cinematographic film, exposed and developed, etc | 10 | 4 | 3-A | kg and m | 883.9 |
| **3707** | Chemical prepartations for photographic uses unmixed products for photo- graphic uses, put up for retail sale in a form ready for use. | | | | | |
| 3707.10.00.00 | Sensitising emulsions | 5 | Free | Free | kg | 882.11 |
| 3707.90.00.00 | Other chemical preps. for photographic uses(other than vanishes, glues etc | 5 | Free | Free | kg | 882.19 |

# CHAPTER 38

## MISCELLANEOUS CHEMICAL PRODUCTS

**Notes.**

1. This Chapter does not cover:

   (a) Separate chemically defined elements or compounds with the exception of the following:

      (1) Artificial graphite (heading 38.01);

      (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;

      (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813.00);

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

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

   (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);

   (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);

   (d) Medicaments (heading 30.03 or 30.04); or

(e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (A) For the purpose of heading 3822.00, 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 3822.00 shall take precedence over any other heading in the Nomenclature.

3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors and other correcting fluids put up in packings for retail sale; and

(e) Ceramic firing testers, fusible (for example, Seger cones).

4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:

(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;

(b) Industrial waste

(c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or

(d) Clinical waste, as defined in Note 6 (a) below.

5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).

6. For the purposes of heading 38.25, the expression "other wastes" applies to:

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries.

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

**Sub Heading Notes.**

1. Subheading 3808.50.00 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); chlorodimeform (ISO); chlorobenzilate (ISO); DDT (ISO); (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO,INN); 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); phosphamidon (ISO); 2,4,5-T (ISO), (2,4,5-trichlorophenoxyacetic acid), its salts or its esters,

2. For the purposes of subheadings 3825.41.00 and 3825.49.00, "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.

♦♦♦♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **38** | Miscellaneous chemical products | | | | | |
| **3801** | Artificial graphite; colloidal or semi- colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates | | | | | |
| 3801.10.00.00 | Artificial graphite | 5 | Free | Free | kg | 598.611 |
| 3801.20.00.00 | Colloidal or semi-colloidal graphite | 5 | Free | Free | kg | 598.612 |
| 3801.30.00.00 | Carbonaceuous pastes for electrodes & similar pastes for furnace linings | 5 | Free | Free | kg | 598.613 |
| 3801.90.00.00 | Other artificial graphite; colloidal or semi-colloidal graphite, etc | 5 | Free | Free | kg | 598.619 |
| **3802** | Activated carbon; activated natural minerals products; animal black, including spent animal black. | | | | | |
| 3802.10.00.00 | Activated carbon | 5 | Free | Free | kg | 598.64 |
| 3802.90.00.00 | Other activated carbon; actived natural mineral products; animal black etc | 5 | Free | Free | kg and l | 598.65 |
| **3803** | Tall oil, whether or not refined. | | | | | |
| 3803.00.00.00 | Tall oil, whether or not refined. | 5 | Free | Free | kg and l | 598.11 |
| **3804** | Residual lyes from the manufacture of wood pulp, whether/not concentrated | | | | | |
| 3804.00.00.00 | Residual lyes from the manufacture of wood pulp, whether/not concentrated | 5 | Free | Free | kg | 598.12 |
| **3805** | Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; | | | | | |
| 3805.10.00.00 | Gum, wood or sulphate turpentine oils | 5 | Free | Free | kg and l | 598.131 |
| 3805.90.00 | 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. | | | | | |
| 3805.90.10.00 | Pine oil | 5 | Free | Free | kg and l | 598.132 |
| 3805.90.90.00 | Other gum, wood or sulphate turpentine & other terpenic oils produced,etc | 5 | Free | Free | kg and l | 598.139 |
| **3806** | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rum gums. | | | | | |
| 3806.10.00.00 | Rosin and resin acids | 5 | Free | Free | kg | 598.141 |
| 3806.20.00.00 | Salts of rosin, of resin acids or of derivatives of rosin or resin acids, etc | 5 | Free | Free | kg | 598.142 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3806.30.00.00 | Ester gums | 5 | Free | Free | kg | 598.143 |
| 3806.90.00.00 | Other rosin & resin acids, and derivatives thereof;rosin spirit & oil, etc | 5 | Free | Free | kg | 598.149 |
| **3807** | Wood tar; wood tar oils; wood creosote; wood naphtha; pitch; etc | | | | | |
| 3807.00.00.00 | Wood tar; wood tar oils; wood creosote; wood naphtha; pitch; etc | 5 | Free | Free | kg and l | 598.18 |
| **3808** | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators,disinfectants and similar products, | | | | | |
| 3808.50.00.00 | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators etc (specified in subheading note 1 to this chapter) | 5 | Excl | Excl | kg | ### |
| 3808.91.00 | 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, wi | | | | | |
| 3808.91.10.00 | Insectides for use in agriculture as approved by the Competent Authority | Free | Free | Free | kg | 591.11 |
| 3808.91.20.00 | Mosquito coils | 20 | Excl | Excl | kg | 591.12 |
| 3808.91.30.00 | Other insectides, put up in forms or packings for retail sale etc | 20 | Excl | Excl | kg | 591.13 |
| 3808.91.90.00 | Other insecticides | 5 | Free | Free | kg | 591.19 |
| 3808.92.00.00 | Fungicides | Free | Free | Free | kg | 591.2 |
| 3808.93.00 | 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, wi | | | | | |
| 3808.93.10.00 | Herbicides | Free | Free | Free | kg | 591.31 |
| 3808.93.20.00 | Anti-sprouting products | Free | Free | Free | kg | 591.32 |
| 3808.93.30.00 | Plant growth regulators | Free | Free | Free | kg | 591.33 |
| 3808.94.00 | 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, wi | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3808.94.10.00 | Disinfectants put up in forms or packings for retail sale or as preparations or articles | 20 | Excl | Excl | kg | 591.411 |
| 3808.94.90.00 | Other disinfectants | 5 | Excl | Excl | kg | 591.419 |
| 3808.99.00 | 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, wi | | | | | |
| 3808.99.10.00 | Rodenticides, put up in forms or packings for retail sale or as preparations,etrc | 20 | 18 | 15-A | kg | 591.491 |
| 3808.99.20.00 | Other rodenticides | 5 | 18 | 15-A | kg | 591.492 |
| 3808.99.30.00 | Other insectides, put up in forms or packings for retail or as prep., etc | 20 | 18 | 15-A | kg | 91/493 |
| 3808.99.90.00 | Other Insecticides, rodenticides, fungicides, heribicides, anti-sprouting production | 5 | 18 | 15-A | kg | 591.499 |
| **3809** | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations, of a kind used in the | | | | | |
| 3809.10.00.00 | Finishing agents etc with a basis of amylaceous substances | 5 | Free | Free | kg | 598.911 |
| 3809.91.00.00 | Finishing agents, dye etc of a kind used in the textile or like industries | 5 | Free | Free | kg | 598.912 |
| 3809.92.00.00 | Finishing agents, dye etc of a kind used in the paper or like industries | 5 | Free | Free | kg | 598.913 |
| 3809.93.00.00 | Finishing agents, dye etc of a kind used in the leather or like industries | 5 | Free | Free | kg | 598.914 |
| **3810** | Pickling preparations for mental surface; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or | | | | | |
| 3810.10.00.00 | Pickling preparations for metal surfaces; soldering, brazing or welding, etc | 5 | Free | Free | kg | 598.961 |
| 3810.90.00.00 | Other pickling preparations for metal surfaces; fluxes & other auxiliary prep. | 5 | Free | Free | kg | 598.969 |
| **3811** | Anti-knock preparations, oxidation inhiditors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, | | | | | |
| 3811.11.00.00 | Anti-knock preparations, etc based on lead compounds | 5 | Free | Free | kg | 597.211 |
| 3811.19.00.00 | Other anti-knock preparations | 5 | Free | Free | kg | 597.219 |
| 3811.21.00.00 | Oth anti-knock prep, containing petroleum oils /oils obtained from bituminous minerals | 5 | Free | Free | kg | 597.251 |
| 3811.29.00.00 | Other additives for lubricating oils | 5 | Free | Free | kg | 597.259 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3811.90.00.00 | Other anti-knock preparations, oxidation inhibitors,gum inhibitors, etc | 5 | Free | Free | kg | 597.29 |
| **3812** | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations | | | | | |
| 3812.10.00.00 | Prepared rubber accelerators | 5 | Free | Free | kg | 598.63 |
| 3812.20.00.00 | Compound plasticisers for rubber or plastics | 5 | Free | Free | kg | 598.931 |
| 3812.30.00.00 | Anti-oxidising preparations and other compound stabilizers for rubber or p | 5 | Free | Free | kg | 598.932 |
| **3813** | Preparations and charges for fire-extinguishers; charged fire-extinguishin | | | | | |
| 3813.00.00.00 | Preparations and charges for fire-extinguishers; charged fire-extinguishin | Free | Free | Free | kg | 598.94 |
| **3814** | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers. | | | | | |
| 3814.00.10.00 | Thinners | 15 | 18 | 15-A | kg | 533.551 |
| 3814.00.90.00 | Other organic composite solvents & thinners, not elsewhere specified, etc | 5 | Free | Free | kg | 533.559 |
| **3815** | Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. | | | | | |
| 3815.11.00.00 | Reaction initators etc with nickel / nickel compounds as the active substance | 5 | Free | Free | kg | 598.81 |
| 3815.12.00.00 | Reaction initators etc with precious metal/precious metal compounds as the active substance | 5 | Free | Free | kg | 598.83 |
| 3815.19.00.00 | Other supported catalysts | 5 | Free | Free | kg | 598.85 |
| 3815.90.00.00 | Other reaction initiators, reactionaccelerators & catalytic preparations | 5 | Free | Free | kg | 598.89 |
| **3816** | Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01 | | | | | |
| 3816.00.10.00 | Mortars | 5 | Free | Free | kg | 662.331 |
| 3816.00.90.00 | Other refractory cements, mortars, concretes & similar compositions, etc | 5 | Free | Free | kg | 662.339 |
| **3817** | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of head- ing No. 27.07 or 29.02 | | | | | |
| 3817.00.10.00 | Mixed alkylbenzenes | 5 | Free | Free | kg | 598.41 |
| 3817.00.90.00 | Mixed alkylnaphthalenes | 5 | Free | Free | kg | 598.45 |
| **3818** | Chemical elements doped for use in electronics, in the form of discs, etc | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3818.00.00.00 | Chemical elements doped for use in electronics, in the form of discs, etc | 5 | Free | Free | kg | 598.5 |
| **3819** | Hydraulic brake fluids & other prepared liquids for hydraulic transmission | | | | | |
| 3819.00.00.00 | Hydraulic brake fluids & other prepared liquids for hydraulic transmission | 15 | 13 | 11-A | kg | 597.31 |
| **3820** | Anti-freezing preparations and prepared de-icing fluids. | | | | | |
| 3820.00.10.00 | Anti-freezing preparations | 15 | 13 | 11-A | kg | 597.331 |
| 3820.00.20.00 | Prepared de-icing fluids | 5 | Free | Free | kg | 597.332 |
| **3821** | Prepared culture media for development of micro-organisms. | | | | | |
| 3821.00.00.00 | Prepared culture media for development of micro-organisms. | 5 | Free | Free | kg | 598.67 |
| **3822** | Diagnostic or laboratory reagents on a backing, prepared diagnostic or lab | | | | | |
| 3822.00.00.00 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or lab | 5 | Free | Free | kg | 598.69 |
| **3823** | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. | | | | | |
| 3823.11.00.00 | Stearic acid | 5 | Free | Free | kg | 431.311 |
| 3823.12.00.00 | Oleic acid | 5 | Free | Free | kg | 431.312 |
| 3823.13.00.00 | Tall oil fatty acids | 5 | Free | Free | kg | 431.313 |
| 3823.19.00.00 | Other industrial moncarboxylic fatty acids; acid oils from refining, etc | 5 | Free | Free | kg | 431.319 |
| 3823.70.00.00 | Industrial fatty alcohols | 5 | Free | Free | kg | 512.17 |
| **3824** | Prepared binders for foundry moulds or cores; chemical products and preparations off the chemical or allied industries (including those | | | | | |
| 3824.10.00.00 | Prepared binders for foundry moulds or cores | 5 | Free | Free | kg | 598.991 |
| 3824.30.00.00 | Non-agglomerated metal carbides mixed together or with metallic binders | 5 | Free | Free | kg | 598.993 |
| 3824.40.00.00 | Prepared additives for cements, mortars or concretes | 5 | Free | Free | kg | 598.97 |
| 3824.50.00.00 | Non-refractory mortars and concretes | 5 | Free | Free | kg | 598.98 |
| 3824.60.00.00 | Sorbitol other than that of sub heading 2905.44 | 5 | Free | Free | kg | 598.994 |
| 3824.71.00.00 | Mixtures containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) | 5 | Free | Free | kg | ### |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3824.72.00.00 | Mixtures containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | 5 | Free | Free | kg | ### |
| 3824.73.00.00 | Mixtures containing hydrobromofluorocarbons (HBFCs) | 5 | Free | Free | kg | ### |
| 3824.74.00.00 | Mixtures containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) | 5 | Free | Free | kg | ### |
| 3824.75.00.00 | Mixtures containing carbon tetrachloride | 5 | Free | Free | kg | ### |
| 3824.76.00.00 | Mixtures containing 1,1,1-trichloroethane (methyl chloroform) | 5 | Free | Free | kg | ### |
| 3824.77.00.00 | Mixtures containing bromomethane (methyl bromide) or bromochloromethane | 5 | Free | Free | kg | ### |
| 3824.78.00.00 | Mixtures containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) | 5 | Free | Free | kg | ### |
| 3824.79.00.00 | Other mixtures containing halogenated derivatives of methane, ethane or propame | 5 | Free | Free | kg | ### |
| 3824.81.00.00 | Mixtures containing oxirane (ethylene oxide) | 5 | Free | Free | kg | ### |
| 3824.82.00.00 | Mixtures containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 5 | Free | Free | kg | ### |
| 3824.83.00.00 | Mixtures containing tris (2,3-dibromopropyl) phosphate | 5 | Free | Free | kg | ### |
| 3824.90.00.00 | Other mixtures and preparations containing oxirane nes | 5 | Free | Free | kg | 598.999 |
| **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. | | | | | |
| 3825.10.00.00 | Municipal waste | 5 | 4 | 3-A | kg | 598.81 |
| 3825.20.00.00 | Sewage sludge | 5 | 4 | 3-A | kg | 598.82 |
| 3825.30.00.00 | Clinical waste | 5 | 4 | 3-A | kg | 598.83 |
| 3825.41.00.00 | Halogenated waste organic solvents | 5 | 4 | 3-A | kg | 598.84 |
| 3825.49.00.00 | Other waste organic solvents | 5 | 4 | 3-A | kg | 598.85 |
| 3825.50.00.00 | Wastes of metal pickling liquors, hydraulic fluids, brake fluids, etc | 5 | 4 | 3-A | kg | 598.86 |
| 3825.61.00.00 | Wastes etc mainly containing organic constituents | 5 | Free | Free | kg | 598.87 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3825.69.00.00 | Other wastes from chemical or allied Industries | 5 | Free | Free | kg | 598.88 |
| 3825.90.00.00 | Other residual products of the chemical or allied industries, etc | 5 | Free | Free | kg | 598.89 |

## SECTION VII

## PLASTICS AND ARTICLES THEREOF;
## RUBBER AND ARTICLES THEREOF

**Notes.**

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

   (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

   (b) presented together; and

   (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

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# CHAPTER 39

# PLASTICS AND ARTICLES THEREOF

**Notes.**

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

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

2. This Chapter does not cover:

   (a) Lubricating preparations of heading 27.10 or 34.03;

   (b) Waxes of heading 27.12 or 34.04;

   (c) Separate chemically defined organic compounds (Chapter 29);

   (d) Heparin or its salts (heading 30.01);

   (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;

(f) Organic surface-active agents or preparations of heading 34.02;

(g) Run gums or ester gums (heading 38.06);

(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);

(ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819.00);

(k) Diagnostic or laboratory reagents on a backing of plastics (heading 3822.00);

(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(m) Saddlery or harness (heading 4201.00) or trunks, suitcases, handbags or other containers of heading 42.02;

(n) Plaits, wickerwork or other articles of Chapter 46;

(o) Wall coverings of heading 48.14;

(p) Goods of Section XI (textiles and textile articles);

(q Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(r) Imitation jewellery of heading 71.17;

(s) Articles of Section XVI (machines and mechanical or electrical appliances);

(t) Parts of aircraft or vehicles of Section XVII;

(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(v) Articles of Chapter 91 (for example, clock or watch cases) ;

(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);

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

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

(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

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

(a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);

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

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

(d) Silicones (heading 3910.00);

(e) Resols (heading 39.09) and other prepolymers.

4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

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

comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

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

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 3914.00).

8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 1;

(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.

**Sub Heading Notes.**

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

(a) Where there is a subheading named "other" in the same series:

(1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

(2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.

(3) Chemically modified polymers are to be classified in the subheading named "Other," provided that the chemically modified polymers are not more specifically covered by another subheading.

(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining Subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series:

(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

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

2. For the purposes of subheading 3920.43.00, the term "plasticisers" includes secondary plasticisers.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **39** | Plastics and articles thereof | | | | | |
| **3901** | Polymers of ethylene, in primary forms. | | | | | |
| 3901.10.00.00 | Polyethylene having a specific gravity less than 0.94 | 5 | Free | Free | kg | 571.11 |
| 3901.20.00.00 | Polyethylene having a specific gravity of 0.94 or more | 5 | Free | Free | kg | 571.12 |
| 3901.30.00.00 | Ethylene-vinyl acetate copolymers | 5 | Free | Free | kg | 571.2 |
| 3901.90.00.00 | Other polymers of ethylene, in primary forms | 5 | Free | Free | kg | 571.9 |
| **3902** | Polymers of propylene or of other olefins, in primary forms. | | | | | |
| 3902.10.00.00 | Polypropylene | 5 | Free | Free | kg | 575.11 |
| 3902.20.00.00 | Polyisobutylene | 5 | Free | Free | kg | 575.12 |
| 3902.30.00.00 | Propylene copolymers | 5 | Free | Free | kg | 575.13 |
| 3902.90.00.00 | Other polymers of propylene or of other olefins, in primaary forms | 5 | Free | Free | kg | 575.19 |
| **3903** | Polymers of styrene, in primary forms. | | | | | |
| 3903.11.00.00 | Expansible polystyrene | 5 | Free | Free | kg | 572.11 |
| 3903.19.00.00 | Other polystyrene | 5 | Free | Free | kg | 572.19 |
| 3903.20.00.00 | Styrene-acrylonitrile (SAN) copolymers | 5 | Free | Free | kg | 572.91 |
| 3903.30.00.00 | Acrylonitrile-butadiene-styrene (ABS) copolymers | 5 | Free | Free | kg | 572.92 |
| 3903.90.00.00 | Other polymers of styrene, in primary forms | 5 | Free | Free | kg | 572.99 |
| **3904** | Polymers of vinyl chloride or of other halogenated olefins, in primary forms. | | | | | |
| 3904.10.00.00 | Poly (vinyl chloride) not mixed with any other substances | 5 | Free | Free | kg | 573.11 |
| 3904.21.00.00 | Poly (vinyl chloride) non-plasticised | 5 | Free | Free | kg | 573.12 |
| 3904.22.00.00 | Poly (vinyl chloride) plasticised | 5 | Free | Free | kg | 573.13 |
| 3904.30.00.00 | Vinyl chloride-vinyl acetate copolymers | 5 | Free | Free | kg | 573.91 |
| 3904.40.00.00 | Other vinyl chloride copolymers | 5 | Free | Free | kg | 573.92 |
| 3904.50.00.00 | Vinylidene chloride polymers | 5 | Free | Free | kg | 573.93 |
| 3904.61.00.00 | Polytetrafluoroethylene | 5 | Free | Free | kg | 573.941 |
| 3904.69.00.00 | Other fluoro-polymers | 5 | Free | Free | kg | 573.949 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3904.90.00.00 | Other polymers of vinyl chloride or of other halogenated olefins, in parimary forms. | 5 | Free | Free | kg | 573.99 |
| **3905** | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary. | | | | | |
| 3905.12.00.00 | Poly (vinyl acetate) in aqueous dispersion | 5 | Free | Free | kg | 575.911 |
| 3905.19.00.00 | Other poly (vinyl acetate) | 5 | Free | Free | kg | 575.912 |
| 3905.21.00.00 | Vinyl acetate copolymers in aqueous dispersion | 5 | Free | Free | kg | 575.913 |
| 3905.29.00.00 | Other vinyl acetate copolymers | 5 | Free | Free | kg | 575.919 |
| 3905.30.00.00 | Poly (vinyl alcohol), whether or not containing unhydrolysed acetate group | 5 | Free | Free | kg | 575.921 |
| 3905.91.00.00 | Copolymers | 5 | Free | Free | kg | 575.922 |
| 3905.99.00.00 | Other Polymers of vinyl acetate or of other vinyl esters, in primary forms etc | 5 | Free | Free | kg | 575.929 |
| **3906** | Acrylic polymers in primary forms. | | | | | |
| 3906.10.00.00 | Poly (methyl methacrylate) | 5 | Free | Free | kg | 575.21 |
| 3906.90.00.00 | Other acrylic polymers in primary forms | 5 | Free | Free | kg | 575.29 |
| **3907** | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, | | | | | |
| 3907.10.00.00 | Polyacetals | 5 | Free | Free | kg | 574.11 |
| 3907.20.00.00 | Other polyethers | 5 | Free | Free | kg | 574.19 |
| 3907.30.00.00 | Epoxide resins | 5 | Free | Free | kg | 574.2 |
| 3907.40.00.00 | Polycarbonates | 5 | Free | Free | kg | 574.31 |
| 3907.50.00.00 | Alkyd resins | 5 | Free | Free | kg | 574.32 |
| 3907.60.00.00 | Poly (ethylene terephthalate) | 5 | Free | Free | kg | 574.33 |
| 3907.70.00.00 | Poly (lactic acid) | 5 | Free | Free | kg | ### |
| 3907.91.00.00 | Other polyesters, unsaturated | 5 | Free | Free | kg | 574.34 |
| 3907.99.00.00 | Other polyesters | 5 | Free | Free | kg | 574.39 |
| **3908** | Polyamides in primary forms. | | | | | |
| 3908.10.00.00 | Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 | 5 | Free | Free | kg | 575.31 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3908.90.00.00 | Other polyamides in primary forms | 5 | Free | Free | kg | 575.39 |
| **3909** | Amino-resins, phenolic resins and polyurethanes, in primary forms. | | | | | |
| 3909.10.00.00 | Urea resins; thiourea resins | 5 | Free | Free | kg | 575.41 |
| 3909.20.00.00 | Melamine resins | 5 | Free | Free | kg | 575.42 |
| 3909.30.00.00 | Other amino-resins | 5 | Free | Free | kg | 575.43 |
| 3909.40.00.00 | Phenolic resins | 5 | Free | Free | kg | 575.44 |
| 3909.50.00.00 | Polyurethanes | 5 | Free | Free | kg | 575.45 |
| **3910** | Silicones in primary forms. | | | | | |
| 3910.00.00.00 | Silicones in primary forms. | 5 | Free | Free | kg | 575.93 |
| **3911** | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not | | | | | |
| 3911.10.00.00 | Petroleum resins, coumarone, indene or coumarone-indene resins, etc | 5 | Free | Free | kg | 575.961 |
| 3911.90.00.00 | Other petroleum resins, coumarome-mindene resins, polyterpenes,etc | 5 | Free | Free | kg | 575.969 |
| **3912** | Cellulose and its chemical derivatives, not elsewhere specified or includ- ed, in primary forms. | | | | | |
| 3912.11.00.00 | Cellulose and its chemical derivatives, non-plasticised | 5 | Free | Free | kg | 575.51 |
| 3912.12.00.00 | Cellulose and its chemical derivatives, plasticised | 5 | Free | Free | kg | 575.52 |
| 3912.20.00.00 | Cellulose nitrates (including collodions) | 5 | Free | Free | kg | 575.53 |
| 3912.31.00.00 | Carboxymethylcellulose and its salts | 5 | Free | Free | kg | 575.541 |
| 3912.39.00.00 | Other cellulose ethers | 5 | Free | Free | kg | 575.549 |
| 3912.90.00.00 | Other cellulose & its chemical deerivatives, not elsewhere specified etc | 5 | Free | Free | kg | 575.59 |
| **3913** | Natural polymers and modified natural polymers, not elsewhere specified or included, in primary forms. | | | | | |
| 3913.10.00.00 | Alginic acid, its salts and esters | 5 | Free | Free | kg | 575.94 |
| 3913.90.00.00 | Other natural polymers (e.g. Alginic acid) & modified natural polymers | 5 | Free | Free | kg | 575.95 |
| **3914** | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary form | | | | | |
| 3914.00.00.00 | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary form | 5 | Free | Free | kg | 575.97 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **3915** | Waste, parings and scrap, of plastics. | | | | | |
| 3915.10.00.00 | Waste, parings & scraps of polymers of ethylene | 5 | Free | Free | kg | 579.1 |
| 3915.20.00.00 | Waste, parings & scraps of polymers of styrene | 5 | Free | Free | kg | 579.2 |
| 3915.30.00.00 | Waste, paring & scraps of polymers of vinyl chloride | 5 | Free | Free | kg | 579.3 |
| 3915.90.00.00 | Waste, parings & scraps of other plastics | 5 | Free | Free | kg | 579.9 |
| **3916** | Monofilament of which any cross-sectional dimension exceeds 1mm , rods sticks and profile shapes, whether or not surface-worked but not otherwise | | | | | |
| 3916.10.00.00 | Monofilament of which any cross-sectional dimension exceeds 1mm, etc of polymers of ethylene | 5 | Free | Free | kg | 583.1 |
| 3916.20.00.00 | Monofilament of which any cross-sectional dimension exceeds 1mm, etc of polymers of vinyl chloride | 5 | Free | Free | kg | 583.21 |
| 3916.90.00.00 | Monofilament of which any cross-sectional dimension exceeds 1mm, etc of other plastics | 5 | Free | Free | kg | 583.9 |
| **3917** | Tubes, pipes and hoses, and fittings therefor, of plastics. | | | | | |
| 3917.10.00.00 | Artificial guts (sausage casings) of hardened protein or of cellulosic materials | 5 | Free | Free | kg | 581.1 |
| 3917.21.00.00 | Tubes, pipes and hoses, rigid of polymers of ethylene | 15 | 18 | 15-A | kg | 581.21 |
| 3917.22.00.00 | Tubes, pipes and hoses, rigid of polymers of propylene | 15 | 18 | 15-A | kg | 581.22 |
| 3917.23.00.00 | Tubes, pipes and hoses, rigid of polymers of vinyl chloride | 15 | 18 | 15-A | kg | 581.23 |
| 3917.29.00.00 | Tubes, pipes and hoses, rigid of other plastics | 15 | 18 | 15-A | kg | 581.29 |
| 3917.31.00.00 | Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 M | 15 | 13 | 11-A | kg | 581.31 |
| 3917.32.00 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.<br>Other tubes, pipes and hoses:<br>Other, not reinforced or otherwise combined with other materials, without fittings: | | | | | |
| 3917.32.10.00 | Electrical conduits and other piping, of PVC | 15 | 22 | 18-A | kg | 581.41 |
| 3917.32.20.00 | Garden hose | 20 | 22 | 18-A | kg | 581.42 |
| 3917.32.90.00 | Other tubes, etc, rigid, not reinforced or otherwise combined, etc | 15 | 22 | 18-A | kg | 581.49 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3917.33.00 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.<br>Other tubes, pipes and hoses:<br>Other, not reinforced or otherwise combined with other materials, with fittings: | | | | | |
| 3917.33.10.00 | Garden hose | 20 | 22 | 18-A | kg | 581.51 |
| 3917.33.90.00 | Other tubes etc, not reinforced or otherwise combined with other materials | 15 | 22 | 18-A | kg | 581.59 |
| 3917.39.00.00 | Other tubes, pipes and hoses | 15 | 18 | 15-A | kg | 581.6 |
| 3917.40.00.00 | Fittings of plastic | 15 | 18 | 15-A | kg | 581.7 |
| **3918** | Floor coverings of plastics, whether or not self-adhensive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in | | | | | |
| 3918.10.00 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.<br>Of polymers of vinyl chloride: | | | | | |
| 3918.10.10.00 | Tiles of polymers of vinyl chloride | 5 | 5 | 4-A | kg | 893.311 |
| 3918.10.90.00 | Other floor coverings of polymers of vinyl chloride | 5 | Free | Free | kg | 893.312 |
| 3918.90.00 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.<br>Of other plastics: | | | | | |
| 3918.90.10.00 | Tiles of other plastic | 5 | Free | Free | kg | 893.313 |
| 3918.90.90.00 | Other floor coveringts of other plastics | 5 | Free | Free | kg | 893.319 |
| **3919** | Self-adhesive plates, sheets , film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. | | | | | |
| 3919.10.00.00 | Self-adhesive plates, sheets, film, etc in rolls of a width <=20 cm | 15 | 18 | 15-A | kg | 582.11 |
| 3919.90.00 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.<br>Other: | | | | | |
| 3919.90.10.00 | Other self-addhesive, having the characteristics of articles ready for use or marked for cutting | 15 | 13 | 11-A | kg | 582.191 |
| 3919.90.90.00 | Other self-adhesive plates, sheets, film, foil, tape, strip & other flat shape | 15 | 13 | 11-A | kg | 582.199 |
| **3920** | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced. laminated, supported or similarly combed with other | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3920.10.00.00 | Other plates, sheets, film, foil of polymers of ethylene | 15 | 18 | 15-A | kg | 582.21 |
| 3920.20.00.00 | Other plates, sheets, film, foil of polymers of propylene | 15 | 18 | 15-A | kg | 582.22 |
| 3920.30.00.00 | Other plates, sheets, film, foil of polymers of styrene | 15 | 18 | 15-A | kg | 582.23 |
| 3920.43.00.00 | Other plates, sheets, film, etc containing by weight not less than 6% of plasticisers | 15 | 18 | 15-A | kg | 582.24 |
| 3920.49.00.00 | Other plates, sheets, film, foil, etc of polymers of vinyl chloride | 15 | 18 | 15-A | kg | 582.25 |
| 3920.51.00.00 | Other plates etc, of poly (methyl methacrylate); acrylic polymers | 15 | 18 | 15-A | kg | 582.251 |
| 3920.59.00.00 | Other plates, sheets, film, foil, etc of acrylic polymers | 15 | 18 | 15-A | kg | 582.259 |
| 3920.61.00.00 | Other plates,sheets etc, of polycarbonates | 15 | 18 | 15-A | kg | 582.261 |
| 3920.62.00.00 | Other plates, sheets etc of poly (ethylene terephthalate) | 15 | 18 | 15-A | kg | 582.262 |
| 3920.63.00.00 | Other plates, sheets etc of unsaturated polyesters | 15 | 18 | 15-A | kg | 582.263 |
| 3920.69.00.00 | Other plates,sheets,etc of other polyesters | 15 | 18 | 15-A | kg | 582.269 |
| 3920.71.00.00 | Other plates etc of regenerated cellulose | 15 | 18 | 15-A | kg | 582.281 |
| 3920.73.00.00 | Other plates etc of cellulose acetate | 15 | 18 | 15-A | kg | 582.282 |
| 3920.79.00.00 | Other plates etc of other cellulose derivatives | 15 | 18 | 15-A | kg | 582.289 |
| 3920.91.00.00 | Other plates, sheets, etc of poly (vinyl butyral) | 15 | 18 | 15-A | kg | 582.291 |
| 3920.92.00.00 | Other plates, sheets, film, etc of polyamides | 15 | 18 | 15-A | kg | 582.292 |
| 3920.93.00.00 | Other plates, sheets, film, etc of amino-resins | 15 | 18 | 15-A | kg | 582.293 |
| 3920.94.00.00 | Other plates, sheets, film, etc of phenolic resins | 15 | 18 | 15-A | kg | 582.294 |
| 3920.99.00.00 | Other plates, sheets, film, foil, etc of other plastics | 15 | 18 | 15-A | kg | 582.299 |
| **3921** | Other plates, sheets, film, foil and strip, of plastics. | | | | | |
| 3921.11.00.00 | Cellular plates, sheets... strip of plastic of polymers of styrene | 15 | 18 | 15-A | kg | 582.911 |
| 3921.12.00.00 | Cellular plates, sheets…strip of polymers of vinyl chloride | 15 | 18 | 15-A | kg | 582.912 |
| 3921.13.00.00 | Cellular plates, sheets, film, foil & strip of polyurethanes | 15 | 18 | 15-A | kg | 582.913 |
| 3921.14.00.00 | Cellular plates, sheets, film, foil & strip of regenerated cellulose | 15 | 18 | 15-A | kg | 582.914 |
| 3921.19.00.00 | Cellular plates, sheets, film, foil & strip of other plastics | 15 | 18 | 15-A | kg | 582.919 |
| 3921.90.00.00 | Other plates, sheets, film, foil and strip, of plastics. | 15 | 13 | 11-A | kg | 582.99 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **3922** | Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. | | | | | |
| 3922.10.00 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.<br>Baths, shower-baths, sinks and wash-basins: | | | | | |
| 3922.10.10.00 | Baths, shower-baths | 5 | 5 | 4-A | kg | 893.211 |
| 3922.10.20.00 | Wash-basins | 5 | 5 | 4-A | kg | 893.212 |
| 3922.20.00.00 | Lavatory seats and covers | 5 | 5 | 4-A | kg | 893.213 |
| 3922.90.00.00 | Other baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats etc | 5 | 5 | 4-A | kg | 893.219 |
| **3923** | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. | | | | | |
| 3923.10.00 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.<br>Boxes, cases, crates and similar articles: | | | | | |
| 3923.10.10.00 | Egg boxes | 5 | 9 | 8-A | kg | 893.191 |
| 3923.10.90.00 | Other boxes, cases, crates and similar articles | 5 | 9 | 8-A | kg | 893.192 |
| 3923.21.00.00 | Sacks and bags (including cones) of polymers of ethylene | 15 | 18 | 15-A | kg | 893.111 |
| 3923.29.00.00 | Sacks and bags (including cones) of other plastics | 15 | 18 | 15-A | kg | 893.119 |
| 3923.30.00 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.<br>Sacks and bags (including cones):<br>Carboys, bottles, flasks and similar articles: | | | | | |
| 3923.30.10.00 | Bottles | 15 | 18 | 16-A | kg | 893.193 |
| 3923.30.90.00 | Other carboys, bottles, flasks and similar articles | 5 | 18 | 16-A | kg | 893.194 |
| 3923.40.00.00 | Spools, cops, bobbins and similar supports | 5 | Free | Free | kg | 893.195 |
| 3923.50.00 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.<br>Sacks and bags (including cones):<br>Stoppers, lids, caps and other closures: | | | | | |
| 3923.50.10.00 | Lids and caps | 15 | 18 | 16-A | kg | 893.196 |
| 3923.50.90.00 | Other stoppers, lids, caps and other closures | 15 | 18 | 16-A | kg | 893.197 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3923.90.00 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.<br>Sacks and bags (including cones):<br>Other: | | | | | |
| 3923.90.10.00 | Cups | 5 | 9 | 8-A | kg | 893.198 |
| 3923.90.90.00 | Other articles for the conveyance or packing of goods, of plastics etc | 5 | 9 | 8-A | kg | 893.199 |
| **3924** | Tableware, kitchenware, other house-hold articles and toliet articles, of plastics. | | | | | |
| 3924.10.00 | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.<br>Tableware and kitchenware: | | | | | |
| 3924.10.10.00 | Cups, forks, knives, plates, spoons and tumblers | 20 | 22 | 18-A | kg | 893.321 |
| 3924.10.20.00 | Drinking straws | 20 | 22 | 18-A | kg | 893.322 |
| 3924.10.90.00 | Other tableware and kitchenware | 20 | 22 | 18-A | kg | 893.323 |
| 3924.90.00 | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.<br>Other: | | | | | |
| 3924.90.10.00 | Ashtrays, buckets, coat-hangers and dustbins | 20 | 22 | 18-A | kg | 893.324 |
| 3924.90.20.00 | Flower pots | 20 | 22 | 18-A | kg | 893.325 |
| 3924.90.90.00 | Other tableware, kitchenware, household articles & toilet articles, etc | 20 | 22 | 18-A | kg | 893.329 |
| **3925** | Builders' ware of plastics, not elsewhere specified or included. | | | | | |
| 3925.10.00 | Builders’ ware of plastics, not elsewhere specified or included.<br>Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres: | | | | | |
| 3925.10.10.00 | Tanks, of a capacity exceeding 300 lts | 10 | 13 | 11-A | kg | 893.291 |
| 3925.10.90.00 | Other reservoirs, tanks, vats & similar containers, of a capacity exceeding 300 lts | 10 | 13 | 11-A | kg | 893.292 |
| 3925.20.00.00 | Doors, windows and their frames and thresholds for doors | 15 | Excl | Excl | kg | 893.293 |
| 3925.30.00.00 | Shutters, blinds (incl. venetian blinds) & similar articles and part, etc | 15 | 18 | 15-A | kg | 893.294 |
| 3925.90.00 | Builders’ ware of plastics, not elsewhere specified or included.<br>Other: | | | | | |
| 3925.90.10.00 | Structural elements used in ceilings or roofs | 15 | 18 | 15-A | kg | 893.295 |
| 3925.90.20.00 | Gutters | 15 | 18 | 15-A | kg | 893.296 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 3925.90.90.00 | Other builders' ware of plastics, not elsewhere specified or incl. | 15 | 18 | 15-A | kg | 893.299 |
| **3926** | Other articles of plastics and articles of other materials of headings Nos 39.01 to 3914.00 | | | | | |
| 3926.10.00.00 | Office or school supplies | 10 | 8 | 6-A | kg | 893.94 |
| 3926.20.00.00 | Articles of apparel & clothing accessories (incl. gloves, mittens, etc) | 20 | 22 | 18-A | kg | 848.21 |
| 3926.30.00.00 | Fittings for furniture, coachwork or the like | 20 | 18 | 15-A | kg | 893.95 |
| 3926.40.00.00 | Statuettes and other ornamental articles | 20 | 22 | 18-A | kg | 893.991 |
| 3926.90.00 | Other articles of plastics and articles of other materials of headings 39.01 to 3914.00.00<br>Other: | | | | | |
| 3926.90.10.00 | Articles for use in laboratories | 5 | Free | Free | kg | 893.992 |
| 3926.90.20.00 | Transmission, conveyor and elevator belts | 5 | Free | Free | kg | 893.993 |
| 3926.90.30.00 | Beads, bolts, screws and washers | 5 | Free | Free | kg | 893.994 |
| 3926.90.40.00 | Covers for electrical switches and outlets and similar articles | 5 | Free | Free | kg | 893.995 |
| 3926.90.50.00 | Corners for suitcases, fasteners for handbags; handles | 5 | Free | Free | kg | 893.996 |
| 3926.90.60.00 | Handcuffs | 20 | Excl | Excl | kg | 893.997 |
| 3926.90.70.00 | Motor vehicle licence plates | 15 | Excl | Excl | kg | 893.998 |
| 3926.90.90.00 | Other articles of plastics & articles of other materials of heading 39.0 | 20 | Excl | Excl | kg | 893.999 |

# RUBBER AND ARTICLES THEREOF

**Notes.**

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover:

   (a) Goods of Section XI (textiles and textile articles);

   (b) Footwear or parts thereof of Chapter 64;

   (c) Headgear or parts thereof (including bathing caps) of Chapter 65;

   (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

   (e) Articles of Chapters 90, 92, 94 or 96; or

(f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3. In headings 40.01 to 4003.00 and 40.05, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and

(iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

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

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

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

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

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

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

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 4004.00, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 40.01, 40.02, 4003.00, 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **40** | Rubber and articles thereof | | | | | |
| **4001** | Natural rubber, balata, gutta-percha guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. | | | | | |
| 4001.10.00.00 | Natural rubber latex, whether or not pre-vulcanised | 5 | Free | Free | kg | 231.1 |
| 4001.21.00.00 | Smoked sheets | 5 | Free | Free | kg | 231.21 |
| 4001.22.00.00 | Technically specified natural rubber (TSNR) | 5 | Free | Free | kg | 231.25 |
| 4001.29.00.00 | Other natural rubbers in other forms | 5 | Free | Free | kg | 231.29 |
| 4001.30.00.00 | Balata, gutta-percha, guayule, chicle and similar natural gums | 5 | Free | Free | kg | 231.3 |
| **4002** | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 | | | | | |
| 4002.11.00.00 | Latex | 5 | Free | Free | kg | 232.11 |
| 4002.19.00.00 | Other styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber | 5 | Free | Free | kg | 232.119 |
| 4002.20.00.00 | Butadiene rubber (BR) | 5 | Free | Free | kg | 232.12 |
| 4002.31.00.00 | Isobutene-isoprene (butyl) rubber (IIR) | 5 | Free | Free | kg | 232.131 |
| 4002.39.00.00 | Other iIsobutene-isoprene (butyl) rubber (IIR); halo- isobutene-isoprene rubber | 5 | Free | Free | kg | 232.139 |
| 4002.41.00.00 | Latex | 5 | Free | Free | kg | 232.141 |
| 4002.49.00.00 | Other chloroprene (chlorobutadiene) rubber (CR) | 5 | Free | Free | kg | 232.149 |
| 4002.51.00.00 | Latex | 5 | Free | Free | kg | 232.151 |
| 4002.59.00.00 | Other acrylonitrile-budadiene rubber (NBR) | 5 | Free | Free | kg | 232.159 |
| 4002.60.00.00 | Isoprene rubber (IR) | 5 | Free | Free | kg | 232.16 |
| 4002.70.00.00 | Ethylene-propylene-non-conjugated diene rubber (EPDM) | 5 | Free | Free | kg | 232.17 |
| 4002.80.00.00 | Mixtures of any product of heading 40.01 with any prod.of this heading,etc | 5 | Free | Free | kg | 232.18 |
| 4002.91.00.00 | Latex | 5 | Free | Free | kg | 232.191 |
| 4002.99.00.00 | Other synthetic rubber & factice derived from oils, in primary forms / in plastics | 5 | Free | Free | kg | 232.199 |
| **4003** | Reclaimed rubber in primary forms or in plates, sheets or strip. | | | | | |
| 4003.00.00.00 | Reclaimed rubber in primary forms or in plates, sheets or strip. | 5 | Free | Free | kg | 232.21 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **4004** | Waste, parings & scrap of rubber (other than hard rubber) & powders etc | | | | | |
| 4004.00.00.00 | Waste, parings & scrap of rubber (other than hard rubber) & powders etc | 5 | Free | Free | kg | 232.22 |
| **4005** | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. | | | | | |
| 4005.10.00.00 | Compounded with carbon black or silica | 5 | Free | Free | kg | 621.11 |
| 4005.20.00.00 | Solutions; dispersions other than those of subheading 40.0510 | 5 | Free | Free | kg | 621.12 |
| 4005.91.00 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. Other: Plates, sheets and strip: | | | | | |
| 4005.91.10.00 | Sheets for tyre repair | 15 | 13 | 11-A | kg | 621.191 |
| 4005.91.90.00 | Other plates, sheets and strip | 5 | Free | Free | kg | 621.192 |
| 4005.99.00.00 | Other compounded rubber, unvulcanised, in primary forms or in plates, etc | 5 | Free | Free | kg | 621.199 |
| **4006** | Other forms and articles of unvulcanised rubber. | | | | | |
| 4006.10.00.00 | "Camel-back" strips for retreading rubber tyres | 15 | 13 | 11-A | kg | 621.21 |
| 4006.90.00.00 | Other forms ( for e.g., rods, tubes and profile shapes) & articles | 5 | Free | Free | kg | 621.29 |
| **4007** | Vulcanised rubber threads and cords. | | | | | |
| 4007.00.00.00 | Vulcanised rubber threads and cords. | 5 | Free | Free | kg | 621.31 |
| **4008** | Plates, sheets strip, rods and profile shapes, of vulcanised rubber other than hard rubber. | | | | | |
| 4008.11.00.00 | Plates, sheets and strip | 15 | 13 | 11-A | kg | 621.321 |
| 4008.19.00.00 | Other plates, sheets, strip, rods, etc of cellular rubber | 15 | 13 | 11-A | kg | 621.329 |
| 4008.21.00.00 | Plates, sheets and strip | 15 | 13 | 11-A | kg | 621.331 |
| 4008.29.00.00 | Other plates, sheets, strip, rods, etc of non-cellular rubber | 15 | 13 | 11-A | kg | 621.339 |
| **4009** | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings. | | | | | |
| 4009.11.00.00 | Tubes, pipes and hoses of vulcanized rubber, without fittings | 5 | Free | Free | kg | 621.46 |
| 4009.12.00.00 | Tubes, pipes and hoses of vulcanized rubber, with fittings | 5 | Free | Free | kg | 621.461 |
| 4009.21.00.00 | Tubes etc without fittings | 5 | Free | Free | kg | 621.463 |
| 4009.22.00.00 | Tubes, etc with fittings | 5 | Free | Free | kg | 621.45 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4009.31.00.00 | Tubes, pipes and hoses reinforced etc without fittings | 5 | Free | Free | kg | 621.46 |
| 4009.32.00.00 | Tubes, pipes and hoses, reinforced etc with fittings | 5 | Free | Free | kg | 621.47 |
| 4009.41.00.00 | Tubes, pipes and hoses reinforced etc without fittings | 5 | Free | Free | kg | 621.48 |
| 4009.42.00.00 | Tubes, pipes and hoses reinforced etc with fittings | 5 | Free | Free | kg | 621.49 |
| **4010** | Conveyor or transmission belts or belting, of vulcanised rubber. | | | | | |
| 4010.11.00.00 | Conveyor or transmission belts etc reinforced only with metal | 5 | Free | Free | kg | 629.21 |
| 4010.12.00.00 | Conveyor or transmission belts etc reinforced only with textile materials | 5 | Free | Free | kg | 629.22 |
| 4010.19.00.00 | Other conveyor belts or belting | 5 | Free | Free | kg | 629.24 |
| 4010.31.00.00 | Endless transmission belts of trapezoidal cross- section (v-belts), V-ribb | 5 | Free | Free | kg | 629.251 |
| 4010.32.00.00 | Endless transmission belts of trapezoidal cross- section (v-belts), other | 5 | Free | Free | kg | 629.261 |
| 4010.33.00.00 | Endless transmission belts of trapezoidal cross- section (V-belts), V-ribb | 5 | Free | Free | kg | 629.271 |
| 4010.34.00.00 | Endless transmission belts of trapezoidal cross- section (V-belts), other | 5 | Free | Free | kg | 629.281 |
| 4010.35.00.00 | Endless synchronous belts, of an outside circumference >60 cm but <=150 cm | 5 | Free | Free | kg | 629.291 |
| 4010.36.00.00 | Endless synchronous belts, of an outside circumference >150 cm but <=198 cm | 5 | Free | Free | kg | 629.31 |
| 4010.39.00.00 | Other transmission belts or belting | 5 | Free | Free | kg | 629.39 |
| **4011** | New pneumatic tyres, of rubber. | | | | | |
| 4011.10.00.00 | New pneumatic tyres, a kind used on motor cars, (incl. station wagons & racing cars), etc | 30 | 30 | 30-A | kg and u | 625.1 |
| 4011.20.00.00 | New pneumatic tyres of rubber, of a kind used on buses or lorries | 15 | 20 | 20-B | kg and u | 625.2 |
| 4011.30.00.00 | New pneumatic tyres of rubber, of a kind used on aircraft | 5 | Free | Free | kg and u | 625.3 |
| 4011.40.00.00 | New pneumatic tyres of rubber, of a kind used on motorcycles | 5 | Free | Free | kg and u | 625.41 |
| 4011.50.00.00 | New pneumatic tyres of rubber, of a kind used on bicycles | 5 | Free | Free | kg and u | 625.42 |
| 4011.61.00 | New pneumatic tyres, of rubber. Other, having a “herring-bone” or similar tread: Of a kind used on agricultural or forestry vehicles and machines: | | | | | |
| 4011.61.10.00 | New pneumatic tyres of rubber for tractor | Free | Free | Free | kg and u | 625.431 |
| 4011.61.90.00 | Other new pneumatic tyres of a kind used on agricultural or forestry vehicles & machines | Free | Free | Free | kg and u | 625.439 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4011.62.00.00 | Other new pneumatic tyres of a kind used on construction or industrial handling vehicles & machine | 5 | Free | Free | kg and u | 625.44 |
| 4011.63.00.00 | Other new pneumatic tyres of a kind used on construction /industrial handling vehicles & machine | 5 | Free | Free | kg and u | 635.45 |
| 4011.69.00.00 | Other new pneumatic tyres, having a "herring-bone" or similar tread | 5 | Free | Free | kg and u | 625.49 |
| 4011.92.00.00 | New pneumatic tyres of a kind used on agricultural or forestry vehicles & machines | 5 | Free | Free | kg and u | 625.521 |
| 4011.93.00.00 | New pneumatic tyres of a kind used on construction or industrial handling vehicles & machine | 5 | Free | Free | kg and u | 625.522 |
| 4011.94.00.00 | New pneumatic tyres ofa kind used on construction or industrial handling vehicles & machine | 5 | Free | Free | kg and u | 625.523 |
| 4011.99.00.00 | Other new pneumatic tyres, of rubber. | 5 | Free | Free | kg and u | 625.529 |
| **4012** | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, inter-changeable tyre treads and tyre flaps of rubber. | | | | | |
| 4012.11.00.00 | Retreaded tyres of a kind used on motor cars (incl. station wagons & racing cars) | 5 | 22 | 18-A | kg and u | 625.925 |
| 4012.12.00.00 | Retreaded tyres of a kind used on buses or lorries | 5 | 22 | 18-A | kg and u | 625.926 |
| 4012.13.00.00 | Retreaded tyres of a kind used on aircraft | 5 | Free | Free | kg and u | 625.923 |
| 4012.19.00.00 | Other retreaded tyres | 5 | 4 | 3-A | kg and u | 625.927 |
| 4012.20.00 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.<br>Retreaded tyres:<br>Used pneumatic tyres: | | | | | |
| 4012.20.10.00 | Used pneumatic tyres for retreading and remoulding | 5 | Free | Free | kg and u | 625.931 |
| 4012.20.90.00 | Other used pneumatic tyres | 5 | Free | Free | kg and u | 625.939 |
| 4012.90.00.00 | Other retreaded or used pneumatic tyres of rubber; solid or cushion tyres, etc | 5 | Free | Free | kg and u | 625.94 |
| **4013** | Inner tubes, of rubber. | | | | | |
| 4013.10.00 | Inner tubes, of rubber.<br>Of a kind used on motor cars (including station wagons and racing cars), buses or lorries: | | | | | |
| 4013.10.10.00 | Inner tubes of a kind used on motor cars (incl.station wagons & racing cars) | 10 | 14 | 12-B | kg and u | 625.911 |
| 4013.10.20.00 | Inner tubes of a kind used on buses or lorries, motor cars, incl. station waggons, etc | 10 | 14 | 12-B | kg and u | 625.912 |
| 4013.20.00.00 | Inner tubes of a knid used on bicycles | 5 | Free | Free | kg and u | 625.913 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4013.90.00 | Inner tubes, of rubber.<br>Other: | | | | | |
| 4013.90.10.00 | Inner tubes of a kind used on motor cycles | 5 | Free | Free | kg and u | 625.914 |
| 4013.90.90.00 | Other inner tubes of rubber | 5 | Free | Free | kg and u | 625.919 |
| **4014** | Hygienic or pharmaceutical articles of vulcanised rubber other than hard rubber, with or without fittings of hard rubber. | | | | | |
| 4014.10.00.00 | Sheath contraceptives | Free | Free | Free | kg and u | 629.11 |
| 4014.90.00.00 | Other hygienic / pharmaceutical articles(incl. teats), of vulcanized rubber | Free | Free | Free | kg and u | 629.19 |
| **4015** | Articles or apparel and clothing accessories, for all purposes, of vulcanised rubber other than rubber. | | | | | |
| 4015.11.00.00 | Surgical gloves | Free | Free | Free | kg and 2u | 848.221 |
| 4015.19.00.00 | Other gloves, mittens and mitts (rubber) | 10 | 8 | 6-A | kg and 2u | 848.229 |
| 4015.90.00 | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.<br>Gloves, mittens and mitts:<br>Other: | | | | | |
| 4015.90.10.00 | Articles of apparel of rubber | 10 | 8 | 6-A | kg | 848.291 |
| 4015.90.90 | Other | | | | | |
| 4015.90.90.10 | DIVING SUITS FOR MINING PURPOSES ONLY | Free | 8 | 6-A | kg | 848.299 |
| 4015.90.90.90 | OTHER | 10 | 8 | 6-A | kg | 848.299 |
| **4016** | Other articles of vulcanised rubber other than hard rubber. | | | | | |
| 4016.10.00.00 | Other articles of cellular rubber | 20 | 18 | 15-A | kg | 629.92 |
| 4016.91.00.00 | Floor coverings and mats (rubber) | 20 | 22 | 18-A | kg | 629.991 |
| 4016.92.00.00 | Erasers | 10 | 12 | 9-A | kg | 629.992 |
| 4016.93.00.00 | Gaskets, washers and other seals | 20 | Excl | Excl | kg | 629.993 |
| 4016.94.00.00 | Boat or dock fenders, whether or not inflatable | 20 | 22 | 18-A | kg | 629.994 |
| 4016.95.00.00 | Other inflatable articles | 20 | 22 | 18-A | kg | 629.995 |
| 4016.99.00 | Other articles of vulcanized rubber other than hard rubber.<br>Other:<br>Other: | | | | | |
| 4016.99.10.00 | Rubber bands | 20 | 22 | 18-A | kg | 629.996 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4016.99.90.00 | Other articles of vulcanized rubber other than hard rubber | 20 | 20 | 20-E | kg | 629.999 |
| **4017** | Hard rubber in all forms, including waste and scrap; articles of hard rubber. | | | | | |
| 4017.00.10.00 | Hard rubber (for e.g. ebonite), in all forms, incl. waste & scraps | 5 | Free | Free | kg | 629.911 |
| 4017.00.20.00 | Articles of hard rubber | 5 | Free | Free | kg | 629.912 |

## SECTION VIII

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

## CHAPTER 41

# RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

**Notes.**

1. This Chapter does not cover:

(a) Parings or similar waste, of raw hides or skins (heading 05.11);
(b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
(c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

2. (A)Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3. Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading 41.15.

♦♦♦♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **41** | Raw hides and skins (other than furskins) and leather | | | | | |
| **4101** | Raw hides and skin of bovine or equine animal (fresh, or salted, dried, limed, pickled or otherwise preserves, but not tanned, parchmentdressed | | | | | |
| 4101.20.00.00 | Whole hides & skins, of a weight per skin<=8 kg when simply dried, etc | 5 | Free | Free | kg | 211.21 |
| 4101.50.00.00 | Whole hides and skins, of a weight >16 kg | 5 | Free | Free | kg | 211.211 |
| 4101.90.00.00 | Other raw hides & skins of bovine animals, incl. butts, bends and bellies | 5 | Free | Free | kg | 211.212 |
| **4102** | Raw skins of sheep or lambs , whether or not with wool on or split, other than those excluded by note 1 (c) to this chapter. | | | | | |
| 4102.10.00.00 | Raw skins of sheep or lambs with wool on | 5 | Free | Free | kg | 211.6 |
| 4102.21.00.00 | Raw skins of sheep or lambs pickled | 5 | Free | Free | kg | 211.71 |
| 4102.29.00.00 | Other raw skins of sheep or lambs, without wool on | 5 | Free | Free | kg | 211.79 |
| **4103** | Other raw hides and skin , whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter. | | | | | |
| 4103.20.00.00 | Other raw hides or skins (fresh, salted, dried, limed, etc of reptiles | 5 | Free | Free | kg | 211.991 |
| 4103.30.00.00 | Other raw hides or skins (fresh, salted, dried, limed, etc of swine | 5 | Free | Free | kg | 211.992 |
| 4103.90.00.00 | Other raw hides and skins(fresh, or salted, dried, limed, pickled etc) | 5 | Free | Free | kg | 211.999 |
| **4104** | Leather of bovine or equine animals, without hair on, other than leather of heading No. 4108.00 or 4109.00. | | | | | |
| 4104.11.00.00 | Full grains, unsplit; grain splits | 5 | Free | Free | kg | 611.418 |
| 4104.19.00.00 | Other tanned or crust hides & skins of bovine, in the wet state (incl. wet-blue) | 5 | Free | Free | kg | 611.47 |
| 4104.41.00.00 | Full grains, unsplit; grain splits | 5 | Free | Free | kg | 611.422 |
| 4104.49.00.00 | Other tanned or crust hides & skins of bovine in the dry state | 5 | Free | Free | kg | 611.45 |
| **4105** | Sheep or lamb skin leather, without wool on, other than leather of heading no. 4108.00 or 4109.00 | | | | | |
| 4105.10.00.00 | Tanned or crust skin of sheep / lamb in the wet state (incl. wet-blue) | 5 | Free | Free | kg | 611.51 |
| 4105.30.00.00 | Crust hides in the dry state | 5 | Free | Free | kg | 611.521 |
| **4106** | Goat or kid skin leather, without hair on, other than leather of heading No. 4108.00 or 4109.00. | | | | | |
| 4106.21.00.00 | Tanned or crust hides of goat or kid in the wet state (incl. wet-blue) | 5 | Free | Free | kg | 611.613 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4106.22.00.00 | Crust hides in the dry state | 5 | Free | Free | kg | 611.614 |
| 4106.31.00.00 | Tanned /crust hides & skins of other animals in the wet state (incl. wet-blue) | 5 | Free | Free | kg | 611.615 |
| 4106.32.00.00 | Tanned or crust hides & skins of other animals in the dry state | 5 | Free | Free | kg | 611.63 |
| 4106.40.00.00 | Tanned or crust hides and skins of reptiles | 5 | Free | Free | kg | 611.64 |
| 4106.91.00.00 | Tanned or crust hides of reptiles in the wet state (incl. wet-blue) | 5 | Free | Free | kg | 611.65 |
| 4106.92.00.00 | Tanned or crust hides of reptiles in the dry state | 5 | Free | Free | kg | 611.66 |
| **4107** | Leather of other animal, without hair on, other than leather of heading No. 4108.00 or 4109.00. | | | | | |
| 4107.11.00.00 | Leather further prepared, after tanning, etc full grains, unsplit | 5 | Free | Free | kg | 611.711 |
| 4107.12.00.00 | Leather further prepared after tanning / crusting, grain splits | 5 | Free | Free | kg | 611.72 |
| 4107.19.00.00 | Other leather further prepared after tanning, etc, whole hides & skins | 5 | Free | Free | kg | 611.73 |
| 4107.91.00.00 | Leather further prepared after tanning, etc full grains, unsplit | 5 | Free | Free | kg | 611.74 |
| 4107.92.00.00 | Leather further prepared after tanning / crusting grain splits | 5 | Free | Free | kg | 611.75 |
| 4107.99.00.00 | Other leather further prepared after tanning / crusting, including sides | 5 | Free | Free | kg | 611.799 |
| **4108** | | | | | | |
| **4109** | Patent leather, and patent laminated leather; metallised leather. | | | | | |
| **4110** | Parings and other waste of leather or of composition leather, not suitable manufacture of leather articles; leather dust, powder and flour. | | | | | |
| **4111** | Composition leather with a basis of leather or leather fibre, un slabs, sheets or strip, whether or not in rolls. | | | | | |
| **4112** | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14 | | | | | |
| 4112.00.00.00 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14 | 5 | Free | Free | kg | 611.31 |
| **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 41.14. | | | | | |
| 4113.10.00.00 | Leather further prepared ….crusting incl. parchment, etc of goats or kids | 5 | Free | Free | kg | 611.41 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4113.20.00.00 | Leather further prepared ….crusting,incl. parchment, etc of swine | 5 | Free | Free | kg | 611.42 |
| 4113.30.00.00 | Leather further prepared ….crusting, incl. parchment, etc of reptiles | 5 | Free | Free | kg | 611.43 |
| 4113.90.00.00 | Other leather further prepared after tanning or crusting, incl. parchment etc | 5 | Free | Free | kg | 611.49 |
| **4114** | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather. | | | | | |
| 4114.10.00.00 | Chamois (including combination chamois) leather | 5 | Free | Free | kg | 611.51 |
| 4114.20.00.00 | Patent leather and patent laminated leather; metallised leather | 5 | Free | Free | kg | 611.52 |
| **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 | | | | | |
| 4115.10.00.00 | Composition leather with a basis of leather or leather fibre, in slabs, sh | 5 | Free | Free | kg | 611.53 |
| 4115.20.00.00 | Parings & other waste of leather or of composition leather, not suitable | 5 | Free | Free | kg | 611.54 |

# CHAPTER 42

## ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

**Notes.**

1. 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 4304.00);
   (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 6602.00;
   (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.

2. (A) In addition to the provisions of Note 1 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.

3. 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).

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **42** | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut) | | | | | |
| **4201** | Saddlery and harness for any animal (including traces, leads, knee pads,etc | | | | | |
| 4201.00.00.00 | Saddlery and harness for any animal (including traces, leads, knee pads,etc | 20 | 22 | 18-A | kg | 612.2 |
| **4202** | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical | | | | | |
| 4202.11.00 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toile | | | | | |
| 4202.11.10.00 | Suit-cases and brief-cases of leather | 20 | 22 | 18-A | kg and u | 831.211 |
| 4202.11.90.00 | Other trunks, cases etc with outer surface of leather/composition leather, etc | 20 | 22 | 18-A | kg and u | 831.219 |
| 4202.12.00 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toile | | | | | |
| 4202.12.10.00 | Suit-cases of leather | 20 | 22 | 18-A | kg and u | 831.221 |
| 4202.12.20.00 | Brief-cases of leather | 20 | 22 | 18-A | kg and u | 831.222 |
| 4202.12.90.00 | Other trunks, suit-cases, etc with outer surface of plastics /textile materials | 20 | 22 | 18-A | kg and u | 831.229 |
| 4202.19.00.00 | Other trunks; suit, vanity, executive, brief(cases); school satchels, etc | 20 | 22 | 18-A | kg and u | 831.29 |
| 4202.21.00 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toile | | | | | |
| 4202.21.10.00 | Travelling bags | 20 | 18 | 15-A | kg and u | 831.11 |
| 4202.21.90.00 | Other travelling bags, with outer surface of leather, of composition leather, etc | 20 | 18 | 15-A | kg and u | 831.12 |
| 4202.22.00 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toile | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4202.22.10.00 | Travelling bags | 20 | 18 | 15-A | kg and u | 831.13 |
| 4202.22.90.00 | Other travelling bags, with outer surface of plastic sheeting /of textile materials | 20 | 18 | 15-A | kg and u | 831.14 |
| 4202.29.00.00 | Other handbags, whether or not with should strap, incl. those without handles | 20 | 18 | 15-A | kg and u | 831.19 |
| 4202.31.00 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toile | | | | | |
| 4202.31.10.00 | Purses, spectacle cases and wallets | 20 | 18 | 15-A | kg and u | 831.911 |
| 4202.31.90.00 | Other purses….& wallets, with outer surface of leather, of composition, patent leather, etc | 20 | 18 | 15-A | kg and u | 831.912 |
| 4202.32.00 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toile | | | | | |
| 4202.32.10.00 | Purses, spectacle cases and wallets | 20 | 18 | 15-A | kg and u | 831.913 |
| 4202.32.90.00 | Other purses….& wallets,with outer surface of plastic sheeting /of textile materials, etc | 20 | 18 | 15-A | kg and u | 831.914 |
| 4202.39.00.00 | Other articles of a kind normally carried in the pocket or in the handbag | 20 | 18 | 15-A | kg and u | 831.919 |
| 4202.91.00.00 | Binocular cases …& similar cases, with outer surface of leather/of composition leather, patent leather | 20 | 18 | 15-A | kg and u | 831.991 |
| 4202.92.00.00 | Binocular cases …& similar cases, with outer surface of plastic sheeting /of textile materials | 20 | 22 | 18-A | kg and u | 831.992 |
| 4202.99.00.00 | Other trunks, suitcases, vanity-cases, executive-cases, brief-cases etc | 20 | 22 | 18-A | kg and u | 831.999 |
| **4203** | Articles of apparel and clothing accessories, of leather or of composition leather. | | | | | |
| 4203.10.00.00 | Articles of apparelof leather or composition of leather | 20 | 22 | 18-A | kg | 848.11 |
| 4203.21.00.00 | Articles of apparel, specially designed for use in sports | 20 | 22 | 18-A | 2 u | 894.77 |
| 4203.29.00 | Articles of apparel and clothing accessories, of leather or of composition leather.<br>Gloves, mittens and mitts:<br>Other: | | | | | |
| 4203.29.10.00 | Industrial gloves | 10 | 22 | 18-A | 2 u | 848.121 |
| 4203.29.90.00 | Other gloves, mittens and mitts of leather | 20 | 22 | 18-A | 2 u | 848.129 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4203.30.00.00 | Belts and bandoliers of leather or of composition of leather | 20 | 22 | 18-A | kg | 848.13 |
| 4203.40.00.00 | Other clothing accessories of leather or of composition of leather | 20 | 22 | 18-A | kg | 848.19 |
| **4204** | Articles of apparel and clothing accessories, of leather or of composition leather. Gloves, mittens and mitts: | | | | | |
| **4205** | Other articles of leather or of composition leather. | | | | | |
| 4205.00.10.00 | Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses | 5 | Free | Free | kg | 612.1 |
| 4205.00.90.00 | Other articles of leather or of composition leather | 20 | 22 | 18-A | kg | 612.9 |
| **4206** | Articles of gut (excl. silk-worm gut), of goldbeater's skin, etc | | | | | |
| 4206.00.00.00 | Articles of gut (excl. silk-worm gut), of goldbeater's skin, etc | 5 | Free | Free | kg | ### |

# CHAPTER 43

## FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

**Notes.**

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2. This Chapter does not cover:

   (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
   (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
   (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
   (d) Articles of Chapter 64;
   (e) Headgear or parts thereof of Chapter 65; or
   (f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 4304.00 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 furksins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **43** | Furskins and artificial fur; manufactures thereof | | | | | |
| **4301** | Raw furskins, other than raw hides and skins of heading No. 41.01, 41.02 or 41.03. | | | | | |
| 4301.10.00.00 | Raw furskins of mink, whole, with or without head, tail or paws | 5 | Free | Free | kg | 212.1 |
| 4301.30.00.00 | Raw furskin of lamb, Astrakhan, Broadtail, Caracul, Persian, etc | 5 | Free | Free | kg | 212.22 |
| 4301.60.00.00 | Raw furskins of fox, whole, with or without head, tail or paws | 5 | Free | Free | kg | 212.25 |
| 4301.80.00.00 | Raw furskins of seal, whole, with or without head, tail or paws | 5 | Free | Free | kg | 212.29 |
| 4301.90.00.00 | Other furskins, whole, with or without head, tail or paws | 5 | Free | Free | kg | 212.3 |
| **4302** | Tanned or dressed firskins, unassembled, or assembled other than those of heading No. 43.03. | | | | | |
| 4302.11.00.00 | Tanned /dressed furskin of mink, whole skins, with /without head, tail or paws, not assembled | 5 | Free | Free | kg | 613.11 |
| 4302.19.00.00 | Other whole skins, with / without head, tail or paws, not assembled | 5 | Free | Free | kg | 613.19 |
| 4302.20.00.00 | Head, tails, paws and other pieces or cuttings not assembled | 5 | Free | Free | kg | 613.2 |
| 4302.30.00.00 | Whole skins and pieces or cuttings thereof, assembled | 5 | Free | Free | kg | 613.3 |
| **4303** | Articles of apparel, clothing accessories and other articles of furskin. | | | | | |
| 4303.10.00.00 | Articles of apparel and clothing accessories | 20 | 22 | 18-A | kg | 848.311 |
| 4303.90.00 | Articles of apparel, clothing accessories and other articles of furskin.<br>Other: | | | | | |
| 4303.90.10.00 | Articles & accessories for use in machinery or mechanical appliances, etc | 5 | Free | Free | kg | 848.312 |
| 4303.90.90.00 | Other articles of apparel, clothing acessories & other articles of furskins. | 20 | 22 | 18-A | kg | 848.319 |
| **4304** | Artificial fur and articles thereof. | | | | | |
| 4304.00.10.00 | Artificial fur | 5 | Free | Free | kg | 848.321 |
| 4304.00.20.00 | Articles of artificial fur thereof. | 20 | 22 | 18-A | kg | 848.322 |

# SECTION IX

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

## CHAPTER 44

## WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

**Notes.**

1. This Chapter does not cover:

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);

(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);

(d) Activated charcoal (heading 38.02);

(e) Articles of heading 42.02;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(ij) Goods of heading 6808.00;

(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 4414.00 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

**Subheading Note.**

1. For the purposes of subheadings 4403.41.00 to 4403.49.00, 4407.21.00 to 4407.29.00, 4408.31.00 to 4408.39 and 4412.31.00, to 4412.99.00, the expression “tropical wood” means one of the following types of wood:

Abura, Acajou d’Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **44** | Wood and articles of wood; wood charcoal | | | | | |
| **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 | | | | | |
| 4401.10.00.00 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 10 | 12 | 9-A | kg | 245.01 |
| 4401.21.00.00 | Fuel wood, coniferous | 5 | 4 | 3-A | kg | 246.11 |
| 4401.22.00.00 | Fuel wood, non-coniferous | 5 | 4 | 3-A | kg | 246.15 |
| 4401.30.00.00 | Sawdust and wood waste & scrap, whether or not agglomerated in logs, etc | 15 | 12 | 9-A | kg | 246.2 |
| **4402** | Wood charcoal, whether or not agglomerated. | | | | | |
| 4402.10.00.00 | Wood charcoal of bamboo (including shell or nut charcoal), whether or not agglomerated | 15 | 12 | 9-A | kg | ### |
| 4402.90.00.00 | Other wood charcoal (including shell or nut charcoal), whether or not agglomerated | 15 | 12 | 9-A | kg | ### |
| **4403** | Wooded in the rough, whether or not stripped of bark or sapwood, or roughly squared. | | | | | |
| 4403.10.00 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. Treated with paint, stains, cresote or other preservatives: | | | | | |
| 4403.10.10.00 | Rough wood, coniferous species, treated with paint, stains, creosote, etc | 5 | 8 | 6-A | kg and m3 | 247.31 |
| 4403.10.20.00 | Rough mahogany wood, treated with paint, stains, cresote or other preservatives | 5 | 8 | 6-A | kg and m3 | 247.32 |
| 4403.10.90.00 | Other wood, non-coniferous species, treated with paint, stains, etc | 10 | 8 | 6-A | kg and m3 | 247.39 |
| 4403.20.00.00 | Other wood, coniferous | 5 | 4 | 3-A | kg and m3 | 247.4 |
| 4403.41.00.00 | Dark red meranti, light red meranti and meranti bakau | 10 | 8 | 6-A | kg and m3 | 247.511 |
| 4403.49.00 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. Other, of tropical wood specified in subheading Note 1 to this Chapter: Other: | | | | | |
| 4403.49.10.00 | Mahogany | 5 | 8 | 6-A | kg and m3 | 247.512 |
| 4403.49.90.00 | Other tropical wood specified in subheading note 1 to this chapter | 10 | 8 | 6-A | kg and m3 | 247.519 |
| 4403.91.00.00 | Oak (quercus spp.) | 5 | 4 | 3-A | kg and m3 | 247.521 |
| 4403.92.00.00 | Beech (fagus spp.) | 5 | 4 | 3-A | kg and m3 | 247.522 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4403.99.00 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.<br>Other:<br>Other: | | | | | |
| 4403.99.10.00 | Other wood of greenheart | 10 | 8 | 6-A | kg and m3 | 247.523 |
| 4403.99.90.00 | Other wood in the rough, whether or not stripped of bark or sapwood, or roughly | 10 | 8 | 6-A | kg and m3 | 247.529 |
| **4404** | Hoopwood; split poles;piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooded sticks, roughly trimmed but not suitable for the | | | | | |
| 4404.10.00 | 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; chipwo | | | | | |
| 4404.10.10.00 | Split poles, piles, pickets, stakes and sticks | 15 | 13 | 11-A | kg | 634.911 |
| 4404.10.90.00 | Other coniferous wood (hoopwood, split poles, piles, pickets, etc) | 5 | 13 | 11-A | kg | 634.912 |
| 4404.20.00 | 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; chipwo | | | | | |
| 4404.20.10.00 | Split poles, piles, pickets, stakes and sticks, of greenheart | 15 | 12 | 9-A | kg | 634.913 |
| 4404.20.20.00 | Split poles, piles, pickets, stakes and sticks, of other wood | 15 | 12 | 9-A | kg | 634.914 |
| 4404.20.90.00 | Other non-coniferous ( hoopwood, split poles, piles, pickets, etc) | 5 | 12 | 9-A | kg | 634.919 |
| **4405** | Wood wool; wood flour. | | | | | |
| 4405.00.00.00 | Wood wool; wood flour. | 5 | 3 | free | kg | 634.93 |
| **4406** | Ralway or tramway sleepers of wood. | | | | | |
| 4406.10.00.00 | Railway or tramway sleepers (cross-ties) of wood, not impregnated | 15 | 12 | 9-A | kg and m3 | 248.11 |
| 4406.90.00.00 | Other railway or tramway sleepers (cross-ties) of wood. | 15 | 12 | 9-A | kg and m3 | 248.19 |
| **4407** | Wood sawn or chipped lenghtwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4407.10.00 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.<br>Coniferous: | | | | | |
| 4407.10.10.00 | Pitch-pine | 5 | 4 | 3-A | kg and m3 | 248.21 |
| 4407.10.90.00 | Other wood sawn, chipped, sliced, etc coniferous | 5 | 4 | 3-A | kg and m3 | 248.29 |
| 4407.21.00.00 | Mahogany (swietenia spp.) | 5 | 12 | 9-A | kg and m3 | 248.41 |
| 4407.22.00.00 | Other virola, mahogany (swietenia spp ), imbula & balsa of tropical wood | 15 | 12 | 9-A | kg and m3 | 248.42 |
| 4407.25.00.00 | Dark red meranti, light red meranti & meranti bakau | 15 | 12 | 9-A | kg and m3 | 248.43 |
| 4407.26.00.00 | White lauan, white meranti, white seraya, yellow meranti & alan | 15 | 12 | 9-A | kg and m3 | 248.44 |
| 4407.27.00.00 | Sapelli | 15 | 12 | 9-A | kg and m3 | ### |
| 4407.28.00.00 | Iroko | 15 | 12 | 9-A | kg and m3 | ### |
| 4407.29.00 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.<br>Other: | | | | | |
| 4407.29.10.00 | Caribbean cedar (cedrela odorata) | 15 | 12 | 9-A | kg and m3 | 248.45 |
| 4407.29.20.00 | Greenheart | 15 | 12 | 9-A | kg and m3 | 248.46 |
| 4407.29.30.00 | Mora | 15 | 12 | 9-A | kg and m3 | 248.47 |
| 4407.29.90.00 | Other tropical wood specified in sub-heading note 1 to this chapter | 15 | 12 | 9-A | kg and m3 | 248.48 |
| 4407.91.00.00 | Other tropical wood, etc of oak (Quercus spp ) | 5 | 4 | 3-A | kg and m3 | 248.491 |
| 4407.92.00.00 | Other tropical wood, etc of beech (Fagus spp ) | 5 | 4 | 3-A | kg and m3 | 248.492 |
| 4407.93.00.00 | Other tropical wood, etc of maple (Acer spp ) | 15 | 12 | 9-A | kg and m3 | ### |
| 4407.94.00.00 | Other tropical wood, etc of cherry (Prunus spp ) | 15 | 12 | 9-A | kg and m3 | ### |
| 4407.95.00.00 | Other tropical wood, etc of ash (Fraxinus spp ) | 15 | 12 | 9-A | kg and m3 | ### |
| 4407.99.00.00 | Other wood sawn or chipped lengthwise, sliced or peeled, whether or not planed. | 15 | 12 | 9-A | kg and m3 | 248.499 |
| **4408** | veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4408.10.00 | 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 m | | | | | |
| 4408.10.10.00 | Veneer sheets and sheets for plywood | 5 | 12 | 9-A | kg and m3 | 634.111 |
| 4408.10.90.00 | Other sheets for veneering, coniferous | 15 | 12 | 9-A | kg and m3 | 634.119 |
| 4408.31.00.00 | Dark red meranti, light red meranti & meranti bakau | 15 | 12 | 9-A | kg and m3 | 634.121 |
| 4408.39.00 | 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 m | | | | | |
| 4408.39.10.00 | Veneer sheets and sheets for plywood | 5 | 12 | 9-A | kg and m3 | 634.122 |
| 4408.39.90.00 | Other veneer sheets of tropical wood specified sub-heading note 1 to the chapter | 15 | 12 | 9-A | kg and m3 | 634.123 |
| 4408.90.00.00 | Other sheets for veneering (incl.those obtained by slicing laminated wood) | 15 | 12 | 9-A | kg and m3 | 634.129 |
| **4409** | Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed. | | | | | |
| 4409.10.00 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end | | | | | |
| 4409.10.10.00 | Pitch pine | 5 | 5 | 4-B | kg and m3 | 248.31 |
| 4409.10.90.00 | Other wood, coniferous ( incl strips & friezies, etc) | 5 | 5 | 4-B | kg and m3 | 248.39 |
| 4409.21.00.00 | Bamboo, non-coniferous | 15 | 13 | 11-A | kg and m3 | ### |
| 4409.29.00 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end | | | | | |
| 4409.29.10.00 | Caribbean cedar (cedrela odorata ) | 15 | 13 | 11-A | kg and m3 | 248.51 |
| 4409.29.20.00 | Greenheart | 15 | 13 | 11-A | kg and m3 | 248.52 |
| 4409.29.30.00 | Mohagany | 5 | 13 | 11-A | kg and m3 | 248.53 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4409.29.40.00 | Mora | 15 | 13 | 11-A | kg and m3 | 248.54 |
| 4409.29.90.00 | Other wood, non-coniferous | 15 | 13 | 11-A | kg and m3 | 248.59 |
| **4410** | particles board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding | | | | | |
| 4410.11.00.00 | Particle board | 5 | 4 | 3-A | kg and m3 | ### |
| 4410.12.00.00 | Oriented strand board (OSB) | 5 | 4 | 3-A | kg and m3 | ### |
| 4410.19.00.00 | Other particle board and similar board of wood | 5 | 4 | 3-A | kg and m3 | ### |
| 4410.90.00.00 | Other particle board etc, unworked or not further worked than sanded | 5 | 4 | 3-A | kg and m3 | ### |
| **4411** | fibre of wood or other ligneous materials, whether or not bonded with resins or other organic substances. | | | | | |
| 4411.12.00.00 | Medium density fibreboard (MDF) of a thickness not exceeding 5 mm | 5 | 4 | 3-A | kg | ### |
| 4411.13.00.00 | Medium density fibreboard (MDF) of a thickness exceeding 5 mm but not exceeding 9 mm | 5 | 4 | 3-A | kg | ### |
| 4411.14.00.00 | Medium density fibreboard (MDF) of a thickness exceeding 9 mm | 5 | 4 | 3-A | kg | ### |
| 4411.92.00.00 | Other fibreboard of a density>0.8g /cm3 | 5 | 4 | 3-A | kg | ### |
| 4411.93.00.00 | Other fibreboard etc, not mechanically worked or surface covered | 5 | 4 | 3-A | kg | ### |
| 4411.94.00.00 | Other fibreboard of a density>0.5g/cm3 | 5 | 4 | 3-A | kg | ### |
| **4412** | Plywood, veneered panels and similar laminated wood. | | | | | |
| 4412.10.00.00 | Plywood, veneered panels and similar laminated wood of bamboo | 10 | Excl | Excl | kg and m3 | ### |
| 4412.31.00.00 | Plywood with at least one outer ply of tropical wood speciefied in sub heading note | 10 | Excl | Excl | kg and m3 | 634.311 |
| 4412.32.00.00 | Other plywood with at least one outer ply of non-coniferous wood | 10 | 8 | 6-A | kg and m3 | 634.319 |
| 4412.39.00.00 | Other plywood consisting solely of wood each ply <=6 mm thickness | 10 | 12 | 9-A | kg and m3 | ### |
| 4412.94.00.00 | Blockboard, laminboard and battenboard | 5 | 3 | free | kg and m3 | ### |
| 4412.99.00.00 | Other plywood, veneered panels and similar laminated wood | 5 | 3 | free | kg and m3 | ### |
| **4413** | Densified wood, in blocks, plates, strips or profile shapes. | | | | | |
| 4413.00.00.00 | Densified wood, in blocks, plates, strips or profile shapes. | 5 | 4 | 3-A | kg | 634.21 |
| **4414** | Wooden frames for paintings, photographs, mirrors or similar objects | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4414.00.00.00 | Wooden frames for paintings, photographs, mirrors or similar objects | 15 | 13 | 11-A | kg | 635.41 |
| **4415** | Packing cases, boxes, crates, drums and similar packings, of wood; cabledrums of wood; pallets, box pallets and other load boards, of wood; | | | | | |
| 4415.10.00.00 | Cases, boxes, crates, drums and similar packings, cable-drums | 5 | 5 | 4-A | kg and u | 635.11 |
| 4415.20.00.00 | Pallets, box pallets and other load boards of wood; pallet collars | 20 | 22 | 18-A | kg and u | 635.12 |
| **4416** | Cask, barrels, vats, tubs and other coopers' products and parts thereof, of wood including staves. | | | | | |
| 4416.00.10.00 | Casks, barrels and puncheons, of oak | 5 | 3 | free | kg | 635.21 |
| 4416.00.90.00 | Other casks, barrels, vats, tubs and other coopers" products and parts thereof. | 5 | 3 | free | kg | 635.29 |
| **4417** | tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe last and trees, of wood. | | | | | |
| 4417.00.10.00 | Handles for axes, brooms, files, hammers, hoes, picks, rakes & shovels | 15 | 13 | 11-A | kg and u | 635.911 |
| 4417.00.20.00 | Tools, tool bodies and other tool handles | 5 | 13 | 11-A | kg and u | 635.912 |
| 4417.00.30.00 | Broom or brush bodies | 5 | 13 | 11-A | kg and u | 635.913 |
| 4417.00.90.00 | Other tools, tool bodies, tool handles, broom or brushbodies & handles | 5 | 13 | 11-A | kg and u | 635.919 |
| **4418** | Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panel, shingles and shakes. | | | | | |
| 4418.10.00.00 | Windows, French-windows and their frames | 10 | Excl | Excl | kg | 635.31 |
| 4418.20.00.00 | Doors and their frames and thresholds | 10 | Excl | Excl | kg | 635.32 |
| 4418.40.00.00 | Shuttering for concrete constructional work | 15 | 13 | 11-A | kg | 635.392 |
| 4418.50.00 | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. Shingles and shakes: | | | | | |
| 4418.50.10.00 | Shingles | 15 | 13 | 11-A | kg and | 635.331 |
| 4418.50.20.00 | Shakes | 15 | 13 | 11-A | kg and | 635.332 |
| 4418.60.00.00 | Posts and beams | 15 | 13 | 11-A | kg | ### |
| 4418.71.00.00 | Assembled flooring panels for mosaic floors | 15 | Excl | Excl | kg | ### |
| 4418.72.00.00 | Other assembled flooring panels, multilayer | 15 | Excl | Excl | kg | 635.399 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4418.79.00 | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.<br>Assembled flooring panels:<br>Other: | | | | | |
| 4418.79.10.00 | Parquet panels | 15 | Excl | Excl | kg | ### |
| 4418.79.90.00 | Other parquet panels | 15 | Excl | Excl | kg | ### |
| 4418.90.00.00 | Other assembled flooring panels | 15 | 13 | 11-A | kg | 635.399 |
| 4418.90.10.00 | Cellular wood panels, whether or not faced with based metal | 5 | 13 | 11-A | kg | ### |
| 4418.90.90.00 | Other builders' joinery and carpentry of wood, incl. cellular wood panels. | 15 | 13 | 11-A | kg | ### |
| **4419** | Tableware and kitchenware, of wood | | | | | |
| 4419.00.00.00 | Tableware and kitchenware, of wood | 20 | 22 | 18-A | kg | 635.42 |
| **4420** | Wood marquetry and inlain wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuette and other ornaments, of | | | | | |
| 4420.10.00 | 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.<br>Statuettes and other ornaments, of wood: | | | | | |
| 4420.10.10.00 | Wall plaques | 20 | 22 | 18-A | kg | 635.491 |
| 4420.10.90.00 | Other statuettes and other ornaments, of wood | 20 | 22 | 18-A | kg | 635.492 |
| 4420.90.00 | 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.<br>Other: | | | | | |
| 4420.90.10.00 | Wood marquetry and inland wood | 5 | 22 | 18-A | kg and m3 | 635.493 |
| 4420.90.90.00 | Other wood marquetry and inlaid wood; caskets & cases for jewellery /cutlery | 20 | 22 | 18-A | kg | 635.499 |
| **4421** | other articles of wood. | | | | | |
| 4421.10.00.00 | Clothes hangers | 20 | 18 | 15-A | kg | 635.991 |
| 4421.90.00 | Other articles of wood.<br>Other: | | | | | |
| 4421.90.10.00 | Spools, cops, bobbins, sewing thread reels and the like, of turned wood | 5 | 18 | 15-A | kg | 635.992 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4421.90.20.00 | Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins, etc | 5 | 18 | 15-A | kg | 635.993 |
| 4421.90.30.00 | Letters, figures, moulding patterns, templates; paving blocks; trellises, etc | 5 | 18 | 15-A | kg | 635.994 |
| 4421.90.40.00 | Capacity measures; ladders and steps | 15 | 18 | 15-A | kg | 635.995 |
| 4421.90.50.00 | Match splints | 15 | 18 | 15-A | kg | 635.996 |
| 4421.90.90.00 | Other articles of wood | 20 | 18 | 15-A | kg | 635.999 |

## CHAPTER 45

## CORK AND ARTICLES OF CORK

**Note.**

1. This Chapter does not cover:

   (a) Footwear or parts of footwear of Chapter 64;
   (b) Headgear or parts of headgear of Chapter 65; or
   (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **45** | Cork and articles of cork | | | | | |
| **4501** | Natural cork, raw or simply prepared; waste cork; crushed, granulatedf or ground cork. | | | | | |
| 4501.10.00.00 | Natural cork, raw or simply prepared | 5 | Free | Free | kg | 244.03 |
| 4501.90.00.00 | Other natural cork,raw or simply prepared; waste cork; crushed, granulated etc | 5 | Free | Free | kg | 224.04 |
| **4502** | Natural cork, debacked or roughly squared, or in rectangular (incl. square, etc) | | | | | |
| 4502.00.00.00 | Natural cork, debacked or roughly squared, or in rectangular (incl. square, etc) | 5 | Free | Free | kg | 244.02 |
| **4503** | Articles of natural cork. | | | | | |
| 4503.10.00 | Articles of natural cork.<br>Corks and stoppers: | | | | | |
| 4503.10.10.00 | Corks | 5 | Free | Free | kg | 633.111 |
| 4503.10.20.00 | Stoppers including blanks with rounded edges | 15 | 13 | 11-A | kg | 633.112 |
| 4503.90.00 | Articles of natural cork.<br>Other: | | | | | |
| 4503.90.10.00 | Discs, washers & wafers for lining crown 90 corks & other closures ,etc | 15 | 18 | 15-A | kg | 633.191 |
| 4503.90.20.00 | Bath, table, typewriter and other mats | 20 | 18 | 15-A | kg | 633.192 |
| 4503.90.30.00 | Lifebouys | Free | Free | Free | kg | 633.193 |
| 4503.90.90.00 | Other articles of natural cork. | 5 | Free | Free | kg | 633.199 |
| **4504** | Aggolmerated cork and articles of agglomerated cork. | | | | | |
| 4504.10.00.00 | Blocks, plates, sheets & strip; tiles of any shape; solid cylinders, etc | 5 | Free | Free | kg | 633.21 |
| 4504.90.00 | Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.<br>Other: | | | | | |
| 4504.90.10.00 | Agglomerated cork | 5 | Free | Free | kg | 633.291 |
| 4504.90.20.00 | Bottle corks and stoppers | 5 | Free | Free | kg | 633.292 |
| 4504.90.90.00 | Other articles of agglomerated cork | 5 | Free | Free | kg | 633.299 |

# CHAPTER 46

## MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

**Notes.**

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable materials (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

   (a) Wall coverings of heading 48.14;
   (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
   (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
   (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
   (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **46** | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | | | | | |
| **4601** | Plaits and similar products of plaits materials, whether or not assembled into strips; plaiting materials, plaits and similar production of | | | | | |
| 4601.21.00.00 | Mats, matting and screens of vegetable materials, of bamboo | 20 | 23 | 20-A | kg | ### |
| 4601.22.00.00 | Mats, matting and screens of vegetable materials, of rattan | 20 | 23 | 20-A | kg | ### |
| 4601.29.00.00 | Other mats, matting and screens of vegetable materials | 20 | 23 | 20-A | kg | ### |
| 4601.92.00.00 | 'Plaits & similar products of plaiting materials, of bamboo | 5 | 23 | 20-A | kg | ### |
| 4601.93.00.00 | 'Plaits & similar products of plaiting materials, of rattan | 5 | 23 | 20-A | kg | ### |
| 4601.94.00 | 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 artic | | | | | |
| 4601.94.10.00 | Straw envelopes for bottles | 20 | 23 | 20-A | kg | 899.791 |
| 4601.94.90.00 | Other plaits & similar products of vegetable materials | 5 | 23 | 20-A | kg | 899.792 |
| 4601.99.00.00 | Other plaits and similar products of plaiting materials, whether or not assembled | 5 | Free | Free | kg | 899.799 |
| **4602** | Basketwork, wickerwork and other articles, made directly to shape from plaiting material or made up from goods of heading no. 4601; articles of | | | | | |
| 4602.11.00.00 | Basketwork, wickerwork of bamboo | 20 | Excl | Excl | kg | ### |
| 4602.12.00.00 | Basketwork, wickerwork of rattan | 20 | Excl | Excl | kg | ### |
| 4602.19.00 | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.<br>Of vegetable materials:<br>Other: | | | | | |
| 4602.19.10.00 | Handbags | 20 | Excl | Excl | kg and u | 899.711 |
| 4602.19.90.00 | Other basketwork, wickerwork & other article of vegetable materials | 20 | Excl | Excl | kg | 899.712 |
| 4602.90.00.00 | Other basketwork, wickerwork & other articles, made directly to shape from plaiting | 20 | Excl | Excl | kg | 899.719 |

## SECTION X

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

## CHAPTER 47

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

**Note.**

1. For the purposes of heading 4702.00, 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 $20^0$ C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

♦♦♦♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **47** | Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard | | | | | |
| **4701** | Mechanical wood pulp | | | | | |
| 4701.00.00.00 | Mechanical wood pulp | 5 | Free | Free | kg | 251.2 |
| **4702** | Chemical wood pulp, dissolving grades. | | | | | |
| 4702.00.00.00 | Chemical wood pulp, dissolving grades. | 5 | Free | Free | kg | 251.3 |
| **4703** | Chemical wood pulp, soda or sulphates, other than dissolving grades. | | | | | |
| 4703.11.00.00 | Chemical wood pulp, soda or sulphate, coniferous | 5 | Free | Free | kg | 251.41 |
| 4703.19.00.00 | Chemical wood pulp, soda or sulphate, non-coniferous | 5 | Free | Free | kg | 251.42 |
| 4703.21.00.00 | Chemical wood pulp, soda sulphate, coniferous | 5 | Free | Free | kg | 251.51 |
| 4703.29.00.00 | Chemical wood pulp, soda or sulphate, non-coniferous | 5 | Free | Free | kg | 251.52 |
| **4704** | Chemical wood pulp, sulphite, other than dissolving grades. | | | | | |
| 4704.11.00.00 | Chemical wood pulp, sulphite(other than dissolving grades) coniferous | 5 | Free | Free | kg | 251.611 |
| 4704.19.00.00 | Chemical wood pulp, sulphite etc, non-coniferous | 5 | Free | Free | kg | 251.619 |
| 4704.21.00.00 | Chemical wood pulp, sulphite, etc coniferous | 5 | Free | Free | kg | 251.621 |
| 4704.29.00.00 | Chemical wood pulp, sulphite, etc non-coniferous | 5 | Free | Free | kg | 251.629 |
| **4705** | Wood pulp obtained by a combination of mechanical & chemical pulping, etc | | | | | |
| 4705.00.00.00 | Wood pulp obtained by a combination of mechanical & chemical pulping, etc | 5 | Free | Free | kg | 251.91 |
| **4706** | Pulps of fibres derived from recovered (waste and scrap) paper or paper- board or of other fibrous cellulosic material. | | | | | |
| 4706.10.00.00 | Cotton linters pulp | 5 | Free | Free | kg | 251.921 |
| 4706.20.00.00 | Pulp of fibres derived from recovered (waste and scrap) paper or paperboar | 5 | Free | Free | kg | 251.922 |
| 4706.30.00.00 | Other pulps of fibres, of bamboo | 5 | Free | Free | kg | ### |
| 4706.91.00 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.<br>Other:<br>Mechanical: | | | | | |
| 4706.91.10.00 | Pulp of bagasse | 5 | Free | Free | kg | 251.923 |
| 4706.91.90.00 | Other pulp of bagasse | 5 | Free | Free | kg | 251.924 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4706.92.00.00 | Other pulp of fibrous cellulosic material, chemical | 5 | Free | Free | kg | 251.925 |
| 4706.93.00.00 | Other pulp of fibrous cellulosic material, semi-chemical | 5 | Free | Free | kg | 251.926 |
| **4707** | Recovered (waste and scrap) paper or paperboard. | | | | | |
| 4707.10.00.00 | Unbleached kraft paper or paperboard or corrugated paper or paperboard | 5 | Free | Free | kg | 251.11 |
| 4707.20.00.00 | Other paper /paperboard made mainly of bleached chemical pulp, not colour | 5 | Free | Free | kg | 251.12 |
| 4707.30.00.00 | Paper/paperboard made mainly of mechanical pulp ( for e.g. newspaper,etc) | 5 | Free | Free | kg | 251.13 |
| 4707.90.00.00 | Other recovered (waste & scrap, etc ) incl. unsorted waste and scrap | 5 | Free | Free | kg | 251.19 |

# CHAPTER 48

## PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,

## OF PAPER OR OF PAPERBOARD

**Notes.**

1. For the purposes of this Chapter, except where the context otherwise requires a reference to "paper" includes references to paperboard (irrespective of thickness or weight per $m^2$).

2. This Chapter does not cover:

   (a) Articles of Chapter 30;

   (b) Stamping foils of heading 32.12;

   (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

   (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);

   (e) Sensitised paper or paperboard of headings 37.01 to 3704.00;

   (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; or

(p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

3. Subject to the provisions of Note 7, headings 4801.00 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where

heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 $g/m^2$ and not more than 65 $g/m^2$.

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/$m^2$, 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 ˙$m^2$/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 ˙$m^2$/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

2. a caliper of more than 225 micrometrers (microns) but not more than 508 micormetres (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 4801.00 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

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

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

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

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

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 48.23 applies, *inter alia*, perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

**Subheading Notes.**

1. For the purposes of subheadings 4804.11.00 and 4804.19.00, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115g/$m^2$ and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

| Weight $g/m^2$ | Minimum Mullen bursting strength KPa |
|---|---|
| 115 | 393 |
| 125 | 417 |
| 200 | 637 |
| 300 | 824 |
| 400 | 961 |

2. For the purposes of subheadings 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 $g/m^2$ 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 $\cdot m^2 g$ 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:

| | Minimum tear<br>mN | | Minimum tensile<br>kN/m | |
|---|---|---|---|---|
| **Weight<br>$G/m^2$** | **Machine<br>Direction** | **Machine<br>Direction plus<br>cross direction** | **Cross<br>Direction** | **Machine<br>direction plus<br>cross direction** |
| 60 | 700 | 1,510 | 1.9 | 6 |
| 70 | 830 | 1,790 | 2.3 | 7.2 |
| 80 | 965 | 2,070 | 2.8 | 8.3 |
| 100 | 1,230 | 2,635 | 3.7 | 10.6 |
| 115 | 1,425 | 3,060 | 4.4 | 12.3 |

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

(Corrugated Medium Tests with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/$m^2$ at 50% relative humidity, at 23 $^0$C.

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/$m^2$ or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/$m^2$ at 50% relative humidity 23 $^o$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 $\cdot m^2 g$.

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 $m^2/g$.

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 $g/m^2$, with a coating weight not exceeding 15 $g/m^2$ 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **48** | Paper and paperboard; articles of paper pulp, of paper or of paperboard | | | | | |
| **4801** | Newsprint, in rolls or sheets. | | | | | |
| 4801.00.00.00 | Newsprint, in rolls or sheets. | Free | Free | Free | kg | 641.1 |
| **4802** | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in | | | | | |
| 4802.10.00.00 | Hand-made paper and paperboards | 5 | 4 | 3-A | kg | 641.21 |
| 4802.20.00.00 | Paper & paperboards of a kind used as a base for photo-sensitive,etc | 5 | 4 | 3-A | kg | 641.22 |
| 4802.40.00.00 | Wallpaper base | 5 | 4 | 3-A | kg | 641.24 |
| 4802.54.00.00 | Other paper & paperboard weighing < 40 g/sq m | 5 | 4 | 3-A | kg | 641.25 |
| 4802.55.00.00 | Other paper & paperboards weighing 40 g/sq m or more but not > 150 g/sq m | 5 | 4 | 3-A | kg | 641.261 |
| 4802.56.00 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801.00.00 or 4 | | | | | |
| 4802.56.10.00 | Other paper or paperboard of a kind used for writing, printing, etc | 20 | 16 | 12-C | kg | ### |
| 4802.56.90.00 | Other uncoated paper and paperboard, of a kind used for writing, printing or other | 5 | 16 | 12-C | kg | ### |
| 4802.57.00.00 | Other uncoated paper / paperboard, weighing 40 g/sq m or more but<=150 g/sq m | 5 | 4 | 3-A | kg | 641.28 |
| 4802.58.00.00 | Uncoated paper / paperboard ( used for writing etc weighing>150 g/sq m | 5 | 4 | 3-A | kg | 641.299 |
| 4802.61.00.00 | Uncoated paper & paperboard( of a kind used for writing etc) in rolls | 5 | 4 | 3-A | kg | 641.31 |
| 4802.62.00 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801.00.00 or 4 | | | | | |
| 4802.62.10.00 | Other paper & paperboard of a kind used for writing, printing, etc | 20 | 19 | 17-B | kg | ### |
| 4802.62.90.00 | Other uncoated paper and paperboard, of a kind used for writing, printing, etc | 5 | 19 | 17-B | kg | ### |
| 4802.69.00.00 | Other paper and paperboard, of which 10% by weight of the total fibre, etc | 5 | 4 | 3-A | kg | 641.39 |
| **4803** | 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 | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4803.00.10.00 | Wadding | 5 | 4 | 3-A | kg | 641.631 |
| 4803.00.20.00 | Toilet or facial tissue stock | 5 | 4 | 3-A | kg | 641.632 |
| 4803.00.90.00 | Other toilet and facial tissue stock, towel or napkin stock & similar paper | 5 | 4 | 3-A | kg | 641.639 |
| **4804** | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No.48.02 or 48.03. | | | | | |
| 4804.11.00.00 | Uncoated kraft paperboard, in rolls or sheets, unbleached | 5 | 4 | 3-A | kg | 641.411 |
| 4804.19.00.00 | Other kraftliner | 5 | 4 | 3-A | kg | 641.419 |
| 4804.21.00.00 | Other kraftliner, unbleached | 5 | 4 | 3-A | kg | 641.421 |
| 4804.29.00.00 | Other sack kraft paper | 5 | 4 | 3-A | kg | 641.429 |
| 4804.31.00.00 | Other sack kraft paper, unbleached | 5 | 4 | 3-A | kg | 641.461 |
| 4804.39.00.00 | Other kraft paper and paperboard weighing 150 g/sq m or less | 5 | 4 | 3-A | kg | 641.469 |
| 4804.41.00.00 | Other kraft paper & paperboard weight 150 g/sq m or less, unbleached | 5 | 4 | 3-A | kg | 641.471 |
| 4804.42.00.00 | Kraft paper & paperboard, bleached uniformly through the mass >95% by weight of the total | 5 | 4 | 3-A | kg | 641.472 |
| 4804.49.00.00 | Other kraft paper & paperboard weighing >150 g/sq m but <225 g/sq m | 5 | 4 | 3-A | kg | 641.479 |
| 4804.51.00.00 | Other kraft paper & paperboard weighing >150g/m, etc, unbleached | 5 | Free | Free | kg | 641.481 |
| 4804.52.00.00 | Kraft paper, bleached uniformly through the mass & >95% by weight of the total | 5 | Free | Free | kg | 641.482 |
| 4804.59.00.00 | Other kraft paper and paperboard weighing >225 g/sq m or more | 5 | Free | Free | kg | 641.489 |
| **4805** | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this chapter. | | | | | |
| 4805.11.00.00 | Semi-chemical fluting paper | 5 | Free | Free | kg | 641.41 |
| 4805.12.00.00 | Straw fluting paper | 5 | Free | Free | kg | 641.42 |
| 4805.19.00.00 | Other fluting paper | 5 | Free | Free | kg | 641.49 |
| 4805.24.00.00 | Multiply paper & paperboard, weighing 150 g/sq m or less | 5 | Free | Free | kg | 641.544 |
| 4805.25.00.00 | Multiply paper & paperboard, weighing > 150 g/sq m | 5 | Free | Free | kg | 641.545 |
| 4805.30.00.00 | Sulphite wrapping paper | 5 | Free | Free | kg | 641.52 |
| 4805.40.00.00 | Filter paper and paperboard | 5 | Free | Free | kg | 641.561 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4805.50.00.00 | Felt paper and paperboard | 5 | Free | Free | kg | 641.562 |
| 4805.91.00.00 | Other uncoated paper/paperboard, weighing 150 g/sq m or less | 5 | Free | Free | kg | 641.571 |
| 4805.92.00.00 | Other uncoated paper/ paperboard, weighing >150 g/sq m but<225 g/sq m | 5 | Free | Free | kg | 641.572 |
| 4805.93.00.00 | Other uncoated paper/paperboard, weighing 225 g/sq m or more | 5 | Free | Free | kg | 641.573 |
| **4806** | Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets. | | | | | |
| 4806.10.00.00 | Vegetable parchment | 5 | Free | Free | kg | 641.531 |
| 4806.20.00.00 | Greaseproof papers | 5 | Free | Free | kg | 641.532 |
| 4806.30.00.00 | Tracing papers | 5 | Free | Free | kg | 641.533 |
| 4806.40.00.00 | Glassine and other glazed transparent or translucent paper | 5 | Free | Free | kg | 641.534 |
| **4807** | Composite paper & paperboard (made by sticking flat layers of paper etc) | | | | | |
| 4807.00.00.00 | Composite paper & paperboard (made by sticking flat layers of paper etc) | 5 | Free | Free | kg | 641.92 |
| **4808** | Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, | | | | | |
| 4808.10.00 | 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 4803.00. Corrugated paper and paperboard, whether or not per | | | | | |
| 4808.10.10.00 | Corrugated paperboard with glued flat surface sheets | 5 | Free | Free | kg | 641.641 |
| 4808.10.90.00 | Other corrugated paper & paperboard, whether or not perforated | 5 | Free | Free | kg | 641.649 |
| 4808.20.00.00 | Sack kraft paper, creped /crinkled, whether or not embossed or perforated | 5 | Free | Free | kg | 641.61 |
| 4808.30.00.00 | Other kraft paper, creped /crinkled, whether or not embossed or perforated | 5 | Free | Free | kg | 641.62 |
| 4808.90.00.00 | Other paper & paperboard, corrugated(with / without glued flat surface sheet | 5 | Free | Free | kg | 641.69 |
| **4809** | Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset | | | | | |
| 4809.20.00.00 | Self-copy paper | 5 | Free | Free | kg | 641.312 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4809.90.00 | 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. Other: | | | | | |
| 4809.90.10.00 | Carbon or similar copying paper | 5 | Free | Free | kg | 641.311 |
| 4809.90.90.00 | Other carbon paper, self-copy paper & other copying or transfer papers | 5 | 4 | 3-A | kg | 641.319 |
| **4810** | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with no without a binder, and with no other | | | | | |
| 4810.13.00.00 | Paper and paperboard coated etc, in rolls | 5 | Free | Free | kg | 641.83 |
| 4810.14.00.00 | Paper & paperboard, in sheets with one side <=435mm & the other side <=297 mm, etc | 5 | 5 | 4-A | kg | 641.84 |
| 4810.19.00.00 | Other paper and paperboard of a kind used for writing, printing, etc | 5 | Free | Free | kg | 641.89 |
| 4810.22.00.00 | Light-weight coated paper | 5 | 16 | 12-C | kg | 641.342 |
| 4810.29.00.00 | Other paper and paperboard of a kind used for writing, printing, etc | 5 | 4 | 3-A | kg | 641.349 |
| 4810.31.00.00 | Bleached uniformly throughout the mass & of which >95% by weight, etc | 5 | Free | Free | kg | 641.74 |
| 4810.32.00.00 | Bleached uniformly throughout the mass & of which >95% by weight, etc | 5 | Free | Free | kg | 641.75 |
| 4810.39.00.00 | Other kraft paper & paperboard, other than that of a kind used for writing,etc | 5 | Free | Free | kg | 641.76 |
| 4810.92.00.00 | Paper and paperboard coated etc, multi-ply | 5 | Free | Free | kg | 641.772 |
| 4810.99.00.00 | Other paper and paperboard, coated on one / both sides with kaolin ( china clay) | 5 | Free | Free | kg | 641.779 |
| **4811** | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in | | | | | |
| 4811.10.00.00 | Tarred, bituminised or asphalted paper and paperboard | 5 | 4 | 3-A | kg | 641.73 |
| 4811.41.00.00 | Self-adhesive paper and paperboard | 5 | Free | Free | kg | 641.741 |
| 4811.49.00.00 | Other gummed or adhesive paper and paperboard | 5 | Free | Free | kg | 641.742 |
| 4811.51.00.00 | Paper, paperboard,cellose etc, bleached, weighing>150 g/m 2 | 5 | 4 | 3-A | kg | 641.743 |
| 4811.59.00.00 | Other paper & paperboard coated, impregnated or covered with plastics, etc | 5 | 4 | 3-A | kg | 641.749 |
| 4811.60.00.00 | Paper & paperboard, coated, impregnated or covered with wax, paraffin wax | 5 | 4 | 3-A | kg | 641.761 |
| 4811.90.00.00 | Other paper, paperboard, cellulose wadding and webs or cellulose fibres | 5 | 5 | 5-A | kg | 641.799 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **4812** | Filter blocks, slabs and plates, of paper pulp | | | | | |
| 4812.00.00.00 | Filter blocks, slabs and plates, of paper pulp | 5 | Free | Free | kg | 641.93 |
| **4813** | Cigarette paper, whether or not cut to size or in the form of booklets or tubes. | | | | | |
| 4813.10.00.00 | Cigarette paper in the form of booklets or tubes | 5 | Free | Free | kg | 642.411 |
| 4813.20.00.00 | Cigarette paper in rolls of a width <=5 cm | 5 | Free | Free | kg | 642.412 |
| 4813.90.00.00 | Other cigarette paper, whether or not cut to size or in the form of booklets | 5 | Free | Free | kg | 641.55 |
| **4814** | Wallpaper and similar wall coverings; window transparencies of paper. | | | | | |
| 4814.10.00.00 | Ingrain' paper | 20 | 18 | 15-A | kg | 641.941 |
| 4814.20.00.00 | Wallpaper and similar wall coverings, consisting of paper covered, etc | 20 | 22 | 18-A | kg | 641.942 |
| 4814.90.00.00 | Other wallpaper and similar wall coverings; window transparencies of paper. | 20 | 22 | 18-A | kg | 641.949 |
| **4815** | Wallpaper and similar wall coverings; window transparencies of paper.<br>Not Used | | | | | |
| **4816** | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, | | | | | |
| 4816.20.00.00 | Self-copy paper | 5 | Free | Free | kg | 642.422 |
| 4816.90.00 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.<br>Other: | | | | | |
| 4816.90.10.00 | Carbon or similar copying papers | 15 | 18 | 15-A | kg | 642.421 |
| 4816.90.90.00 | Other carbon paper, self-copy paper & other copying or transfer papers | 5 | Free | Free | kg | 642.429 |
| **4817** | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of | | | | | |
| 4817.10.00.00 | Envelopes | 20 | Excl | Excl | kg | 642.21 |
| 4817.20.00.00 | Letter cards, plain postcards and correspondence Cards | 20 | Excl | Excl | kg | 642.22 |
| 4817.30.00.00 | Boxes, pouches, wallets and writing compendiums, of paper /paperboard, etc | 20 | Excl | Excl | kg | 642.23 |
| **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 | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4818.10.00.00 | Toilet paper | 20 | Excl | Excl | kg | 642.43 |
| 4818.20.00.00 | Handkerchiefs, cleansing or facial tissues and towels | 20 | Excl | Excl | kg | 642.941 |
| 4818.30.00 | 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, serv | | | | | |
| 4818.30.10.00 | Tablecloths | 20 | Excl | Excl | kg | 642.942 |
| 4818.30.20.00 | Serviettes | 20 | Excl | Excl | kg | 642.943 |
| 4818.40.00 | 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, serv | | | | | |
| 4818.40.10.00 | Sanitary towels and tampons | 20 | Excl | Excl | kg | 642.951 |
| 4818.40.20.00 | Napkins and napkin liners for babies | 20 | Excl | Excl | kg | 642.952 |
| 4818.40.20.10 | : Sanitary Napkins | 20 | Excl | Excl | kg | |
| 4818.40.20.20 | Diapers | 20 | Excl | Excl | kg | |
| 4818.40.20.90 | Other | 20 | Excl | Excl | kg | |
| 4818.40.90.00 | Other sanitary towels & tampons, napkins & napkin liners for babies and adults | 20 | Excl | Excl | kg | 642.959 |
| 4818.50.00.00 | Articles of apparel and clothing accessories | 20 | 22 | 18-A | kg | 642.944 |
| 4818.90.00.00 | Other toilet paper & similar paper, cellulose wadding /webs of cellulose fibre | 20 | 22 | 18-A | kg | 642.949 |
| **4819** | Cartons, boxes, cases, bags and other packing containers, of paper, paper- board, cellulose wadding or webs of cellulose fibres; box files, letter | | | | | |
| 4819.10.00.00 | Cartons, boxes and cases, of corrugated paper or paperboard | 15 | Excl | Excl | kg | 642.11 |
| 4819.20.00.00 | Folding cartons, boxes & cases, of non-corrugated paper or paperboard | 5 | 5 | 4-B | kg | 642.12 |
| 4819.30.00 | 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. Sacks and | | | | | |
| 4819.30.10.00 | Cartons, boxes, cases, bags & other packing containers, unprinted | 5 | 9 | 8-A | kg | 642.131 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4819.30.90.00 | Other sacks and bags, having a base of a width of 40 cm or more | 5 | Free | Free | kg | 642.139 |
| 4819.40.00 | 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. Other sac | | | | | |
| 4819.40.10.00 | Cartons, boxes, cases, bags & other packing containers, unprinted | 15 | 18 | 15-A | kg | 642.141 |
| 4819.40.90.00 | Other sacks and bags, including cones | 10 | 18 | 15-A | kg | 642.149 |
| 4819.50.00 | 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. Other pac | | | | | |
| 4819.50.10.00 | Egg boxes and trays | 15 | 13 | 11-A | kg | 642.151 |
| 4819.50.90.00 | Other packing containers, including record sleeves | 15 | 13 | 11-A | kg | 642.159 |
| 4819.60.00.00 | Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | 20 | 18 | 15-A | kg | 642.16 |
| **4820** | Registers, account books, note books, order books receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, | | | | | |
| 4820.10.00.00 | Registers, account books, note books, order books, receipt books, etc | 20 | Excl | Excl | kg | 642.31 |
| 4820.10.00.10 | NOTEBOOKS ( SPIRAL AND COMPOSITION ) | 20 | Excl | Excl | kg | |
| 4820.10.00.90 | OTHER | 20 | Excl | Excl | kg | |
| 4820.20.00.00 | Exercise books | 20 | Excl | Excl | kg | 642.32 |
| 4820.30.00.00 | Binders (other than book covers), folders and file covers | 20 | Excl | Excl | kg | 642.33 |
| 4820.40.00.00 | Manifold business forms and interleaved carbon sets | 20 | 22 | 18-A | kg | 642.34 |
| 4820.50.00.00 | Albums for samples or for collections | 20 | 22 | 18-A | kg | 642.35 |
| 4820.90.00.00 | Other registers, account books, note books, order books, receipt books | 20 | 18 | 15-A | kg | 642.39 |
| **4821** | Paper or paperboard labels of all kinds, whether or not printed. | | | | | |
| 4821.10.00.00 | Paper or paperboard labels of all kinds, printed | 15 | 18 | 15-A | kg | 892.811 |
| 4821.90.00.00 | Other paper or paperboard labels of all kinds, whether or not printed. | 15 | 18 | 15-A | kg | 892.819 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **4822** | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened). | | | | | |
| 4822.10.00.00 | Bobbins, spools, cops….tc of a kind used for winding textile yarn | 5 | Free | Free | kg | 642.911 |
| 4822.90.00.00 | Other bobbins, spools, cops and similar supports of paper pulp, paper, etc | 5 | Free | Free | kg | 642.919 |
| **4823** | other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, | | | | | |
| 4823.20.00.00 | Filter paper and paperboard | 5 | Free | Free | kg | 642.45 |
| 4823.40.00.00 | Rolls, sheets and dials, printed for self-recording apparatus | 5 | Free | Free | kg | 642.991 |
| 4823.61.00.00 | Trays, dishes, plates, cups and the like, of bamboo | 20 | 22 | 18-A | kg | ### |
| 4823.69.00.00 | Other trays, dishes, plates, cups and the like | 20 | 22 | 18-A | kg | ### |
| 4823.70.00.00 | Moulded or pressed articles of paper pulp | 5 | Free | Free | kg | 642.992 |
| 4823.90.00 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. Trays, dishes, plates, cups and the like, of paper or paperb | | | | | |
| 4823.90.10.00 | Dress patterns, of paper | Free | Free | Free | kg | 642.993 |
| 4823.90.20.00 | Cards, not punched, for punch card machines, whether or not in strips | 5 | Free | Free | kg | 642.994 |
| 4823.90.30.00 | Other paper & paperboard of a kind used for writing, printing, etc | 20 | 18 | 15-A | kg | ### |
| 4823.90.40.00 | Gummed or adhesive paper in strips or rolls | 15 | 18 | 15-A | kg | ### |
| 4823.90.90.00 | Other paper, paperboard, cellulose wadding & webs of cellulose fibres | 5 | 18 | 15-A | kg | 642.999 |

# CHAPTER 49

## PRINTED BOOKS, NEWSPAPERS, PICTURES AND

## OTHER PRODUCTS OF THE PRINTING INDUSTRY;

## MANUSCRIPTS, TYPESCRIPTS AND PLANS

**Notes.**

1. This Chapter does not cover:

   (a) Photographic negatives or positives on transparent bases (Chapter 37);

   (b) Maps, plans or globes, in relief, whether or not printed (heading 9023.00);

   (c) Playing cards or other goods of Chapter 95; or

   (d) Original engravings, prints or lithographs (heading 9702.00), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2. For the purposes of Chapter 49, the term “printed” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4. Heading 49.01 also covers:

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6. For the purposes of heading 4903.00, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

♦ ♦ ♦ ♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **49** | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans | | | | | |
| **4901** | Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. | | | | | |
| 4901.10.00 | Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.<br>In single sheets, whether or not folded: | | | | | |
| 4901.10.10.00 | Brochures, pamphlets and leaflets | Free | Free | Free | kg | 892.151 |
| 4901.10.90.00 | Other printed books….etc whether or not in single sheets | Free | Free | Free | kg | 892.159 |
| 4901.91.00.00 | Dictionaries and encyclopaedias, and serial instalments thereof | Free | Free | Free | kg | 892.16 |
| 4901.99.00 | Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.<br>Other:<br>Other: | | | | | |
| 4901.99.10.00 | Brochures and pamphlets | Free | Free | Free | kg | 892.191 |
| 4901.99.90.00 | Other brochures and pamphlets | Free | Free | Free | kg | 892.199 |
| **4902** | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. | | | | | |
| 4902.10.00 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.<br>Appearing at least four times a week: | | | | | |
| 4902.10.10.00 | Newspapers | Free | Free | Free | kg | 892.211 |
| 4902.10.10.10 | INSTRUCTIONAL NEWSPAPERS | Free | Free | Free | kg | |
| 4902.10.10.90 | OTHER NEWSPAPERS | Free | Free | Free | kg | |
| 4902.10.90.00 | Other newspapers, journals and periodicals appearing at least four times a week | Free | Free | Free | kg | 892.219 |
| 4902.90.00.00 | Newspapers, journals & periodicals, whether / not illustrated, etc | Free | Free | Free | kg | 892.29 |
| 4902.90.00.10 | INSTRUCTIONAL NEWSLETTERS | Free | Free | Free | kg | |
| 4902.90.00.90 | OTHER | Free | Free | Free | kg | |
| **4903** | Childrens' picture, drawing or colouring books. | | | | | |
| 4903.00.00.00 | Childrens' picture, drawing or colouring books. | Free | Free | Free | kg | 892.12 |
| **4904** | Music, printed or in manuscript, whether or not bound or illustrated. | | | | | |
| 4904.00.00.00 | Music, printed or in manuscript, whether or not bound or illustrated. | Free | Free | Free | kg | 892.85 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **4905** | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed. | | | | | |
| 4905.10.00.00 | Globes | Free | Free | Free | kg | 892.141 |
| 4905.91.00.00 | Maps & hydrographic or similar charts of all kind, etc in book form | Free | Free | Free | kg | 892.13 |
| 4905.99.00.00 | Other maps & hydrographic or similar charts of all kind, incl. atlases, etc | Free | Free | Free | kg | 892.149 |
| 4905.99.00.10 | MAPS | Free | Free | Free | kg | |
| 4905.99.00.20 | ATLASES | Free | Free | Free | kg | |
| 4905.99.00.90 | OTHER | Free | Free | Free | kg | |
| **4906** | Plans & drawings for architectural, engineering, industrial, commercial, etc | | | | | |
| 4906.00.00.00 | Plans & drawings for architectural, engineering, industrial, commercial, etc | Free | Free | Free | kg | 892.82 |
| **4907** | Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; | | | | | |
| 4907.00.10.00 | Unused postage, revenue or similar stamps | Free | Free | Free | kg | 892.831 |
| 4907.00.20.00 | Bank and currency notes | Free | Free | Free | kg | 892.832 |
| 4907.00.30.00 | Cheque forms | 20 | 22 | 18-A | kg | 892.833 |
| 4907.00.90.00 | Other unused postage, revenue or similar stamps of current or new issue, etc | 20 | 22 | 18-A | kg | 892.839 |
| **4908** | Transfers (decalcomanias). | | | | | |
| 4908.10.00.00 | Transfer (decalcomanias), vitrifiable | 5 | Free | Free | kg | 892.411 |
| 4908.90.00.00 | Other transfers (decalcomanias). | 5 | Free | Free | kg | 892.419 |
| **4909** | Printed or illustrated postcards; printed cards bearing personal greetings messages or announcements, whether or not illustrated, with or without | | | | | |
| 4909.00.10.00 | Printed or illustrated postcards | 20 | 23 | 20-A | kg | 892.421 |
| 4909.00.90.00 | Other printed or illustrated postcards; printed cards bearing personal, etc | 20 | 23 | 20-A | kg | 892.429 |
| **4910** | Calendars of any kind, printed, including calendar blocks. | | | | | |
| 4910.00.00.00 | Calendars of any kind, printed, including calendar blocks. | 20 | 18 | 15-A | kg | 892.84 |
| **4911** | Other printed matters, including printed pictures and photograph. | | | | | |
| 4911.10.00.00 | Trade advertising material, commercial catalogues and the like | 20 | 18 | 15-A | kg | 892.86 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 4911.91.00.00 | Pictures, designs and photographs | 20 | 22 | 18-A | kg | 892.87 |
| 4911.99.00 | Other printed matter, including printed pictures and photographs.<br>Other:<br>Other: | | | | kg | |
| 4911.99.10.00 | Microcopies, anatomical, botanical and other instrumental charts and diagrams | 5 | Free | Free | kg | 892.891 |
| 4911.99.20.00 | Schematic maps | 10 | 18 | 15-A | kg | 892.892 |
| 4911.99.30.00 | Calendar backs and window transparencies (other than of paper) | 15 | 18 | 15-A | kg | 892.893 |
| 4911.99.90.00 | Other printed matter, incl. printed pictures and photographs. | 20 | 18 | 15-A | kg | 892.899 |
| 4911.99.90.10 | EDUCATIONAL CHARTS EG ABC'S, NUMBERS ETC | 20 | 18 | 15-A | kg | |
| 4911.99.90.90 | OTHER | 20 | 18 | 15-A | kg | |

# SECTION XI

## TEXTILES AND TEXTILE ARTICLES

**Notes.**

1. This Section does not cover:

(a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);

(b) Human hair or articles of human hair (heading 0501.00, 6703.00 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 3704.00;

(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 4201.00 or 42.02;

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

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

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

(p) Goods of Chapter 67;

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

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) Articles of Chapter 94 (for example, furniture, bedding, 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 and typewriter ribbons); or

(v) Articles of chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 5809.00 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 5110.00) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":

(a) Of silk or waste silk, measuring more than 20,000 decitex;

(b) Of man-made fibres (including yarn of two or more nonofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax:

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions:

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(c) Silk worm gut of heading 5006.00, and monofilaments of Chapter 54;

(d) Metallised yarn of heading 5605.00; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading 5606.00.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:

(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases;

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

(i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(ii) 125 g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500 g in other cases;

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

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases.

(B) Exceptions:

(a) Single yarn of any textile material, except:

(i) Single yarn of wool or fine animal hair, unbleached; and

(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

(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) 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;

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

(e) 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);

(f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids".

13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this

Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

**Subheading Notes.**

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

(a) **Unbleached yarn**

Yarn which:

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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

(b) **Bleached yarn**

Yarn which:

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

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

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

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

Yarn which:

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

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

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

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

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

(d) **Unbleached woven fabric**

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

(e) **Bleached woven fabric**

Woven fabric which:

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) **Dyed woven fabric**

Woven fabric which:

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

(ii) consists of coloured yarn of a single uniform colour.

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

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in 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 5809.00.00 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **50** | Silk | | | | | |
| **5001** | Silk-worm cocoons suitable for reeling. | | | | | |
| 5001.00.00.00 | Silk-worm cocoons suitable for reeling. | 5 | Free | Free | kg | 261.41 |
| **5002** | Raw silk (not thrown). | | | | | |
| 5002.00.00.00 | Raw silk (not thrown). | 5 | Free | Free | kg | 261.3 |
| **5003** | Silk waste, not carded or combed | | | | | |
| 5003.00.00.00 | Silk waste, not carded or combed | 5 | Free | Free | kg | ### |
| **5004** | Silk yarn (other than yarn spun from silk waste) not put up for retailsale | | | | | |
| 5004.00.00.00 | Silk yarn (other than yarn spun from silk waste) not put up for retailsale | 5 | Free | Free | kg | 651.92 |
| **5005** | Yarn spun from silk waste, not put up for retail sale. | | | | | |
| 5005.00.00.00 | Yarn spun from silk waste, not put up for retail sale. | 5 | Free | Free | kg | 651.93 |
| **5006** | Silk yarn & yarn spun from silk waste, put up for retail sale; etc | | | | | |
| 5006.00.00.00 | Silk yarn & yarn spun from silk waste, put up for retail sale; etc | 5 | Free | Free | kg | 651.94 |
| **5007** | Woven fabrics of silk or of silk waste. | | | | | |
| 5007.10.00.00 | Fabrics of noil silk | 5 | Free | Free | kg and m2 | 654.11 |
| 5007.20.00.00 | Other fabrics, containing 85% or more by weight of silk or of silk waste, etc | 5 | Free | Free | kg and m2 | 654.13 |
| 5007.90.00.00 | Other fabrics | 5 | Free | Free | kg and m2 | 654.19 |

# CHAPTER 51

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

**Note.**

1. Throughout the Nomenclature:

   (a) "Wool" means the natural fibre grown by sheep or lambs;

   (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

   (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **51** | Wool, fine or coarse animal hair; horsehair yarn and woven fabric | | | | | |
| **5101** | Wool, not carded or combed. | | | | | |
| 5101.11.00.00 | Shorn wool, greasy | 5 | Free | Free | kg | 268.11 |
| 5101.19.00.00 | Other greasy wool, including fleece-washed wool | 5 | Free | Free | kg | 268.19 |
| 5101.21.00.00 | Shorn wool, degreased | 5 | Free | Free | kg | 268.211 |
| 5101.29.00.00 | Other wool, degreased not carbonized | 5 | Free | Free | kg | 268.219 |
| 5101.30.00.00 | Wool, carbonised | 5 | Free | Free | kg | 268.29 |
| **5102** | Fine or coarse animal hair, not corded or combed. | | | | | |
| 5102.11.00.00 | Fine animal hair of Kashmir (cashmere) goats | 5 | Free | Free | kg | 268.52 |
| 5102.19.00.00 | Other fine animal hair | 5 | Free | Free | kg | 268.53 |
| 5102.20.00.00 | Coarse animal hair | 5 | Free | Free | kg | 268.59 |
| **5103** | Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock. | | | | | |
| 5103.10.00.00 | Noils of wool or of fine animal hair | 5 | Free | Free | kg | 268.63 |
| 5103.20.00.00 | Other waste of wool or of fine animal hair | 5 | Free | Free | kg | 268.691 |
| 5103.30.00.00 | Waste of wool, coarse animal hair | 5 | Free | Free | kg | 268.692 |
| **5104** | Garnetted stock of wool or of fine or coarse animal hair. | | | | | |
| 5104.00.00.00 | Garnetted stock of wool or of fine or coarse animal hair. | 5 | Free | Free | kg | 268.62 |
| **5105** | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments). | | | | | |
| 5105.10.00.00 | Wool, carded | 5 | Free | Free | kg | 268.711 |
| 5105.21.00.00 | Wool, combed and in fragments | 5 | Free | Free | kg | 268.712 |
| 5105.29.00.00 | Other wool tops and other combed wool | 5 | Free | Free | kg | 268.73 |
| 5105.31.00.00 | Fine animal hair of Kashmir (cashmere) goats, carded or combed | 5 | Free | Free | kg | 268.74 |
| 5105.39.00.00 | Other fine animal hair, carded or combed | 5 | Free | Free | kg | 268.79 |
| 5105.40.00.00 | Coarse animal hair, carded or combed | 5 | Free | Free | kg | 268.772 |
| **5106** | Yarn of carded wool, not put up for retail sale. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5106.10.00.00 | Yarn of carded wool, containing 85% or more by weight of wool | 5 | Free | Free | kg | 651.12 |
| 5106.20.00.00 | Yarn of wool, containing less than 85% or more by weight of Wool | 5 | Free | Free | kg | 651.17 |
| **5107** | Yarn of combed wool, not put up for retail sale. | | | | | |
| 5107.10.00.00 | Yarn of wool, containing 85% or more by weight of wool | 5 | Free | Free | kg | 651.13 |
| 5107.20.00.00 | Yarn of wool, containing less than 85% by weight of wool | 5 | Free | Free | kg | 651.18 |
| **5108** | Yarn of fine animal hair (carded or combed), not put up for retail sale. | | | | | |
| 5108.10.00.00 | Yarn of fine animal hair, carded | 5 | Free | Free | kg | 651.141 |
| 5108.20.00.00 | Yarn of fine animal hair, combed | 5 | Free | Free | kg | 651.142 |
| **5109** | Yarn of wool or of fine animal hair, put up for retail sale. | | | | | |
| 5109.10.00.00 | Yarn of wool, containing 85% or more by weight of wool of or fine animal hair | 5 | Free | Free | kg | 651.16 |
| 5109.90.00.00 | Other yarn of wool or of fine animal hair,put up for retail sale. | 5 | Free | Free | kg | 651.19 |
| **5110** | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn, etc) | | | | | |
| 5110.00.00.00 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn, etc) | 5 | Free | Free | kg | 651.15 |
| **5111** | Woven fabrics of carded wool or of carded fine animal hair. | | | | | |
| 5111.11.00.00 | Woven fabrics of a weight not exceeding 300 g/sq m, containing 85% or more by weight of wool, etc | 5 | Free | Free | kg | 654.211 |
| 5111.19.00.00 | Other woven fabrics containing 85% or more by weight of wool or of fine animal hair | 5 | Free | Free | kg | 654.212 |
| 5111.20.00.00 | Other woven fabrics mixed mainly or solely with man-made filaments | 5 | Free | Free | kg | 654.311 |
| 5111.30.00.00 | Other woven fabrics, mixed mainly or solely with man-made staple fibres | 5 | Free | Free | kg | 654.312 |
| 5111.90.00.00 | Other woven fabrics of carded wool or of carded fine animal hair | 5 | Free | Free | kg | 654.33 |
| **5112** | Woven fabric of combed wool or of combed fine animal hair. | | | | | |
| 5112.11.00.00 | Woven fabrics of a weight not exceeding 200 g/sq m, containing 85% or more by weight of wool, etc | 5 | 4 | 3-A | kg | 654.221 |
| 5112.19.00.00 | Other woven fabrics, containing 85% or more by weight of wool/of fine animal hair | 5 | 4 | 3-A | kg | 654.229 |
| 5112.20.00.00 | Other woven fabrics etc., mixed mainly or solely with man-made filaments | 5 | Free | Free | kg | 654.321 |
| 5112.30.00.00 | Other woven fabrics, mixed mainly or solely with man-made staple fibres | 5 | Free | Free | kg | 654.329 |
| 5112.90.00.00 | Other woven fabrics of combed wool or of combed fine animal hair | 5 | Free | Free | kg | 654.34 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **5113** | Woven fabrics of coarse animal hair or of horsehair | | | | | |
| 5113.00.00.00 | Woven fabrics of coarse animal hair or of horsehair | 5 | Free | Free | kg | 654.92 |

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# CHAPTER 52

# COTTON

**Subheading Note.**

1. For the purposes of subheadings 5209.42.00 and 5211.42.00, 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **52** | Cotton | | | | | |
| **5201** | Cotton, not carded or combed. | | | | | |
| 5201.00.10.00 | Sea Island cotton | 5 | Free | Free | kg | 263.11 |
| 5201.00.90.00 | Other cotton, not carded or combed. | 5 | Free | Free | kg | 263.19 |
| **5202** | Cotton waste (including yarn waste and garnetted stock). | | | | | |
| 5202.10.00.00 | Yarn waste (including thread waste) | 5 | Free | Free | kg | 263.31 |
| 5202.91.00.00 | Garnetted stock | 5 | Free | Free | kg | 263.32 |
| 5202.99.00.00 | Other cotton waste (including yarn waste and garnetted stock). | 5 | Free | Free | kg | 263.39 |
| **5203** | Cotton, carded or combed. | | | | | |
| 5203.00.00.00 | Cotton, carded or combed. | 5 | Free | Free | kg | 263.4 |
| **5204** | Cotton sewing thread, whether or not put up for retail sale. | | | | | |
| 5204.11.00.00 | Cotton sewing thread, containing 85% or more by weight of cotton | 5 | Free | Free | kg | 651.211 |
| 5204.19.00.00 | Other cotton sewing thread, not put up for retail sale | 5 | Free | Free | kg | 651.219 |
| 5204.20.00.00 | Cotton sewing thread, put up for retail sale | 5 | Free | Free | kg | 651.22 |
| **5205** | Cotton yarn (other than sewing thread) containing 85% or more by weight of cotton, not put up for retail sale. | | | | | |
| 5205.11.00.00 | Cotton yarn measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | Free | Free | kg | 651.331 |
| 5205.12.00.00 | Cotton yarn measuring <714.29 decitex but >=232.56 decitex (>14 metric number but<=43 metric number) | 5 | Free | Free | kg | 651.332 |
| 5205.13.00.00 | Cotton yarn measuring <232.56 decitex but >=192.31 decitex (>43 metric number but<=52 metric number) | 5 | Free | Free | kg | 651.333 |
| 5205.14.00.00 | Cotton yarn measuring <192.31 decitex but >=125 decitex (>52 metric number but<=80 metric number) | 5 | Free | Free | kg | 651.334 |
| 5205.15.00.00 | Cotton yarn decitex (>80 metric number) | 5 | Free | Free | kg | 651.335 |
| 5205.21.00.00 | Cotton yarn measuring <714.29 decitex or more (<=14 metric number) | 5 | Free | Free | kg | 651.336 |
| 5205.22.00.00 | Cotton yarn measuring <714.29 decitex but >=232.56 decitex (>14 metric number but<=43 metric number) | 5 | Free | Free | kg | 651.337 |
| 5205.23.00.00 | Cotton yarn measuring <232.56 decitex but >=192.31 decitex (>43 metric number but<=52 metric number) | 5 | Free | Free | kg | 651.3381 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5205.24.00.00 | Cotton yarn measuring <192.31 decitex but >=125 decitex (>52 metric number but<=80 metric number) | 5 | Free | Free | kg | 651.3382 |
| 5205.26.00.00 | Cotton yarn measuring <125 decitex but >=106.38 decitex (>80 metric number but <=94 metric number) | 5 | Free | Free | kg | 651.3383 |
| 5205.27.00.00 | Cotton yarn measuring <106.38 decitex but >=83.33 decitex (>94 metric number but<=120 metric number) | 5 | Free | Free | kg | 651.3384 |
| 5205.28.00.00 | Cotton yarn measuring <83.33 decitex (>120 metric number) | 5 | Free | Free | kg | 651.3385 |
| 5205.31.00.00 | Cotton yarn measuring per single yarn 714.29 decitex or more (<=14 metric number per single yarn) | 5 | Free | Free | kg | 651.3386 |
| 5205.32.00.00 | Cotton yarn measuring per single yarn <714.29 decitex but >=232.56 decitex (>14 metric number) | 5 | Free | Free | kg | 651.3387 |
| 5205.33.00.00 | Cotton yarn measuring per single yarn <232.56 decitex but >=192.31 decitex (>43 metric number) | 5 | Free | Free | kg | 651.3388 |
| 5205.34.00.00 | Cotton yarn measuring per single yarn <192.31 decitex but >=125 decitex (>52 metric number) | 5 | Free | Free | kg | 651.3389 |
| 5205.35.00.00 | Cotton yarn measuring per single yarn <125 decitex (>80 metric number per single yarn) | 5 | Free | Free | kg | 651.3391 |
| 5205.41.00.00 | Cotton yarn measuring per single yarn 714.29 decitex or more (<=14 metric number, etc) | 5 | Free | Free | kg | 651.3392 |
| 5205.42.00.00 | Cotton yarn measuring per single yarn <714.29 decitex but >=232.56 decitex (>14 metric number) | 5 | Free | Free | kg | 651.3393 |
| 5205.43.00.00 | Cotton yarn measuring per single yarn <232.56 decitex but >=192.31 decitex (>43 metric number) | 5 | Free | Free | kg | 651.3394 |
| 5205.44.00.00 | Cotton yarn measuring per single yarn <192.31 decitex but >=125 decitex (>52 metric number) | 5 | Free | Free | kg | 651.3395 |
| 5205.46.00.00 | Cotton yarn measuring per single yarn <125 decitex but >=106.38 decitex (>80 metric number) | 5 | Free | Free | kg | 651.3396 |
| 5205.47.00.00 | Cotton yarn measuring per single yarn <106.38 decitex but >=83.33 decitex>94 metric number | 5 | Free | Free | kg | 651.3397 |
| 5205.48.00.00 | Cotton yarn measuring per single yarn <83.33 decitex (>120 metric number per single yarn) | 5 | Free | Free | kg | 651.3398 |
| **5206** | Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put for retail sale. | | | | | |
| 5206.11.00.00 | Cotton yarn measuring 714.29 decitex or more (<=14 metric number) | 5 | Free | Free | kg | 651.341 |
| 5206.12.00.00 | Cotton yarn measuring <714.29 decitex but >=232.56 decitex (>14 metric number, etc | 5 | Free | Free | kg | 651.342 |
| 5206.13.00.00 | Cotton yarn measuring <232.56 decitex but >=192.31 decitex (>43 metric number but<=52 metric number) | 5 | Free | Free | kg | 651.343 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5206.14.00.00 | Coton yarn measuring <192.31 decitex but >=125 decitex (>52 metric number but<=80 metric | 5 | Free | Free | kg | 651.344 |
| 5206.15.00.00 | Cotton yarn measuring <125 decitex (>80 metric number) | 5 | Free | Free | kg | 651.345 |
| 5206.21.00.00 | Cotton yarn measuring 714.29 decitex or more (<=14 metric number) | 5 | Free | Free | kg | 651.346 |
| 5206.22.00.00 | Cotton yarn measuring <714.29 decitex but >=232.56 decitex (>14 metric number but<=43 metric | 5 | Free | Free | kg | 651.347 |
| 5206.23.00.00 | Cotton yarn measuring <232.56 decitex but >=192.31 decitex (>43 metric number but<=52 metric | 5 | Free | Free | kg | 651.3481 |
| 5206.24.00.00 | Cotton yarn measuring <192.31 decitex but >=125 decitex (>52 metric number but<=80 metric) | 5 | Free | Free | kg | 651.3482 |
| 5206.25.00.00 | Cotton yarn measuring single yarn <125 decitex (>80 metric number) | 5 | Free | Free | kg | 651.3483 |
| 5206.31.00.00 | Cotton yarn measuring per single yarn 714.29 decitex or more (<=14 metric number etc) | 5 | Free | Free | kg | 651.3484 |
| 5206.32.00.00 | Cotton yarn measuring per single yarn <714.29 decitex but >=232.56 decitex , etc | 5 | Free | Free | kg | 651.3485 |
| 5206.33.00.00 | Cotton yarn measuring single yarn <232.56 decitex but >=192.31 decitex (>43 metric number) | 5 | Free | Free | kg | 651.3486 |
| 5206.34.00.00 | Cotton yarn measuring single yarn <192.31 decitex but >=125 decitex (>52 metric number, etc) | 5 | Free | Free | kg | 651.3487 |
| 5206.35.00.00 | Cotton yarn measuring single yarn <125 decitex (>80 metric number per single yarn) | 5 | Free | Free | kg | 651.3488 |
| 5206.41.00.00 | Cotton yarn measuring per single yarn 714.29 decitex or more (<=14 metric number, etc ) | 5 | Free | Free | kg | 651.3489 |
| 5206.42.00.00 | Cotton yarn measuring per single yarn <714.29 decitex but >=232.56 decitex , etc | 5 | Free | Free | kg | 651.3491 |
| 5206.43.00.00 | Cotton yarn measuring per single yarn <232.56 decitex but >=192.31 decitex etc | 5 | Free | Free | kg | 651.3492 |
| 5206.44.00.00 | Cotton yarn measuring per single yarn <192.31 decitex but >=125 decitex, etc | 5 | Free | Free | kg | 651.3493 |
| 5206.45.00.00 | Cotton yarn measuring per single yarn <125 decitex (>80 metric number per single yarn) | 5 | Free | Free | kg | 651.3494 |
| **5207** | Cotton yarn (other than sewing thread) put up for retail sale. | | | | | |
| 5207.10.00.00 | Cotton yarn, containing 85% or more by weight of cotton | 5 | Free | Free | kg | 651.31 |
| 5207.90.00.00 | Other cotton yarn (other than sewing thread) put up for retail sale. | 5 | Free | Free | kg | 651.32 |
| **5208** | Woven fabics of cotton, containing 85% or more by weighing not more than 200 g/m2 | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5208.11.00 | Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2.<br>Unbleached:<br>Plain weave, weighing not more that 100 g/m2: | | | | | |
| 5208.11.10.00 | Unbleached woven Sea Island cotton fabrics, with >=85% cotton, =<200g/sq m | 5 | Free | Free | kg and m2 | 652.211 |
| 5208.11.90.00 | Other plain weave, weighing not more that 100 g/sq m | 5 | Free | Free | kg and m2 | 652.212 |
| 5208.12.00 | Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2.<br>Unbleached:<br>Plain weave, weighing more than 100 g/m2: | | | | | |
| 5208.12.10.00 | Plain weave of sea Island cotton, weighing >100 g/sq m | 5 | Free | Free | kg and m2 | 652.213 |
| 5208.12.90.00 | Other plain weave, weighing>100 g/sq m | 5 | Free | Free | kg and m2 | 652.214 |
| 5208.13.00.00 | Woven fabric of cotton, 3-thread or 4-thread twill, incl. cross twill | 5 | Free | Free | kg and m2 | 652.215 |
| 5208.19.00.00 | Other woven fabrics of cotton, unbleached | 5 | Free | Free | kg and m2 | 652.219 |
| 5208.21.00 | Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2.<br>Bleached:<br>Plain weave, weighing not more than 100 g/m2: | | | | | |
| 5208.21.10.00 | Plain weave of sea Island cotton, weighing not more that 100 g/sq m | 5 | Free | Free | kg and m2 | 652.311 |
| 5208.21.90.00 | Other plain weave, weighing not more that 100 g/sq m | 5 | Free | Free | kg and m2 | 652.312 |
| 5208.22.00 | Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2.<br>Bleached:<br>Plain weave, weighing more than 100 g/m2: | | | | | |
| 5208.22.10.00 | Woven sea Island cotton fabrics, bleached, with >=85% cotton, =<200g/sq m | 5 | Free | Free | kg and m2 | 652.313 |
| 5208.22.90.00 | Other plain weave, weighing not more that 100 g/sq m | 5 | Free | Free | kg and m2 | 652.314 |
| 5208.23.00.00 | Woven fabric of cotton, 3-thread or 4-thread twill, incl. cross twill | 5 | Free | Free | kg and m2 | 652.315 |
| 5208.29.00.00 | Other woven fabrics of cotton, unbleached | 5 | Free | Free | kg and m2 | 652.319 |
| 5208.31.00.00 | Plain weave, weighing not more than 100 g/m2 | 5 | Free | Free | kg and m2 | 652.321 |
| 5208.32.00.00 | Plain weave, weighing more than 100 g/m2 | 5 | Free | Free | kg and m2 | 652.322 |
| 5208.33.00.00 | Dyed fabric of cotton, 3-thread or 4-thread twill, incl. cross twill | 5 | Free | Free | kg and m2 | 652.323 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5208.39.00.00 | Other dyed fabrics of cotton, unbleached | 5 | Free | Free | kg and m2 | 652.329 |
| 5208.41.00.00 | Plain weave, weighing not more than 100 g/m2 | 5 | Free | Free | kg and m2 | 652.331 |
| 5208.42.00.00 | Plain weave, weighing more than 100 g/m2 | 5 | Free | Free | kg and m2 | 652.332 |
| 5208.43.00.00 | Plain weave Island cotton fabrics, dyed with >=85% cotton, =<200g/sq m | 5 | Free | Free | kg and m2 | 652.333 |
| 5208.49.00.00 | Woven cotton fabrics nes, dyed with >=85% cotton, =<200g/sq m | 5 | Free | Free | kg and m2 | 652.339 |
| 5208.51.00.00 | Plain weave, weighing not more than 100 g/m2 | 5 | Free | Free | kg and m2 | 652.341 |
| 5208.52.00.00 | Plain weave, weighing more than 100 g/m2 | 5 | Free | Free | kg and m2 | 652.342 |
| 5208.59.00.00 | Other fabrics | 5 | Free | Free | kg and m2 | 652.349 |
| **5209** | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2 | | | | | |
| 5209.11.00 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2.<br>Unbleached:<br>Plain weave: | | | | | |
| 5209.11.10.00 | Plain weave, weighing >100 g/sq m | 5 | Free | Free | kg and m2 | 652.221 |
| 5209.11.90.00 | Other plain weave | 5 | Free | Free | kg and m2 | 652.222 |
| 5209.12.00.00 | Other woven fabrics of cotton of yarns of different colours | 5 | Free | Free | kg and m2 | 652.223 |
| 5209.19.00.00 | Printed woven sea Island cotton fabrics, with >=85% cotton, =<200g/sq m | 5 | Free | Free | kg and m2 | 652.229 |
| 5209.21.00 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2.<br>Unbleached:<br>Plain weave: | | | | | |
| 5209.21.10.00 | Plain weave of sea island cotton | 5 | Free | Free | kg and m2 | 652.411 |
| 5209.21.90.00 | Other plain weave | 5 | Free | Free | kg and m2 | 652.412 |
| 5209.22.00.00 | Plaine weaves of cotton, 3-thread or 4-thread twill, incl. cross twill | 5 | Free | Free | kg and m2 | 652.413 |
| 5209.29.00.00 | Other woven fabricsof cotton, unbleached | 5 | Free | Free | kg and m2 | 652.419 |
| 5209.31.00.00 | Plain weave of Sea Island cotton | 5 | Free | Free | kg and m2 | 651.421 |
| 5209.32.00.00 | Woven fabrics of cotton, 3-thread or 4-thread twill, incl. cross twill | 5 | Free | Free | kg and m2 | 652.422 |
| 5209.39.00.00 | Other woven fabrics of cotton, bleached | 5 | Free | Free | kg and m2 | 652.429 |
| 5209.41.00.00 | Plain weave | 5 | Free | Free | kg and m2 | 652.441 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5209.42.00.00 | Denim | 5 | Free | Free | kg and m2 | 652.43 |
| 5209.43.00.00 | Other fabrics of cotton, 3-thread or 4-thread twill, incl. cross twill, of yarn | 5 | Free | Free | kg and m2 | 652.442 |
| 5209.49.00.00 | Other fabrics of cotton | 5 | Free | Free | kg and m2 | 652.449 |
| 5209.51.00.00 | Plain weave | 5 | Free | Free | kg and m2 | 652.451 |
| 5209.52.00.00 | Woven fabric of cotton, 3-thread or 4-thread twill, incl. cross twill | 5 | Free | Free | kg and m2 | 652.452 |
| 5209.59.00.00 | Other woven fabrics of coton, printed | 5 | Free | Free | kg and m2 | 652.459 |
| **5210** | Woven fabrics of cotton, containing less than 85% by weighing of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 | | | | | |
| 5210.11.00.00 | Plain weave | 5 | Free | Free | kg and m2 | 652.231 |
| 5210.19.00.00 | Other woven fabrics of cotton, unbleached | 5 | Free | Free | kg and m2 | 652.239 |
| 5210.21.00.00 | Plain weave | 5 | Free | Free | kg and m2 | 652.511 |
| 5210.29.00.00 | Other woven fabrics of cotton, bleached | 5 | Free | Free | kg and m2 | 652.519 |
| 5210.31.00.00 | Plain weave | 5 | Free | Free | kg and m2 | 652.521 |
| 5210.32.00.00 | Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill | 5 | Free | Free | kg and m2 | 652.522 |
| 5210.39.00.00 | Other woven fabrics of cotton, dyed | 5 | Free | Free | kg and m2 | 652.529 |
| 5210.41.00.00 | Plain weave | 5 | Free | Free | kg and m2 | 652.531 |
| 5210.49.00.00 | Other woven fabrics of cotton of yarns of different colours | 5 | Free | Free | kg and m2 | 652.539 |
| 5210.51.00.00 | Plain weave | 5 | Free | Free | kg and m2 | 652.541 |
| 5210.59.00.00 | Other woven fabrics of cotton, printed | 5 | Free | Free | kg and m2 | 652.549 |
| **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. | | | | | |
| 5211.11.00.00 | Plain weave | 5 | Free | Free | kg and m2 | 652.241 |
| 5211.12.00.00 | Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill | 5 | Free | Free | kg and m2 | 652.242 |
| 5211.19.00.00 | Other woven fabrics of cotton, unbleached | 5 | Free | Free | kg and m2 | 652.249 |
| 5211.20.00.00 | Woven cotton fabrics, bleached with <85% cotton, >200g/sq m | 5 | 4 | 3-A | kg and m2 | ### |
| 5211.31.00.00 | Plain weave | 5 | Free | Free | kg and m2 | 652.621 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5211.32.00.00 | Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill | 5 | Free | Free | kg and m2 | 652.622 |
| 5211.39.00.00 | Other woven fabrics of cotton, dyed | 5 | Free | Free | kg and m2 | 652.629 |
| 5211.41.00.00 | Plain weave | 5 | Free | Free | kg and m2 | 652.641 |
| 5211.42.00.00 | Denim | 5 | Free | Free | kg and m2 | 652.63 |
| 5211.43.00.00 | Other fabrics of 3-thread or 4-thread twill, including cross twill>Of yarn | 5 | Free | Free | kg and m2 | 652.642 |
| 5211.49.00.00 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 5 | Free | Free | kg and m2 | 652.649 |
| 5211.51.00.00 | Plain weave | 5 | Free | Free | kg and m2 | 652.651 |
| 5211.52.00.00 | Woven fabrics of cotton, 3-thread or 4-thread twill including cross twill | 5 | Free | Free | kg and m2 | 652.652 |
| 5211.59.00.00 | Other woven fabrics of cotton, printed | 5 | Free | Free | kg and m2 | 652.659 |
| **5212** | Other woven fabrics of cotton. | | | | | |
| 5212.11.00.00 | Other woven fabrics of cotton, unbleached | 5 | Free | Free | kg and m2 | 652.25 |
| 5212.12.00.00 | Other woven fabrics of cotton , bleached | 5 | Free | Free | kg and m2 | 652.91 |
| 5212.13.00.00 | Other woven fabrics of cotton , dyed | 5 | Free | Free | kg and m2 | 652.92 |
| 5212.14.00.00 | Other woven fabrics of cotton of yarns of different colours | 5 | Free | Free | kg and m2 | 652.93 |
| 5212.15.00.00 | Other woven fabrics of cotton , printed | 5 | Free | Free | kg and m2 | 652.94 |
| 5212.21.00.00 | Other woven fabrics of cotton, weighing more than 200g/m2, unbleached | 5 | Free | Free | kg and m2 | 652.26 |
| 5212.22.00.00 | Other woven fabrics of cotton, weighing more than 200g/m2, bleached | 5 | Free | Free | kg and m2 | 652.95 |
| 5212.23.00.00 | Other woven fabrics of cotton, weighing more than 200g/m2, dyed | 5 | Free | Free | kg and m2 | 652.96 |
| 5212.24.00.00 | Other woven fabrics of cotton of yarns, weighing more than 200g/m2, of different colours | 5 | Free | Free | kg and m2 | 652.97 |
| 5212.25.00.00 | Other woven fabrics of cotton, weighing more than 200g/m2, printed | 5 | Free | Free | kg and m2 | 652.98 |

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# CHAPTER 53

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

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **53** | Other vegetable textile fibers; paper yarn and woven fabric of paper yarn | | | | | |
| **5301** | Flax raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock). | | | | | |
| 5301.10.00.00 | Flax, raw or retted | 5 | Free | Free | kg | 265.11 |
| 5301.21.00.00 | Flax, broken or scotched | 5 | Free | Free | kg | 265.121 |
| 5301.29.00.00 | Other flax, broken, scotched, hackled or otherwise processed, but not spun,etc | 5 | Free | Free | kg | 265.129 |
| 5301.30.00.00 | Flax, tow and waste | 5 | Free | Free | kg | 265.13 |
| **5302** | True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste or true hemp (including yarn waste and garnetted stock). | | | | | |
| 5302.10.00.00 | True hemp, raw or retted | 5 | Free | Free | kg | 265.21 |
| 5302.90.00.00 | Other true hemp(Cannabis sativa L), raw or processed but not spun; etc | 5 | Free | Free | kg | 265.29 |
| **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 | | | | | |
| 5303.10.00.00 | Jute and other textile bast fibres, raw or retted | 5 | Free | Free | kg | 264.1 |
| 5303.90.00.00 | Other jute or other textile bast fibres (excl. flax, true hemp) | 5 | Free | Free | kg | 264.9 |
| **5304** | | | | | | |
| **5305** | Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, nes etc | | | | | |
| 5305.00.00.00 | Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, nes etc | 5 | Free | Free | kg | ### |
| **5306** | Flax yarn. | | | | | |
| 5306.10.00.00 | Flax yarn, single | 5 | Free | Free | kg | 651.961 |
| 5306.20.00.00 | Flax yarn, multiple (folded) or cabled | 5 | Free | Free | kg | 651.962 |
| **5307** | Yarn of jute or of other textile bast fibres of heading No. 53.03 | | | | | |
| 5307.10.00.00 | Yarn of jute or other textile bast fibres etc, single | 5 | Free | Free | kg | 651.971 |
| 5307.20.00.00 | Yarn of jute or other textile bast etc, multiple (folded) or cabled | 5 | Free | Free | kg | 651.972 |
| **5308** | Yarn of other vegetable textile fibres; paper yarn. | | | | | |
| 5308.10.00.00 | Coir yarn | 5 | Free | Free | kg | 651.991 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5308.20.00.00 | True hemp yarn | 5 | Free | Free | kg | 651.992 |
| 5308.90.00.00 | Other yarn of other vegetable textile fibres; paper yarn. | 5 | Free | Free | kg | 651.999 |
| **5309** | Woven fabrics of flax. | | | | | |
| 5309.11.00.00 | Woven fabrics of flax, unbleached or bleached | 5 | Free | Free | kg and m2 | 654.411 |
| 5309.19.00.00 | Other woven fabrics of flax containing 85% or more by weight of flax | 5 | Free | Free | kg and m2 | 654.419 |
| 5309.21.00.00 | Woven fabrics of flax, unbleached or bleached | 5 | Free | Free | kg and m2 | 654.421 |
| 5309.29.00.00 | Other woven fabrics of flax containing <85% by weight of flax | 5 | Free | Free | kg and m2 | 654.429 |
| **5310** | Woven fabrics of jute or of other textile bast fibres of heading No.53.03. | | | | | |
| 5310.10.00.00 | Woven fabrics of jute or of other textile bast of fibres, unbleached | 5 | Free | Free | kg and m2 | 654.51 |
| 5310.90.00.00 | Other woven fabrics of jute or of other textile bast fibres of heading 53.03 | 5 | Free | Free | kg and m2 | 654.59 |
| **5311** | Woven fabrics of other vegetable textile fibres; woven fabrics of paper, etc | | | | | |
| 5311.00.00.00 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper, etc | 5 | Free | Free | kg and m2 | 654.93 |

# CHAPTER 54

## MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS

**Notes.**

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

   (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification or 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 or natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or algmates.

   The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 5405.00 are not considered to be man-made fibres.

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

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

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **54** | Man-made filaments | | | | | |
| **5401** | Sewing thread of man-made filaments, whether or not put up for retail sale | | | | | |
| 5401.10.00 | Sewing thread of man-made filaments, whether or not put up for retail sale. Of synthetic filaments: | | | | | |
| 5401.10.10.00 | Sewing thread of man-made filaments, not put up for retail sale | 5 | 4 | 3-A | kg | 651.411 |
| 5401.10.20.00 | Sewing thread of man-made filaments, put up for retail sale | 5 | 4 | 3-A | kg | 651.412 |
| 5401.20.00 | Sewing thread of man-made filaments, whether or not put up for retail sale. Of artificial filaments: | | | | | |
| 5401.20.10.00 | Sewing thread of man-made filaments, not put up for retail sale | 5 | 4 | 3-A | kg | 651.421 |
| 5401.20.20.00 | Sewing thread of man-made filaments, put up for retail sale | 5 | 4 | 3-A | kg | 651.422 |
| **5402** | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament or less than 67 decitex. | | | | | |
| 5402.11.00.00 | High tenacity yarn of aramids | 5 | 3 | free | kg | ### |
| 5402.19.00.00 | Other high tenacity yarn of aramids | 5 | 3 | free | kg | ### |
| 5402.20.00.00 | High tenacity yarn of polyesters | 5 | 3 | free | kg | 651.622 |
| 5402.31.00.00 | Textured yarn of nylon or other polyamides, measuring per single yarn<=50 tex | 5 | 3 | free | kg | 651.511 |
| 5402.32.00.00 | Textured yarn of nylon or other polyamides, measuring per single yarn>50 tex | 5 | 3 | free | kg | 651.512 |
| 5402.33.00.00 | Textured yarn of polyester | 5 | 3 | free | kg | 651.52 |
| 5402.34.00.00 | Textured yarn of polypropylene | 5 | 3 | free | kg | ### |
| 5402.39.00.00 | Other textured yarn | 5 | 3 | free | kg | 651.59 |
| 5402.44.00.00 | Elastomeric | 5 | 3 | free | kg | ### |
| 5402.45.00.00 | Other yarn, of nylon or other polyamides | 5 | 3 | free | kg | 651.631 |
| 5402.46.00.00 | Other yarn,, of polyesters, partially oriented | 5 | 3 | free | kg | 651.632 |
| 5402.47.00.00 | Other yarn, of polyesters | 5 | 3 | free | kg | 651.633 |
| 5402.48.00.00 | Other yarn, of polypropylene | 5 | 3 | free | kg | ### |
| 5402.49.00.00 | Other yarn | 5 | 3 | free | kg | 651.639 |
| 5402.51.00.00 | Yarn, single, untwisted / with a twist >50 etc of nylon / other polyamides | 5 | 3 | free | kg | 651.641 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5402.52.00.00 | Yarn, single, untwisted /with a twist >50 turns per metre of polyester | 5 | 3 | free | kg | 651.642 |
| 5402.59.00.00 | Other yarn, single, untwisted or with a twist >50 turns per metre | 5 | 3 | free | kg | 651.649 |
| 5402.61.00.00 | Yarn, multiple (folded) or cabled, of nylon or other polyamides | 5 | 3 | free | kg | 651.691 |
| 5402.62.00.00 | Yarn, multiple (folded) or cabled, of polyesters | 5 | 3 | free | kg | 651.692 |
| 5402.69.00.00 | Other yarn, multiple (folded) or cabled | 5 | 3 | free | kg | 651.699 |
| **5403** | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex. | | | | | |
| 5403.10.00.00 | High tenacity yarn of viscose rayon | 5 | 3 | free | kg | 651.72 |
| 5403.31.00.00 | Yarn single of viscose rayon, untwisted or with a twist <=120 turns per metre | 5 | 3 | free | kg | 651.74 |
| 5403.32.00.00 | Yarn single of viscose rayon, with a twist>120 turns per metre | 5 | 3 | free | kg | 651.751 |
| 5403.33.00.00 | Yarn (single) of cellulose acetate | 5 | 3 | free | kg | 651.752 |
| 5403.39.00.00 | Other yarn ( single) | 5 | 3 | free | kg | 651.759 |
| 5403.41.00.00 | Artifical filament yarn, multiple (folded) or cabled of viscose rayon | 5 | 3 | free | kg | 651.761 |
| 5403.42.00.00 | Artifical filament yarn, multiple (folded) or cabled of cellulose acetate | 5 | 3 | free | kg | 651.762 |
| 5403.49.00.00 | Other artifical filament yarn, multiple (folded) or cabled | 5 | 3 | free | kg | 651.769 |
| **5404** | Synthetic monofilament of 67 decitex or more and of which no cross- sectional dimension exceeds 1 mm; strip and the like (for example, | | | | | |
| 5404.11.00.00 | Elastomeric | 5 | 4 | 3-A | kg | ### |
| 5404.12.00.00 | Other, of polypropylene | 5 | 4 | 3-A | kg | ### |
| 5404.19.00.00 | Other synthetic monofilament | 5 | 4 | 3-A | kg | ### |
| 5404.90.00.00 | Other synthetic monofilament of 67 decitex or more & of which no cross, etc | 5 | 4 | 3-A | kg | 651.889 |
| **5405** | Artificial monofilament of 67 decitex or more & of which no cross-section | | | | | |
| 5405.00.00.00 | Artificial monofilament of 67 decitex or more & of which no cross-section | 5 | 4 | 3-A | kg | 651.77 |
| **5406** | Man-made filament yarn (other than sewing thread), put up for retail sale. | | | | | |
| 5406.00.00.00 | Man-made filament yarn (other than sewing thread), put up for retail sale. | 5 | 4 | 3-A | kg and m2 | ### |
| **5407** | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04 | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5407.10.00.00 | Woven fabrics obtained from high tenacity yarn of nylon or other polyamide | 5 | 4 | 3-A | kg and m2 | 653.11 |
| 5407.20.00.00 | Woven fabrics obtained from strip or the like | 5 | 5 | 4-A | kg and m2 | 653.12 |
| 5407.30.00.00 | Fabrics specified in Note 9 to Section XI | 5 | 4 | 3-A | kg and m2 | 653.13 |
| 5407.41.00.00 | Woven fabrics of synthetic filament yarn, etc bleached & unbleached | 5 | 4 | 3-A | kg and m2 | 653.141 |
| 5407.42.00.00 | Woven fabrics of synthetic filament yarn, etc dyed | 5 | 4 | 3-A | kg and m2 | 653.142 |
| 5407.43.00.00 | Woven fabrics of yarns of different colours,containing 85% or more etc | 5 | 4 | 3-A | kg and m2 | 653.143 |
| 5407.44.00.00 | Woven fabrics of synthetic filament yarns, printed | 5 | 4 | 3-A | kg and m2 | 653.144 |
| 5407.51.00.00 | Woven fabrics of synthetic filament yarn, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.151 |
| 5407.52.00.00 | Woven fabrics of synthetic filament yarn, dyed | 5 | 4 | 3-A | kg and m2 | 653.152 |
| 5407.53.00.00 | Woven fabrics of yarns of different colours, containing 85% or more, etc | 5 | 4 | 3-A | kg and m2 | 653.153 |
| 5407.54.00.00 | Woven fabrics of synthetic filament yarn, printed | 5 | 4 | 3-A | kg and m2 | 653.154 |
| 5407.61.00.00 | Woven fabrics etc containing 85% or more by weight of non- textured polyester filaments | 5 | 4 | 3-A | kg and m2 | 653.16 |
| 5407.69.00.00 | Other woven fabrics etc, containing 85% or more by weight of polyester | 5 | 4 | 3-A | kg and m2 | 653.171 |
| 5407.71.00.00 | Woven fabrics of synthetic filament yarn, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.172 |
| 5407.72.00.00 | Woven fabrics of synthetic filament yarn, etc, dyed | 5 | 4 | 3-A | kg and m2 | 653.173 |
| 5407.73.00.00 | Woven fabrics of yarns of different colours, containing 85% or more etc | 5 | 4 | 3-A | kg and m2 | 653.174 |
| 5407.74.00.00 | Woven fabrics of synthetic filament yarn, printed | 5 | 4 | 3-A | kg and m2 | 653.175 |
| 5407.81.00.00 | Woven fabrics of synthetic filament yarn, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.181 |
| 5407.82.00.00 | Woven fabrics of synthetic filament yarn, dyed | 5 | 4 | 3-A | kg and m2 | 653.182 |
| 5407.83.00.00 | Woven fabrics of yarns of different colours, containing <85% by weight, etc | 5 | 4 | 3-A | kg and m2 | 653.183 |
| 5407.84.00.00 | Woven fabrics of synthetic filament yarn, printed | 5 | 4 | 3-A | kg and m2 | 653.184 |
| 5407.91.00.00 | Woven fabrics of synthetic filament yarn, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.191 |
| 5407.92.00.00 | Woven fabrics of synthetic filament yarn etc, dyed | 5 | 4 | 3-A | kg and m2 | 653.192 |
| 5407.93.00.00 | Woven fabrics of synthetic filament etc of yarns of different colours | 5 | 4 | 3-A | kg and m2 | 653.193 |
| 5407.94.00.00 | Woven fabrics of synthetic filament yarn, printed | 5 | 4 | 3-A | kg and m2 | 653.194 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **5408** | Woven fabrics of artificial filament yarn, including woven fabrics obtain- ed from materials of heading No. 5405.00 | | | | | |
| 5408.10.00.00 | Woven fabrics obtained from high tenacity yarn of viscose rayon | 5 | 4 | 3-A | kg and m2 | 653.51 |
| 5408.21.00.00 | Woven fabrics of articifical filament yarn, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.521 |
| 5408.22.00.00 | Woven fabrics of articifical filament yarn etc, dyed | 5 | 4 | 3-A | kg and m2 | 653.522 |
| 5408.23.00.00 | Woven fabrics of yarns of different colours, containing 85% or more etc | 5 | 4 | 3-A | kg and m2 | 653.523 |
| 5408.24.00.00 | Woven fabrics of articifical filament yarn etc, printed | 5 | 4 | 3-A | kg and m2 | 653.524 |
| 5408.31.00.00 | Woven fabrics of articifical filament yarn, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.591 |
| 5408.32.00.00 | Woven fabrics of articifical filament yarn etc, dyed | 5 | 4 | 3-A | kg and m2 | 653.592 |
| 5408.33.00.00 | Woven fabrics of yarns of different colours | 5 | 4 | 3-A | kg and m2 | 653.593 |
| 5408.34.00.00 | Woven fabrics of articifical filament yarn etc, printed | 5 | 4 | 3-A | kg and m2 | 653.594 |

♦♦♦♦♦

## CHAPTER 55

## MAN-MADE STAPLE FIBRES

**Note.**

1. Headings 55.01 and 5502.00 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **55** | Man-made staple fibers | | | | | |
| **5501** | Synthetic filament tow. | | | | | |
| 5501.10.00.00 | Synthetic filament tow of nylon or other polyamides | 5 | 3 | free | kg | 266.61 |
| 5501.20.00.00 | Synthetic filament tow of polyesters | 5 | 3 | free | kg | 266.62 |
| 5501.30.00.00 | Acrylic or modacrylic | 5 | 3 | free | kg | 266.63 |
| 5501.40.00.00 | Synthetic filament tow of polypropylene | 5 | Free | Free | kg | ### |
| 5501.90.00.00 | Other synthetic filament tow | 5 | 3 | free | kg | 266.69 |
| **5502** | Artificial filament tow. | | | | | |
| 5502.00.00.00 | Artificial filament tow. | 5 | 3 | free | kg | 267.12 |
| **5503** | Synthetic staple fibres, not carded, combed or otherwise procesased for spinning. | | | | | |
| 5503.11.00.00 | Synthetic staple fibres, etc of aramids | 5 | 3 | free | kg | ### |
| 5503.19.00.00 | Other synthetic staple fibres, etc | 5 | 3 | free | kg | ### |
| 5503.20.00.00 | Synthetic staple fibres, etc of polyesters | 5 | 3 | free | kg | 266.52 |
| 5503.30.00.00 | Acrylic or modacrylic | 5 | 3 | free | kg | 266.53 |
| 5503.40.00.00 | Synthetic staple fibres, etc of polypropylene | 5 | 3 | free | kg | 266.591 |
| 5503.90.00.00 | Other synthetic staple fibres, not carded, combed/otherwise processed etc | 5 | 3 | free | kg | 266.599 |
| **5504** | Artificial staple fibres, not carded, combed or otherwise processed for spinning. | | | | | |
| 5504.10.00.00 | Articifical staple fibres of viscose rayon | 5 | 3 | free | kg | 267.111 |
| 5504.90.00.00 | Other artifical staple fibres, not carded, combed/otherwise processed etc | 5 | 3 | free | kg | 267.119 |
| **5505** | Waste (including noils, yarn waste and garnetted stock) of man-made fibres | | | | | |
| 5505.10.00.00 | Waste ( including noils, yarn waste etc) of synthetic fibres | 5 | 3 | free | kg | 267.21 |
| 5505.20.00.00 | Waste ( including noils, yarn waste etc) of artificial fibres | 5 | 3 | free | kg | 267.22 |
| **5506** | Synthetic staple fibres, carded, combed or otherwise processed for spinning. | | | | | |
| 5506.10.00.00 | Synthetic staple fibres of nylon or other polyamides | 5 | 3 | free | kg | 266.71 |
| 5506.20.00.00 | Synthetic staple fibres of polyesters | 5 | 3 | free | kg | 266.72 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5506.30.00.00 | Acrylic or modacrylic | 5 | 3 | free | kg | 266.73 |
| 5506.90.00.00 | Other synthetic staple fibres, carded, combed/otherwise procesed for spinning. | 5 | 3 | free | kg | 266.79 |
| **5507** | Artificial staple fibres, carded, combed or otherwise processed for spinning. | | | | | |
| 5507.00.00.00 | Artificial staple fibres, carded, combed or otherwise processed for spinning. | 5 | 3 | free | kg | 267.13 |
| **5508** | Sewing thread of man-made staple fibres, whether or not put up for retail sale. | | | | | |
| 5508.10.00 | Sewing thread of man-made staple fibres, whether or not put up for retail sale. Of synthetic staple fibres: | | | | | |
| 5508.10.10.00 | Sewing thread of man-made staple fibres, not put up for retail sale | 5 | 4 | 3-A | kg | 651.431 |
| 5508.10.20.00 | Sewing thread of man-made staple fibres, put up for retail sale | 5 | 4 | 3-A | kg | 651.432 |
| 5508.20.00 | Sewing thread of man-made staple fibres, whether or not put up for retail sale. Of artificial staple fibres: | | | | | |
| 5508.20.10.00 | Sewing thread of man-made staple fibres, not put up for retail sale | 5 | 4 | 3-A | kg | 651.441 |
| 5508.20.20.00 | Sewing thread of man-made staple fibres, put up for retail sale | 5 | 4 | 3-A | kg | 651.442 |
| **5509** | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale. | | | | | |
| 5509.11.00.00 | Single yarn ( other than sewing thread) | 5 | 3 | free | kg | 651.821 |
| 5509.12.00.00 | Multiple (folded) or cabled yarn | 5 | 3 | free | kg | 651.822 |
| 5509.21.00.00 | Yarn (other than sewing thread) of synthetic staple fibres, single | 5 | 3 | free | kg | 651.823 |
| 5509.22.00.00 | Yarn (other than sewing thread) etc, multiple (folded) or cabled | 5 | 3 | free | kg | 651.824 |
| 5509.31.00.00 | Yarn (other than sewing thread) etc, single | 5 | 3 | free | kg | 651.825 |
| 5509.32.00.00 | Yarn (other than sewing thread) etc, multiple (folded) or cabled | 5 | 3 | free | kg | 651.826 |
| 5509.41.00.00 | Yarn (other than sewing thread) etc, single | 5 | 3 | free | kg | 651.827 |
| 5509.42.00.00 | Yarn (other than sewing thread) etc, multiple (folded) or cabled | 5 | 3 | free | kg | 651.828 |
| 5509.51.00.00 | Yarn etc, mixed mainly or solely with artificial staple fibres | 5 | 3 | free | kg | 651.841 |
| 5509.52.00.00 | Yarn etc, mixed mainly or solely with wool or fine animal hair | 5 | 3 | free | kg | 651.842 |
| 5509.53.00.00 | Yarn etc, mixed mainly or solely with cotton | 5 | 3 | free | kg | 651.843 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5509.59.00.00 | Other yarn of polyester staple fibres | 5 | 3 | free | kg | 651.8491 |
| 5509.61.00.00 | Yarn etc, mixed mainly or solely with wool or fine animal hair | 5 | 3 | free | kg | 651.844 |
| 5509.62.00.00 | Yarn etc, mixed mainly or solely with cotton | 5 | 3 | free | kg | 651.845 |
| 5509.69.00.00 | Other yarn, of acrylic or modacrylic staple fibres | 5 | 3 | free | kg | 651.8492 |
| 5509.91.00.00 | Yarn etc, mixed mainly or solely with wool or fine animal hair | 5 | 3 | free | kg | 651.846 |
| 5509.92.00.00 | yarn etc, mixed mainly or solely with cotton | 5 | 3 | free | kg | 651.847 |
| 5509.99.00.00 | Other yarn (other than sewing thread) of synthetic staple fibres etc | 5 | 3 | free | kg | 651.8499 |
| **5510** | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale. | | | | | |
| 5510.11.00.00 | Yarn (other than sewing thread) of artifical staple fibres, single | 5 | 3 | free | kg | 651.861 |
| 5510.12.00.00 | Yarn ….of artifical staple fibres, multiple (folded) or cabled | 5 | 4 | 3-A | kg | 651.862 |
| 5510.20.00.00 | Other yarn, mixed mainly or solely with wool or fine animal hair | 5 | 4 | 3-A | kg | 651.871 |
| 5510.30.00.00 | Other yarn, mixed mainly or solely with cotton | 5 | 4 | 3-A | kg | 651.872 |
| 5510.90.00.00 | Other yarn | 5 | 4 | 3-A | kg | 651.879 |
| **5511** | yarn (other than sewing thread) of man-made staple fibres, put up for re- tail sale. | | | | | |
| 5511.10.00.00 | Yarn of synthetic staple fibres, containing 85% or more by weight, etc | 5 | 4 | 3-A | kg | 651.81 |
| 5511.20.00.00 | Yarn of synthetic staple fibres, containing <85% by weight of such fibres | 5 | 4 | 3-A | kg | 651.83 |
| 5511.30.00.00 | Yarn of artificial staple fibres | 5 | 4 | 3-A | kg | 651.85 |
| **5512** | Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres. | | | | | |
| 5512.11.00.00 | Woven fabrics of synthetic staple fibres, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.211 |
| 5512.19.00.00 | Other woven fabrics, containing 85% or more by weight of polyester staple fibres | 5 | 4 | 3-A | kg and m2 | 653.219 |
| 5512.21.00.00 | Woven fabrics of synthetic staple fibres, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.251 |
| 5512.29.00.00 | Other fabrics, containing 85% or more by weight of acrylic/modacrylic, etc | 5 | 4 | 3-A | kg and m2 | 653.259 |
| 5512.91.00.00 | Woven fabrics of synthetic staple fibres, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.291 |
| 5512.99.00.00 | Other woven fabrics of synthetic staple fibres, containing 85% or more…etc | 5 | 4 | 3-A | kg and m2 | 653.299 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **5513** | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight | | | | | |
| 5513.11.00.00 | Woven fabrics of polyester staple fibres, plain weave,unbleached /bleached | 5 | 4 | 3-A | kg and m2 | 653.311 |
| 5513.12.00.00 | Woven fabrics, 3-thread or 4-threead twill, incl. cross twill, of polyester, etc | 5 | 4 | 3-A | kg and m2 | 653.312 |
| 5513.13.00.00 | Other woven fibres of polyester staple fibres | 5 | 4 | 3-A | kg and m2 | 653.313 |
| 5513.19.00.00 | Other woven fabrics, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.321 |
| 5513.21.00.00 | Woven fabrics of polyester staple fibres, plain weave, dyed | 5 | 4 | 3-A | kg and m2 | 653.314 |
| 5513.23.00.00 | Other woven fibres of polyester staple fibres | 5 | 4 | 3-A | kg and m2 | 653.316 |
| 5513.29.00.00 | Other woven fabrics, dyed | 5 | 4 | 3-A | kg and m2 | 653.322 |
| 5513.31.00.00 | Fabrics of polyester staple fibres, plain weave & of yarns of different colours | 5 | 4 | 3-A | kg and m2 | 653.317 |
| 5513.39.00.00 | Other woven fabrics of yarns of different colours | 5 | 4 | 3-A | kg and m2 | 653.323 |
| 5513.41.00.00 | Woven fabrics of polyester staple fibres, plain weave, printed | 5 | 4 | 3-A | kg and m2 | 653.3192 |
| 5513.49.00.00 | Other woven fabrics, printed | 5 | 4 | 3-A | kg and m2 | 653.329 |
| **5514** | Woven fabrics of synthetic staple fibres, containing lsss than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight | | | | | |
| 5514.11.00.00 | Woven fabrics of polyester staple fibres, plain weave, unbleached / bleached | 5 | 4 | 3-A | kg and m2 | 653.331 |
| 5514.12.00.00 | Woven fabrics of 3-thread or 4-thread twill, incl. cross twill, of polyester staple fibre | 5 | 4 | 3-A | kg and m2 | 653.332 |
| 5514.19.00.00 | Other woven fabrics unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.341 |
| 5514.21.00.00 | Woven fabrics of polyester staple fibres, plain weave, dyed | 5 | 4 | 3-A | kg and m2 | 653.334 |
| 5514.22.00.00 | Woven fabrics, 3-thread or 4-thread twill, incl. cross twill, of polyester staple fibre | 5 | 4 | 3-A | kg and m2 | 653.335 |
| 5514.23.00.00 | Other woven fibres of polyester staple fibres | 5 | 4 | 3-A | kg and m2 | 653.336 |
| 5514.29.00.00 | Other woven fabrics, dyed | 5 | 4 | 3-A | kg and m2 | 653.342 |
| 5514.30.00.00 | Other woven fabrics, of yarns of different colours | 5 | 4 | 3-A | kg and m2 | ### |
| 5514.41.00.00 | Woven fabrics, etc of polyester staple fibres, plain weave, printed | 5 | 4 | 3-A | kg and m2 | 653.3392 |
| 5514.42.00.00 | Woven fabrics, 3-thread or 4-thread twill, incl. cross twill, of polyester staple fibre | 5 | 4 | 3-A | kg and m2 | 653.3393 |
| 5514.43.00.00 | Other woven fibres of polyester staple fibres | 5 | 4 | 3-A | kg and m2 | 653.3399 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5514.49.00.00 | Other woven fabrics etc, printed | 5 | 4 | 3-A | kg and m2 | 653.349 |
| **5515** | Other woven fabrics of synthetic staple fibres. | | | | | |
| 5515.11.00.00 | Woven fabrics, mixed mainly or solely with viscose rayon stable fibres | 5 | 4 | 3-A | kg and m2 | 653.431 |
| 5515.12.00.00 | Woven fabrics etc, mixed mainly or solely with man-made filaments | 5 | 4 | 3-A | kg and m2 | 653.421 |
| 5515.13.00.00 | Woven fabrics etc, mixed mainly or solely with wool or fine animal hair | 5 | 4 | 3-A | kg and m2 | 653.411 |
| 5515.19.00.00 | Other woven fabrics of polyester staple fibres | 5 | 4 | 3-A | kg and m2 | 653.432 |
| 5515.21.00.00 | Other woven fabrics, mixed mainly or solely with man-made filaments | 5 | 4 | 3-A | kg and m2 | 653.422 |
| 5515.22.00.00 | Other woven fabrics, mixed mainly or solely with wool or fine animal hair | 5 | 4 | 3-A | kg and m2 | 653.412 |
| 5515.29.00.00 | Other woven fabrics, of acrylic or modacrylic staple fibres | 5 | 4 | 3-A | kg and m2 | 653.433 |
| 5515.91.00.00 | Other woven fabrics,mixed mainly or solely with man-made filaments | 5 | 4 | 3-A | kg and m2 | 653.423 |
| 5515.99.00.00 | Other woven fabrics of synthetic staple fibres | 5 | 4 | 3-A | kg and m2 | 653.439 |
| **5516** | Woven fabrics of artificial staple fibres. | | | | | |
| 5516.11.00.00 | Woven fabrics of artifical staple fibres, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.61 |
| 5516.12.00.00 | Woven fabrics of artifical staple fibres, dyed | 5 | 4 | 3-A | kg and m2 | 653.62 |
| 5516.13.00.00 | Woven fabrics of yarns of different colours, containing 85% or more by weight, etc | 5 | 4 | 3-A | kg and m2 | 653.63 |
| 5516.14.00.00 | Woven fabrics of artifical staple fibres, printed | 5 | 4 | 3-A | kg and m2 | 653.64 |
| 5516.21.00.00 | Woven fabrics of artifical fibres, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.831 |
| 5516.22.00.00 | Woven fabrics of artifical fibres, dyed | 5 | 4 | 3-A | kg and m2 | 653.832 |
| 5516.23.00.00 | Woven fabrics of yarns of different colours, containing <85% by weight, etc | 5 | 4 | 3-A | kg and m2 | 653.833 |
| 5516.24.00.00 | Woven fabrics of artificcal fibres, printed | 5 | 4 | 3-A | kg and m2 | 653.834 |
| 5516.31.00.00 | Woven fabrics of artifical staple, fibres, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.821 |
| 5516.32.00.00 | Woven fabrics of artifical staple fibres, dyed | 5 | 4 | 3-A | kg and m2 | 653.822 |
| 5516.33.00.00 | Woven fabrics of yarns of different colours, containing <85% by weight of etc | 5 | 4 | 3-A | kg and m2 | 653.823 |
| 5516.34.00.00 | Woven fabrics of artifical staple fibres, printed | 5 | 4 | 3-A | kg and m2 | 653.824 |
| 5516.41.00.00 | Woven fabrics of artifical staple fibres, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.811 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5516.42.00.00 | Woven fabrics of artifical staple fibres, dyed | 5 | 4 | 3-A | kg and m2 | 653.812 |
| 5516.43.00.00 | Woven fabrics of yarns of different colours, containing <85% by weight of etc | 5 | 4 | 3-A | kg and m2 | 653.813 |
| 5516.44.00.00 | Woven fabrics of artifical staple fibres, printed | 5 | 4 | 3-A | kg and m2 | 653.814 |
| 5516.91.00.00 | Woven fabrics of artifical staple fibres, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 653.891 |
| 5516.92.00.00 | Woven fabrics of artifical staple fibres, dyed | 5 | 4 | 3-A | kg and m2 | 653.892 |
| 5516.93.00.00 | Woven fabrics of artifical staple fibres, of yarns of different colours | 5 | 4 | 3-A | kg and m2 | 653.893 |
| 5516.94.00.00 | Woven fabrics of artifical staple fibres, printed | 5 | 4 | 3-A | kg and m2 | 653.894 |

# CHAPTER 56

## WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

**Notes.**

1. This Chapter does not cover:

   (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

   (b) Textile products of heading 5811.00;

   (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); or

   (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV).

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

   Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

   Headings 56.02 and 56.03 do not, however, cover:

   (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

♦♦♦♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **56** | Wadding, felt and nonwovens; special yarns, twine, cordage, ropes and cables and articles thereof | | | | | |
| **5601** | Wadding of textiles materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. | | | | | |
| 5601.10.00 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding: | | | | | |
| 5601.10.10.00 | Sanitary towels and tampons | 20 | 18 | 15-A | kg and m3 | 657.711 |
| 5601.10.20.00 | Napkins and napkin liners for babies | 20 | 18 | 15-A | kg and m3 | 657.712 |
| 5601.10.20.10 | Diapers | 20 | 18 | 15-A | kg and m3 | |
| 5601.10.20.90 | Other | 20 | 18 | 15-A | kg and m3 | |
| 5601.10.90.00 | Other sanitary towels & tampons, napkins and napkin liners for babies, etc | 20 | 18 | 15-A | kg and m3 | 657.713 |
| 5601.20.00 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. Wadding; other articles of wadding: | | | | | |
| 5601.21.00 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. Of cotton: | | | | | |
| 5601.21.10.00 | Wadding for use in the manufacture of sanitary towels and tampons | 5 | Excl | Excl | kg and m3 | 657.714 |
| 5601.21.20.00 | Rolls of wadding for cigarette filter tips | 5 | Excl | Excl | kg and m3 | 657.715 |
| 5601.21.30.00 | Articles of wadding | 20 | Excl | Excl | kg and m3 | 657.716 |
| 5601.21.90.00 | Other wadding of cotton | 5 | Excl | Excl | kg and m3 | 657.717 |
| 5601.22.00 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. Of man-made fibres: | | | | | |
| 5601.22.10.00 | Wadding for use in the manufacture of sanitary towels & tampons | 5 | Excl | Excl | kg and m3 | 657.718 |
| 5601.22.20.00 | Rolls of wadding for cigarette filter tips | 5 | Excl | Excl | kg and m3 | 657.7191 |
| 5601.22.30.00 | Articles of wadding | 20 | Excl | Excl | kg and m3 | 657.7192 |
| 5601.22.90.00 | Other articles of wadding of man-made fibres | 5 | Excl | Excl | kg and m3 | 657.7193 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5601.29.00 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. Other: | | | | | |
| 5601.29.10.00 | Wadding for use in the manufacture of sanitary towels and tampons | 5 | Excl | Excl | kg and m3 | 657.7194 |
| 5601.29.20.00 | Rolls of wadding for cigarette filter tips | 5 | Excl | Excl | kg and m3 | 657.7195 |
| 5601.29.30.00 | Articles of wadding | 20 | Excl | Excl | kg and m3 | 657.7196 |
| 5601.29.90.00 | Other articles of wadding | 5 | Excl | Excl | kg and m3 | 657.7197 |
| 5601.30.00.00 | Textile flock and dust and mill neps | 5 | 3 | free | kg and m3 | 657.7198 |
| **5602** | Felt, whether or not impregnated, coated, covered or laminated. | | | | | |
| 5602.10.00.00 | Needleloom felt and stitch-bonded fibre fabrics | 5 | 4 | 3-A | kg and m3 | 657.11 |
| 5602.21.00.00 | Other felt, not impregnated, coated, etc of wool or fine animal hair | 5 | 4 | 3-A | kg and m3 | 657.121 |
| 5602.29.00.00 | Other felt, not impregnated, coated, etc of other textile materials | 5 | 4 | 3-A | kg and m3 | 657.129 |
| 5602.90.00.00 | Other felt, whether or not impregnated, coated, covered or laminated. | 5 | 4 | 3-A | kg and m3 | 657.19 |
| **5603** | Nonwovens, whether or not impregnated, coated, covered or laminated. | | | | | |
| 5603.11.00.00 | Non-wovens, whether or not impregnated etc weighing <=25 g/sq m | 5 | 4 | 3-A | kg and m2 | 657.21 |
| 5603.12.00.00 | Non-wovens, weighing >25 g/sq m but <=70 g/sq m | 5 | 4 | 3-A | kg and m2 | 657.22 |
| 5603.13.00.00 | Non-wovens, weighing >70 g/sq m but <=150 g/sq m | 5 | 4 | 3-A | kg and m2 | 657.23 |
| 5603.14.00.00 | Non-wovens, weighing >150 g/sq m | 5 | 4 | 3-A | kg and m2 | 657.24 |
| 5603.91.00.00 | Non-wovens, weighing <=25 g/sq m | 5 | 4 | 3-A | kg and m2 | 657.25 |
| 5603.92.00.00 | Non-wovens, weighing >25 g/sq m but <=70 g/sq m | 5 | 4 | 3-A | kg and m2 | 657.26 |
| 5603.93.00.00 | Non-wovens, weighing >70 g/sq m but <=150 g/sq m | 5 | 4 | 3-A | kg and m2 | 657.27 |
| 5603.94.00.00 | Non-wovens, weighing >150 g/sq m | 5 | 4 | 3-A | kg and m2 | 657.28 |
| **5604** | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 45.04 or 5405.00, impregnated, coated, covered or | | | | | |
| 5604.10.00.00 | Rubber thread and cord, textile covered | 5 | 3 | free | kg and m3 | 657.81 |
| 5604.90.00.00 | Other rubber thread and cord, textile covered; textile yarn & strip etc | 5 | 3 | free | kg and m3 | 657.89 |
| **5605** | Metallised yarn, whether or not gimped, being textile yarn, or strip, etc | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5605.00.00.00 | Metallised yarn, whether or not gimped, being textile yarn, or strip, etc | 5 | 3 | free | kg and m3 | 651.91 |
| **5606** | Gimped yarn & strip and the like of heading 54.04 or 54.05, gimped, etc | | | | | |
| 5606.00.00.00 | Gimped yarn & strip and the like of heading 54.04 or 54.05, gimped, etc | 5 | 3 | free | kg and m3 | 656.31 |
| **5607** | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheated with rubber or | | | | | |
| 5607.21.00.00 | Binder and baler twine | 15 | 13 | 11-A | kg and m3 | 657.513 |
| 5607.29.00 | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.<br>Of sisal or other textile fibres of the genus Agave:<br>Other: | | | | | |
| 5607.29.10.00 | Other twine and ropes | 15 | 13 | 11-A | kg and m3 | 657.514 |
| 5607.29.90.00 | Other twine, etc of sisal or other textile fibres of the genus Agave | 5 | 13 | 11-A | kg and m3 | 657.515 |
| 5607.41.00.00 | Binder or baler twine | 15 | 13 | 11-A | kg and m3 | 657.518 |
| 5607.49.00 | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.<br>Of polyethylene or polypropylene:<br>Other: | | | | | |
| 5607.49.10.00 | Twine and ropes | 15 | 13 | 11-A | kg and m3 | 657.5195 |
| 5607.49.90.00 | Other twine, cordage, etc of polyethylene or polypropylene | 5 | 13 | 11-A | kg and m3 | 657.5191 |
| 5607.50.00 | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.<br>Of polyethylene or polypropylene:<br>Of other synthetic fibres: | | | | | |
| 5607.50.10.00 | Twine and ropes | 15 | 13 | 11-A | kg and m3 | 657.5192 |
| 5607.50.90.00 | Other twine, cordage, ropes, etc of other synthetic fibres | 5 | 13 | 11-A | kg and m3 | 657.5193 |
| 5607.90.00 | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.<br>Of polyethylene or polypropylene:<br>Other: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5607.90.10.00 | Other twine and ropes,of jute | 15 | 13 | 11-A | kg and m3 | 657.5194 |
| 5607.90.90.00 | Other twine, cordage, ropes & cables, whether or not plaited or braided | 5 | 13 | 11-A | kg and m3 | 657.5199 |
| **5608** | Knotted netting of twing, cordage or rope; made up fishing nets and other made up nets, of textiles materials. | | | | | |
| 5608.11.00.00 | Made up fishing nets | Free | 3 | free | kg and m3 | 657.521 |
| 5608.19.00 | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.<br>Of man-made textile materials:<br>Other: | | | | | |
| 5608.19.10.00 | Net shopping bags | 20 | 18 | 15-A | kg and m3 | 657.522 |
| 5608.19.90.00 | Other knotted netting of twine etc of man-made textile materials | 5 | 18 | 15-A | kg and m3 | 657.523 |
| 5608.90.00 | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.<br>Of man-made textile materials:<br>Other: | | | | | |
| 5608.90.10.00 | Made up fishing nets | Free | 18 | 15-A | kg and m3 | 657.524 |
| 5608.90.20.00 | Net shopping bags | 20 | 18 | 15-A | kg and m3 | 657.525 |
| 5608.90.90.00 | Other knotted netting of twine, cordage or rope; made up fishing nets, etc | 5 | 18 | 15-A | kg and m3 | 657.529 |
| **5609** | Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, etc | | | | | |
| 5609.00.00.00 | Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, etc | 20 | 22 | 18-A | kg and m3 | 657.59 |

# 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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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **57** | Carpets and other textile floor coverings | | | | | |
| **5701** | Carpets and other textile floor coverings, knotted, whether or not made up. | | | | | |
| 5701.10.00.00 | Carpets & other textile floor covering, etc of wool or fine animal hair | 20 | 22 | 18-A | kg and m2 | 659.21 |
| 5701.90.00.00 | Carpets & other textile floor covering,etc of other textile materials | 20 | 22 | 18-A | kg and m2 | 659.29 |
| **5702** | Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and | | | | | |
| 5702.10.00.00 | "Kelem", "Schumacks", "Karamanie" & similar hand-woven rugs | 20 | 22 | 18-A | kg and m2 | 659.3 |
| 5702.20.00.00 | Floor coverings of coconut fibres (coir) | 20 | 22 | 18-A | kg and m2 | 659.591 |
| 5702.31.00.00 | Carpets,etc of wool or fine animal hairs, of pile construction, not made up | 20 | 22 | 18-A | kg and m2 | 659.511 |
| 5702.32.00.00 | Carpets, etc of man-made textile materials,of pile construction, not made up | 20 | 22 | 18-A | kg and m2 | 659.521 |
| 5702.39.00.00 | Carpets, etc of other textile materials, of pile construction, not made up | 20 | 22 | 18-A | kg and m2 | 659.592 |
| 5702.41.00.00 | Carpets, etc of wool or fine animal hairs, of pile construction, made up | 20 | 22 | 18-A | kg and m2 | 659.512 |
| 5702.42.00.00 | Carpets, etc of man-made textile materials, of pile construction, made up | 20 | 22 | 18-A | kg and m2 | 659.522 |
| 5702.49.00.00 | Carpets, etc of other textile materials, of pile construction, made up | 20 | 22 | 18-A | kg and m2 | 659.593 |
| 5702.50.00.00 | Other carpets and other textile floor coverings not of pile construction, not made up | 20 | 22 | 18-A | kg and m2 | ### |
| 5702.91.00.00 | Carpets, etc of wool or fine animal hairs, not of pile construction, made up | 20 | 22 | 18-A | kg and m2 | 659.519 |
| 5702.92.00.00 | Carpets, etc of man-made textile materials, not of pile construction, made up | 20 | 22 | 18-A | kg and m2 | 659.529 |
| 5702.99.00.00 | Carpets, etc of other textile materials, not of pile construction, made up | 20 | 22 | 18-A | kg and m2 | 659.599 |
| **5703** | Carpets and other textile floor coverings, tufted, whether or not made up. | | | | | |
| 5703.10.00.00 | Carpets & other textile floor coverings etc of. wool or fine animal hair | 20 | 22 | 18-A | kg and m2 | 659.41 |
| 5703.20.00.00 | Carpets, etc of nylon or other polyamides | 20 | 22 | 18-A | kg and m2 | 659.42 |
| 5703.30.00.00 | Carpets, etc of other man-made textile materials | 20 | 22 | 18-A | kg and m2 | 659.43 |
| 5703.90.00.00 | Carpets & floor coverings, etc of other textile materials | 20 | 22 | 18-A | kg and m2 | 659.49 |
| **5704** | Carpets and other textile floor conerings, of felt, not tufted or flocked, whether or not made up. | | | | | |
| 5704.10.00.00 | Tiles, having a maximum surface area of 0.3 sq m | 20 | 22 | 18-A | kg and m2 | 659.611 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5704.90.00.00 | Other carpets & other textile floor coverings, of felt, not tufted or flocked, etc | 20 | 22 | 18-A | kg and m2 | 659.619 |
| **5705** | Other carpets & other textile floor coverings, whether or not made up. | | | | | |
| 5705.00.00.00 | Other carpets & other textile floor coverings, whether or not made up. | 20 | 22 | 18-A | kg and m2 | 659.69 |

# CHAPTER 58

## SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

**Notes.**

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading 5803.00 "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 5805.00)

7. In addition to the products of heading 5809.00, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **58** | Special woven fabrics; tufted textile fabrics; lace, tapestries; trimmings; embroidery | | | | | |
| **5801** | Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06 | | | | | |
| 5801.10.00.00 | Woven pile fabrics & chenille fabrics, etc of wool or fine animal hair | 5 | 4 | 3-A | kg and m2 | 654.35 |
| 5801.21.00.00 | Weft pile fabrics, uncut | 5 | 4 | 3-A | kg and m2 | 652.141 |
| 5801.22.00.00 | Corduroy, cut | 5 | 4 | 3-A | kg and m2 | 652.151 |
| 5801.23.00.00 | Other weft pile fabrics | 5 | 4 | 3-A | kg and m2 | 652.152 |
| 5801.24.00.00 | Warp pile fabrics, epingle (uncut) | 5 | 4 | 3-A | kg and m2 | 652.142 |
| 5801.25.00.00 | Warp pile fabrics, cut | 5 | 4 | 3-A | kg and m2 | 652.153 |
| 5801.26.00.00 | Chenille fabrics | 5 | 4 | 3-A | kg and m2 | 652.154 |
| 5801.31.00.00 | Weft pile fabrics, uncut | 5 | 4 | 3-A | kg and m2 | 653.911 |
| 5801.32.00.00 | Corduroy, cut | 5 | 4 | 3-A | kg and m2 | 653.931 |
| 5801.33.00.00 | Other weft pile fabrics | 5 | 4 | 3-A | kg and m2 | 653.932 |
| 5801.34.00.00 | Warp pile fabrics, epingle (uncut) | 5 | 4 | 3-A | kg and m2 | 653.912 |
| 5801.35.00.00 | Warp pile fabrics, cut | 5 | 4 | 3-A | kg and m2 | 653.933 |
| 5801.36.00.00 | Chenille fabrics | 5 | 4 | 3-A | kg and m2 | 653.934 |
| 5801.90.00.00 | Woven pile fabrics & chenille fabrics etc, of other textile materials | 5 | 4 | 3-A | kg and m2 | 654.95 |
| **5802** | Terry towelling and similar woven terry fabrics, other than narrow terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile | | | | | |
| 5802.11.00.00 | Terry towelling & similar woven terry fabrics, unbleached | 5 | 4 | 3-A | kg and m2 | 652.12 |
| 5802.19.00.00 | Other terry towelling and similar woven terry fabrics, of cotton | 5 | 4 | 3-A | kg and m2 | 652.13 |
| 5802.20.00.00 | Terry towelling and similar woven terry fabrics, of other textile material | 5 | 4 | 3-A | kg and m2 | 654.96 |
| 5802.30.00.00 | Tufted textile fabrics | 5 | 4 | 3-A | kg and m2 | 654.97 |
| **5803** | Guaze (other than narrow fabrics of heading 58.06), of cotton | | | | | |
| 5803.00.00.00 | Guaze (other than narrow fabrics of heading 58.06), of cotton | 5 | 4 | 3-A | kg and m2 | ### |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **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 | | | | | |
| 5804.10.00.00 | Tulles and other net fabrics | 5 | 4 | 3-A | kg and m2 | 656.41 |
| 5804.21.00.00 | Mechanically made lace of man-made fibres | 5 | 4 | 3-A | kg | 656.421 |
| 5804.29.00.00 | Mechanically made lace of other textile materials | 5 | 4 | 3-A | kg | 656.422 |
| 5804.30.00.00 | Hand-made lace | 5 | 4 | 3-A | kg | 656.43 |
| **5805** | Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, etc | | | | | |
| 5805.00.00.00 | Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, etc | 5 | 8 | 6-A | kg and m2 | 658.91 |
| **5806** | Narrow woven fabrics, other than good of heading No. 58.07; narrow fabrics consisting of wrap without weft assembled by means of a adhensive | | | | | |
| 5806.10.00.00 | Woven pile fabrics (incl. terry towelling and similar terry fabrics) etc | 5 | 4 | 3-A | kg and m2 | 656.11 |
| 5806.20.00.00 | Other woven fabrics, containing by weight 5% or more of elastomeric yarn, etc | 5 | 4 | 3-A | kg and m2 | 656.12 |
| 5806.31.00.00 | Narrow woven fabrics (other than good of heads. 58.07) of cotton | 5 | 4 | 3-A | kg and m2 | 656.131 |
| 5806.32.00.00 | Narrow woven fabrics etc of man-made fibres | 5 | 4 | 3-A | kg and m2 | 656.132 |
| 5806.39.00.00 | Narrow woven fabrics etc of other textile materials | 5 | 3 | free | kg and m2 | 656.133 |
| 5806.40.00.00 | Narrow woven fabrics, consisting of warp without weft assembled by means of an adhesive | 5 | 4 | 3-A | kg and m2 | 656.14 |
| **5807** | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered. | | | | | |
| 5807.10.00.00 | Labels, badges & similar articles of textile material, woven | 15 | 18 | 15-A | kg | 656.21 |
| 5807.90.00.00 | Other labels, badges & similar articles of textile materials, in the piece etc | 15 | 18 | 15-A | kg | 656.29 |
| **5808** | Braids in the piece; ornamental trimmings, other than knitted or crochet- ed; tassels, pompons and similar articles. | | | | | |
| 5808.10.00.00 | Braids in the piece | 5 | 4 | 3-A | kg | 656.321 |
| 5808.90.00.00 | Other braids & ornamental trimmings in the piece, without embroidery, etc | 5 | 4 | 3-A | kg | 656.329 |
| **5809** | Woven fabrics of metal thread & woven fabrics of metallised yarn, etc | | | | | |
| 5809.00.00.00 | Woven fabrics of metal thread & woven fabrics of metallised yarn, etc | 5 | 4 | 3-A | kg and m2 | 654.91 |
| **5810** | Embroidery in the piece, in strips or in motifs. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 5810.10.00.00 | Embroidery without visible ground | 5 | 4 | 3-A | kg | 656.51 |
| 5810.91.00.00 | Embroidery of cotton | 5 | 4 | 3-A | kg | 656.591 |
| 5810.92.00.00 | Embroidery of man-made fibres | 5 | 4 | 3-A | kg | 656.592 |
| 5810.99.00.00 | Embroidery of other textile materials | 5 | 4 | 3-A | kg | 656.599 |
| **5811** | Quilted textile products in the piece, composed of one or more layers... etc | | | | | |
| 5811.00.00.00 | Quilted textile products in the piece, composed of one or more layers... etc | 5 | 4 | 3-A | kg and m2 | 657.4 |

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## CHAPTER 59

## IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

**Notes.**

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 5803.00 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 5811.00;

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

3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 5907.00).

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 5811.00.

5. Heading 5907.00 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading 44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 5910.00 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 5908.00 to 5910.00), the following only:

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) Bolting cloth;

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 5908.00 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).

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **59** | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use | | | | | |
| **5901** | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer cover of books or the like; tracing cloth; prepared painting | | | | | |
| 5901.10.00.00 | Textile fabrics coated with gum or amylaceous substances, of a kind used etc | 5 | 4 | 3-A | kg | 657.311 |
| 5901.90.00.00 | Other textile fabrics coated with gum or amylaceous substances, etc | 5 | 4 | 3-A | kg | 657.319 |
| **5902** | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayen. | | | | | |
| 5902.10.00.00 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides | 5 | 4 | 3-A | kg | 657.931 |
| 5902.20.00.00 | Tyre cord fabric of high tenacity yarn of polyesters | 5 | 4 | 3-A | kg | 657.932 |
| 5902.90.00.00 | Other tyre cord fabric of high tenacity yarn of nylon /other polyamides, polyester | 5 | 4 | 3-A | kg | 657.939 |
| **5903** | Textile fabrics impregnated, coated covered or laminated with plastics, other than those of heading No. 59.02 | | | | | |
| 5903.10.00.00 | Textile fabrics impregnated, coated, etc with poly (vinyl chloride) | 5 | 4 | 3-A | kg | 657.321 |
| 5903.20.00.00 | Textile fabrics impregnated, coated, etc with polyurethane | 5 | 4 | 3-A | kg | 657.322 |
| 5903.90.00.00 | Other textile fabrics impreganated, coated,covered or laminated with plastics | 5 | 4 | 3-A | kg | 657.329 |
| **5904** | Linoleum, whether or not cut to shape, floor covering consisting of a coating or covering applied on a textile backed, whether or not cut to | | | | | |
| 5904.10.00.00 | Linoleum | 20 | 18 | 15-A | kg and m2 | 659.121 |
| 5904.90.00.00 | Other linoleum, whether or not cut t/shape; floor coverings etc | 20 | 18 | 15-A | kg and m2 | 659.129 |
| **5905** | Textile wall coverings. | | | | | |
| 5905.00.00.00 | Textile wall coverings. | 5 | 4 | 3-A | kg and m2 | 657.35 |
| **5906** | Rubberised textile fabrics, other than those of heading No. 59.02 | | | | | |
| 5906.10.00.00 | Adhesive tape of a width<=20 cm | 5 | 4 | 3-A | kg | 657.331 |
| 5906.91.00.00 | Rubberised textile fabrics, knitted or crocheted | 5 | 4 | 3-A | kg and m2 | 657.332 |
| 5906.99.00.00 | Other rubberised textile fabrics, other than those of heading 59.02 | 5 | 4 | 3-A | kg | 657.339 |
| **5907** | Textile fabrics otherwise impregnated, coated or covered; painted canvas, etc | | | | | |
| 5907.00.00.00 | Textile fabrics otherwise impregnated, coated or covered; painted canvas, etc | 5 | 4 | 3-A | kg | 657.34 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **5908** | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, etc | | | | | |
| 5908.00.00.00 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, etc | 5 | 4 | 3-A | kg | 657.72 |
| **5909** | Textile hose piping and similar textile tubing, with or without lining, etc | | | | | |
| 5909.00.00.00 | Textile hose piping and similar textile tubing, with or without lining, etc | 5 | 4 | 3-A | kg | 657.91 |
| **5910** | Transmission or conveyor belts or belting, of textile material, etc | | | | | |
| 5910.00.00.00 | Transmission or conveyor belts or belting, of textile material, etc | 5 | 3 | free | kg | 657.92 |
| **5911** | Textile products and articles, for technical uses,specified in Note 7 to this Chapter. | | | | | |
| 5911.10.00.00 | Textile fabrics, felt & felt-lined woven fabrics, coated, covered /laminated with rubber etc | 5 | 4 | 3-A | kg | 657.735 |
| 5911.20.00.00 | Bolting cloth, whether or not made up | 5 | 4 | 3-A | kg | 657.731 |
| 5911.31.00.00 | Textile products & articles etc, weighing<650 g/sq m | 5 | 4 | 3-A | kg | 657.732 |
| 5911.32.00.00 | Textile products & articles etc, weighing 650 g/sq m or more | 5 | 4 | 3-A | kg | 657.733 |
| 5911.40.00.00 | Straining cloth of a kind used in oil presses or the like, etc | 5 | 4 | 3-A | kg | 657.734 |
| 5911.90.00.00 | Other textile products & articles, for technical uses,specified in Note 7 | 5 | 4 | 3-A | kg | 657.739 |

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# 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **60** | Knitted or crocheted fabrics | | | | | |
| **6001** | Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. | | | | | |
| 6001.10.00.00 | Long pile' fabrics | 5 | 4 | 3-A | kg and m2 | 655.11 |
| 6001.21.00.00 | Looped pile fabrics of cotton | 5 | 4 | 3-A | kg and m2 | 655.121 |
| 6001.22.00.00 | Looped pile fabrics of man-made fibres | 5 | 4 | 3-A | kg and m2 | 655.122 |
| 6001.29.00.00 | Looped pile fabrics of other textile materials | 5 | 4 | 3-A | kg and m2 | 655.129 |
| 6001.91.00.00 | Pile fabrics of cotton | 5 | 4 | 3-A | kg and m2 | 655.191 |
| 6001.92.00.00 | Pile fabrics of man-made fibres | 5 | 4 | 3-A | kg and m2 | 655.192 |
| 6001.99.00.00 | Pile fabrics of other textile materials | 5 | 4 | 3-A | kg and m2 | 655.199 |
| **6002** | Other knitted or crocheted fabrics. | | | | | |
| 6002.40.00.00 | Knitted / crocheted, containing by weight 5% or more of elastomeric yarn, etc | 5 | 4 | 3-A | kg and m2 | 655.221 |
| 6002.90.00.00 | Other knitted /crocheted fabrics of a width<=30cm, containing by weight 5% etc | 5 | 4 | 3-A | kg and m2 | 655.29 |
| **6003** | Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02. | | | | | |
| 6003.10.00.00 | Knitted or crocheted fabrics of wool or fine animal hair | 5 | 4 | 3-A | kg and m2 | 655.296 |
| 6003.20.00.00 | Knitted or crocheted fabrics of cotton | 5 | 4 | 3-A | kg and m2 | 655.297 |
| 6003.30.00.00 | Knitted or crocheted fabrics of synthetic fibres | 5 | 4 | 3-A | kg and m2 | 655.294 |
| 6003.40.00.00 | Knitted or crocheted fabrics of artificial fibres | 5 | 4 | 3-A | kg and m2 | 655.295 |
| 6003.90.00.00 | Other knitted or crocheted fabrics of a width<=30cm,other than those etc | 5 | 4 | 3-A | kg and m2 | 655.299 |
| **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 60.01. | | | | | |
| 6004.10.00.00 | Knitted or crocheted fabrics, containing by weight 5% or more of elastomeric yarn etc | 5 | 4 | 3-A | kg and m2 | 655.391 |
| 6004.90.00.00 | Other knitted /crocheted fabrics of a width >30cm, containing by wt. 5% | 5 | 4 | 3-A | kg and m2 | 655.399 |
| **6005** | Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04. | | | | | |
| 6005.21.00.00 | Warp knit fabrics, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 655.492 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6005.22.00.00 | Warp knit fabrics, dyed | 5 | 4 | 3-A | kg and m2 | 655.493 |
| 6005.23.00.00 | Warp knit fabrics of yarns of different colours & of cotton | 5 | 4 | 3-A | kg and m2 | 655.494 |
| 6005.24.00.00 | Warp knit fabrics, printed of synthetic fibres | 5 | 4 | 3-A | kg and m2 | 655.495 |
| 6005.31.00.00 | Warp knit fabrics, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 655.496 |
| 6005.32.00.00 | Warp knit fabrics, dyed | 5 | 4 | 3-A | kg and m2 | 655.497 |
| 6005.33.00.00 | Warp knit fabrics of yarns of different colours & of cotton | 5 | 4 | 3-A | kg and m2 | 655.498 |
| 6005.34.00.00 | Warp knit fabrics, printed | 5 | 4 | 3-A | kg and m2 | 655.531 |
| 6005.41.00.00 | Warp knit fabrics, unbleached or bleached. | 5 | 4 | 3-A | kg and m2 | 655.532 |
| 6005.42.00.00 | Warp knit fabrics, dyed | 5 | 4 | 3-A | kg and m2 | 655.533 |
| 6005.43.00.00 | Warp knit fabrics of yarns of different colours & of artificial fibres | 5 | 4 | 3-A | kg and m2 | 655.534 |
| 6005.44.00.00 | Warp knit fabrics, printed | 5 | 4 | 3-A | kg and m2 | 655.535 |
| 6005.90.00.00 | Other warp knit fabrics(incl.those made on galloon knitting machines), etc | 5 | 4 | 3-A | kg and m2 | 655.539 |
| **6006** | Other knitted or crocheted fabrics. | | | | | |
| 6006.10.00.00 | Other knitted or crocheted fabrics of wool or fine animal hair | 5 | 4 | 3-A | kg and m2 | 655.641 |
| 6006.21.00.00 | Other knitted or crocheted fabrics, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 655.642 |
| 6006.22.00.00 | Other knitted or crocheted fabrics, dyed | 5 | 4 | 3-A | kg and m2 | 655.643 |
| 6006.23.00.00 | Other knitted or crocheted fabrics of yarns of different colours & of cotton | 5 | 4 | 3-A | kg and m2 | 655.644 |
| 6006.24.00.00 | Other knitted or crocheted fabrics, printed | 5 | 4 | 3-A | kg and m2 | 655.645 |
| 6006.31.00.00 | Other knitted or crocheted fabrics, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 655.646 |
| 6006.32.00.00 | Other knitted or crocheted fabrics, dyed | 5 | 4 | 3-A | kg and m2 | 655.647 |
| 6006.33.00.00 | Other knitted or crocheted fabs. of yarns of different colours & of synthetic fibres | 5 | 4 | 3-A | kg and m2 | 655.648 |
| 6006.34.00.00 | Other knitted or crocheted fabrics, printed | 5 | 4 | 3-A | kg and m2 | 655.649 |
| 6006.41.00.00 | Other knitted or crocheted fabrics, unbleached or bleached | 5 | 4 | 3-A | kg and m2 | 655.651 |
| 6006.42.00.00 | Other knitted or crocheted fabrics, dyed | 5 | 4 | 3-A | kg and m2 | 655.652 |
| 6006.43.00.00 | Other Knitted or crocheted fabs, of yarns of different colours & of artificial fibres | 5 | 4 | 3-A | kg and m2 | 655.653 |
| 6006.44.00.00 | Other knitted or crocheted fabrics, printed | 5 | 4 | 3-A | kg and m2 | 655.654 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6006.90.00.00 | Other knitted or crocheted fabrics. | 5 | 4 | 3-A | kg and m2 | 666.659 |

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# 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 6309.00; or

   (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 61.03 and 61.04:

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

   - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer

surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

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

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an

average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 61.11:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7. For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

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

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, *prima facie*, classifiable both in heading 6113.00 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 6113.00.

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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **61** | Articles of apparel and clothing accessories, knitted or crocheted | | | | | |
| **6101** | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski jackets), wind-cheaters, wind-jackets and similar articles, knitted or | | | | | |
| 6101.20.00.00 | Men's or boys' overcoats, car-coats, capes, cloaks, etc of cotton | 20 | 18 | 15-A | kg and u | 843.12 |
| 6101.30.00.00 | Men's or boys' overcoats, car-coats,capes,etc of man-made fibres | 20 | 18 | 15-A | kg and u | 843.13 |
| 6101.90.00.00 | Men's and boys' overcoats, car-coats, etc of other textile materials | 20 | 18 | 15-A | kg and u | 843.19 |
| **6102** | Women's or girls' overcoats, caar-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or | | | | | |
| 6102.10.00.00 | Women's or girls' overcoats, etc of wool or fine animal hair | 20 | 18 | 15-A | kg and u | 844.11 |
| 6102.20.00.00 | Women's or girls' overcoats, car-coats,….anoraks, etc of cotton | 20 | 18 | 15-A | kg and u | 844.12 |
| 6102.30.00.00 | Women's or girls' overcoats, ….anoraks, etc of man-made fibres | 20 | 18 | 15-A | kg and u | 844.13 |
| 6102.90.00.00 | Women's or girls' overcoats, ….anoraks, etc of other textile materials | 20 | 18 | 15-A | kg and u | 844.19 |
| **6103** | Men's or boys' suits, ensembles, jackets, blazers, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or | | | | | |
| 6103.10.00 | Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.<br>Suits: | | | | | |
| 6103.10.10.00 | Men's or boys' shirt-jac suits | 20 | 18 | 15-A | kg and u | 843.211 |
| 6103.10.90.00 | Other men's or boys' suits, knitted or crocheted, | 20 | 18 | 15-A | kg and u | 843.212 |
| 6103.22.00.00 | Men's or boys' ensembles of cotton | 20 | 18 | 15-A | kg and u | 843.222 |
| 6103.23.00.00 | Men's or boys' ensembles of synthetic fibres | 20 | 18 | 15-A | kg and u | 843.223 |
| 6103.29.00.00 | Men's or boys' ensembles of other textile materials | 20 | 18 | 15-A | kg and u | 843.229 |
| 6103.31.00 | Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.<br>Jackets and blazers:<br>Of wool or fine animal hair: | | | | | |
| 6103.31.10.00 | Men's or boys' shirt-jac or shirt-jac suits | 20 | 18 | 15-A | kg and u | 843.231 |
| 6103.31.90.00 | Other men's or boys' suits of wool or fine animal hair | 20 | 18 | 15-A | kg and u | 843.232 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6103.32.00 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.<br>Jackets and blazers:<br>Of cotton: | | | | | |
| 6103.32.10.00 | Men's or boys' shirt-jac suits | 20 | 18 | 15-A | kg and u | 843.233 |
| 6103.32.90.00 | Other men's or boys' suits, etc of cotton | 20 | 18 | 15-A | kg and u | 843.234 |
| 6103.33.00 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.<br>Jackets and blazers:<br>Of synthetic fibres: | | | | | |
| 6103.33.10.00 | Men's or boys' shirt-jac suits | 20 | 18 | 15-A | kg and u | 843.235 |
| 6103.33.90.00 | Other men's or boys' suits etc of synthetic fibres | 20 | 18 | 15-A | kg and u | 843.236 |
| 6103.39.00 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.<br>Jackets and blazers:<br>Of other textile materials: | | | | | |
| 6103.39.10.00 | Men's or boys' shirt-jacs | 20 | 18 | 15-A | kg and u | 843.237 |
| 6103.39.90.00 | Other men's or boys' suits, etc of other textile materials | 20 | 18 | 15-A | kg and u | 843.239 |
| 6103.41.00 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.<br>Trousers, bib and brace overalls, breeches and shorts:<br>Of wool or fine animal hair: | | | | | |
| 6103.41.10.00 | Trousers and shorts | 20 | 18 | 15-A | kg and u | 843.241 |
| 6103.41.90.00 | Other trousers and shorts of wool or fine animal hair | 20 | 18 | 15-A | kg and u | 843.242 |
| 6103.42.00 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.<br>Trousers, bib and brace overalls, breeches and shorts:<br>Of cotton: | | | | | |
| 6103.42.10.00 | Trousers and shorts | 20 | 18 | 15-A | kg and u | 843.243 |
| 6103.42.90.00 | Other trousers and shorts of cotton: | 20 | 18 | 15-A | kg and u | 843.244 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6103.43.00 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. Trousers, bib and brace overalls, breeches and shorts: Of synthetic fibres: | | | | | |
| 6103.43.10.00 | Trousers and shorts | 20 | 18 | 15-A | kg and u | 843.245 |
| 6103.43.90.00 | Other trousers and shorts of synthetic fibres | 20 | 18 | 15-A | kg and u | 843.246 |
| 6103.49.00 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. Trousers, bib and brace overalls, breeches and shorts: Of other textile materials: | | | | | |
| 6103.49.10.00 | Trousers and shorts | 20 | 18 | 15-A | kg and u | 843.247 |
| 6103.49.90.00 | Other trousers and shorts of other textile materials | 20 | 18 | 15-A | kg and u | 843.249 |
| **6104** | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bid and brace overalls, breeches and shorts | | | | | |
| 6104.13.00.00 | Women's or girls' suits of synthetic fibres. | 20 | 18 | 15-A | kg and u | 844.213 |
| 6104.19.00.00 | Women's or girls' suits of other textile materials | 20 | 18 | 15-A | kg and u | 844.219 |
| 6104.22.00.00 | Women's or girls' ensembles, of cotton | 20 | 18 | 15-A | kg and u | 844.222 |
| 6104.23.00.00 | Women's or girls' ensembles, of synthetic fibres | 20 | 18 | 15-A | kg and u | 844.223 |
| 6104.29.00.00 | Women's or girls' ensembles, of other textile materials | 20 | 18 | 15-A | kg and u | 844.229 |
| 6104.31.00.00 | Women's or girls' jackets and blazers of wool or fine animal hair | 20 | 18 | 15-A | kg and u | 844.231 |
| 6104.32.00.00 | Women's or girls' jackets and blazers of cotton | 20 | 18 | 15-A | kg and u | 844.232 |
| 6104.33.00.00 | Women's or girls' jackets and blazers of synthetic fibres | 20 | 18 | 15-A | kg and u | 844.233 |
| 6104.39.00.00 | Women's or girls' jacket and blazers of other textile materials | 20 | 18 | 15-A | kg and u | 844.239 |
| 6104.41.00.00 | Women's or girls' dresses of wool or fine animal hair | 20 | 18 | 15-A | kg and u | 844.241 |
| 6104.42.00.00 | Women's or girls' dresses of cotton | 20 | 18 | 15-A | kg and u | 844.242 |
| 6104.43.00.00 | Women's or girls' dresses of synthetic fibres | 20 | 18 | 15-A | kg and u | 844.243 |
| 6104.44.00.00 | Women's or girls' of artificial fibres | 20 | 18 | 15-A | kg and u | 844.244 |
| 6104.49.00.00 | Women's or girls of other textile materials. | 20 | 18 | 15-A | kg and u | 844.249 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6104.51.00.00 | Skirts and divided skirts of wool or fine animal hair | 20 | 18 | 15-A | kg and u | 844.251 |
| 6104.52.00.00 | Skirts and divided skirts of cotton | 20 | 18 | 15-A | kg and u | 844.252 |
| 6104.53.00.00 | Skirts and divided skirts of synthetic fibres | 20 | 18 | 15-A | kg and u | 844.253 |
| 6104.59.00.00 | Skirts and divided skirts of other textile materials | 20 | 18 | 15-A | kg and u | 844.259 |
| 6104.61.00.00 | Trousers, bib and brace overalls, etc of wool or fine animal hair | 20 | 18 | 15-A | kg and u | 844.261 |
| 6104.62.00.00 | Trousers, bib and brace overalls, breeches and shorts of cotton | 20 | 18 | 15-A | kg and u | 844.262 |
| 6104.63.00.00 | Trousers, bib & brace overalls, breeches & shorts of synthetic fibres | 20 | 18 | 15-A | kg and u | 844.263 |
| 6104.69.00.00 | Trousers, bib & brace overalls, …& shorts of other textile material | 20 | 18 | 15-A | kg and u | 844.269 |
| **6105** | Men's or boys' shirts, knitted or crocheted. | | | | | |
| 6105.10.00.00 | Men's and boys' shirts of cotton | 20 | 18 | 15-A | kg and u | 843.71 |
| 6105.20.00.00 | Men's and boys' shirts of man-made fibres | 20 | 18 | 15-A | kg and u | 843.791 |
| 6105.90.00.00 | Men's and boys' shirts of other textile materials | 20 | 18 | 15-A | kg and u | 843.799 |
| **6106** | Women's or girls' blouses, shirts and shirt-bloused, knittred or crocheted | | | | | |
| 6106.10.00 | Women’s or girls’ blouses, shirts and shirt-blouses, knitted or crocheted.<br>Of cotton: | | | | | |
| 6106.10.10.00 | Women's and girls', blouses and shirt-blouses | 20 | 18 | 15-A | kg and u | 844.71 |
| 6106.10.20.00 | Women's and girls' shirts | 20 | 18 | 15-A | kg and u | 844.72 |
| 6106.20.00 | Women’s or girls’ blouses, shirts and shirt-blouses, knitted or crocheted.<br>Of man-made fibres: | | | | | |
| 6106.20.10.00 | Women's and girls' blouses and short-blouses | 20 | 18 | 15-A | kg and u | 844.73 |
| 6106.20.20.00 | Women's and girls' shirts | 20 | 18 | 15-A | kg and u | 844.74 |
| 6106.90.00 | Women’s or girls’ blouses, shirts and shirt-blouses, knitted or crocheted.<br>Of other textile materials: | | | | | |
| 6106.90.10.00 | Women's and girls' blouses and short-blouses | 20 | 18 | 15-A | kg and u | 844.75 |
| 6106.90.20.00 | Women's and girls' shirts | 20 | 18 | 15-A | kg and u | 844.76 |
| **6107** | Men's or boys' underpants, briefs, nightshirts. pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. | | | | | |
| 6107.11.00.00 | Men's and boys' underpants and briefs of cotton | 20 | 18 | 15-A | kg and u | 843.811 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6107.12.00.00 | Men's and boys' underpants and briefs of man-made fibres | 20 | 18 | 15-A | kg and u | 843.812 |
| 6107.19.00.00 | Men's and boys' underpants and briefs of other textile materials | 20 | 18 | 15-A | kg and u | 843.819 |
| 6107.21.00.00 | Men's and boys' nightshirts and pyjamas of cotton | 20 | 18 | 15-A | kg and u | 843.821 |
| 6107.22.00.00 | Men's and boys' nightshirts and pyjamas of man-made fibres | 20 | 18 | 15-A | kg and u | 843.822 |
| 6107.29.00.00 | Men's and boys' nightshirts and pyjamas of other textile materials | 20 | 18 | 15-A | kg and u | 843.829 |
| 6107.91.00.00 | Other (bathrobes, dressing grown & similar articles, etc) of cotton | 20 | 18 | 15-A | kg and u | 843.891 |
| 6107.99.00.00 | Other (bathrobes,….& similar articles) of other textile materials | 20 | 18 | 15-A | kg and u | 843.899 |
| **6108** | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted | | | | | |
| 6108.11.00.00 | Slips and petticoats of man-made fibres | 20 | Excl | Excl | kg and u | 844.811 |
| 6108.19.00.00 | Slips and petticoats pf other textile materials | 20 | 18 | 15-A | kg and u | 844.819 |
| 6108.21.00.00 | Briefs and panties of cotton | 20 | Excl | Excl | kg and u | 844.821 |
| 6108.22.00.00 | Briefs and panties of man-made fibres | 20 | 18 | 15-A | kg and u | 844.822 |
| 6108.29.00.00 | Briefs and panties of other textile materials | 20 | 18 | 15-A | kg and u | 844.829 |
| 6108.31.00.00 | Nightdresses and pyjamas of cotton | 20 | 18 | 15-A | kg and u | 844.831 |
| 6108.32.00.00 | Nightdresses and pyjamas of man-made fibres | 20 | 18 | 15-A | kg and u | 844.832 |
| 6108.39.00.00 | Nightdresses and pyjamas of other textile materials | 20 | 18 | 15-A | kg and u | 844.839 |
| 6108.91.00 | Women’s or girls’ slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.<br>Other:<br>Of cotton: | | | | | |
| 6108.91.10.00 | Women's or girls' undergarments | 20 | 18 | 15-A | kg and u | 844.891 |
| 6108.91.90.00 | Other undergarments of cotton | 20 | 18 | 15-A | kg and u | 844.892 |
| 6108.92.00 | Women’s or girls’ slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.<br>Other:<br>Of man-made fibres: | | | | | |
| 6108.92.10.00 | Women's and girls' undergarments | 20 | 18 | 15-A | kg and u | 844.893 |
| 6108.92.90.00 | Other undergarments of man-made fibres | 20 | 18 | 15-A | kg and u | 844.894 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6108.99.00 | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.<br>Other:<br>Of other textile materials: | | | | | |
| 6108.99.10.00 | Women's and girls' undergarments | 20 | 18 | 15-A | kg and u | 844.895 |
| 6108.99.90.00 | Other undergarments of other textile materials | 20 | 18 | 15-A | kg and u | 844.899 |
| **6109** | T- shirts, singlets and other vests, knitted or crocheted. | | | | | |
| 6109.10.00 | T-shirts, singlets and other vests, knitted or crocheted.<br>Of cotton: | | | | | |
| 6109.10.10.00 | T-shirts, knitted or crocheted | 20 | Excl | Excl | kg and u | 845.41 |
| 6109.10.20.00 | Singlets and other vests | 20 | Excl | Excl | kg and u | 845.42 |
| 6109.90.00 | T-shirts, singlets and other vests, knitted or crocheted.<br>Of other textile materials: | | | | | |
| 6109.90.10.00 | T-shirts, knitted or crocheted | 20 | 18 | 16-A | kg and u | 845.43 |
| 6109.90.20.00 | Singlets and other vests | 20 | 18 | 16-A | kg and u | 845.44 |
| **6110** | jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted. | | | | | |
| 6110.11.00.00 | Jerseys, pullovers, etc of wool or fine animal hair | 20 | 18 | 15-A | kg and u | 845.311 |
| 6110.12.00.00 | Jerseys, etc of Kashmir (cashmere) goats & of wool or fine animal hair | 20 | 18 | 15-A | kg and u | 845.312 |
| 6110.19.00.00 | Other jerseys, pullovers, cardigans, etc of wool or fine animal hair | 20 | 18 | 15-A | kg and u | 845.319 |
| 6110.20.00.00 | Jerseys, pullovers, cardigan, waist-coats, etc of cotton | 20 | Excl | Excl | kg and u | 845.32 |
| 6110.30.00.00 | Jerseys, pullovers, cardigan, waist-coats, etc of man-made fibres | 20 | 18 | 15-A | kg and u | 845.33 |
| 6110.90.00.00 | Jerseys, pullovers, cardigan, ……etc of other textile materials | 20 | 18 | 15-A | kg and u | 845.39 |
| **6111** | Babies' garments and clothing accessories, knitted or crocheted. | | | | | |
| 6111.20.00 | Babies' garments and clothing accessories, knitted or crocheted.<br>Of cotton: | | | | | |
| 6111.20.10.00 | Babies' suits, dresses, skirts, trousers, shirts, shorts & blouses | 20 | 18 | 15-A | kg and u | 845.123 |
| 6111.20.90.00 | Other babies suits, dresses, skirts, trousers, shirts, etc of cotton | 20 | 18 | 15-A | kg and u | 845.124 |
| 6111.20.90.10 | Diapers | 20 | 18 | 15-A | kg and u | |
| 6111.20.90.90 | Other | 20 | 18 | 15-A | kg and u | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6111.30.00 | Babies' garments and clothing accessories, knitted or crocheted. Of synthetic fibres: | | | | | |
| 6111.30.10.00 | Babies' suits, dresses, skirts, trousers, shirts, shorts & blouses | 20 | 18 | 15-A | kg and u | 845.125 |
| 6111.30.90.00 | Other babies' suit, etc of synthetic fibres | 20 | 18 | 15-A | kg and u | 845.126 |
| 6111.90.00 | Babies' garments and clothing accessories, knitted or crocheted. Of other textile materials: | | | | | |
| 6111.90.10.00 | Babies' suits, dresses, skirts, trousers, shirts, shorts & blouses | 20 | 18 | 15-A | kg and u | 845.127 |
| 6111.90.90.00 | Other babies' suits, dresses, skirts, etc of other textile materials | 20 | 18 | 15-A | kg and u | 845.129 |
| **6112** | Track suits, ski suits and swimwear, knitted or crocheted. | | | | | |
| 6112.11.00.00 | Track suits of cotton | 20 | 18 | 15-A | kg and u | 845.911 |
| 6112.12.00.00 | Track suits of synthetic fibres | 20 | 18 | 15-A | kg and u | 845.912 |
| 6112.19.00.00 | Track suits of other textile materials | 20 | 18 | 15-A | kg and u | 845.919 |
| 6112.20.00.00 | Ski suits | 20 | 18 | 15-A | kg and u | 845.924 |
| 6112.31.00.00 | Men's or boys' swimwear of synthetic fibres | 20 | 18 | 15-A | kg and u | 845.621 |
| 6112.39.00.00 | Men's or boys' swimwear of other textile materials | 20 | 18 | 15-A | kg and u | 845.629 |
| 6112.41.00.00 | Women's or girls' swimwear of synthetic fibres | 20 | 18 | 15-A | kg and u | 845.641 |
| 6112.49.00.00 | Women's or girls' swimwear of other textile materials | 20 | 18 | 15-A | kg and u | 845.649 |
| **6113** | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 | | | | | |
| 6113.00.00.00 | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 | 20 | 18 | 15-A | kg and u | 845.24 |
| **6114** | Other garments, knitted or crocheted. | | | | | |
| 6114.20.00.00 | Other garments of knitted or crocheted fabrics of cotton | 20 | 18 | 15-A | kg and u | 845.992 |
| 6114.30.00.00 | Other garments of knitted or crocheted fabrics of man-made fibres | 20 | 18 | 15-A | kg and u | 845.993 |
| 6114.90.00.00 | Other garments of knitted or crocheted fabrics, of other textile materials | 20 | 18 | 15-A | kg and u | 845.999 |
| **6115** | Panty hose, tights, stockings, socks and other hosiery, including stock- ings for varicose veins and footwear with out applied soles,knitted or | | | | | |
| 6115.10.00.00 | Graduated compression hosiery (for example, stockings for varicose veins) | 20 | 18 | 15-A | kg and 2u | ### |
| 6115.21.00.00 | Panty hose etc of synthetic fibres, measuring per single yarn <67 decitex | 20 | 18 | 15-A | kg and 2u | 846.211 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6115.22.00.00 | Panty hose etc of synthetic fibres, mesuring per single yarn, 67 decitex or more | 20 | 18 | 15-A | kg and 2u | 846.212 |
| 6115.29.00.00 | Panty hose and tights of other materials | 20 | Excl | Excl | kg and 2u | 846.219 |
| 6115.30.00.00 | Women's full-length or knee-length hosiery, measuring per single yarn <67 | 20 | 18 | 15-A | kg and 2u | 846.22 |
| 6115.94.00 | Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted. Other: Of wool or fine animal hair: | | | | | |
| 6115.94.10.00 | Socks and ankle-socks | 20 | 18 | 15-A | kg and 2u | 846.291 |
| 6115.94.90.00 | Other panty hose, tights, stockings,etc of wool or fine animal hair | 20 | 18 | 15-A | kg and 2u | 846.292 |
| 6115.95.00 | Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted. Other: Of cotton: | | | | | |
| 6115.95.10.00 | Socks and ankle-socks | 20 | Excl | Excl | kg and 2u | 846.293 |
| 6115.95.90.00 | Other socks and ankle- socks of cotton | 20 | Excl | Excl | kg and 2u | 846.294 |
| 6115.96.00 | Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted. Other: Of synthetic fibres: | | | | | |
| 6115.96.10.00 | Socks and ankle-socks | 20 | 18 | 15-A | kg and 2u | 846.295 |
| 6115.96.90.00 | Other socks and ankle-socks of synthetic fibres | 20 | 18 | 15-A | kg and 2u | 846.296 |
| 6115.99.00 | Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted. Other: Of other textile materials: | | | | | |
| 6115.99.10.00 | Socks and ankle-socks | 20 | 22 | 18-A | kg and 2u | 846.297 |
| 6115.99.90.00 | Other socks and ankle-socks of other textile materials | 20 | 22 | 18-A | kg and 2u | 846.299 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **6116** | Gloves, mittens and mitts, knitted or crocheted. | | | | | |
| 6116.10.00.00 | Gloves, etc impregnated, coated or covered with plastics or rubber | 20 | 22 | 18-A | kg and 2u | 846.91 |
| 6116.91.00.00 | Gloves, mittens and mitts of wool or fine animal hair | 20 | 22 | 18-A | kg and 2u | 845.921 |
| 6116.92.00.00 | Gloves, mittens and mitts of cotton | 20 | 22 | 18-A | kg and 2u | 845.922 |
| 6116.93.00.00 | Gloves, mittens and mitts of synthetic fibres | 20 | 22 | 18-A | kg and 2u | 845.923 |
| 6116.99.00.00 | Gloves of other textile materials | 20 | 22 | 18-A | kg and 2u | 845.929 |
| **6117** | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. | | | | | |
| 6117.10.00.00 | Shawls, scarves, mufflers, mantillas, veils and the like | 20 | 22 | 18-A | kg and u | 846.93 |
| 6117.80.00 | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.<br>Other accessories: | | | | | |
| 6117.80.10.00 | Ties, bow ties and cravats | 20 | 22 | 18-A | kg and u | 846.94 |
| 6117.80.90.00 | Other accessories | 20 | 22 | 18-A | kg and u | ### |
| 6117.90.00.00 | Parts of other made up clothing accessories, knitted etc | 5 | 4 | 3-A | kg and u | 846.999 |

# CHAPTER 62

# ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

**Notes.**

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2. This Chapter does not cover:

   (a) Worn clothing or other worn articles of heading 6309.00; or

   (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04:

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

   - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

   - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

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

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

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

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

4. For the purposes of heading 62.09:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

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

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

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

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

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

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

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

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

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

♦♦♦♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **62** | Articles of apparel and clothing accessories, not knitted or crocheted | | | | | |
| **6201** | men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets and similar articles, other than those of heading No. 62.03 | | | | | |
| 6201.11.00.00 | Men's or boys' overcoats, raincoats, etc of wool /fine animal hair | 20 | 22 | 18-A | kg and u | 841.114 |
| 6201.12.00.00 | Men's or boys' overcoats, raincoats…..& similar articles of cotton | 20 | 22 | 18-A | kg and u | 841.121 |
| 6201.13.00.00 | Men's or boys' overcoats, …& similar articles of man-made fibres | 20 | 22 | 18-A | kg and u | 841.122 |
| 6201.19.00.00 | Men's or boys' overcoats, …& similar articles of other textile materials | 20 | 22 | 18-A | kg and u | 841.129 |
| 6201.91.00.00 | Other men's or boys' anoraks, wind-cheaters, etc of wool or fine animal hair | 20 | 22 | 18-A | kg and u | 841.191 |
| 6201.92.00.00 | Other men's or boys' anoraks, wind-cheaters, etc of cotton | 20 | 22 | 18-A | kg and u | 841.192 |
| 6201.93.00.00 | Other men's or boys' anoraks, wind-cheaters, etc of man-made fibres | 20 | 22 | 18-A | kg and u | 841.193 |
| 6201.99.00.00 | Other men's or boys' anoraks, wind-cheaters etc of other textile materials | 20 | 22 | 18-A | kg and u | 841.199 |
| **6202** | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than | | | | | |
| 6202.11.00.00 | Women's or girls' overcoats, raincoats, etc of wool /fine animal hair | 20 | 22 | 18-A | kg and u | 841.111 |
| 6202.12.00.00 | Women's or girls' overcoats, rain …….& similar articles of cotton | 20 | 22 | 18-A | kg and u | 841.112 |
| 6202.13.00.00 | Women's or girls' overcoats,…& similar articles of man-made fibres | 20 | 22 | 18-A | kg and u | 841.113 |
| 6202.19.00.00 | Women's or girls' overcoats,raincoats,.etc of other textile materials | 20 | 22 | 18-A | kg and u | 841.119 |
| 6202.91.00.00 | Other women's or girls anoraks, wind-cheaters of wool or fine animal hair | 20 | 22 | 18-A | kg and u | 842.191 |
| 6202.92.00.00 | Other women's or girls anoraks, wind-cheaters, etc of cotton | 20 | 22 | 18-A | kg and u | 842.192 |
| 6202.93.00.00 | Other women's or girls anoraks, wind-cheaters, etc of man-made fibres | 20 | 22 | 18-A | kg and u | 842.193 |
| 6202.99.00.00 | Other women's or girls anoraks, wind-cheaters, etc of other textile materials | 20 | 22 | 18-A | kg and u | 842.199 |
| **6203** | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6203.11.00 | Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).<br>Suits:<br>Of wool or fine animal hair: | | | | | |
| 6203.11.10.00 | Men's or boys' shirt-jac suits of wool or fine animal hair | 20 | 22 | 18-A | kg and u | 841.211 |
| 6203.11.90.00 | Other men's or boys' shirt-jac suits of wool or fine animal hair | 20 | 22 | 18-A | kg and u | 841.219 |
| 6203.12.00 | Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).<br>Suits:<br>Of synthetic fibres: | | | | | |
| 6203.12.10.00 | Men's or boys' shirt-jac suits of synthetic fibres | 20 | 22 | 18-A | kg and u | 841.221 |
| 6203.12.90.00 | Other men's or boys' shirt-jac of synthetic fibres | 20 | 22 | 18-A | kg and u | 841.222 |
| 6203.19.00 | Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).<br>Suits:<br>Of other textile materials: | | | | | |
| 6203.19.10.00 | Men's or boys' shirt-jac suits of other textile materials | 20 | Excl | Excl | kg and u | 841.223 |
| 6203.19.90.00 | Other men's or boys' shirt-jac suit of other textile materials | 20 | Excl | Excl | kg and u | 841.229 |
| 6203.22.00.00 | Men's or boys' ensembles of cotton | 20 | Excl | Excl | kg and u | 841.232 |
| 6203.23.00.00 | Men's or boys' ensembles of synthetic fibres | 20 | 22 | 18-A | kg and u | 841.233 |
| 6203.29.00.00 | Men's or boys' ensembles of other textile materials | 20 | 22 | 18-A | kg and u | 841.234 |
| 6203.31.00 | Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).<br>Jackets and blazers:<br>Of wool or fine animal hair: | | | | | |
| 6203.31.10.00 | Men's or boys' shirt-jac suits | 20 | Excl | Excl | kg and u | 841.35 |
| 6203.31.90.00 | Other men's or boys' suits, ensembles, etc of wool or fine animal hair | 20 | Excl | Excl | kg and u | 841.36 |
| 6203.32.00 | Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).<br>Jackets and blazers:<br>Of cotton: | | | | | |
| 6203.32.10.00 | Men's or boys' shirt-jac suits of cotton | 20 | 22 | 18-A | kg and u | 841.37 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6203.32.90.00 | Other men's or boys' shirt-jac suits of cotton | 20 | 22 | 18-A | kg and u | 841.38 |
| 6203.33.00 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).<br>Jackets and blazers:<br>Of synthetic fibres: | | | | | |
| 6203.33.10.00 | Men's or boys' shirt-jac suits of synthetic fibres | 20 | 22 | 18-A | kg and u | 841.391 |
| 6203.33.90.00 | Other men's or boys' shirt-jac suits of synthetic fibres | 20 | 22 | 18-A | kg and u | 841.392 |
| 6203.39.00 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).<br>Jackets and blazers:<br>Of other textile materials: | | | | | |
| 6203.39.10.00 | Men's or boys' shirt-jac suits of other textile materials | 20 | 22 | 18-A | kg and u | 841.393 |
| 6203.39.90.00 | Other men's or boys' shirt-jac of other textile materials | 20 | 22 | 18-A | kg and u | 841.399 |
| 6203.41.00 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).<br>Trousers, bib and brace overalls, breeches and shorts:<br>Of wool or fine animal hair: | | | | | |
| 6203.41.10.00 | Men's or boys' trousers and shorts of wool or fine animal hair | 20 | 22 | 18-A | kg and u | 841.411 |
| 6203.41.90.00 | Other men's or boys trousers and shorts of wool or fine animal hair | 20 | 22 | 18-A | kg and u | 841.419 |
| 6203.42.00 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).<br>Trousers, bib and brace overalls, breeches and shorts:<br>Of cotton: | | | | | |
| 6203.42.10.00 | Men's or boys' denim trousers and shorts | 20 | Excl | Excl | kg and u | 841.421 |
| 6203.42.20.00 | Other men's or boys' trousers and shorts | 20 | Excl | Excl | kg and u | 841.422 |
| 6203.42.90.00 | Other men's or boys' trousers and shorts of cotton | 20 | Excl | Excl | kg and u | 841.429 |
| 6203.43.00 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).<br>Trousers, bib and brace overalls, breeches and shorts:<br>Of synthetic fibres: | | | | | |
| 6203.43.10.00 | Men's or boys' trousers and shorts of synthetic fibres | 20 | 22 | 18-A | kg and u | 841.431 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6203.43.90.00 | Other men's or boys' trousers and shorts of synthetic fibres | 20 | 22 | 18-A | kg and u | 841.439 |
| 6203.49.00 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).<br>Trousers, bib and brace overalls, breeches and shorts:<br>Of other textile materials: | | | | | |
| 6203.49.10.00 | Men's or boys' trousers and shorts of textile materials | 20 | Excl | Excl | kg and u | 841.491 |
| 6203.49.90.00 | Other men's or boys' trousers and shorts of other textile materials | 20 | Excl | Excl | kg and u | 841.499 |
| **6204** | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts | | | | | |
| 6204.11.00.00 | Women's or girls' suits of wool or fine animal hair | 20 | 22 | 18-A | kg and u | 842.211 |
| 6204.12.00.00 | Women's or girls' suits of cotton | 20 | 22 | 18-A | kg and u | 842.212 |
| 6204.13.00.00 | Women's or girls' suits of synthetic fibres | 20 | 22 | 18-A | kg and u | 842.213 |
| 6204.19.00.00 | Women's or girls' suits of other textile materials | 20 | 22 | 18-A | kg and u | 842.219 |
| 6204.21.00.00 | Women's or girls' ensembles of wool or fine animal hair | 20 | 22 | 18-A | kg and u | 842.221 |
| 6204.22.00.00 | Women's or girls' ensembles of cotton | 20 | Excl | Excl | kg and u | 842.222 |
| 6204.23.00.00 | Women's or girls' ensembles of synthetic fibres | 20 | 22 | 18-A | kg and u | 842.223 |
| 6204.29.00.00 | Women's or girls' ensembles of other textile materials | 20 | 18 | 15-A | kg and u | 842.229 |
| 6204.31.00.00 | Women's or girls' jackets and blazers of wool or fine animal hair | 20 | 18 | 15-A | kg and u | 842.31 |
| 6204.32.00.00 | Women's or girls' jackets and blazers of cotton | 20 | 18 | 15-A | kg and u | 842.32 |
| 6204.33.00.00 | Women's or girls' jackets and blazers of synthetic fibres | 20 | 18 | 15-A | kg and u | 842.33 |
| 6204.39.00.00 | Women's or girls' jackets and blazers of other textile materials | 20 | 18 | 15-A | kg and u | 842.39 |
| 6204.41.00.00 | Women's or girls' dresses of wool or fine animal hair | 20 | 22 | 18-A | kg and u | 842.41 |
| 6204.42.00.00 | Women's or girls' dresses of cotton | 20 | Excl | Excl | kg and u | 842.42 |
| 6204.43.00.00 | Women's or girls' dressers of synthetic fibres | 20 | Excl | Excl | kg and u | 842.43 |
| 6204.44.00.00 | Women's or girls' dresses of artificial fibres | 20 | Excl | Excl | kg and u | 842.44 |
| 6204.49.00.00 | Women's or girls' dresses of other textile materials | 20 | Excl | Excl | kg and u | 842.49 |
| 6204.51.00.00 | Women's or girls' skirts and divided skirts of wool or fine animal hair | 20 | 22 | 18-A | kg and u | 842.51 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6204.52.00.00 | Women's or girls' skirts and divided skirts of cotton | 20 | Excl | Excl | kg and u | 842.52 |
| 6204.53.00.00 | Women's or girls' skirts and divided skirts of synthetic fibres | 20 | Excl | Excl | kg and u | 842.53 |
| 6204.59.00.00 | Women's or girls' skirts and divided skirts of other textile materials | 20 | Excl | Excl | kg and u | 842.59 |
| 6204.61.00 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). Trousers, bib and brace overalls, breeches and shorts: Of wool or fine animal hair: | | | | | |
| 6204.61.10.00 | Trousers and shorts of wool or fine animal hair | 20 | Excl | Excl | kg and u | 842.61 |
| 6204.61.90.00 | Other trousers and shorts of wool or fine animal hair | 20 | Excl | Excl | kg and u | 842.62 |
| 6204.62.00 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). Trousers, bib and brace overalls, breeches and shorts: Of cotton: | | | | | |
| 6204.62.10.00 | Trousers and shorts of cotton | 20 | Excl | Excl | kg and u | 842.63 |
| 6204.62.90.00 | Other trousers and shorts of cotton | 20 | Excl | Excl | kg and u | 842.64 |
| 6204.63.00 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). Trousers, bib and brace overalls, breeches and shorts: Of synthetic fibres: | | | | | |
| 6204.63.10.00 | Trousers and shorts of synthetic fibres | 20 | 22 | 18-A | kg and u | 842.65 |
| 6204.63.90.00 | Other trousers and shorts of synthetic fibres | 20 | 22 | 18-A | kg and u | 842.66 |
| 6204.69.00 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). Trousers, bib and brace overalls, breeches and shorts: Of other textile materials: | | | | | |
| 6204.69.10.00 | Trousers and shorts of other textile materials | 20 | Excl | Excl | kg and u | 842.67 |
| 6204.69.90.00 | Other trousers and shorts of other textile materials | 20 | Excl | Excl | kg and u | 842.69 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **6205** | Men's or boys' shirts. | | | | | |
| 6205.20.00.00 | Men's or boys' shirts of cotton | 20 | Excl | Excl | kg and u | 841.51 |
| 6205.30.00.00 | Men's or boys' shirts of man-made fibres | 20 | Excl | Excl | kg and u | 841.592 |
| 6205.90.00.00 | Men's or boys' shirts of other textile materials | 20 | 22 | 18-A | kg and u | 841.599 |
| **6206** | Women's or girls' blouses, shirts and shirt-blouses. | | | | | |
| 6206.10.00 | Women's or girls' blouses, shirts and shirt-blouses.<br>Of silk or silk waste: | | | | | |
| 6206.10.10.00 | Women's or girls' blouses and shirt-blouses | 20 | 22 | 18-A | kg and u | 842.71 |
| 6206.10.20.00 | Women's or girls' shirts | 20 | 22 | 18-A | kg and u | 842.72 |
| 6206.20.00 | Women's or girls' blouses, shirts and shirt-blouses.<br>Of wool or fine animal hair: | | | | | |
| 6206.20.10.00 | Women's or girls' blouses and shirt-blouses | 20 | 22 | 18-A | kg and u | 842.73 |
| 6206.20.20.00 | Women's or girls' shirts | 20 | 22 | 18-A | kg and u | 842.74 |
| 6206.30.00 | Women's or girls' blouses, shirts and shirt-blouses.<br>Of cotton: | | | | | |
| 6206.30.10.00 | Women's or girls' blouses and shirt-blouses | 20 | Excl | Excl | kg and u | 842.75 |
| 6206.30.20.00 | Women's or girls' shirts | 20 | Excl | Excl | kg and u | 842.76 |
| 6206.40.00 | Women's or girls' blouses, shirts and shirt-blouses.<br>Of man-made fibres: | | | | | |
| 6206.40.10.00 | Women's or girls' blouses and shirt-blouses | 20 | Excl | Excl | kg and u | 842.77 |
| 6206.40.20.00 | Women's or girls' shirts | 20 | Excl | Excl | kg and u | 842.78 |
| 6206.90.00 | Women's or girls' blouses, shirts and shirt-blouses.<br>Of other textile materials: | | | | | |
| 6206.90.10.00 | Wome's or girls' blouses and shirt-blouses | 20 | Excl | Excl | kg and u | 842.791 |
| 6206.90.20.00 | Women's or girls' shirts | 20 | Excl | Excl | kg and u | 842.799 |
| **6207** | Men's or boys' singlets and other vests, underpants,briefs, nightshirts, pyjamas, bathrobes, dressing growns and similar articles. | | | | | |
| 6207.11.00.00 | Men's or boys' underpants and briefs of cotton | 20 | 18 | 15-A | kg and u | 841.611 |
| 6207.19.00.00 | Men's or boys' underpants and briefs of other textile materials | 20 | 18 | 15-A | kg and u | 841.619 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6207.21.00.00 | Men's or boys' nightshirts and pyjamas of cotton | 20 | 22 | 18-A | kg and u | 841.621 |
| 6207.22.00.00 | Men's or boys' nightshirts and pyjamas of man-made fibres | 20 | 22 | 18-A | kg and u | 841.622 |
| 6207.29.00.00 | Men's or boys nightshirts and pyjamas of other textile materials | 20 | 22 | 18-A | kg and u | 841.629 |
| 6207.91.00 | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.<br>Other:<br>Of cotton: | | | | | |
| 6207.91.10.00 | Men's or boys' bathrobes, dressing gowns and similar articles | 20 | 18 | 15-A | kg and u | 841.691 |
| 6207.91.20.00 | Men's or boys' singlets and other vests | 20 | 18 | 15-A | kg and u | 841.692 |
| 6207.91.90.00 | Other singlet and other vests of cotton for men or boys | 20 | 18 | 15-A | kg and u | 841.693 |
| 6207.99.00 | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.<br>Other:<br>Of other textile materials: | | | | | |
| 6207.99.10.00 | Men's or boys' bathrobes, dressing gowns and similar articles | 20 | 18 | 15-A | kg and u | 841.697 |
| 6207.99.20.00 | Men's or boys' singlets and other vests | 20 | 18 | 15-A | kg and u | 841.698 |
| 6207.99.90.00 | Other singlets & other vests of other textile materials for men or boys | 20 | 18 | 15-A | kg and u | 841.699 |
| **6208** | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges , bathrobes, dressing gowns and | | | | | |
| 6208.11.00.00 | Slips and petticoats of man-made fibres | 20 | 18 | 15-A | kg and u | 842.811 |
| 6208.19.00 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.<br>Slips and petticoats:<br>Of other textile materials: | | | | | |
| 6208.19.10.00 | Slips and petticoats of cotton and of other textile materials | 20 | 18 | 15-A | kg and u | 842.812 |
| 6208.19.90.00 | Other slips and petticoats of other textile materials | 20 | 18 | 15-A | kg and u | 842.819 |
| 6208.21.00.00 | Women's or girls' nightdresses and pyjamas of cotton | 20 | 22 | 18-A | kg and u | 842.821 |
| 6208.22.00.00 | Women's or girls' nightdresses and pyjamas of man-made fibres | 20 | 22 | 18-A | kg and u | 842.822 |
| 6208.29.00.00 | Women's or girls' nightdresses & pyjamas of other textile materials | 20 | 22 | 18-A | kg and u | 842.829 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6208.91.00 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.<br>Slips and petticoats:<br>Of cotton: | | | | | |
| 6208.91.10.00 | Negliges, bathrobes, dressing gowns & similar articles of cotton | 20 | 22 | 18-A | kg and u | 842.891 |
| 6208.91.90.00 | Other negliges, bathrobes, ….& similar articles of cotton | 20 | 22 | 18-A | kg and u | 842.892 |
| 6208.92.00 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.<br>Slips and petticoats:<br>Of man-made fibres: | | | | | |
| 6208.92.10.00 | Negliges, bathrobes,…….& similar articles of man-made fibres | 20 | 22 | 18-A | kg and u | 842.893 |
| 6208.92.90.00 | Other negliges, bathrobes,……& similar articles of man-made fibres | 20 | 22 | 18-A | kg and u | 842.894 |
| 6208.99.00 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.<br>Slips and petticoats:<br>Of other textile materials: | | | | | |
| 6208.99.10.00 | Negliges, bathrobes,…..& similar articles of other textile materials | 20 | 22 | 18-A | kg and u | 842.895 |
| 6208.99.90.00 | Other negliges, bathrobes, …& similar articles of other textile materials | 20 | 22 | 18-A | kg and u | 842.899 |
| **6209** | Babies' garments and clothing accessories. | | | | | |
| 6209.20.00 | Babies' garments and clothing accessories.<br>Of cotton: | | | | | |
| 6209.20.10.00 | Babies' suits, dresses, skirts, trousers, shirts, shorts & blouses | 20 | 20 | 14-A | kg and u | 845.113 |
| 6209.20.90.00 | Other babies' suits, dresses, skirts, trousers, shirts,etc of cotton | 20 | 20 | 14-A | kg and u | 845.114 |
| 6209.20.90.10 | Diapers | 20 | 20 | 14-A | kg and u | |
| 6209.20.90.90 | Other | 20 | 20 | 14-A | kg and u | |
| 6209.30.00 | Babies' garments and clothing accessories.<br>Of synthetic fibres: | | | | | |
| 6209.30.10.00 | Babies' suits, dresses, skirts, trousers, shirts, shorts & blouses | 20 | 20 | 14-A | kg and u | 845.115 |
| 6209.30.90.00 | Other babies' suits, dresses, skirts, trousers, etc of synthetic fibres | 20 | 20 | 14-A | kg and u | 845.116 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6209.90.00 | Babies' garments and clothing accessories. Of other textile materials: | | | | | |
| 6209.90.10.00 | Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses | 20 | 20 | 14-A | kg and u | 845.117 |
| 6209.90.90.00 | Other babies' suits, dresses, skirts, etc of other textile materials | 20 | 20 | 14-A | kg and u | 845.119 |
| **6210** | Garments, made up of fabrics of heading No. 56.02, 56.03, 59.06 or 5907.00 | | | | | |
| 6210.10.00.00 | Garments, made up of fabrics of 56.02, 5.603, 59.03, 59.06 or 5.907 | 20 | 22 | 18-A | kg and u | 845.21 |
| 6210.20.00.00 | Garments made up of fabrics of heading No. 56.02 or 56.03 | 20 | 22 | 18-A | kg and u | 845.221 |
| 6210.30.00.00 | Other garments, of the type described in subheadings 6201.11 to 6201.19 | 20 | 22 | 18-A | kg and u | 845.231 |
| 6210.40.00.00 | Other garments, of the type described in subheadings 6201.11 to 6201.19 | 20 | 22 | 18-A | kg and u | 845.229 |
| 6210.50.00.00 | Other men's or boys' garments | 20 | 22 | 18-A | kg and u | 845.239 |
| **6211** | Tracks suits, ski-suits and swimwear; other garments. | | | | | |
| 6211.11.00.00 | Men's or boys' swimwear | 20 | 22 | 18-A | kg and u | 845.61 |
| 6211.12.00.00 | Women's or girls' swimwear | 20 | 22 | 18-A | kg and u | 845.63 |
| 6211.20.00.00 | Ski suits | 20 | 22 | 18-A | kg and u | 845.81 |
| 6211.32.00.00 | Men's or boys' garments, nes | 20 | 22 | 18-A | kg and u | 845.872 |
| 6211.33.00.00 | Men's or boys' garments of cotton | 20 | 22 | 18-A | kg and u | 845.873 |
| 6211.39.00.00 | Men's or boys garments of man-made fibres | 20 | 22 | 18-A | kg and u | 845.879 |
| 6211.41.00.00 | Women's or girls' garments, nes | 20 | 22 | 18-A | kg and u | 845.891 |
| 6211.42.00.00 | Women's or girls' garments of wool or fine animal hair | 20 | 22 | 18-A | kg and u | 845.892 |
| 6211.43.00.00 | Women's or girls' garments of cotton | 20 | 22 | 18-A | kg and u | 845.893 |
| 6211.49.00.00 | Women's or girls' garments of man-made fibres | 20 | 22 | 18-A | kg and u | 845.899 |
| **6212** | Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | | | | | |
| 6212.10.00.00 | Brassieres | 20 | 18 | 15-A | kg and u | 845.51 |
| 6212.20.00.00 | Girdles and panty-girdles | 20 | 18 | 15-A | kg and u | 845.521 |
| 6212.30.00.00 | Corselettes | 20 | 18 | 15-A | kg and u | 845.522 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6212.90.00.00 | Other brassiéres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | 20 | 22 | 18-A | kg and u | 845.529 |
| **6213** | Handkerchiefs. | | | | | |
| 6213.20.00.00 | Handkerchiefs of cotton | 20 | 22 | 18-A | kg and u | 846.112 |
| 6213.90.00.00 | Handkerchiefs of other textile materials | 20 | 22 | 18-A | kg and u | 846.119 |
| **6214** | Shawls, scarves, mufflers, mantillas, veills and the like. | | | | | |
| 6214.10.00.00 | Shawls, scarves, mufflers, mantillas, veils of silk or silk waste | 20 | 22 | 18-A | kg and u | 846.121 |
| 6214.20.00.00 | Shawls, scarves, mufflers, mantillas, etc of wool or fine animal hair | 20 | 22 | 18-A | kg and u | 846.122 |
| 6214.30.00.00 | Shawls, scarves, mufflers, mantillas, veils of synthetic fibres | 20 | 22 | 18-A | kg and u | 846.123 |
| 6214.40.00.00 | Shawls, scarves, mufflers, mantillas, veils of artificial fibres | 20 | 22 | 18-A | kg and u | 846.124 |
| 6214.90.00.00 | Shawls, scarves, mufflers, mantillas, veils of other textile materials | 20 | 22 | 18-A | kg and u | 846.129 |
| **6215** | Ties, bow ties and cravats. | | | | | |
| 6215.10.00.00 | Ties, bow ties and cravats of silk or silk waste | 20 | 22 | 18-A | kg and u | 846.131 |
| 6215.20.00.00 | Ties, bow ties and cravats of man-made fibres | 20 | 22 | 18-A | kg and u | 846.132 |
| 6215.90.00.00 | Ties, bow ties and cravats of other textile materials | 20 | 22 | 18-A | kg and u | 846.139 |
| **6216** | Gloves, mittens and mitts. | | | | | |
| 6216.00.10.00 | Industrial gloves | 10 | 22 | 18-A | kg and u | 846.141 |
| 6216.00.90.00 | Other gloves, mittens and mitts | 20 | 22 | 18-A | kg and u | 846.149 |
| **6217** | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12 | | | | | |
| 6217.10.00.00 | Other made up clothing accessories | 20 | 22 | 18-A | kg and u | 846.191 |
| 6217.90.00.00 | Parts of garments or of clothing accessories, other than those of heading 62.12. | 5 | 4 | 3-A | kg | 846.199 |

# CHAPTER 63

## OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

**Notes**.

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.

2. Sub-Chapter 1 does not cover:

   (a) Goods of Chapters 56 to 62; or

   (b) Worn clothing or other worn articles of heading 6309.00.

3. Heading 6309.00 applies only to the following goods:

   (a) Articles of textile materials:

      (i) Clothing and clothing accessories, and parts thereof;

      (ii) Blankets and travelling rugs;

      (iii) Bed linen, table linen, toilet linen and kitchen linen;

      (iv) Furnishing articles, other than carpets of headings 57.01 to 5705.00 and tapestries of heading 5805.00;

   (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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **63** | Other made up textile articles; sets; worn clothing and worn textile articles; rags | | | | | |
| **6301** | Blankets and travelling rugs. | | | | | |
| 6301.10.00.00 | Electric blankets | 20 | 22 | 18-A | kg and u | 775.85 |
| 6301.20.00.00 | Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 20 | 18 | 15-A | kg | 658.31 |
| 6301.30.00.00 | Blankets (other than electric blankets) and travelling rugs, of cotton | 20 | 18 | 15-A | kg | 658.32 |
| 6301.40.00.00 | Blankets (other than electric blankets) and travelling rugs, of synthetic fibres | 20 | 18 | 15-A | kg | 658.33 |
| 6301.90.00.00 | Other blankets and travelling rugs | 20 | 18 | 15-A | kg | 658.39 |
| **6302** | Bed linen, table linen, toilet linen and kitchen linen. | | | | | |
| 6302.10.00.00 | Bed linen, knitted or crocheted | 20 | 18 | 15-A | kg | 658.41 |
| 6302.21.00.00 | Bed linen of cotton, printed | 20 | 18 | 15-A | kg | 658.421 |
| 6302.22.00.00 | Bed linen of man-made fibres, printed | 20 | 22 | 18-A | kg | 658.431 |
| 6302.29.00.00 | Other bed linen | 20 | 22 | 18-A | kg | 658.432 |
| 6302.31.00.00 | Bed linen of cotton | 20 | Excl | Excl | kg | 658.422 |
| 6302.32.00.00 | Bed linen of man-made fibres | 20 | 22 | 18-A | kg | 658.433 |
| 6302.39.00.00 | Bed linen of other textile materials | 20 | Excl | Excl | kg | 658.439 |
| 6302.40.00.00 | Other table linen, knitted or crocheted | 20 | Excl | Excl | kg | 658.44 |
| 6302.51.00.00 | Other table linen of cotton | 20 | Excl | Excl | kg | 658.45 |
| 6302.53.00.00 | Other table linen of man-made fibres | 20 | 18 | 15-A | kg | 658.462 |
| 6302.59.00.00 | Other table linen of other textile materials | 20 | 18 | 15-A | kg | 658.469 |
| 6302.60.00.00 | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 20 | 18 | 15-A | kg | 658.471 |
| 6302.91.00.00 | Other toilet linen & kitchen linen or terry towelling of cotton | 20 | 22 | 18-A | kg | 658.472 |
| 6302.93.00.00 | Other toilet linen & kitchen linen /terry towelling etc of man-made fibres | 20 | 22 | 18-A | kg | 658.482 |
| 6302.99.00.00 | Other toilet linen & kitchen linen /terry towelling etc of other textile materials | 20 | 22 | 18-A | kg | 658.489 |
| **6303** | Curtains (incl. drapes) and interior blinds; curtain or bed valances. | | | | | |
| 6303.12.00 | Curtains (including drapes) and interior blinds; curtain or bed valances.<br>Knitted or crocheted:<br>Of synthetic fibres: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6303.12.10.00 | Curtains (including drapes) of synthetic fibres | 20 | Excl | Excl | kg and u | 658.513 |
| 6303.12.90.00 | Other curtains of other textile materials | 20 | Excl | Excl | kg and u | 658.514 |
| 6303.19.00 | Curtains (including drapes) and interior blinds; curtain or bed valances.<br>Knitted or crocheted:<br>Of other textile materials: | | | | | |
| 6303.19.10.00 | Curtains (including drapes) of other textile materials | 20 | Excl | Excl | kg and u | 658.515 |
| 6303.19.90.00 | Other curtains | 20 | Excl | Excl | kg and u | 658.516 |
| 6303.91.00.00 | Other curtains of cotton | 20 | Excl | Excl | kg and u | 658.517 |
| 6303.92.00.00 | Other curtains of synthetic fibres | 20 | 18 | 15-A | kg and u | 658.518 |
| 6303.99.00.00 | Other curtains of other textile materials | 20 | Excl | Excl | kg and u | 658.519 |
| **6304** | Other furnishing articles, excluding those of heading No. 94.04 | | | | | |
| 6304.11.00.00 | Bedspreads, knitted or crocheted | 20 | 18 | 15-A | kg | 658.521 |
| 6304.19.00.00 | Other bedspreads | 20 | 18 | 15-A | kg | 658.529 |
| 6304.91.00.00 | Other furnishing articles, excluding those of heading 94.04, knitted or crocheted | 20 | 18 | 15-A | kg | 658.591 |
| 6304.92.00 | Other furnishing articles, excluding those of heading 94.04.<br>Other:<br>Not knitted or crocheted, of cotton: | | | | | |
| 6304.92.10.00 | Woven wall hangings of cotton, not knitted or crocheted | 20 | 18 | 15-A | kg | 658.592 |
| 6304.92.90.00 | Othe woven wall hangings of cotton, not knitted or crocheted | 20 | 18 | 15-A | kg | 658.593 |
| 6304.93.00 | Other furnishing articles, excluding those of heading 94.04.<br>Other:<br>Not knitted or crocheted, of synthetic fibres: | | | | | |
| 6304.93.10.00 | Woven wall hangings of synthetic fibre, not knitted or crocheted | 20 | 18 | 15-A | kg | 658.594 |
| 6304.93.90.00 | Other woven wall hangings of synthetic fibre, not knitted /crocheted | 20 | 18 | 15-A | kg | 658.595 |
| 6304.99.00 | Other furnishing articles, excluding those of heading 94.04.<br>Other:<br>Not knitted or crocheted, of other textile materials: | | | | | |
| 6304.99.10.00 | Woven wall hangings of textile materials, not knitted or crocheted | 20 | 18 | 15-A | kg | 658.596 |
| 6304.99.90.00 | Other woven wall hangings of textile materials, not knitted /crocheted | 20 | 18 | 15-A | kg | 658.599 |
| **6305** | Sacks and bags, of a kind used for the packing of goods. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6305.10.00.00 | Sacks and bags of jute or of other textile bast fibres of heading 53.03 | Free | 4 | 3-A | kg and u | 658.11 |
| 6305.20.00.00 | Sacks and bags of cotton | 5 | 4 | 3-A | kg and u | 658.12 |
| 6305.32.00.00 | Sacks & bags, flexible intermediate bulk containers | 5 | 4 | 3-A | kg and u | 658.131 |
| 6305.33.00.00 | Other sacks & bags of polyethylene or polypropylene strip or the like. | 5 | 5 | 4-A | kg and u | 658.132 |
| 6305.39.00.00 | Other sacks & bags of other materials | 5 | 4 | 3-A | kg and u | 658.139 |
| 6305.90.00.00 | Sacks & bags of other textile materials | 5 | 4 | 3-A | kg and u | 658.19 |
| **6306** | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods. | | | | | |
| 6306.12.00 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.<br>Tarpaulins, awnings and sunblinds:<br>Of synthetic fibres: | | | | | |
| 6306.12.10.00 | Tarpaulins | 5 | 22 | 18-A | kg | 658.214 |
| 6306.12.20.00 | Awnings | 20 | 22 | 18-A | kg | 658.215 |
| 6306.12.30.00 | Sunblinds | 20 | 22 | 18-A | kg | 658.216 |
| 6306.19.00 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.<br>Tarpaulins, awnings and sunblinds:<br>Of other textile materials: | | | | | |
| 6306.19.10.00 | Tarpaulins | 5 | 22 | 18-A | kg | 658.217 |
| 6306.19.20.00 | Awnings | 20 | 22 | 18-A | kg | 658.218 |
| 6306.19.90.00 | Sunblinds | 20 | 22 | 18-A | kg | 658.219 |
| 6306.22.00.00 | Tents of synthetic fibres | 20 | 22 | 18-A | kg | 658.222 |
| 6306.29.00.00 | Tents of other textile materials | 20 | 22 | 18-A | kg | 658.229 |
| 6306.30.00.00 | Sails | 15 | 18 | 15-A | kg | ### |
| 6306.40.00.00 | Pneumatic mattresses | 20 | 18 | 15-A | kg | ### |
| 6306.91.00.00 | Camping goods of cotton | 20 | 18 | 15-A | kg | 658.291 |
| 6306.99.00.00 | Other made up articles, including dress patterns. | 20 | 18 | 15-A | kg | 658.299 |
| **6307** | Other made up articles, including dress patterns. | | | | | |
| 6307.10.00.00 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths | 20 | 22 | 18-A | kg | 658.92 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6307.20.00.00 | Life-jackets and life-belts | Free | 4 | 3-A | kg | 658.931 |
| 6307.90.00 | Other made up articles, including dress patterns.<br>Other: | | | | | |
| 6307.90.10.00 | Dress patterns, of canvas | Free | 22 | 18-A | kg | 658.932 |
| 6307.90.20.00 | Dress patterns, of other textile materials | 20 | 22 | 18-A | kg | 658.933 |
| 6307.90.30.00 | Flags, pennants and banners | 20 | 22 | 18-A | kg | 658.934 |
| 6307.90.40.00 | Pin cushions | 20 | 22 | 18-A | kg | 658.935 |
| 6307.90.50.00 | Sanitary towels | 20 | 22 | 18-A | kg | 658.936 |
| 6307.90.90.00 | Other made up articles | 20 | 22 | 18-A | kg | 658.939 |
| **6308** | Sets consisting of woven fabric and yarn, whether or not with accessories, etc | | | | | |
| 6308.00.00.00 | Sets consisting of woven fabric and yarn, whether or not with accessories, etc | 5 | 4 | 3-A | kg | 658.99 |
| **6309** | Worn clothing and other worn articles. | | | | | |
| 6309.00.00.00 | Worn clothing and other worn articles. | 20 | 22 | 18-A | kg | 269.01 |
| **6310** | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials. | | | | | |
| 6310.10.00.00 | Used or new rags, worn out scrap twine, cordage, rope, etc, sorted | 5 | 4 | 3-A | kg | 269.021 |
| 6310.90.00.00 | Other used or new rags, worn out twine, cordage,rope, etc | 5 | 4 | 3-A | kg | 269.029 |

# SECTION XII

# FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTICIFIAL 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 6309.00;

   (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 4112.00 to 41.14.

4. Subject to Note 3 to this Chapter:

   (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

   (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

**Subheading Note.**

1. For the purposes of subheadings 6402.12.00, 6402.19.00, 6403.12.00, 6403.19.00 and 6404.11.00, 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **64** | Footwear, gaiters and the like; parts of such articles | | | | | |
| **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 stitch- | | | | | |
| 6401.10.00.00 | Footwear incorporating a protective metal toe-cap | 20 | 22 | 18-A | kg and 2u | 851.11 |
| 6401.92.00 | 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. Other footwear: Covering the ankle but | | | | | |
| 6401.92.10.00 | Waterproof boot (wellingtons) | 20 | 18 | 15-A | kg and 2u | 851.312 |
| 6401.92.90.00 | Other waterproof boots | 20 | 18 | 15-A | kg and 2u | 851.313 |
| 6401.99.00.00 | Other footware covering the ankle but not covering the knee | 20 | 18 | 15-A | kg and 2u | 851.319 |
| **6402** | Other footwear with outer soles and uppers of rubber or plastics. | | | | | |
| 6402.12.00.00 | Ski-boots, cross country ski footwear and snowboards boots | 10 | Free | Free | kg and 2u | 851.21 |
| 6402.19.00.00 | Other sports footwear | 10 | 8 | 6-A | kg and 2u | 851.23 |
| 6402.20.00.00 | Footwear with upper straps or thongs assembled to the sole by means of plugs | 20 | 18 | 15-A | kg and 2u | 851.321 |
| 6402.91.00.00 | Other footward covering the ankle | 20 | 18 | 15-A | kg and 2u | 851.322 |
| 6402.99.00 | Other footwear with outer soles and uppers of rubber or plastics. Other footwear: Other: | | | | | |
| 6402.99.10.00 | Sandals and slippers | 20 | 18 | 16-A | kg and 2u | 851.323 |
| 6402.99.90.00 | Other footwear with outer soles and uppers of rubber or plastics | 20 | 18 | 16-A | kg and 2u | 851.329 |
| **6403** | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. | | | | | |
| 6403.12.00.00 | Ski-boots, cross-country ski footwear and snowboard boots | 10 | Free | Free | kg and 2u | 851.22 |
| 6403.19.00.00 | Other sports footwear | 10 | 8 | 6-A | kg and 2u | 851.24 |
| 6403.20.00.00 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 20 | 18 | 16-A | kg and 2u | 851.41 |
| 6403.40.00.00 | Other footwear, incorporating a protective metal toe-cap | 20 | 22 | 18-A | kg and 2u | 851.15 |
| 6403.51.00.00 | Other footwear with outer soles of leather, covering the ankle | 20 | 18 | 15-A | kg and 2u | 851.481 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6403.59.00.00 | Other footwear with outer soles of leather | 20 | 18 | 16-A | kg and 2u | 851.482 |
| 6403.91.00.00 | Other footware, covering the ankle | 20 | 18 | 15-A | kg and 2u | 851.483 |
| 6403.99.00 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.<br>Other footwear:<br>Other: | | | | | |
| 6403.99.10.00 | Other footwear with outer soles of rubber or plastics and upper straps and thongs of leather | 20 | 18 | 16-A | kg and 2u | 851.484 |
| 6403.99.90.00 | Other footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather | 20 | 18 | 16-A | kg and 2u | 851.489 |
| **6404** | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. | | | | | |
| 6404.11.00 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.<br>Footwear with outer soles of rubber or plastics:<br>Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like: | | | | | |
| 6404.11.10.00 | Sports footwear | 10 | | 16-A | kg and 2u | 851.251 |
| 6404.11.20.00 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 20 | 8 | 16-A | kg and 2u | 851.259 |
| 6404.19.00 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.<br>Footwear with outer soles of rubber or plastics:<br>Other: | | | | | |
| 6404.19.10.00 | Other sports footwear with outer soles of rubber or plastics and upper straps and thongs of textile materials | 20 | 20 | 20-F | kg and 2u | 851.511 |
| 6404.19.90.00 | Other footwear with outer soles of rubber or plastics | 20 | 18 | 15-A | kg and 2u | 851.519 |
| 6404.20.00.00 | Footwear with outer soles of leather or composition leather | 20 | 18 | 16-A | kg and 2u | 851.52 |
| **6405** | Other footwear. | | | | | |
| 6405.10.00.00 | Other footware with uppers of leather or composition leather | 20 | 18 | 16-A | kg and 2u | 851.49 |
| 6405.20.00.00 | Other footware with uppers of textile materials | 20 | 18 | 16-A | kg and 2u | 851.59 |
| 6405.90.00.00 | Other footware | 20 | 18 | 16-A | kg and 2u | 851.7 |
| **6406** | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6406.10.00.00 | Uppers parts of footwear and parts thereof, other than stiffeners | 5 | Free | Free | kg | 851.91 |
| 6406.20.00.00 | Outer soles and heels, of rubber or plastics | 5 | Free | Free | kg | 851.92 |
| 6406.91.00.00 | Parts of footwear (including uppers whether or not attached to soles other than outer soles), of wood | 5 | Free | Free | kg | 851.93 |
| 6406.99.00 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.<br>Other:<br>Of other materials: | | | | | |
| 6406.99.10.00 | Gaiters, leggings and similar articles, and parts thereof | 20 | 18 | 15-A | kg | 851.95 |
| 6406.99.90.00 | Other gaiters, leggings and similar articles, and parts thereof | 5 | Free | Free | kg | 851.99 |

# CHAPTER 65

# HEADGEAR AND PARTS THEREOF

**Notes**.

1. This Chapter does not cover:

   (a) Worn headgear of heading 6309.00;

   (b) Asbestos headgear (heading 68.12); or

   (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 6502.00 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

♦ ♦ ♦ ♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **65** | Headgear and parts thereof | | | | | |
| **6501** | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. | | | | | |
| 6501.00.00.00 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. | 5 | Free | Free | kg and u | 657.61 |
| **6502** | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. | | | | | |
| 6502.00.00.00 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. | 15 | 13 | 11-A | kg and u | 657.62 |
| **6503** | | | | | | |
| **6504** | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | | | | | |
| 6504.00.00.00 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | 20 | 22 | 18-A | kg and u | 848.42 |
| **6505** | 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 | | | | | |
| 6505.10.00 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.<br>Hair-nets: | | | | | |
| 6505.10.10.00 | Hair-nets of human hair | 20 | 22 | 18-A | kg and u | 848.431 |
| 6505.10.90.00 | Hair-nets of other materials | 20 | 22 | 18-A | kg and u | 848.432 |
| 6505.90.00.00 | Other hair-nets | 20 | 22 | 18-A | kg and u | 848.439 |
| **6506** | Other headgear, whether or not lined or trimmed. | | | | | |
| 6506.10.00.00 | Safety headgear | Free | Free | Free | kg and u | 848.44 |
| 6506.91.00.00 | Other headgear, whether or not lined or trimmed, of rubber or of plastics | 20 | 22 | 18-A | kg and u | 848.45 |
| 6506.99.00.00 | Other headgear, whether or not lined or trimmed, of other materials | 20 | 22 | 18-A | kg and u | 848.499 |
| **6507** | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6507.00.00.00 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | 5 | Free | Free | kg and u | 848.48 |

# CHAPTER 66

## UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

**Notes.**

1. This Chapter does not cover:

   (a) Measure walking-sticks or the like (Heading 90.17);

   (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

   (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 6602.00 are to be classified separately and are not to be treated as forming part of those articles.

♦ ♦ ♦ ♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **66** | Umbrellas, sun umbrellas, walking sticks, seatsticks, whips, riding-crops and parts thereof | | | | | |
| **6601** | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas). | | | | | |
| 6601.10.00.00 | Garden or similar umbrellas | 20 | 22 | 18-A | kg and u | 899.411 |
| 6601.91.00.00 | Umbrellas and sun umbrellas, having a telescopic shaft | 20 | 22 | 18-A | kg and u | 899.412 |
| 6601.99.00.00 | Other umbrellas and sun umbrellas,including walking sticks umbrellas, etc | 20 | 22 | 18-A | kg and u | 899.419 |
| **6602** | Walking-sticks, seat-sticks, whips, riding-crops and the like. | | | | | |
| 6602.00.00.00 | Walking-sticks, seat-sticks, whips, riding-crops and the like. | 20 | 22 | 18-A | kg and u | 899.42 |
| **6603** | Parts, trimmings and accessories of articles of heading No. 66.01 or 6602.00. | | | | | |
| 6603.20.00.00 | Umbrella frames, including frames mounted on shafts (sticks) | 5 | Free | Free | Kg | 899.492 |
| 6603.90.00.00 | Other parts, trimmings and accessories of articles of heading 66.01 or 6602.00.00 | 5 | Free | Free | Kg | 899.499 |

# CHAPTER 67

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

**Notes.**

1. This Chapter does not cover:

   (a) Straining cloth of human hair (heading 59.11);

   (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

   (c) Footwear (Chapter 64);

   (d) Headgear or hair-nets (Chapter 65);

   (e) Toys, sports requisites or carnival articles (Chapter 95); or

   (f) Feather dusters, powder- puff or hair sieves (Chapter 96).

2. Heading 67.01 does not cover:

   (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);

   (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

(c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3. Heading 67.02 does not cover:

(a) Articles of glass (Chapter 70); or

(b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

♦ ♦ ♦ ♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **67** | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | | | | | |
| **6701** | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of headings | | | | | |
| 6701.00.10.00 | Fans | 20 | 22 | 18-A | Kg | 899.921 |
| 6701.00.20.00 | Other articles of feather | 20 | 22 | 18-A | Kg | 899.922 |
| 6701.00.90.00 | Other skins and other parts of birds with their feathers or down etc | 5 | Free | Free | Kg | 899.929 |
| **6702** | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. | | | | | |
| 6702.10.00 | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.<br>Of plastics: | | | | | |
| 6702.10.10.00 | Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit | 20 | 22 | 18-A | Kg | 899.211 |
| 6702.10.90.00 | Other artificial flowers, foliage and fruit; articles made of plastic | 15 | 22 | 18-A | Kg | 899.219 |
| 6702.90.00 | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.<br>Of other materials: | | | | | |
| 6702.90.10.00 | Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit | 20 | 22 | 18-A | Kg | 899.291 |
| 6702.90.90.00 | Other artificial flowers, foliage and fruit; articles made of other material | 15 | 22 | 18-A | Kg | 899.299 |
| **6703** | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. | | | | | |
| 6703.00.00.00 | 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. | 5 | Free | Free | Kg | 899.94 |
| **6704** | Wigs, false beards, eyebrows and eye-lashes, swithces and the like, of human or animal hair or of textile materials; articcles of human hair not | | | | | |
| 6704.11.00.00 | Complete wigs | 20 | 22 | 18-A | Kg | 899.951 |
| 6704.19.00.00 | Other wigs of synthetic textile materials | 20 | 22 | 18-A | Kg | 899.952 |
| 6704.20.00.00 | Other wigs of human hair | 20 | 22 | 18-A | Kg | 899.953 |
| 6704.90.00.00 | Other wigs of other materials | 20 | 22 | 18-A | Kg | 899.959 |

# SECTION XIII

# ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

# CHAPTER 68

# ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

**Notes.**

1. This Chapter does not cover:

(a) Goods of Chapter 25;

(b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);

(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading 84.42;

(g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(h) Dental burrs (heading 90.18);

(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 of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or

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

2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **68** | Articles of stone, plaster, cement, asbestos, mica or similar materials | | | | | |
| **6801** | Setts, curbstones and flagstones, of natural stone (except slate). | | | | | |
| 6801.00.00.00 | Setts, curbstones and flagstones, of natural stone (except slate). | 15 | 18 | 15-A | kg | 661.31 |
| **6802** | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 6801.00; mosaic cubes and the like, of | | | | | |
| 6802.10.00 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powd | | | | | |
| 6802.10.10.00 | Tiles, cubes and similar articles | 20 | 22 | 18-A | kg | 661.331 |
| 6802.10.90.00 | Other tiles, cubes and similar articles | 15 | 22 | 18-A | kg | 661.339 |
| 6802.21.00 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powd | | | | | |
| 6802.21.10.00 | Articles of marble, travertine and alabaster | 20 | 22 | 18-A | kg | 661.341 |
| 6802.21.90.00 | Other travertine and alabaster | 15 | 22 | 18-A | kg | 661.349 |
| 6802.23.00 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powd | | | | | |
| 6802.23.10.00 | Articles of granite | 20 | 22 | 18-A | kg | 661.353 |
| 6802.23.90.00 | Other granite | 15 | 22 | 18-A | kg | 661.354 |
| 6802.29.00 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powd | | | | | |
| 6802.29.10.00 | Articles of stone | 20 | 22 | 18-A | kg | 661.355 |
| 6802.29.90.00 | Other stone | 15 | 22 | 18-A | kg | 661.359 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6802.91.00 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powd | | | | | |
| 6802.91.10.00 | Articles of marble, travertine and alabaster | 20 | 22 | 18-A | kg | 661.361 |
| 6802.91.90.00 | Other marble, travertine and alabaster | 15 | 22 | 18-A | kg | 661.369 |
| 6802.92.00 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powd | | | | | |
| 6802.92.10.00 | Articles of other calcareous stone | 20 | 22 | 18-A | kg | 661.391 |
| 6802.92.90.00 | Other calcareous stone | 15 | 22 | 18-A | kg | 661.392 |
| 6802.93.00 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powd | | | | | |
| 6802.93.10.00 | Articles of granite | 20 | 22 | 18-A | kg | 661.393 |
| 6802.93.90.00 | Other granite | 15 | 22 | 18-A | kg | 661.394 |
| 6802.99.00 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powd | | | | | |
| 6802.99.10.00 | Articles of other stone | 20 | 22 | 18-A | kg | 661.395 |
| 6802.99.90.00 | Other stone | 15 | 22 | 18-A | kg | 661.399 |
| **6803** | Worked slate and articles of slate or of agglomerated slate. | | | | | |
| 6803.00.10.00 | Trough, reservoirs, basins and sinks | 20 | 22 | 18-A | kg | 661.321 |
| 6803.00.90.00 | Other worked slate and articles of slate or of agglomerated slate. | 5 | Free | Free | kg | 661.329 |
| **6804** | Millstones, grindstones, grinding wheels and the like, without frame- works, for grinding, sharpening, polishing, trueingor cutting, hand | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6804.10.00.00 | Millstones and grindstones for milling, grinding or pulping | Free | Free | Free | kg | 663.11 |
| 6804.21.00.00 | Other millstones, etc of agglomerated synthetic or natural diamond | Free | Free | Free | kg | 663.121 |
| 6804.22.00.00 | Other millstones, etc of other agglomerated abrasives or of ceramics | Free | Free | Free | kg | 663.122 |
| 6804.23.00.00 | Other millstones, grindstones, grinding wheels & the like of natural stone | Free | Free | Free | kg | 663.123 |
| 6804.30.00.00 | Hand sharpening or polishing stones | Free | Free | Free | kg | 663.13 |
| **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 | | | | | |
| 6805.10.00.00 | Natural or artificial abrasive powder, on a base of woven textile fabric only | Free | Free | Free | kg | 663.21 |
| 6805.20.00.00 | Natatural or artificial abrasive powder, etc on a base of paper or paperboard only | Free | Free | Free | kg | 663.22 |
| 6805.30.00.00 | Natatural or artificial abrasive powder, etc on a base of other materials | Free | Free | Free | kg | 663.29 |
| **6806** | Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; | | | | | |
| 6806.10.00.00 | Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls | 5 | Free | Free | kg | 663.51 |
| 6806.20.00.00 | Exfoliated vermiculite, expanded clays, foamed slag & similar expand, etc | 5 | Free | Free | kg | 663.52 |
| 6806.90.00.00 | Other slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, etc | 5 | Free | Free | kg | 663.53 |
| **6807** | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch. | | | | | |
| 6807.10.00.00 | Articles of asphalt or of similar material etc in rolls | 15 | 13 | 11-A | kg | 661.811 |
| 6807.90.00.00 | Other articles of asphalt or of similar material e.g. petroleum bitumen | 15 | 13 | 11-A | kg | 661.819 |
| **6808** | Panels, boards, tiles, blocks & similar articles of vegetable fibre, etc | | | | | |
| 6808.00.00.00 | Panels, boards, tiles, blocks & similar articles of vegetable fibre, etc | 15 | 18 | 16-A | kg | 661.82 |
| **6809** | Articles of plaster or of compositions based on plaster. | | | | | |
| 6809.11.00.00 | Faced or reinforced with paper or paperboard only | 15 | 18 | 15-A | kg | 663.311 |
| 6809.19.00.00 | Other boards, sheets, panels, tiles and similar articles, not ornamented | 15 | 18 | 15-A | kg | 663.312 |
| 6809.90.00 | Articles of plaster or of compositions based on plaster.<br>Boards, sheets, panels, tiles and similar articles, not ornamented:<br>Other articles: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6809.90.10.00 | Industrial moulds | 15 | 22 | 18-A | kg | 663.313 |
| 6809.90.90.00 | Other articles of plaster or of compositions based on plaster. | 20 | 22 | 18-A | kg | 663.319 |
| **6810** | Articles of cement, of concrete or of artificial stone, whether or not reinforced. | | | | | |
| 6810.11.00.00 | Building blocks and bricks | 15 | 18 | 15-A | kg | 663.321 |
| 6810.19.00.00 | Other tiles, flagstones, bricks and similar articles | 15 | 13 | 11-A | kg | 663.329 |
| 6810.91.00.00 | Prefabricated structural components for building or civil engineering | 15 | 13 | 11-A | kg | 663.33 |
| 6810.99.00 | Articles of cement, of concrete or of artificial stone, whether or not reinforced.<br>Other articles:<br>Other: | | | | | |
| 6810.99.10.00 | Statues, statuettes, animal figures; vases, flower-pots, architectural, etc | 20 | 22 | 18-A | kg | 663.341 |
| 6810.99.20.00 | Pipes of cement, of concrete or of artifical stone | 15 | 22 | 18-A | kg | 663.342 |
| 6810.99.90.00 | Other articles of cement, of concrete or of artificial stone, whether or not reinforced. | 15 | 22 | 18-A | kg | 663.349 |
| **6811** | Articles of asbestos-cement, of cellulose fibre-cement or the like. | | | | | |
| 6811.40.00.00 | Articles of asbestos-cement, of cellulose fibre-cement or the like containing asbestos | 5 | Free | Free | kg | ### |
| 6811.81.00.00 | Corrugated sheets | 5 | Free | Free | kg | 661.831 |
| 6811.82.00.00 | Other sheets, panels, tiles and similar articles, not containing asbestos | 5 | Free | Free | kg | 661.832 |
| 6811.83.00.00 | Tubes, pipes and tube or pipe fittings, not containing asbestos | 5 | Free | Free | kg | 661.833 |
| 6811.89.00.00 | Other articles of asbestos-cement, of cellulose fibre-cement or the like, not containing asbestos | 5 | Free | Free | kg | 661.839 |
| **6812** | Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or | | | | | |
| 6812.80.00.00 | Fabricated asbestos fibres; mixtures with a basis of asbestos etc, of crocidolite | 5 | Free | Free | kg | ### |
| 6812.91.00.00 | Clothing & accessories, footwear and headgear of fabricated abestos fibres | 5 | Free | Free | kg | 663.815 |
| 6812.92.00.00 | Paper, millboard and felt | 5 | Free | Free | kg | 663.816 |
| 6812.93.00.00 | Compressed asbestos fibre jointing, in sheets or rolls | 5 | Free | Free | kg | 663.817 |
| 6812.99.00.00 | Other fabricated asbestos fibres etc | 5 | Free | Free | kg | 663.819 |
| **6813** | Frictions material and articles thereof (for example, sheets, rools, strips, segements, discs, washers, pads), not mounted, for brakes, for | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6813.20.00.00 | Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), containing asbestos | 5 | Free | Free | kg | ### |
| 6813.81.00.00 | Brake lining and pads | 10 | 10 | 10-A | kg | 663.821 |
| 6813.89.00.00 | Other friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not containing asbestos | 5 | Free | Free | kg | 663.829 |
| **6814** | Worked mica and articles of mica, including agglomerated or reconstituted mica, wheter or not on a support of paper, paperboard or other materials. | | | | | |
| 6814.10.00.00 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 5 | Free | Free | kg | 663.351 |
| 6814.90.00.00 | Other worked mica and articles of mica, including agglomerated or reconstituted mica etc | 5 | Free | Free | kg | 663.359 |
| **6815** | Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibre and articles of peat), not elsewhere specified | | | | | |
| 6815.10.00.00 | Non-electrical articles of graphite or other carbon | 5 | Free | Free | kg | 663.36 |
| 6815.20.00.00 | Articles of peat | 5 | Free | Free | kg | 663.37 |
| 6815.91.00.00 | Other articles containing magnesite, dolmite or chromite | 5 | Free | Free | kg | 663.38 |
| 6815.99.00.00 | Other articles of stone or of other mineral substances etc | 5 | Free | Free | kg | 663.39 |

# CHAPTER 69

# CERAMIC PRODUCTS

**Notes.**

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 6901.00 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 8113.00;

   (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).

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **69** | Ceramic products | | | | | |
| **6901** | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. | | | | | |
| 6901.00.00.00 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. | 5 | Free | Free | kg | 662.31 |
| **6902** | Refractory bricks, blocks, tiles and similar refractroy ceramic construc- tional goods, other than those of siliceous fossil meals or similar | | | | | |
| 6902.10.00 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, express | | | | | |
| 6902.10.10.00 | Refractory bricks | 5 | Free | Free | kg | 662.321 |
| 6902.10.90.00 | Other refractory bricks containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products | 5 | Free | Free | kg | 662.322 |
| 6902.20.00 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or co | | | | | |
| 6902.20.10.00 | Refractory bricks | 5 | Free | Free | kg | 662.323 |
| 6902.20.90.00 | Other refractory bricks containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products | 5 | Free | Free | kg | 662.324 |
| 6902.90.00.00 | Other refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. | 5 | Free | Free | kg | 662.329 |
| **6903** | Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheats and rods), other | | | | | |
| 6903.10.00.00 | Other refractory ceramic goods containing by weight more than 50% of graphite or other carbon or of a mixture of these products | 5 | Free | Free | kg | 663.71 |
| 6903.20.00.00 | Other refractory ceramic goods containing by weight more than 50% of alumina (A12O3) or of a mixture or compound of alumina and of silica (SiO2) | 5 | Free | Free | kg | 663.72 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6903.90.00.00 | Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods) etc | 5 | Free | Free | kg | 663.79 |
| **6904** | Ceramic building bricks, flooring blocks, support or filler tiles and the like. | | | | | |
| 6904.10.00.00 | Building bricks | 15 | 18 | 15-A | kg | 662.411 |
| 6904.90.00 | Ceramic building bricks, flooring blocks, support or filler tiles and the like.<br>Other: | | | | | |
| 6904.90.10.00 | Tiles | 15 | 13 | 11-A | kg | 662.412 |
| 6904.90.90.00 | Other ceramic building bricks, flooring blocks, support or filler tiles and the like | 15 | 13 | 11-A | kg | 662.419 |
| **6905** | Roofing tiles, chimney-pots, cowls, chimney liners, architectural orna- ments and other ceramic constructional goods. | | | | | |
| 6905.10.00.00 | Roofing tiles | 15 | 18 | 15-A | kg | 662.421 |
| 6905.90.00.00 | Other roofing tiles, chimney-pots, cowls, chimney liners etc | 15 | 18 | 15-A | kg | 662.429 |
| **6906** | Ceramic pipes, conduits, guttering and pipe fittings. | | | | | |
| 6906.00.00.00 | Ceramic pipes, conduits, guttering and pipe fittings. | 15 | 13 | 11-A | kg | 662.43 |
| **6907** | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing. | | | | | |
| 6907.10.00 | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.<br>Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being encl | | | | | |
| 6907.10.10.00 | Clay tiles | 15 | 19 | 17-B | kg and u | 662.441 |
| 6907.10.20.00 | Other tiles | 15 | 19 | 17-B | kg and u | 662.442 |
| 6907.10.30.00 | Mosaic cubes and the like | 5 | Free | Free | kg and u | 662.443 |
| 6907.10.90.00 | Other mosaic cubes | 5 | Free | Free | kg and u | 662.444 |
| 6907.90.00 | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.<br>Other: | | | | | |
| 6907.90.10.00 | Tiles, cubes and similar articles, the largest surface area of which is capable of being enclosed in a square the side of which is 7 cm or more | 15 | Free | Free | kg and u | 662.4491 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6907.90.90.00 | Other tiles, cubes and similar articles | 5 | Free | Free | kg and u | 662.4499 |
| **6908** | Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. | | | | | |
| 6908.10.00 | Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed | | | | | |
| 6908.10.10.00 | Tiles | 25 | 19 | 17-B | kg and m2 | 662.451 |
| 6908.10.20.00 | Mosaic cubes and the like | 5 | Free | Free | kg and m2 | 662.452 |
| 6908.10.90.00 | Other mosaic cubes | 5 | Free | Free | kg and m2 | 662.453 |
| 6908.90.00 | Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. Other: | | | | | |
| 6908.90.10.00 | Tiles, cubes and similar articles the largest surface of which is capable of being enclosed in a square the side of which is 7 cm or more | 25 | 14 | 12-A | kg and m2 | 662.4591 |
| 6908.90.90.00 | Other glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes etc | 5 | Free | Free | kg and m2 | 662.4599 |
| **6909** | Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of kind used in agriculture; | | | | | |
| 6909.11.00.00 | Ceramic wares for laboratory, chemical or other technical usesof porcelain /china | Free | Free | Free | kg | 663.911 |
| 6909.12.00.00 | Articles having a hardness equivalent to 9 or more on the Mohs scale | Free | Free | Free | kg | 663.912 |
| 6909.19.00.00 | Other ceramic wares for laboratory, chemical or other technical uses | Free | Free | Free | kg | 663.913 |
| 6909.90.00.00 | Other ceramic sinks, wash basins, wash basin pedestals, etc of porcelain or china | Free | Free | Free | kg | 663.919 |
| **6910** | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. | | | | | |
| 6910.10.00 | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. Of porcelain or china: | | | | | |
| 6910.10.10.00 | Sinks | 25 | Excl | Excl | kg and u | 812.211 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 6910.10.20.00 | Wash basins and wash basin pedestals | 25 | Excl | Excl | kg and u | 812.212 |
| 6910.10.30.00 | Baths | 25 | Excl | Excl | kg and u | 812.213 |
| 6910.10.40.00 | Bidets | 25 | Excl | Excl | kg and u | 812.214 |
| 6910.10.50.00 | Water closet pans (lavatory bowls) | 25 | Excl | Excl | kg and u | 812.215 |
| 6910.10.60.00 | Flushing cisterns (tanks) | 25 | Excl | Excl | kg and u | 812.216 |
| 6910.10.70.00 | Urinals | 25 | Excl | Excl | kg and u | 812.217 |
| 6910.10.80.00 | Complete lavatory sets | 25 | Excl | Excl | kg and u | 812.218 |
| 6910.10.90.00 | Other ceramic sinks, wash basins, washbasin pedestals,baths, bidets, etc | 25 | Excl | Excl | kg and u | 812.219 |
| 6910.90.00.00 | Other ceramic sinks, wash basins, wash basin pedestals, etc | 25 | 18 | 15-A | kg and u | 812.29 |
| **6911** | Tableware, kitchedware, other house-hold articles and toilet articles, of porcelain or china. | | | | | |
| 6911.10.00 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. | | | | | |
| | Tableware and kitchenware: | | | | | |
| 6911.10.10.00 | Tableware | 20 | 18 | 15-A | kg | 666.111 |
| 6911.10.20.00 | Kitchenware | 20 | 18 | 15-A | kg | 666.112 |
| 6911.90.00.00 | Other tableware, kitchenware, other household articles and toilet articles, of porcelain or china | 20 | 18 | 15-A | kg | 666.12 |
| **6912** | Ceramic tableware, kithenware, other household articles and toilet articles, other than of porcelain or china. | | | | | |
| 6912.00.10.00 | Tableware and kitchenware | 20 | 22 | 18-A | kg | 666.131 |
| 6912.00.90.00 | Other ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china | 20 | 22 | 18-A | kg | 666.139 |
| **6913** | Statuettes and other ornamental ceramic articles. | | | | | |
| 6913.10.00.00 | Statuettes & other ornamental ceramics articles of porcelain/china | 20 | 18 | 15-A | kg | 666.21 |
| 6913.90.00.00 | Other statuettes & other ornamental ceramics articles | 20 | 22 | 18-A | kg | 666.29 |
| **6914** | Other ceramic articles. | | | | | |
| 6914.10.00.00 | Other ceramic articles of porcelain or china | 20 | 22 | 18-A | kg | 663.991 |
| 6914.90.00.00 | Other ceramic articles, nes. | 20 | 22 | 18-A | kg | 663.999 |

# CHAPTER 70

# GLASS AND GLASSWARE

**Notes.**

1. This Chapter does not cover:

   (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

   (b) Articles of Chapter 71 (for example, imitation jewellery);

   (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

   (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

   (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;

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

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

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

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

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

   (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 70.19, the expression "glass wool" means:

   (a) Mineral wools with a silica ($SiO_2$) content not less than 60% by weight;

   (b) Mineral wools with a silica ($SiO_2$) content less than 60% but with an alkaline oxide ($K_2O$ or $Na_2O$) content exceeding 5% by weight or a boric oxide ($B_2O_3$) content exceeding 2% by weight.

   Mineral wools which do not comply with the above specifications fall in heading 68.06.

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

**Subheading Note.**

1. For the purposes of subheadings 7013.22.00, 7013.33.00, 7013.41.00 and 7013.91.00, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **70** | Glass and glassware | | | | | |
| **7001** | Cullet and other waste and scrap of glass; glass in the mass. | | | | | |
| 7001.00.00.00 | Cullet and other waste and scrap of glass; glass in the mass. | 5 | Free | Free | kg | 664.11 |
| **7002** | Glass in balls (other than mircrospheres of heading No. 70.18), rods or tubes, unworked. | | | | | |
| 7002.10.00.00 | Balls | 5 | Free | Free | kg | 664.121 |
| 7002.20.00.00 | Rods | 5 | Free | Free | kg | 664.122 |
| 7002.31.00.00 | Glass tubes of fused quartz or other fused silica | 5 | Free | Free | kg | 664.123 |
| 7002.32.00.00 | Tubes of other glass other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0o C to 300o C | 5 | Free | Free | kg | 664.124 |
| 7002.39.00.00 | Other tubes | 5 | Free | Free | kg | 664.129 |
| **7003** | Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise | | | | | |
| 7003.12.00.00 | Non-wired sheets coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 5 | Free | Free | kg and m2 | 664.511 |
| 7003.19.00.00 | Other non-wired sheets | 5 | Free | Free | kg and m2 | 664.519 |
| 7003.20.00.00 | Wired sheets | 5 | Free | Free | kg and m2 | 664.52 |
| 7003.30.00.00 | Profiles | 5 | Free | Free | kg and m2 | 664.53 |
| **7004** | Drawn glass and blown galss, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | | | | | |
| 7004.20.00.00 | Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 5 | Free | Free | kg and m2 | 664.31 |
| 7004.90.00.00 | Other glass | 5 | Free | Free | kg and m2 | 664.39 |
| **7005** | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not | | | | | |
| 7005.10.00.00 | Non-wired glass, having an absorbent, reflecting or non-reflecting layer | 5 | Free | Free | kg and m2 | 664.411 |
| 7005.21.00.00 | Non-wired glass, coloured throughout the mass (body tinted), opacified, flashed or merely surface ground | 5 | Free | Free | kg and m2 | 664.412 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7005.29.00.00 | Other non-wired glass | 5 | Free | Free | kg and m2 | 664.419 |
| 7005.30.00.00 | Wired glass | 5 | Free | Free | kg and m2 | 664.42 |
| **7006** | Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. | | | | | |
| 7006.00.00.00 | Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. | 5 | Free | Free | kg | 664.91 |
| **7007** | Safety glass, consisting of toughened (tempered) or laminated glass. | | | | | |
| 7007.11.00 | Safety glass, consisting of toughened (tempered) or laminated glass. Toughened (tempered) safety glass: Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: | | | | | |
| 7007.11.10.00 | Motor car windscreens | 10 | 15 | 15-B | kg | 664.711 |
| 7007.11.90.00 | Other safety glass of size & shape suitable for incorporation in vehicles, aircraft etc | 5 | Free | Free | kg | 664.712 |
| 7007.19.00.00 | Other laminated safety glass of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: | 5 | Free | Free | kg and m2 | 664.719 |
| 7007.21.00 | Safety glass, consisting of toughened (tempered) or laminated glass. Laminated safety glass: Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: | | | | | |
| 7007.21.10.00 | Motor car windscreens | 10 | 15 | 15-B | kg | 664.721 |
| 7007.21.90.00 | Other safety glass of size & shape suitable for incorporation in vehicles, aircraft, etc | 5 | Free | Free | kg | 664.722 |
| 7007.29.00.00 | Other laminated safety glass | 5 | Free | Free | kg | 664.729 |
| **7008** | Multiple-walled insulating units of glass. | | | | | |
| 7008.00.00.00 | Multiple-walled insulating units of glass. | 5 | Free | Free | kg | 664.92 |
| **7009** | Glass mirrors, whether or not framed, including rear-view mirrors. | | | | | |
| 7009.10.00.00 | Rear-view mirrors for vehicles | 10 | 15 | 15-B | kg | 664.81 |
| 7009.91.00.00 | Glass mirrors, unframed | 15 | 13 | 11-A | kg | 664.891 |
| 7009.92.00.00 | Glass mirrors, framed | 5 | Free | Free | kg | 664.892 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **7010** | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing | | | | | |
| 7010.10.00.00 | Ampoules | Free | Free | Free | kg and u | 665.92 |
| 7010.20.00.00 | Stoppers, lids and other closures | 5 | Free | Free | kg and u | 665.111 |
| 7010.90.00 | 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.<br>Other: | | | | | |
| 7010.90.10.00 | Bottles for soft drinks, beers, wines and spirits | 15 | Free | Free | kg and u | ### |
| 7010.90.90.00 | Other carboys, bottles, flasks, jars, pots, phials, ampoules and other containers | 5 | Free | Free | kg and u | ### |
| **7011** | Glass envelopes (including bulbs and tubes), open, and glass parts therof, without fittings, for electric lamps, cathode-ray tubes or the like. | | | | | |
| 7011.10.00.00 | Glass envelopes for electric lighting | 5 | Free | Free | kg | 664.931 |
| 7011.20.00.00 | Glass envelopes for cathode-ray tubes | 5 | Free | Free | kg | 664.932 |
| 7011.90.00.00 | Other glass envelopes (including bulbs and tubes) | 5 | Free | Free | kg | 664.939 |
| **7012** | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like. | | | | | |
| **7013** | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or | | | | | |
| 7013.10.00.00 | Glassware of glass-ceramics | 20 | 22 | 18-A | kg | 665.21 |
| 7013.22.00.00 | Stemware drinking glasses of lead crystal | 25 | 22 | 18-A | kg | ### |
| 7013.28.00.00 | Other stemware drinking glasses, other than of glass ceramics | 20 | 22 | 18-A | kg | ### |
| 7013.33.00.00 | Other drinking glasses of lead crystal | 25 | 22 | 18-A | kg | 665.221 |
| 7013.37.00.00 | Other drinking glasses, other than of glass ceramics | 20 | 22 | 18-A | kg | 665.229 |
| 7013.41.00.00 | Glassware of lead crystal | 25 | 22 | 18-A | kg | 665.231 |
| 7013.42.00.00 | Glassware of glass having a linear coefficient of expansion<=5 x 10-6 per Kelwin within a temperature range of 0oC to 300oC | 20 | 22 | 18-A | kg | 665.232 |
| 7013.49.00.00 | Other glassware | 20 | 22 | 18-A | kg | 665.239 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7013.91.00.00 | Other glassware of lead crystal | 25 | 18 | 15-A | kg | 665.291 |
| 7013.99.00.00 | Other glassware | 20 | 22 | 18-A | kg | 665.299 |
| **7014** | Signalling glassware and optical elements of glass (other than those of Heading No. 70.15), not optically worked. | | | | | |
| 7014.00.10.00 | Signalling glassware and optical elements of glass, for road motor vehicles | 10 | 12 | 9-A | kg | 665.951 |
| 7014.00.90.00 | Other signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked | 5 | Free | Free | kg | 665.959 |
| **7015** | Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically | | | | | |
| 7015.10.00.00 | Glasses for corrective spectacles | Free | Free | Free | kg | 664.941 |
| 7015.90.00.00 | Other clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles etc | 5 | Free | Free | kg | 664.949 |
| **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 | | | | | |
| 7016.10.00 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or si | | | | | |
| 7016.10.10.00 | Mosaic cubes | 5 | Free | Free | kg | 665.941 |
| 7016.10.90.00 | Other glass cubes and other glass smallwares | 20 | 22 | 18-A | kg | 665.949 |
| 7016.90.00 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or si | | | | | |
| 7016.90.10.00 | Tiles | 5 | Free | Free | kg | 665.961 |
| 7016.90.90.00 | Other glass cubes & other glass small wares, whether or not on a backing, etc | 5 | Free | Free | kg | 665.969 |
| **7017** | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. | | | | | |
| 7017.10.00.00 | Laboratory, hygienic or pharmaceutical glassware of fused quartz or other fused silica | Free | Free | Free | kg | 665.911 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7017.20.00.00 | Laboratory, hygienic or pharmaceutical glassware of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0oC to 300oC | Free | Free | Free | kg | 665.912 |
| 7017.90.00.00 | Other laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated | Free | Free | Free | kg | 665.919 |
| **7018** | Glass beads, imitation pearls, immitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation | | | | | |
| 7018.10.00.00 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 5 | Free | Free | kg | 665.931 |
| 7018.20.00.00 | Glass microspheres not exceeding 1 mm in Diameter | 5 | Free | Free | kg | 665.932 |
| 7018.90.00 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and article thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, oth | | | | | |
| 7018.90.10.00 | Glass eyes | 5 | Free | Free | kg | 665.933 |
| 7018.90.20.00 | Fragments and chippings | 5 | Free | Free | kg | 665.934 |
| 7018.90.90.00 | Other glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares etc | 5 | 12 | 9-A | kg | 665.939 |
| **7019** | Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabric). | | | | | |
| 7019.11.00.00 | Chopped strands, of a length of not more than 50 mm | 5 | Free | Free | kg | 651.951 |
| 7019.12.00.00 | Rovings | 5 | Free | Free | kg | 651.952 |
| 7019.19.00.00 | Other slivers, rovings, yarn and chopped strands | 5 | Free | Free | kg | 651.959 |
| 7019.31.00.00 | Mats | 5 | Free | Free | kg | 664.951 |
| 7019.32.00.00 | Thin sheets (voiles) | 5 | Free | Free | kg | 664.952 |
| 7019.39.00.00 | Other thin sheets (voiles), webs, mats, mattresses, boards & similar..etc | 5 | Free | Free | kg | 664.953 |
| 7019.40.00.00 | Woven fabrics of rovings | 5 | Free | Free | kg | 654.61 |
| 7019.51.00.00 | Woven fabrics of a width <=30 cm | 5 | Free | Free | kg | 654.62 |
| 7019.52.00.00 | Woven fabrics of a width >30 cm, plain weave, weighing <250 g/sq m, etc | 5 | Free | Free | kg | 654.63 |
| 7019.59.00.00 | Other woven fabrics | 5 | Free | Free | kg | 654.69 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7019.90.00 | Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).<br>Other woven fabrics:<br>Other: | | | | | |
| 7019.90.10.00 | Glass fibres (including glass wool) | 5 | Free | Free | kg | 664.954 |
| 7019.90.90.00 | Other glass fibres | 5 | Free | Free | kg | 664.959 |
| **7020** | Other articles of glass. | | | | | |
| 7020.00.10.00 | Industrial articles | 5 | 5 | 4-A | kg | 665.991 |
| 7020.00.20.00 | Glass inners for vacuum flasks or for other vacuum vessels | 5 | Free | Free | kg | 665.12 |
| 7020.00.90.00 | Other articles of glass. | 20 | 22 | 18-A | kg | 665.999 |

# SECTION XIV

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

## CHAPTER 71

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

**Notes.**

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or - reconstructed), or

(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

(a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(c) Goods of Chapter 32 (for example, lustres);

(d) Supported catalysts (heading 38.15);

(e) Articles of heading 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;

(f) Articles of heading 43.03 or 43.04;

(g) Goods of Section XI (textiles and textile articles);

(h) Footwear, headgear or other articles of Chapter 64 or 65;

(ij) Umbrellas, walking-sticks or other articles of Chapter 66;

(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(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 9703.00), collectors' pieces (heading 9705.00) or antiques of an age exceeding one hundred years (heading 9706.00), other than natural or cultured pearls or precious or semi-precious stones.

4. (A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;

(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading 71.13, the expression "articles of jewellery" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

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

11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

**Subheading Notes.**

1. For the purposes of subheadings 7106.10.00, 7108.11.00, 7110.11.00, 7110.21.00, 7110.31.00 and 7110.41.00, 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 7110.11.00 and 7110.19.00, 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **71** | Natural or cultured pearls, precious or semi-precious stones,precious metals, metals clad with precious metal and articles thereof; imitation jewelry; coin | | | | | |
| **7101** | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung | | | | | |
| 7101.10.00 | 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.<br>Natural pearls: | | | | | |
| 7101.10.10.00 | Natural pearl temporarily strung for convenience of transport | 50 | 35 | 29-A | kg | 667.111 |
| 7101.10.90.00 | Other natural pearl unnworked | 50 | 35 | 29-A | kg | 667.119 |
| 7101.21.00 | 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.<br>Cultured pearls:<br>Unworked: | | | | | |
| 7101.21.10.00 | Natural pearl temporarily strung for convenience of transport | 50 | 35 | 29-A | kg | 667.121 |
| 7101.21.90.00 | Other natural pearl nworked | 50 | 35 | 29-A | kg | 667.129 |
| 7101.22.00 | 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.<br>Cultured pearls:<br>Worked: | | | | | |
| 7101.22.10.00 | Natural pearls temporarily strung for convenience of transport | 50 | 35 | 29-A | kg | 667.131 |
| 7101.22.90.00 | Other temporarily strung for convenience of transport | 50 | 35 | 29-A | kg | 667.139 |
| **7102** | Diamonds, whether or not worked, but not mounted or set. | | | | | |
| 7102.10.00.00 | Diamonds, unsorted | 50 | 35 | 29-A | kg and | 667.21 |
| 7102.21.00.00 | Diamonds unworked or simply sawn, cleaved or bruted | 50 | 36 | 32-A | kg and | 277.11 |
| 7102.29.00.00 | Other industrial diamonds | 50 | 36 | 32-A | kg and | 277.19 |
| 7102.31.00.00 | Diamonds unworked or simply sawn, cleaved or bruted | 50 | 35 | 29-A | kg and | 667.22 |
| 7102.39.00.00 | Other non-industrial diamonds | 50 | 35 | 29-A | kg and | 667.29 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **7103** | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but strung, mounted or set; ungraded precious | | | | | |
| 7103.10.00 | 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.<br>Unw | | | | | |
| 7103.10.10.00 | Precious stones temporarily strung for convenience of transport | 50 | 35 | 29-A | kg | 667.311 |
| 7103.10.90.00 | Other precious stones (other than diamonds) and semi-precious stones etc | 50 | 35 | 29-A | kg | 667.319 |
| 7103.91.00 | 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.<br>Oth | | | | | |
| 7103.91.10.00 | Rubies, sapphires and emeralds temporarily strung for convenience of transport | 50 | 35 | 29-A | kg and | 667.391 |
| 7103.91.90.00 | Other rubies, sapphires and emeralds temporarily strung for convenience of transport | 50 | 35 | 29-A | kg and | 667.392 |
| 7103.99.00 | 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.<br>Oth | | | | | |
| 7103.99.10.00 | Other precious stones temporarily strung for convenience of transport | 50 | 35 | 29-A | kg and | 667.393 |
| 7103.99.90.00 | Other precious stones | 50 | 35 | 29-A | kg and | 667.399 |
| **7104** | Synetic or reconstructred precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic | | | | | |
| 7104.10.00.00 | Piezo-electric quartz | 50 | 35 | 29-A | kg and | 667.41 |
| 7104.20.00.00 | Other piezo-electric quartz, unworked or simply sawn or roughly shaped | 50 | 35 | 29-A | kg and | 667.42 |
| 7104.90.00.00 | Other synthetic or reconstructed precious or semi-precious stones | 50 | 35 | 29-A | kg and | 667.49 |
| **7105** | Dust and powder of natural or sythetic precious or semi- precious stones. | | | | | |
| 7105.10.00.00 | Dust and powder of diamonds | 5 | Free | Free | kg and | 277.211 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7105.90.00.00 | Other dust and powder of natural or synthetic precious or semi-precious stones. | 5 | Free | Free | kg | 277.219 |
| **7106** | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form. | | | | | |
| 7106.10.00.00 | Silver (including silver plated with gold or platinum), powder | 5 | Free | Free | kg | 681.141 |
| 7106.91.00.00 | Silver (including silver plated with gold or platinum),unwrought | 5 | Free | Free | kg | 681.13 |
| 7106.92.00.00 | Silver (including silver plated with gold or platinum), semi-manufactured | 5 | Free | Free | kg | 681.142 |
| **7107** | Base metals clad with silver, not further worked than semi-manufactured. | | | | | |
| 7107.00.00.00 | Base metals clad with silver, not further worked than semi-manufactured. | 5 | Free | Free | kg | 681.12 |
| **7108** | Gold (including gold plated with platinum) unwrought or in semi- manufactured forms, or in powder forms. | | | | | |
| 7108.11.00.00 | Non-monetary gold, powder | 5 | Free | Free | kg | 971.011 |
| 7108.12.00 | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.<br>Non-monetary:<br>Other unwrought forms: | | | | | |
| 7108.12.10.00 | Gold in bars | 5 | Free | Free | kg | 971.012 |
| 7108.12.90.00 | Other powder in unwrought forms | 5 | Free | Free | kg | 971.013 |
| 7108.13.00.00 | Other gold semi manufactured forms | 5 | Free | Free | kg | 971.014 |
| 7108.20.00.00 | Monetary gold | 5 | Free | Free | kg | 971.015 |
| **7109** | Base metals or silver, clad with gold, not further worked than semi-manufactured | | | | | |
| 7109.00.00.00 | Base metals or silver, clad with gold, not further worked than semi-manufactured | 5 | Free | Free | kg | 971.02 |
| **7110** | Platinum, unwrought or in semi-manufactured forms, or in powder form. | | | | | |
| 7110.11.00.00 | Platinum unwrought or in powder form | 5 | Free | Free | kg | 681.23 |
| 7110.19.00.00 | Other platinum | 5 | Free | Free | kg | 681.251 |
| 7110.21.00.00 | Palladium unwrought or in powder form | 5 | Free | Free | kg | 681.241 |
| 7110.29.00.00 | Other palladium | 5 | Free | Free | kg | 681.252 |
| 7110.31.00.00 | Rhodium unwrought or in powder form | 5 | Free | Free | kg | 681.242 |
| 7110.39.00.00 | Other rhodium | 5 | Free | Free | kg | 681.253 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7110.41.00.00 | Iridium, osmium and ruthenium unwrought or in powder form | 5 | Free | Free | kg | 681.243 |
| 7110.49.00.00 | Other iridium, osmium and ruthenium | 5 | Free | Free | kg | 681.259 |
| **7111** | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | | | | | |
| 7111.00.00.00 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | 5 | Free | Free | kg | 681.22 |
| **7112** | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal | | | | | |
| 7112.30.00.00 | Ash containing precious metal or precious metal compounds | 5 | Free | Free | kg | 289.31 |
| 7112.91.00.00 | Waste and scrap of gold, including metal clad with gold but excluding sweepings containing other precious metals | 5 | Free | Free | kg | 289.91 |
| 7112.92.00.00 | Waste and scrap of platinum, including metal clad with platinum but excluding sweepings containing other precious metal | 5 | Free | Free | kg | 289.92 |
| 7112.99.00.00 | Other waste and scrap of precious metal or of metal clad with precious metal etc | 5 | Free | Free | kg | 289.99 |
| **7113** | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. | | | | | |
| 7113.11.00.00 | Articles of silver, whether or not plated or clad with other precious metal | 60 | 36 | 32-A | kg | 897.311 |
| 7113.19.00 | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.<br>Of precious metal whether or not plated or clad with precious metal:<br>Of other precious metal, whether or not plated or clad with precious metal: | | | | | |
| 7113.19.10.00 | Articles of gold, whether or not plated or clad with other precious metal | 60 | Excl | Excl | kg | 897.312 |
| 7113.19.90.00 | Other articles of other precious metal, whether or not plated or clad with other precious metal | 60 | Excl | Excl | kg | 897.313 |
| 7113.20.00.00 | Articles of base metal clad with precious metal, whether or not plated or clad with other precious metal | 60 | 36 | 32-A | kg | 897.314 |
| **7114** | Articles of goldsmith's or silversmith's wares and parts thereof, of precious metal or of metal clad with precious metal. | | | | | |
| 7114.11.00.00 | Articles of goldsmiths' or silversmiths' wares of silver, whether or not plated or clad with other precious metal | 60 | 36 | 32-A | kg | 897.321 |
| 7114.19.00.00 | Articles of goldsmiths' or silversmiths' wares of other precious metal, whether or not plated or clad with precious metal | 60 | 36 | 32-A | kg | 897.322 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7114.20.00.00 | Articles of goldsmiths' or silversmiths' wares of base metal clad with precious metal | 60 | 36 | 32-A | kg | 897.323 |
| **7115** | Other articles of precious metal or of metal clad with precious metal. | | | | | |
| 7115.10.00.00 | Catalysts in the form of wire cloth or grill, of platinum | 5 | Free | Free | kg | 897.41 |
| 7115.90.00.00 | Other articles of precious metal or of metal clad with precious metal | 5 | Free | Free | kg | 897.49 |
| **7116** | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). | | | | | |
| 7116.10.00.00 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). | 60 | 36 | 32-A | kg | 897.331 |
| 7116.20.00.00 | Articles of precious or semi-precious stones (natural or cultured pearls) | 60 | 36 | 32-A | kg | 897.332 |
| **7117** | Imitation jewellery. | | | | | |
| 7117.11.00.00 | Cuff-links and studs | 60 | 37 | 34-A | kg | 897.211 |
| 7117.19.00.00 | Other imitation jewellery of base metal, whether /not plated with precious metal | 60 | 37 | 34-A | kg | 897.219 |
| 7117.90.00.00 | Other imitation jewellery | 60 | 37 | 34-A | kg | 897.29 |
| **7118** | Coin. | | | | | |
| 7118.10.00.00 | Coin (other than gold coin), not being legal tender | Free | Free | Free | kg | 961 |
| 7118.90.00 | Coin.<br>Other: | | | | | |
| 7118.90.10.00 | Gold coin | Free | Free | Free | kg | 961.02 |
| 7118.90.90.00 | Other coin | Free | Free | Free | kg | 961.09 |

## SECTION XV

## BASE METALS AND ARTICLES OF BASE METAL

**Notes.**

1. This Section does not cover:

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);

(b) Ferro-cerium or other pyrophoric alloys (heading 36.06);

(c) Headgear or parts thereof of heading 65.06 or 6507.00;

(d) Umbrella frames or other articles of heading 66.03;

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

(g) Assembled railway or tramway track (heading 8608.00) 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, 8310.00 and frames and mirrors, of base metal, of heading 83.06.

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

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

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

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

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) A cermet of heading 8113.00 is regarded as a single base metal.

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

(a) **Waste and scrap**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **Powders**

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

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# CHAPTER 72

# IRON AND STEEL

**Notes.**

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

(a) **Pig iron**

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

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

(b) **Spiegeleisen**

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

(c) **Ferro-alloys**

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

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

(d) **Steel**

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

(e) **Stainless steel**

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

(f) **Other alloy steel**

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

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium

- 0.3% or more of tungsten (wolfram)

- 0.1% or more of vanadium

- 0.05% or more of zirconium

- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **Remelting scrap ingots of iron or steel**

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

(h) **Granules**

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

(ij) **Semi-finished products**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) **Flat-rolled products**

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

- coils of successively superimposed layers, or

- straight lengths, which if of a thickness less than 4.75 mm

are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of 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**

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 containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) **Non-alloy free-cutting steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) **Silico-manganese steel**

Alloy steels containing by weight:

- not more than 0.7% of carbon,
- 0.5% or more but not more than 1.9% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | A | |
| **72** | Iron and steel | | | | | |
| **7201** | Pig iron and spiegeleisen in pigs, blocks or other primary forms. | | | | | |
| 7201.10.00.00 | Non-alloy pig iron containing by weight 0.5% or less of phosphorous | 5 | Free | Free | kg | 671.21 |
| 7201.20.00.00 | Non-alloy pig iron containing by weight more than 0.5% of phosphorous | 5 | Free | Free | kg | 671.22 |
| 7201.50.00 | Pig iron and spiegeleisen in pigs, blocks or other primary forms.<br>Alloy pig iron, spiegeleisen: | | | | | |
| 7201.50.10.00 | Alloy pig iron | 5 | Free | Free | kg | 671.231 |
| 7201.50.20.00 | Spiegeleisen | 5 | Free | Free | kg | 671.232 |
| **7202** | Ferro-alloys. | | | | | |
| 7202.11.00.00 | Ferro-manganese containing by weight >2% of carbon | 5 | Free | Free | kg | 671.41 |
| 7202.19.00.00 | Other ferro-manganese | 5 | Free | Free | kg | 671.49 |
| 7202.21.00.00 | Ferro-silicon containing by weight >55% of silicon | 5 | Free | Free | kg | 671.511 |
| 7202.29.00.00 | Other ferro-silicon | 5 | Free | Free | kg | 671.519 |
| 7202.30.00.00 | | 5 | Free | Free | kg | 671.52 |

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.

♦♦♦♦

| | | | | | | |
|---|---|---|---|---|---|---|
| | Ferro-silico-manganese | | | | | |
| 7202.41.00.00 | Ferro-chromium containing by weight >4% of carbon | 5 | Free | Free | kg | 671.531 |
| 7202.49.00.00 | Other ferro-chromium | 5 | Free | Free | kg | 671.532 |
| 7202.50.00.00 | Ferro-silico-chromium | 5 | Free | Free | kg | 671.54 |
| 7202.60.00.00 | Ferro-nickel | 5 | Free | Free | kg | 671.55 |
| 7202.70.00.00 | Ferro-molybdenum | 5 | Free | Free | kg | 671.591 |
| 7202.80.00.00 | Ferro-tungsten and ferro-silico-tungsten | 5 | Free | Free | kg | 671.592 |
| 7202.91.00.00 | Ferro-titanium and ferro-silico-titanium | 5 | Free | Free | kg | 671.593 |
| 7202.92.00.00 | Ferro-vanadium | 5 | Free | Free | kg | 671.594 |
| 7202.93.00.00 | Ferro-niobium | 5 | Free | Free | kg | 671.595 |
| 7202.99.00.00 | Other ferro-alloys | 5 | Free | Free | kg | 671.599 |
| **7203** | Ferrous products obtained by direct reduction of iron ore and other spongy ferrous porducts, in lumps, pellets or similar forms; iron having a | | | | | |
| 7203.10.00.00 | Ferrous products obtained by direct reduction of iron ore | 10 | 8 | 6-A | kg | 671.331 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7203.90.00.00 | Other ferrous products | 5 | Free | Free | kg | 671.339 |
| **7204** | Ferrous waste and scrap; remelting scrap ingots of iron or steel. | | | | | |
| 7204.10.00.00 | Waste and scrap of cast iron | 5 | Free | Free | kg | 282.1 |
| 7204.21.00.00 | Waste and scrap of alloy steel; of stainless steel | 5 | Free | Free | kg | 282.21 |
| 7204.29.00.00 | Other waste and scrap of alloy steel | 5 | Free | Free | kg | 282.29 |
| 7204.30.00.00 | Waste and scrap of tinned iron or steel | 5 | Free | Free | kg | 282.31 |
| 7204.41.00.00 | Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | 5 | Free | Free | kg | 282.32 |
| 7204.49.00.00 | Other waste and scrap of tinned iron or steel | 5 | Free | Free | kg | 282.39 |
| 7204.50.00.00 | Remelting scrap ingots | 5 | Free | Free | kg | 282.33 |
| **7205** | Granules and powders, of pig iron, spiegeleisen, iron or steel. | | | | | |
| 7205.10.00.00 | Granules | 5 | Free | Free | kg | 671.31 |
| 7205.21.00.00 | Powders of alloy steel | 5 | Free | Free | kg | 671.321 |
| 7205.29.00.00 | Other powders | 5 | Free | Free | kg | 671.329 |
| **7206** | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03). | | | | | |
| 7206.10.00 | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).<br>Ingots: | | | | | |
| 7206.10.10.00 | Ingots of iron | 5 | Free | Free | kg | 672.411 |
| 7206.10.20.00 | Ingots of non-alloy steel | 5 | Free | Free | kg | 672.412 |
| 7206.90.00 | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).<br>Other: | | | | | |
| 7206.90.10.00 | Other ingots of iron | 5 | Free | Free | kg | 672.451 |
| 7206.90.90.00 | Other ingots of non-alloy steel | 5 | Free | Free | kg | 672.459 |
| **7207** | Semi-finished products of iron or non-alloy steel. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7207.11.00 | Semi-finished products of iron or non-alloy steel.<br>Containing by weight less than 0.25% of carbon:<br>Of rectangular (including square) cross-section, the width measuring less than twice the thickness: | | | | | |
| 7207.11.10.00 | Blooms and billets, of non-alloy steel | 10 | 9 | 8-A | kg | 672.611 |
| 7207.11.90.00 | Other blooms & billets, of rectangular (other than square) cross- section | 5 | Free | Free | kg | 672.619 |
| 7207.12.00 | Semi-finished products of iron or non-alloy steel.<br>Containing by weight less than 0.25% of carbon:<br>Other, of rectangular (other than square) cross- section: | | | | | |
| 7207.12.10.00 | Blooms and billets, of non-alloy steel | 10 | 9 | 8-A | kg | 672.621 |
| 7207.12.90.00 | Other blooms & billets, of rectangular (other than square) cross- section | 5 | Free | Free | kg | 672.629 |
| 7207.19.00 | Semi-finished products of iron or non-alloy steel.<br>Containing by weight less than 0.25% of carbon:<br>Other: | | | | | |
| 7207.19.10.00 | Blooms and billets, of non-alloy steel | 10 | 9 | 8-A | kg | 672.691 |
| 7207.19.90.00 | Other blooms & billets containing by weight <0.25% of carbon | 5 | Free | Free | kg | 672.699 |
| 7207.20.00 | Semi-finished products of iron or non-alloy steel.<br>Containing by weight less than 0.25% of carbon:<br>Containing by weight 0.25% or more of carbon: | | | | | |
| 7207.20.10.00 | Blooms and billets, of non-alloy steel | 10 | 9 | 8-A | kg | 672.71 |
| 7207.20.90.00 | Other flat-rolled products in coils, not further worked than hot-rolled, etc | 5 | Free | Free | kg | 672.79 |
| **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 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.<br>In coils, not further worked than hot-rolled, with Patterns in relief: | | | | | |
| 7208.10.10.00 | Other flat-rolled products in coils of a thickness of less than 3 mm | 5 | Free | Free | kg | 673.11 |
| 7208.10.90.00 | Other flat rolled products in coils, not further worked than hot- rolled, pickled | 5 | Free | Free | kg | 673.21 |
| 7208.25.00.00 | Flat-rolled, iron/steel, of a thickness of 4.75 mm / more, in coils not further worked than hot-rolled | 5 | Free | Free | kg | 673.31 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7208.26.00.00 | Flat-rolled, iron/steel, of a thickness of 3 mm or more but <4.75 mm, in coils, not further worked, etc | 5 | Free | Free | kg | 673.41 |
| 7208.27.00.00 | Other, in coils, not further worked than hot-rolled: | 5 | Free | Free | kg | 673.51 |
| 7208.36.00.00 | Flat-rolled, iron/steel, of a thickness of a thickness exceeding 10 mm | 5 | Free | Free | kg | 673.61 |
| 7208.37.00.00 | Flat-rolled, iron/steel, of a thickness of 4.75 mm or more but <=10 mm, in coils, not further worked | 5 | Free | Free | kg | 673.62 |
| 7208.38.00.00 | Flat-rolled, iron/steel, of a thickness of 3 mm or more but<4.75 mm, in coils, not further worked | 5 | Free | Free | kg | 673.63 |
| 7208.39.00.00 | Flat-rolled, iron/steel,of a thickness of <3 mm, not in coils, not further worked than hot-rolled, etc | 5 | Free | Free | kg | 673.64 |
| 7208.40.00 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.<br>Other, in coils, not further worked than hot-rolled:<br>Not in coils, not further worked than hot-rolled, with patterns in relief: | | | | | |
| 7208.40.10.00 | Flat-rolled, iron/steel,of a thickness of <3 mm | 5 | Free | Free | kg | 673.65 |
| 7208.40.90.00 | Other flat-rolled prods, not in coils, not further worked than hot-rolled, etc | 5 | Free | Free | kg | 673.69 |
| 7208.51.00.00 | Flat-rolled, iron/steel, of a thickness >10 mm, not in coils, not further worked than hot- rolled | 5 | Free | Free | kg | 673.71 |
| 7208.52.00.00 | Flat-rolled, iron/steel, of a thickness of 4.75 mm or more but <=10 mm, not in coils, etc | 5 | Free | Free | kg | 673.72 |
| 7208.53.00.00 | Flat-rolled, iron/steel, of a thickness of 3 mm or more but <4.75 mm, not in coils, not further…etc | 5 | Free | Free | kg | 673.73 |
| 7208.54.00.00 | Other flat-rolled, iron/steel, of a thickness of <3 mm | 5 | Free | Free | kg | 673.74 |
| 7208.90.00 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.<br>Other, not in coils, not further worked than hot- rolled :<br>Other: | | | | | |
| 7208.90.10.00 | Flat-rolled, iron/steel, of a thickness of <3 mm, not in coils, not further worked than hot- rolled etc | 5 | Free | Free | kg | 673.511 |
| 7208.90.90.00 | Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. | 5 | Free | Free | kg | 673.519 |
| **7209** | Flat-rolled products of iron or non-alloy steel, or a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7209.15.00.00 | Flat-rolled, iron/ steel of a thickness of 3mm or more, in coils, not further worked cold-rolled, etc | 5 | Free | Free | kg | 673.75 |
| 7209.16.00.00 | Flat-rolled, iron/steel, of a thickness >1 mm but <3 mm, in coils, not further worked cold-rolled, etc | 5 | Free | Free | kg | 673.76 |
| 7209.17.00.00 | Flat-rolled, iron/steel, of a thickness of 0.5 mm or more but <=1 mm, in coils, not further worked, etc | 5 | Free | Free | kg | 673.77 |
| 7209.18.00.00 | Flat-rolled, iron/steel not in coils, not further worked than cold-rolled (cold reduced) | 5 | Free | Free | kg | 673.78 |
| 7209.25.00.00 | Flat-rolled, iron/steel, of a thickness of 3 mm or more, not in coils, not further worked than cold-rolled | 5 | Free | Free | kg | 673.85 |
| 7209.26.00.00 | Flat-rolled, iron/steel, of a thickness>1 mm but<3 mm, not in coils, not further worked than cold, etc | 5 | Free | Free | kg | 673.86 |
| 7209.27.00.00 | Flat-rolled, iron/steel, of a thickness of 0.5 mm or more but<=1 mm, not in coils, not further worked, etc | 5 | Free | Free | kg | 673.87 |
| 7209.28.00.00 | Other flat-rolled products of iron or non-alloy steel, of a width of 600mm | 5 | Free | Free | kg | 673.88 |
| 7209.90.00 | 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.<br>Not in coils, not further worked than cold-rolled (cold reduced):<br>Other: | | | | | |
| 7209.90.10.00 | Flat-rolled, iron/steel, of a thickness of<3 mm | 5 | Free | Free | kg | 673.521 |
| 7209.90.90.00 | Other 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. | 5 | Free | Free | kg | 673.529 |
| **7210** | Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. | | | | | |
| 7210.11.00.00 | Flat-rolled products of iron, etc plated or coated with tin of a thickness of 0.5 mm or more | 5 | Free | Free | kg | 674.211 |
| 7210.12.00.00 | Flat-rolled products of iron, etc plated or coated with tin of a thickness of <0.5 mm | 5 | Free | Free | kg | 674.212 |
| 7210.20.00.00 | Other flat-rolled products, electrolytically plated or coated with zinc | 5 | Free | Free | kg | 674.41 |
| 7210.30.00 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.<br>Plated or coated with tin:<br>Electrolytically plated or coated with zinc: | | | | | |
| 7210.30.10.00 | Flat-rolled steel…electro-plated with zinc <3mm, corrugated | 15 | 13 | 11-A | kg | 674.111 |
| 7210.30.20.00 | Other electrolytically, plated or coated with zinc of a thichness of <3 mm | 5 | Free | Free | kg | 674.112 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7210.30.90.00 | Othe flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. | 5 | Free | Free | kg | 674.119 |
| 7210.41.00 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.<br>Otherwise plated or coated with zinc:<br>Corrugated: | | | | | |
| 7210.41.10.00 | Flat-rolled iron…electro-plated with zinc <3mm | 15 | 18 | 16-A | kg | 674.131 |
| 7210.41.90.00 | Other flat-rolled products of iron / non-alloy steel | 5 | Free | Free | kg | 674.132 |
| 7210.49.00 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.<br>Otherwise plated or coated with zinc:<br>Other: | | | | | |
| 7210.49.10.00 | Other flat rolled iron/steel of a thickness of<3 mm | 15 | Free | Free | kg | 674.133 |
| 7210.49.90.00 | Other flat-rolled products ….etc , wise plated or coated with zinc | 5 | Free | Free | kg | 674.139 |
| 7210.50.00.00 | Plated or coated with aluminium-zinc alloys | 5 | Free | Free | kg | 674.42 |
| 7210.61.00 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.<br>Plated or coated with aluminium:<br>Plated or coated with aluminium-zinc alloys: | | | | | |
| 7210.61.10.00 | Plated or coated with aluminium-zinc alloys of a thickness of less than 3 mm, corrugated | 15 | 18 | 15-A | kg | 674.431 |
| 7210.61.20.00 | Other plated or coated with aluminium-zinc alloys of a thickness of less than 3 mm | 5 | Free | Free | kg | 674.432 |
| 7210.61.90.00 | Other plated or coated with chromium oxides or with chromium and chromium oxides | 5 | Free | Free | kg | 674.433 |
| 7210.69.00.00 | Other plated or coated with aluminium-zinc alloys | 5 | Free | Free | kg | 674.439 |
| 7210.70.00 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.<br>Plated or coated with aluminium:<br>Painted, varnished or coated with plastics: | | | | | |
| 7210.70.10.00 | Painted, varnished or coated with plastics of a thickness of less than 3 mm, corrugated | 15 | 18 | 15-A | kg | 674.311 |
| 7210.70.20.00 | Painted, varnished or coated with plastics Of a thickness of less than 3 mm, other | 5 | Free | Free | kg | 674.312 |
| 7210.70.90.00 | Other painted, varnished or coated with plastics | 5 | Free | Free | kg | 674.319 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7210.90.00 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.<br>Plated or coated with aluminium:<br>Other: | | | | | |
| 7210.90.10.00 | Other painted, varnished or coated with plastics of a thickness of less than 3 mm, corrugated | 15 | 18 | 15-A | kg | 674.441 |
| 7210.90.20.00 | Painted, varnished or coated with plastics of a thickness of less than 3 mm, other | 5 | Free | Free | kg | 674.442 |
| 7210.90.90.00 | Other plated or coated with aluminium | 5 | Free | Free | kg | 674.449 |
| **7211** | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. | | | | | |
| 7211.13.00.00 | 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 | 5 | Free | Free | kg | 673.91 |
| 7211.14.00.00 | Other flat-rolled products of iron or non-alloy steel, of a thickness of 4.75 mm or more | 5 | Free | Free | kg | 673.92 |
| 7211.19.00 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.<br>Not further worked than hot-rolled:<br>Other: | | | | | |
| 7211.19.10.00 | Other flat-rolled products of iron or non-alloy steel of a thickness of less than 3 mm | 5 | Free | Free | kg | 673.93 |
| 7211.19.90.00 | Other flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. | 5 | Free | Free | kg | 673.94 |
| 7211.23.00 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.<br>Not further worked than cold-rolled (cold-reduced):<br>Containing by weight less than 0.25% of carbon: | | | | | |
| 7211.23.10.00 | Flat-rolled, iron/steel of a thickness of <3 mm, containing by weight <0.25% of carbon | 5 | Free | Free | kg | 673.95 |
| 7211.23.90.00 | Other flat-rolled, iron/steel, of a thickness of <3 mm, not further worked than cold-rolled,etc | 5 | Free | Free | kg | 673.96 |
| 7211.29.00 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.<br>Not further worked than cold-rolled (cold-reduced):<br>Other: | | | | | |
| 7211.29.10.00 | Other flat-rolled, iron/steel, of a thickness less than 3 mm | 5 | Free | Free | kg | 673.97 |
| 7211.29.90.00 | Other flat-rolled, iron/steel, not further worked than cold-rolled (cold- reduced) | 5 | Free | Free | kg | 673.99 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7211.90.00 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.<br>Not further worked than cold-rolled (cold-reduced):<br>Other: | | | | | |
| 7211.90.10.00 | Other flat-rolled, iron/steel, of a thickness of less than 3 mm not further worked than cold-rolled (cold- reduced) | 5 | Free | Free | kg | 673.531 |
| 7211.90.90.00 | Other flat-rolled iron/steel not further worked than cold-rolled (cold-reduced) | 5 | Free | Free | kg | 673.539 |
| **7212** | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated. | | | | | |
| 7212.10.00.00 | Electrolytically plated/coated with zinc | 5 | Free | Free | kg | 674.22 |
| 7212.20.00 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.<br>Electrolytically plated or coated with zinc: | | | | | |
| 7212.20.10.00 | Flat-rolled products of iron, electroplated with zinc < 3 mm, corrugated | 15 | 13 | 11-A | kg | 674.121 |
| 7212.20.20.00 | Flat-rolled products of iron, electroplated with zinc < 3 mm, other | 5 | Free | Free | kg | 674.122 |
| 7212.20.90.00 | Other flat-rolled, iron/non-alloy steel, otherwise plated/coated with zinc | 5 | Free | Free | kg | 674.129 |
| 7212.30.00 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.<br>Otherwise plated or coated with zinc: | | | | | |
| 7212.30.10.00 | Other flat-rolled, iron/non-alloy steel, otherwise plated/coated with zinc of a thickness of less than 3 mm, corrugated | 15 | 18 | 15-A | kg | 674.141 |
| 7212.30.20.00 | Other flat-rolled, iron/non-alloy steel, otherwise plated/coated with zinc of a thickness of less than 3 mm | 5 | Free | Free | kg | 674.142 |
| 7212.30.90.00 | Other flat-rolled iron/steel otherwise plated or coated with zinc | 5 | Free | Free | kg | 674.149 |
| 7212.40.00 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.<br>Painted, varnished or coated with plastics: | | | | | |
| 7212.40.10.00 | Flat-rolled, etc painted, varnished/coated with plastics, of a thickness of<3 mm, corrugated | 15 | 18 | 15-A | kg | 674.321 |
| 7212.40.20.00 | Other flat-rolled, iron/steel, painted, varnished or coated with plastics of a thickness of<3 mm | 5 | Free | Free | kg | 674.322 |
| 7212.40.90.00 | Other flat-rolled, etc otherwise plated /coated | 5 | Free | Free | kg | 674.329 |
| 7212.50.00 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.<br>Otherwise plated or coated: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7212.50.10.00 | Flat-rolled etc of a thickness of<3 mm, otherwise plated or coated | 15 | 18 | 15-A | kg | 674.511 |
| 7212.50.20.00 | Flat-rolled etc of a thickness of<3 mm, otherwise plated or coated, other | 5 | Free | Free | kg | 674.512 |
| 7212.50.90.00 | Other flat-rolled iron/steel otherwise plated or coated | 5 | Free | Free | kg | 674.519 |
| 7212.60.00 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.<br>Clad: | | | | | |
| 7212.60.10.00 | Flat-rolled, etc of a thickness of<3 mm, corrugated, clad | 15 | 18 | 15-A | kg | 674.521 |
| 7212.60.20.00 | Flat-rolled, etc of a thickness of<3 mm, other, clad | 5 | Free | Free | kg | 674.522 |
| 7212.60.90.00 | Other flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated | 5 | Free | Free | kg | 674.529 |
| **7213** | Bars and rods, hot-rolled in irregularly wound coils, of iron or non-alloy steel. | | | | | |
| 7213.10.00 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.<br>Containing indentations, ribs, grooves or other deformations produced during the rolling process: | | | | | |
| 7213.10.10.00 | Iron bars and rods, hot-rolled, in coils | 5 | Free | Free | kg | 676.211 |
| 7213.10.90.00 | Non-alloy steel bars and rods, hot-rolled, in coils | 10 | Excl | Excl | kg | 676.219 |
| 7213.20.00.00 | Bars and rods of circular cross-section measuring less than 14 mm in diameter | 10 | Excl | Excl | kg | 676.22 |
| 7213.91.00 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.<br>Other:<br>Of circular cross-section measuring less than 14 mm in diameter: | | | | | |
| 7213.91.10.00 | Bars & rods of iron; of circular cross-section measuring <14 mm in diameter: | 5 | Free | Free | kg | 676.131 |
| 7213.91.90.00 | Other bars & rods of circular cross-section measuring < 14mm in diameter | 10 | Excl | Excl | kg | 676.139 |
| 7213.99.00 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.<br>Other:<br>Other: | | | | | |
| 7213.99.10.00 | Bars and rods of iron | 5 | Free | Free | kg | 676.24 |
| 7213.99.90.00 | Other bars and rods of iron or non-alloy steel, forged | 10 | Excl | Excl | kg | 676.252 |
| **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 | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7214.10.00 | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling. Forged: | | | | | |
| 7214.10.10.00 | Other bars and rods of iron | 5 | Free | Free | kg | 676.26 |
| 7214.10.20.00 | Other bars & rods of non-alloy steel, containing indentations, ribs, grooves, etc | 5 | Free | Free | kg | 676.27 |
| 7214.20.00 | 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. Containing indentations, ribs, grooves or other deformations produced during the rolling p | | | | | |
| 7214.20.10.00 | Other bars and rods of iron | 5 | Free | Free | kg | 676.281 |
| 7214.20.90.00 | Other bars and rods of non-alloy steel | 10 | Excl | Excl | kg | 676.282 |
| 7214.30.00.00 | Other bars & rods of iron; of rectangular (other than square) cross-section | 10 | 14 | 12-A | kg | 676.283 |
| 7214.91.00 | 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. Other: Of rectangular (other than square) cross-section: | | | | | |
| 7214.91.10.00 | Other bars & rods of iron; of rectangular (other than square) cross-section | 5 | Free | Free | kg | 676.231 |
| 7214.91.90.00 | Other bars and rods | 10 | Excl | Excl | kg | 676.239 |
| 7214.99.00 | 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. Other: Other: | | | | | |
| 7214.99.10.00 | Other bars and rods of iron | 5 | Free | Free | kg | 676.41 |
| 7214.99.90.00 | Other bars and rods of iron or non-alloy steel | 10 | Excl | Excl | kg | 676.42 |
| **7215** | Other bars and rods of iron or non-alloy steel. | | | | | |
| 7215.10.00.00 | Other bars and rods of free-cutting steel, not further worked than cold-formed or cold-finished | 5 | Free | Free | kg | 676.43 |
| 7215.50.00.00 | Other bars & rods etc not further worked than cold-formed or cold-finished | 5 | Free | Free | kg | 676.33 |
| 7215.90.00 | Other bars and rods of iron or non-alloy steel. Other: | | | | | |
| 7215.90.10.00 | Other bars & rods of iron not further worked than cold-formed or cold-finished | 5 | Free | Free | kg | 676.44 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7215.90.90.00 | Angles, shapes and sections of iron or non-alloy steel | 5 | Free | Free | kg | 676.49 |
| **7216** | Angles, shapes and sections of iron or non-alloy steel. | | | | | |
| 7216.10.00.00 | L or T sections, not further worked than hot- rolled, hot-drawn or extruded, of a height of less than 80 mm | 5 | Free | Free | kg | 676.811 |
| 7216.21.00.00 | L sections | 5 | Free | Free | kg | 676.812 |
| 7216.22.00.00 | U, I or H sections, not further worked than hot- rolled, hot-drawn, etc | 5 | Free | Free | kg | 676.813 |
| 7216.31.00.00 | U sections | 5 | Free | Free | kg | 676.821 |
| 7216.32.00.00 | I sections | 5 | Free | Free | kg | 676.822 |
| 7216.33.00.00 | H sections | 5 | Free | Free | kg | 676.823 |
| 7216.40.00.00 | Other angles, shapes & sections, not further worked than hot-rolled, etc | 5 | Free | Free | kg | 676.824 |
| 7216.50.00 | Angles, shapes and sections of iron or non-alloy steel.<br>L or T sections, not further worked than hot- rolled, hot-drawn or extruded, of a height of less than 80 mm:<br>Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn | | | | | |
| 7216.50.10.00 | Angles, of non-alloy steel | 10 | 14 | 12-B | kg | 676.831 |
| 7216.50.90.00 | Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded | 5 | Free | Free | kg | 676.839 |
| 7216.61.00 | Angles, shapes and sections of iron or non-alloy steel.<br>Angles, shapes and sections, not further worked than cold-formed or cold-finished:<br>Obtained from flat-rolled products: | | | | | |
| 7216.61.10.00 | Angles, of non-alloy steel | 10 | 14 | 12-B | kg | 676.841 |
| 7216.61.90.00 | Other angles, shapes, and sections of iron or non-alloy steel. | 5 | Free | Free | kg | 676.842 |
| 7216.69.00 | Angles, shapes and sections of iron or non-alloy steel.<br>Angles, shapes and sections, not further worked than cold-formed or cold-finished:<br>Other: | | | | | |
| 7216.69.10.00 | Other angles, of non-alloy steel | 10 | 14 | 12-B | kg | 676.843 |
| 7216.69.90.00 | Other angles, of non-alloy steel cold-formed or cold-finished from flat-rolled products | 5 | Free | Free | kg | 676.849 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7216.91.00 | Angles, shapes and sections of iron or non-alloy steel.<br>Angles, shapes and sections, not further worked than cold-formed or cold-finished:<br>Cold-formed or cold-finished from flat-rolled products: | | | | | |
| 7216.91.10.00 | Other angles, of non-alloy steel | 10 | 14 | 12-B | kg | 676.851 |
| 7216.91.90.00 | Other angles, shapes and sections, not further worked than cold-formed or cold-finished | 5 | Free | Free | kg | 676.852 |
| 7216.99.00.00 | Other wWire of non-alloy steel not plated or coated, whether or not polished | 5 | Free | Free | kg | 676.859 |
| **7217** | Wire of iron or non-alloy steel. | | | | | |
| 7217.10.00 | Wire of iron or non-alloy steel.<br>Not plated or coated, whether or not polished: | | | | | |
| 7217.10.10.00 | Wire of iron, not plated or coated, whether or not polished | 5 | Free | Free | kg | 678.11 |
| 7217.10.90.00 | Wire of non-alloy steel, not plated or coated, whether or not polished | 10 | Excl | Excl | kg | 678.12 |
| 7217.20.00.00 | Wire of iron or non-alloy steel, plated or coated with zinc | 5 | Free | Free | kg | 678.13 |
| 7217.30.00.00 | Wire of iron/non-alloy steel, plated or coated with other base metals | 5 | Free | Free | kg | 678.14 |
| 7217.90.00.00 | Other stainless steel in ingots or other primary forms; semi-finished products of stainless steel | 5 | Free | Free | kg | 678.19 |
| **7218** | Stainless stel in ingots or other primary forms; semi-finished products of stainless steel. | | | | | |
| 7218.10.00.00 | Other stainless steel in ingots or other primary forms; semi-finished products | 5 | Free | Free | kg | 672.47 |
| 7218.91.00.00 | Other stainless steel in ingots of rectangular (other than square) cross-section | 5 | Free | Free | kg | 672.811 |
| 7218.99.00.00 | Other stainless steel in ingots or other primary forms; semi-finished products of stainless steel. | 5 | Free | Free | kg | 672.819 |
| **7219** | Flat-rolled products of stainless steel, of a width of 600 mm or more. | | | | | |
| 7219.11.00.00 | Flat-rolled etc of a thickness>10 mm, not further worked than hot-rolled, in coils | 5 | Free | Free | kg | 675.311 |
| 7219.12.00.00 | Flat-rolled etc of a thickness of 4.75 mm or more but <=10 mm, not further worked , etc | 5 | Free | Free | kg | 675.312 |
| 7219.13.00.00 | Flat-rolled,etc of a thickness of 3 mm or more but <4.75 mm, not further worked | 5 | Free | Free | kg | 675.32 |
| 7219.14.00.00 | Flat-rolled, etc of a thickness <3 mm, not further worked than hot-rolled, not in coils | 5 | Free | Free | kg | 675.33 |
| 7219.21.00.00 | Flat-rolled, etc of a thickness >10 mm, not further worked than hot-rolled, not in coils | 5 | Free | Free | kg | 675.341 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7219.22.00.00 | Flat-rolled, etc of a thickness of 4.75 mm or more but <=10 mm, not further worked | 5 | Free | Free | kg | 675.342 |
| 7219.23.00.00 | Flat-rolled, etc of a thickness of 3 mm or more but <4.75 mm, not further worked | 5 | Free | Free | kg | 675.35 |
| 7219.24.00.00 | Flat-rolled, etc of a thickness of <3 mm, not further worked than hot-rolled not further worked than cold-rolled (cold-reduced) | 5 | Free | Free | kg | 675.36 |
| 7219.31.00.00 | Flat-rolled, etc of a thickness of 4.75 mm or more, not further worked than cold-rolled | 5 | Free | Free | kg | 675.51 |
| 7219.32.00.00 | Flat-rolled, etc of a thickness of 3 mm or more but <4.75 mm, not further worked | 5 | Free | Free | kg | 675.52 |
| 7219.33.00.00 | Flat-rolled, etc of a thickness>1 mm but <3 mm, not further worked than cold-rolled | 5 | Free | Free | kg | 675.53 |
| 7219.34.00.00 | Flat-rolled, etc of a thickness of 0.5 mm or more but <=1 mm, not further worked | 5 | Free | Free | kg | 675.54 |
| 7219.35.00.00 | Flat-rolled, etc of a thickness of <0.5 mm, not further worked than cold-rolled | 5 | Free | Free | kg | 675.55 |
| 7219.90.00.00 | Other flat-rolled products of stainless steel not further worked than cold-rolled (cold-reduced): | 5 | Free | Free | kg | 675.71 |
| **7220** | Flat-rolled products of stainless steel, of a width of less than 600 mm. | | | | | |
| 7220.11.00.00 | Flat-rolled, etc of a thickness of 4.75 mm or more, not further worked than hot-rolled | 5 | Free | Free | kg | 675.37 |
| 7220.12.00.00 | Flat-rolled, etc of a thickness of <4.75 mm, not further worked than hot-rolled | 5 | Free | Free | kg | 675.38 |
| 7220.20.00.00 | Flat-rolled products of stainless steel, of a width of less than 600 mm not further worked than cold-rolled (cold-reduced) | 5 | Free | Free | kg | 675.56 |
| 7220.90.00.00 | Other flat-rolled products of stainless steel, of a width of 600mm | 5 | Free | Free | kg | 675.72 |
| **7221** | Bars and rods, not further worked than hot-rolled, hot-drawn or extruded | | | | | |
| 7221.00.00.00 | Bars and rods, not further worked than hot-rolled, hot-drawn or extruded | 5 | Free | Free | kg | 676.15 |
| **7222** | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel. | | | | | |
| 7222.11.00.00 | Bars & rods of circular cross-section, not further worked than hot-rolled | 5 | Free | Free | kg | 676.251 |
| 7222.19.00.00 | Other bars & rods, hot-rolled, in irregularly wound coils, of stainless steel | 5 | Free | Free | kg | 676.259 |
| 7222.20.00.00 | Bars and rods, not further worked than cold- formed or cold-finished | 5 | Free | Free | kg | 676.51 |
| 7222.30.00.00 | Other bars and rods | 5 | Free | Free | kg | 676.59 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7222.40.00 | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.<br>Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:<br>Angles, shapes and sections: | | | | | |
| 7222.40.10.00 | Angles | 5 | Free | Free | kg | 676.871 |
| 7222.40.20.00 | Shapes and sections | 5 | Free | Free | kg | 676.872 |
| **7223** | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel | | | | | |
| 7223.00.00.00 | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel | 5 | Free | Free | kg | 678.21 |
| **7224** | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel. | | | | | |
| 7224.10.00.00 | Ingots and other primary forms | 5 | Free | Free | kg | 672.49 |
| 7224.90.00.00 | Other other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel. | 5 | Free | Free | kg | 672.82 |
| **7225** | Flat-rolled products of other alloy steel; of a width of 600 mm or more. | | | | | |
| 7225.11.00.00 | Grain-oriented | 5 | Free | Free | kg | 675.111 |
| 7225.19.00.00 | Other flat-rolled products, etc of silicon-electrical steel | 5 | Free | Free | kg | 675.119 |
| 7225.30.00.00 | Other flat-rolled products etc, not further worked than hot-rolled, in coils | 5 | Free | Free | kg | 675.41 |
| 7225.40.00.00 | Other flat-rolled products etc, not further worked than hot-rolled, not in coils | 5 | Free | Free | kg | 675.42 |
| 7225.50.00.00 | Other flat-rolled products etc, not further worked than cold-rolled (cold- reduced) | 5 | Free | Free | kg | 675.61 |
| 7225.91.00.00 | Electrolytically plated or coated with zinc | 5 | Free | Free | kg | 675.731 |
| 7225.92.00.00 | Flat-rolled products, otherwise plated or coated with zinc | 5 | Free | Free | kg | 675.732 |
| 7225.99.00.00 | Other flat-rolled products of other alloy steel, of a width of 600 mm or more. | 5 | Free | Free | kg | 675.733 |
| **7226** | Flat-rolled products of other alloy steel, of a width of less that 600 mm. | | | | | |
| 7226.11.00.00 | Flat-rolled products, grain-oriented | 5 | Free | Free | kg | 675.121 |
| 7226.19.00.00 | Other flat-rolled products of silicon-electrical steel | 5 | Free | Free | kg | 675.129 |
| 7226.20.00.00 | Other flat-rolled products of high speed steel | 5 | Free | Free | kg | 675.22 |
| 7226.91.00.00 | Flat-rolled, of other alloy steel, not further worked than hot-rolled | 5 | Free | Free | kg | 675.43 |
| 7226.92.00.00 | Flat-rolled products…..steel, not further worked than cold-rolled (cold-reduced) | 5 | Free | Free | kg | 675.62 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7226.99.00.00 | Other flat-rolled products of other alloy steel, of a width of less than 600 mm. | 5 | Free | Free | kg | 675.749 |
| **7227** | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. | | | | | |
| 7227.10.00.00 | Bars and rods, hot-rolled, in irregularly….etc of high speed steel | 5 | Free | Free | kg | 676.61 |
| 7227.20.00.00 | Bars and rods, hot-rolled, ….etc of silico-manganese steel | 5 | Free | Free | kg | 676.62 |
| 7227.90.00.00 | 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 | 5 | Free | Free | kg | 676.69 |
| **7228** | Other bars and rods of other alloy steel; angles. shapes and sections, of other alloy steel; hollow drill bards and rods, of alloy or non-alloy | | | | | |
| 7228.10.00.00 | Bars and rods of alloy steel, etc of high speed steel | 5 | Free | Free | kg | 676.71 |
| 7228.20.00.00 | Bars and rods of alloy steel, etc of silico-managanese steel | 5 | Free | Free | kg | 676.72 |
| 7228.30.00.00 | Other bars and rods, not further worked than hot- rolled, hot-drawn, etc | 5 | Free | Free | kg | 676.29 |
| 7228.40.00.00 | Other bars and rods of alloy steel, not further worked than-forged | 5 | Free | Free | kg | 676.46 |
| 7228.50.00.00 | Other bars and rods, not further worked than cold- formed or cold-finished | 5 | Free | Free | kg | 676.39 |
| 7228.60.00.00 | Angles, shapes and sections | 5 | Free | Free | kg | 676.47 |
| 7228.70.00 | 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.<br>Angles, shapes and sections: | | | | | |
| 7228.70.10.00 | Angles | 5 | Free | Free | kg | 676.881 |
| 7228.70.20.00 | Shapes and sections | 5 | Free | Free | kg | 676.882 |
| 7228.80.00.00 | Wire of other alloy steel of high speed steel | 5 | Free | Free | kg | 676.48 |
| **7229** | Wire of other alloy steel. | | | | | |
| 7229.20.00.00 | Wire of other alloy steel of silico-managanese steel | 5 | Free | Free | kg | 678.292 |
| 7229.90.00.00 | Other wire of other alloy steel. | 5 | Free | Free | kg | 678.299 |

# CHAPTER 73

# ARTICLES OF IRON OR STEEL

**Notes.**

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.

2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **73** | Articles of iron or steel | | | | | |
| **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 | | | | | |
| 7301.10.00.00 | Sheet piling | 5 | Free | Free | kg | 676.861 |
| 7301.20.00.00 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, etc and other material specialized for jointing or fixing rails | 5 | Free | Free | kg | 676.862 |
| **7302** | Railwayor tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing | | | | | |
| 7302.10.00.00 | Rails | 5 | Free | Free | kg | 677.01 |
| 7302.30.00.00 | Switch blades, crossing frogs, point rods & other crossing pieces | 5 | Free | Free | kg | 677.092 |
| 7302.40.00.00 | Fish-plates and sole plates | 5 | Free | Free | kg | 677.093 |
| 7302.90.00.00 | Other railway or tramway track construction material of iron or steel, etc | 5 | Free | Free | kg | 677.099 |
| **7303** | Line pipe of a kind used for oil or gas pipelines | | | | | |
| 7303.00.00.00 | Line pipe of a kind used for oil or gas pipelines | 5 | Free | Free | kg | 679.11 |
| **7304** | tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel. | | | | | |
| 7304.11.00.00 | Line pipe of a kind used for oil or gas pipelines of stainless steel | 5 | Free | Free | kg | ### |
| 7304.19.00.00 | Other line pipe of a kind used for oil or gas pipelines: | 5 | Free | Free | kg | ### |
| 7304.22.00.00 | Drill pipe of stainless steel | 5 | Free | Free | kg | 679.131 |
| 7304.23.00.00 | Other drill pipe | 5 | Free | Free | kg | 679.139 |
| 7304.24.00.00 | Other tubes, etc of circular cross-section, of stainless steel | 5 | Free | Free | kg | ### |
| 7304.29.00.00 | Other tubes etc, of circular cross-section, of iron or non- alloy steel | 5 | Free | Free | kg | ### |
| 7304.31.00.00 | Tubes, pipes etc, cold-drawn or cold-rolled (cold-reduced) | 5 | Free | Free | kg | 679.141 |
| 7304.39.00.00 | Other tubes, of circular cross-section, of stainless steel | 5 | Free | Free | kg | 679.149 |
| 7304.41.00.00 | Other tubes cold-drawn or cold-rolled (cold-reduced) | 5 | Free | Free | kg | 679.151 |
| 7304.49.00.00 | Other tubes, pipes etc, of circular cross-section, of other alloy steel | 5 | Free | Free | kg | 679.159 |
| 7304.51.00.00 | Other cold-drawn or cold-rolled (cold-reduced) | 5 | Free | Free | kg | 679.161 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7304.59.00.00 | Other tubes, pipes & hollow profiles, seamless, of iron (other than cast iron) | 5 | Free | Free | kg | 679.169 |
| 7304.90.00.00 | Other casting of circular cross-section, of other alloy steel | 5 | Free | Free | kg | 679.17 |
| **7305** | Other tubes and pipes (for example, welded, riveted or similarly colsed), having circular cross-secctions, the external diameter of which exceeds | | | | | |
| 7305.11.00.00 | Longitudinally submerged arc welded | 5 | Free | Free | kg | 679.311 |
| 7305.12.00.00 | Other tubes & pipes, longitudinally welded | 5 | Free | Free | kg | 679.312 |
| 7305.19.00.00 | Other line pipe of a kind used for oil or gas pipelines | 5 | Free | Free | kg | 679.319 |
| 7305.20.00.00 | Other casing of a kind used in drilling for oil or gas, welded | 5 | Free | Free | kg | 679.32 |
| 7305.31.00.00 | Other tubes and pipes, longitudinally welded | 5 | Free | Free | kg | 679.331 |
| 7305.39.00.00 | Other tubes and pipes, welded | 5 | Free | Free | kg | 679.339 |
| 7305.90.00.00 | Other line pipe of a kind used for oil or gas pipelines | 5 | Free | Free | kg | 679.39 |
| **7306** | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. | | | | | |
| 7306.11.00.00 | Line pipe of a kind used for oil or gas pipelines, welded, of stainless steel | 5 | Free | Free | kg | ### |
| 7306.19.00.00 | Other casing of a kind used in drilling for oil or gas | 5 | Free | Free | kg | ### |
| 7306.21.00.00 | Casing of a kind used in drilling for oil or gas, welded, of stainless steel | 5 | Free | Free | kg | ### |
| 7306.29.00.00 | Other casing of a kind used in drilling for oil or gas | 5 | Free | Free | kg | ### |
| 7306.30.00.00 | Other tubes, pipes, welded, of circular cross-section, of iron or non-alloy steel | 5 | Free | Free | kg | ### |
| 7306.40.00.00 | Other tubes, pipes, welded, of circular cross-section, of stainless steel | 5 | Free | Free | kg | ### |
| 7306.50.00.00 | Other tubes, pipes, etc welded, of non-circular cross-section | 5 | Free | Free | kg | 679.431 |
| 7306.61.00.00 | Other tubes, pipes, etc welded, of square or rectangular cross-section | 5 | Free | Free | kg | 679.433 |
| 7306.69.00.00 | Other tubes, pipes, etc welded, of other non-circular cross-section | 5 | Free | Free | kg | 679.44 |
| 7306.90.00.00 | Other casing and tubing welded, of non-circular cross-section: | 5 | Free | Free | kg | 679.45 |
| **7307** | Tubes or pipe fittings (for example, couplings, elbows, sleevs), of iron or steel. | | | | | |
| 7307.11.00.00 | Cast fittings of non-malleable cast iron | 5 | Free | Free | kg | 679.51 |
| 7307.19.00.00 | Other cast fittings of stainless steel | 5 | Free | Free | kg | 679.52 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7307.21.00.00 | Flanges | 5 | Free | Free | kg | 679.53 |
| 7307.22.00.00 | Threaded elbows, bends and sleeves of stainless steel | 5 | Free | Free | kg | 679.54 |
| 7307.23.00.00 | Butt welding fittings of stainless steel | 5 | Free | Free | kg | 679.55 |
| 7307.29.00.00 | Other tube or pipe fittings of stainless steel | 5 | Free | Free | kg | 679.56 |
| 7307.91.00.00 | Flanges of iron or steel | 5 | Free | Free | kg | 679.591 |
| 7307.92.00.00 | Threaded elbows, bends and sleeves of iron or steel | 5 | Free | Free | kg | 679.592 |
| 7307.93.00.00 | Butt welding fittings of iron or steel | 5 | Free | Free | kg | 679.593 |
| 7307.99.00.00 | Other structures (excluding prefabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, lock-gates) | 5 | Free | Free | kg | 679.599 |
| **7308** | Structures (excluding prefabricated buildings of heading No.94.06) and parts of structures (for example, bridges and bridge-sections, lock- | | | | | |
| 7308.10.00.00 | Bridges and bridge-sections | 5 | Free | Free | kg and mt | 691.11 |
| 7308.20.00.00 | Towers and lattice masts | 5 | Free | Free | kg and mt | 691.12 |
| 7308.30.00.00 | Doors and windows and their frames and thresholds for doors | 5 | Free | Free | kg and mt | 691.13 |
| 7308.40.00.00 | Equipment for scaffolding, shuttering, propping or pit-propping | 5 | Free | Free | kg and mt | 691.14 |
| 7308.90.00.00 | Other structures (excluding prefabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, lock-gates etc | 5 | Free | Free | kg and mt | 691.19 |
| **7309** | Reservoirs, tanks, ats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, or a capacity | | | | | |
| 7309.00.10.00 | Petrol, oil and gas tanks | 5 | Free | Free | kg | 692.111 |
| 7309.00.20.00 | Water tanks | 5 | Free | Free | kg | 692.112 |
| 7309.00.90.00 | Other reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, etc | 5 | Free | Free | kg | 692.119 |
| **7310** | Tanks, casks, drums, cans, boxes amd similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a | | | | | |
| 7310.10.00.00 | Tanks, casks, drums etc, for any material (other than compressed or liquefied gas), of iron or steel, of a capacityless than 50 litres | 5 | Free | Free | kg | 692.411 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7310.21.00.00 | Cans which are to be closed by soldering or crimping | 15 | 18 | 15-A | kg | 692.412 |
| 7310.29.00.00 | Other tanks, vats, etc of a capacity of <50 litres | 5 | Free | Free | kg | 692.419 |
| **7311** | Stranded wire, ropes and cables | | | | | |
| 7311.00.00.00 | Stranded wire, ropes and cables | 5 | Free | Free | kg | 692.43 |
| **7312** | Stranded wire, ropes, cables, plaited bands, slings and the like of iron or steel, not electrically insulated. | | | | | |
| 7312.10.00 | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.<br>Stranded wire, ropes and cables: | | | | | |
| 7312.10.10.00 | Stranded wire | 15 | Excl | Excl | kg | 693.111 |
| 7312.10.20.00 | Cables of iron or steel | 15 | Excl | Excl | kg | 693.112 |
| 7312.10.30.00 | Ropes of iron or steel | 15 | Free | Free | kg | 693.113 |
| 7312.90.00.00 | Other stranded wire, ropes and cables | 5 | Free | Free | kg | 693.119 |
| **7313** | 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 | | | | | |
| 7313.00.10.00 | Barbed wire, of iron or steel | 15 | 18 | 16-A | kg | 693.21 |
| 7313.00.90.00 | Other barbed wire of iron or steel; twisted hoop or single flat wire etc | 15 | 18 | 16-A | kg | 693.29 |
| **7314** | Cloth (incl. endless bands), grill, netting and fencing, of iron or steel wire: expanded metal of iron or steel. | | | | | |
| 7314.12.00.00 | Endless bands for machinery, of stainless steel | 15 | 13 | 11-A | kg | 693.511 |
| 7314.14.00.00 | Other woven cloth, of stainless steel | 15 | 13 | 11-A | kg | 693.513 |
| 7314.19.00 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.<br>Woven cloth:<br>Other: | | | | | |
| 7314.19.10.00 | Gauze | 15 | 14 | 12-B | kg | 693.514 |
| 7314.19.90.00 | Other woven cloth | 15 | 14 | 12-B | kg | 693.515 |
| 7314.20.00 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.<br>Woven cloth:<br>Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or mor | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7314.20.10.00 | Grill | 15 | 18 | 16-A | kg | 693.516 |
| 7314.20.90.00 | Other grill, netting and fencing, welded at the intersection etc | 15 | 18 | 16-A | kg | 693.517 |
| 7314.31.00 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. Woven cloth: Plated or coated with zinc: | | | | | |
| 7314.31.10.00 | Grill | 15 | 14 | 12-B | kg | 693.518 |
| 7314.31.90.00 | Other grill plated or coated with zinc | 15 | 14 | 12-B | kg | 693.5191 |
| 7314.39.00.00 | Other grill, netting and fencing, welded at the intersection | 15 | 14 | 12-B | kg | 693.5192 |
| 7314.41.00 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. Woven cloth: Plated or coated with zinc: | | | | | |
| 7314.41.10.00 | Grill | 15 | 14 | 12-B | kg | 693.5193 |
| 7314.41.90.00 | Other cloth, grill, netting and fencing plated or coated with zinc | 15 | 14 | 12-B | kg | 693.5194 |
| 7314.42.00 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. Woven cloth: Coated with plastics: | | | | | |
| 7314.42.10.00 | Grill | 15 | 14 | 12-B | kg | 693.5195 |
| 7314.42.90.00 | Other grill, coated with plastics | 15 | 14 | 12-B | kg | 693.5196 |
| 7314.49.00.00 | Other cloth, grill, netting and fencing | 15 | 14 | 12-B | kg | 693.5197 |
| 7314.50.00.00 | Articulated link chain and parts thereof | 5 | Free | Free | kg | 693.5199 |
| **7315** | Chain and parts thereof, of iron or steel. | | | | | |
| 7315.11.00.00 | Roller chain | 5 | Free | Free | kg | 748.31 |
| 7315.12.00.00 | Other chain | 5 | Free | Free | kg | 748.32 |
| 7315.19.00.00 | Parts of chain of iron or steel | 5 | Free | Free | kg | 748.39 |
| 7315.20.00.00 | Other chain of iron or steel | 5 | Free | Free | kg | 699.21 |
| 7315.81.00.00 | Stud-link | 5 | Free | Free | kg | 699.221 |
| 7315.82.00.00 | Other chain, welded link | 5 | Free | Free | kg | 699.222 |
| 7315.89.00.00 | Other chain of iron or steel | 5 | Free | Free | kg | 699.223 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7315.90.00.00 | Other parts of other chain of iron or steel | 5 | Free | Free | kg | 699.229 |
| **7316** | Anchors, grapnels and parts thereof, of iron or steel. | | | | | |
| 7316.00.00.00 | Anchors, grapnels and parts thereof, of iron or steel. | 5 | Free | Free | kg | 699.61 |
| **7317** | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether | | | | | |
| 7317.00.10.00 | Masonry and roofing nails | 5 | Free | Free | kg | 694.11 |
| 7317.00.20.00 | Other nails | 15 | Excl | Excl | kg | 694.12 |
| 7317.00.30.00 | Tacks | 5 | Free | Free | kg | 694.13 |
| 7317.00.40.00 | Staples | 15 | Excl | Excl | kg | 694.14 |
| 7317.00.90.00 | Other threaded articles | 5 | Free | Free | kg | 694.19 |
| **7318** | Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter- pins washers (including spring washers) and similar articles, of iron | | | | | |
| 7318.11.00.00 | Coach screws | 5 | Free | Free | kg | 694.211 |
| 7318.12.00.00 | Other wood screws | 5 | Free | Free | kg | 694.212 |
| 7318.13.00.00 | Screw hooks and screw rings | 5 | Free | Free | kg | 694.213 |
| 7318.14.00.00 | Self-tapping screws | 5 | Free | Free | kg | 694.214 |
| 7318.15.00.00 | Other screws bolts, whether or not with their nuts or washers | 5 | Free | Free | kg | 694.215 |
| 7318.16.00.00 | Nuts | 5 | Free | Free | kg | 694.216 |
| 7318.19.00.00 | Other non-threaded articles of iron or steel (including rivets, washers, etc) | 5 | Free | Free | kg | 694.219 |
| 7318.21.00.00 | Spring washers and other lock washers | 5 | Free | Free | kg | 694.221 |
| 7318.22.00.00 | Other washers | 5 | Free | Free | kg | 694.222 |
| 7318.23.00.00 | Rivets | 5 | Free | Free | kg | 694.223 |
| 7318.24.00.00 | Cotters and cotter-pins | 5 | Free | Free | kg | 694.224 |
| 7318.29.00.00 | Other non-threaded articles | 5 | Free | Free | kg | 694.229 |
| **7319** | Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7319.20.00.00 | Other pins | 5 | Free | Free | kg | 699.321 |
| 7319.30.00 | 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.<br>Other pins: | | | | | |
| 7319.30.10.00 | Ordinary pins | 15 | 13 | 11-A | kg | 699.322 |
| 7319.30.90.00 | Other sewing needles, knitting needles, bodkins, crochet hooks, etc | 5 | Free | Free | kg | 699.329 |
| 7319.90.00 | 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.<br>Other: | | | | | |
| 7319.90.10.00 | Sewing, darning or embroidery needles | 5 | Free | Free | kg | 699.311 |
| 7319.90.90.00 | Other leaf-springs and leaves thereof | 5 | Free | Free | kg | ### |
| **7320** | Springs and leaves for springs, of iron or steel. | | | | | |
| 7320.10.00 | Springs and leaves for springs, of iron or steel.<br>Leaf-springs and leaves therefor: | | | | | |
| 7320.10.10.00 | Springs & leaves for springs of iron/steel, for road motor vehicles | 10 | 15 | 15-B | kg | 699.411 |
| 7320.10.90.00 | Other helical springs | 5 | Free | Free | kg | 699.412 |
| 7320.20.00 | Springs and leaves for springs, of iron or steel.<br>Helical springs: | | | | | |
| 7320.20.10.00 | Helical springs for road motor vehicles | 10 | 15 | 15-B | kg | 699.413 |
| 7320.20.90.00 | Other springs and leaves for springs | 5 | Excl | Excl | kg | 699.414 |
| 7320.90.00 | Springs and leaves for springs, of iron or steel.<br>Other: | | | | | |
| 7320.90.10.00 | Other springs and leaves for springs for road motor vehicles | 10 | Excl | Excl | kg | 699.415 |
| 7320.90.90.00 | Other springs and leaves for springs, of iron or steel | 5 | Free | Free | kg | 699.419 |
| **7321** | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers gas-rings, plate warmers and | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7321.11.00 | 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 | | | | | |
| 7321.11.10.00 | Stoves and ranges | 20 | Excl | Excl | kg and u | 697.311 |
| 7321.11.20.00 | Cookers | 20 | Excl | Excl | kg and u | 697.312 |
| 7321.11.30.00 | Barbecues | 20 | Excl | Excl | kg and u | 697.313 |
| 7321.11.90.00 | Other cooking appliances and plate warmers for liquid fuel | 20 | Excl | Excl | kg and u | 697.314 |
| 7321.12.00 | 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 | | | | | |
| 7321.12.10.00 | Stoves and ranges | 20 | 22 | 18-A | kg and u | 697.315 |
| 7321.12.10.10 | Kerosene stoves | 20 | 22 | 18-A | kg and u | |
| 7321.12.10.90 | Other | 20 | 22 | 18-A | kg and u | |
| 7321.12.20.00 | Cookers | 20 | 22 | 18-A | kg and u | 697.316 |
| 7321.12.30.00 | Barbecues | 20 | 22 | 18-A | kg and u | 697.317 |
| 7321.12.90.00 | Other cooking appliances, including appliances for solid fuel | 20 | 22 | 18-A | kg and u | 697.318 |
| 7321.19.00 | 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 | | | | | |
| 7321.19.10.00 | Stoves and ranges | 20 | 22 | 18-A | kg and u | 697.3191 |
| 7321.19.20.00 | Cookers | 20 | 22 | 18-A | kg and u | 697.3192 |
| 7321.19.30.00 | Barbecues | 20 | 22 | 18-A | kg and u | 697.3193 |
| 7321.19.90.00 | Other appliances | 20 | 22 | 18-A | kg and u | 697.3199 |
| 7321.81.00.00 | Other appliances for gas fuel or for both gas and other fuels | 20 | 18 | 15-A | kg and u | 697.321 |
| 7321.82.00.00 | Other appliances for liquid fuel | 20 | 18 | 15-A | kg and u | 697.322 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7321.89.00.00 | Other appliances, including appliances for solid fuel | 20 | 18 | 15-A | kg and u | 697.323 |
| 7321.90.00.00 | Radiators and parts thereof | 20 | 18 | 15-A | kg | 697.33 |
| **7322** | Radistors for central heating, not electrically heated, and parts there- of, of iron or steel; air heaters and hot air distributors (including | | | | | |
| 7322.11.00.00 | Radiators of cast iron | 5 | Free | Free | kg | 812.111 |
| 7322.19.00.00 | Other radiators | 5 | Free | Free | kg | 812.119 |
| 7322.90.00.00 | Other iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 5 | Free | Free | kg | 812.15 |
| **7323** | Table, kithchen or other household articles and parts therof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, | | | | | |
| 7323.10.00 | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel. Iron or steel wool; pot scourers and scouring or polishing pads, glo | | | | | |
| 7323.10.10.00 | Iron or steel wool | 20 | 22 | 18-A | kg | 697.441 |
| 7323.10.20.00 | Pot scourers and scouring or polishing pads | 20 | 22 | 18-A | kg | 697.442 |
| 7323.10.90.00 | Other iron or steel wool; pot scourers and scouring or polishing pads, etc | 20 | 22 | 18-A | kg | 697.449 |
| 7323.91.00.00 | Table, kitchen or other household articles and parts thereof of cast iron, not enamelled | 20 | 22 | 18-A | kg | 697.411 |
| 7323.92.00.00 | Table, kitchen or other household articles and parts thereof of stainless steel | 20 | 22 | 18-A | kg | 697.412 |
| 7323.93.00 | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel. Other: Of stainless steel: | | | | | |
| 7323.93.10.00 | Baking pans of iron or steel | 20 | 22 | 18-A | kg | 697.4131 |
| 7323.93.20.00 | Buckets of iron or steel | 20 | 22 | 18-A | kg | 697.4132 |
| 7323.93.30.00 | Dust bins of iron or steel | 20 | 22 | 18-A | kg | 697.4133 |
| 7323.93.40.00 | Funnels of iron or steel | 20 | 22 | 18-A | kg | 697.4134 |
| 7323.93.50.00 | Watering-cans of iron or steel | 20 | 22 | 18-A | kg | 697.4135 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7323.93.60.00 | Clothes hangers of iron or steel | 20 | 22 | 18-A | kg | 697.4136 |
| 7323.93.70.00 | Letter boxes of iron or steel | 20 | 22 | 18-A | kg | 697.4137 |
| 7323.93.80.00 | Parts of household articles of iron or steel | 5 | Free | Free | kg | 697.4138 |
| 7323.93.90.00 | Other table, kitchen or household articles of iron (other than cast iron) or steel, enamelled | 20 | 22 | 18-A | kg | 697.4139 |
| 7323.94.00 | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.<br>Other:<br>Of iron (other than cast iron) or steel, enamelled: | | | | | |
| 7323.94.10.00 | Baking pans | 20 | 22 | 18-A | kg | 697.4141 |
| 7323.94.20.00 | Buckets | 20 | 22 | 18-A | kg | 697.4142 |
| 7323.94.30.00 | Dust bins | 20 | 22 | 18-A | kg | 697.4143 |
| 7323.94.40.00 | Funnels | 20 | 22 | 18-A | kg | 697.4144 |
| 7323.94.50.00 | Watering-cans | 20 | 22 | 18-A | kg | 697.4145 |
| 7323.94.60.00 | Clothes hangers | 20 | 22 | 18-A | kg | 697.4146 |
| 7323.94.70.00 | Letter boxes | 20 | 22 | 18-A | kg | 697.4147 |
| 7323.94.80.00 | Parts of household articles of iron or steel | 5 | Free | Free | kg | 697.4148 |
| 7323.94.90.00 | Other table, kitchen or other household articles of stainless steel | 20 | 22 | 18-A | kg | 697.4149 |
| 7323.99.00.00 | Other sanitary ware and parts thereof, of iron or steel | 20 | 22 | 18-A | kg | 697.419 |
| **7324** | Sanitary ware and parts therof, of iron or steel. | | | | | |
| 7324.10.00.00 | Baths of stainless steel | 5 | Free | Free | kg | 697.511 |
| 7324.21.00.00 | Baths of cast iron, whether or not enamelled | 5 | Free | Free | kg | 697.512 |
| 7324.29.00.00 | Other baths, including parts | 5 | Free | Free | kg | 697.513 |
| 7324.90.00 | Sanitary ware and parts thereof, of iron or steel.<br>Baths:<br>Other, including parts: | | | | | |
| 7324.90.10.00 | Parts of sinks and wash basins | 5 | Free | Free | kg | 697.517 |
| 7324.90.20.00 | Parts of other sanitary ware | 5 | Free | Free | kg | 697.518 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7324.90.90.00 | Other cast articles of iron or steel | 5 | Free | Free | kg | 697.519 |
| **7325** | Other cast articles of iron or steel. | | | | | |
| 7325.10.00.00 | Other cast articles of iron or steel | 20 | 18 | 15-A | kg | 699.62 |
| 7325.91.00.00 | Grinding balls and similar articles for mills | 5 | Free | Free | kg | 699.631 |
| 7325.99.00.00 | Other articles of iron/ steel, forged or stamped, but not further worked | 20 | 18 | 15-A | kg | 699.639 |
| **7326** | Other articles of iron or steel. | | | | | |
| 7326.11.00.00 | Grinding balls and similar articles for mills | 5 | Free | Free | kg | 699.651 |
| 7326.19.00.00 | Other articles of iron or steel wire | 20 | 18 | 16-A | kg | 699.659 |
| 7326.20.00.00 | Other articles of iron or steel wire | 20 | 18 | 16-A | kg | 699.67 |
| 7326.90.00 | Other articles of iron or steel.<br>Forged or stamped, but not further worked:<br>Other: | | | | | |
| 7326.90.10.00 | Handcuffs | 20 | 22 | 18-A | kg | 699.691 |
| 7326.90.90.00 | Other articles of iron or steel | 20 | 22 | 18-A | kg | 699.699 |

# CHAPTER 74

# COPPER AND ARTICLES THEREOF

**Note.**

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

(a) **Refined copper**

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

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

TABLE – Other elements

| Element | Limiting content % by weight |
|---|---|
| Ag Silver | 0.25 |
| As Arsenic | 0.5 |

| | | |
|---|---|---|
| Cd | Cadmium | 1.3 |
| Cr | Chromium | 1.4 |
| Mg | Magnesium | 0.8 |
| Pb | Lead | 1.5 |
| S | Sulphur | 0.7 |
| Sn | Tin | 0.8 |
| Te | Tellurium | 0.8 |
| Zn | Zinc | 1 |
| Zr | Zirconium | 0.3 |
| Other elements *, each | | 0.3 |

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

(b) **Copper alloys**

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

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

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (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.

(e) **Profiles**

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

(f) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares),

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

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

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

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

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

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

(h) **Tubes and pipes**

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

**Subheading Note.**

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

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

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

- zinc predominates by weight over each of such other elements;

- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and

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

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

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

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

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

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

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

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **74** | Copper and articles thereof | | | | | |
| **7401** | Copper mattes; cement copper (precipitated copper) | | | | | |
| 7401.00.00.00 | Copper mattes; cement copper (precipitated copper) | 5 | Free | Free | kg | ### |
| **7402** | Refined copper, unwrought | | | | | |
| 7402.00.00.00 | Refined copper, unwrought | 5 | Free | Free | kg | 682.11 |
| **7403** | Refined copper and copper alloys, unwrought. | | | | | |
| 7403.11.00.00 | Cathodes and sections of cathodes | 5 | Free | Free | kg | 682.121 |
| 7403.12.00.00 | Wire-bars | 5 | Free | Free | kg | 682.122 |
| 7403.13.00.00 | Billets | 5 | Free | Free | kg | 682.123 |
| 7403.19.00.00 | Other refined copper | 5 | Free | Free | kg | 682.129 |
| 7403.21.00.00 | Copper-zinc base alloys (brass) | 5 | Free | Free | kg | 682.141 |
| 7403.22.00.00 | Copper-tin base alloys (bronze) | 5 | Free | Free | kg | 682.142 |
| 7403.29.00.00 | Other copper alloys (other than master alloys of heading No. 74.05) | 5 | Free | Free | kg | 682.149 |
| **7404** | Copper waste and scrap | | | | | |
| 7404.00.00.00 | Copper waste and scrap | 5 | Free | Free | kg | 288.21 |
| **7405** | Master alloys of copper. | | | | | |
| 7405.00.00.00 | Master alloys of copper. | 5 | Free | Free | kg | 682.13 |
| **7406** | Copper powders and flakes. | | | | | |
| 7406.10.00.00 | Powders of non-lamellar structure | 5 | Free | Free | kg | 682.621 |
| 7406.20.00.00 | Copper bars, rods and profiles. | 5 | Free | Free | kg | 682.622 |
| **7407** | Copper bars, rods and profiles. | | | | | |
| 7407.10.00.00 | Bars, rods and profiles of copper alloys of copper alloys: | 5 | Free | Free | kg | 682.31 |
| 7407.21.00.00 | Bars, rods and profiles of copper alloys of copper-zinc base alloys (brass) | 5 | Free | Free | kg | 682.321 |
| 7407.29.00.00 | Other copper wire of refined copper: | 5 | Free | Free | kg | 682.329 |
| **7408** | Copper wire. | | | | | |
| 7408.11.00.00 | Copper wire of which the maximum cross-sectional dimension exceeds 6 mm | 5 | Free | Free | kg | 682.411 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7408.19.00.00 | Other wire of copper alloys | 5 | Free | Free | kg | 682.419 |
| 7408.21.00.00 | Copper wire of copper-zinc base alloys (brass); of copper alloys | 5 | Free | Free | kg | 682.421 |
| 7408.22.00.00 | Wire of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc, etc | 5 | Free | Free | kg | 682.422 |
| 7408.29.00.00 | Other copper plates, sheets and strip, of copper, >0.15mm thick, of refined copper | 5 | Free | Free | kg | 682.429 |
| **7409** | Copper plates, sheets, and strip, of a thickness exceeding 0.15 mm | | | | | |
| 7409.11.00.00 | Copper plates, sheets and strip in coils | 5 | Free | Free | kg | 682.511 |
| 7409.19.00.00 | Other copper plates, sheets & strip of copper-zinc base alloys (brass) | 5 | Free | Free | kg | 682.519 |
| 7409.21.00.00 | Copper plates, sheets & strip in coils | 5 | Free | Free | kg | 682.521 |
| 7409.29.00.00 | Other copper plates, sheets, etc of copper-tin base alloys (bronze) | 5 | Free | Free | kg | 682.522 |
| 7409.31.00.00 | Other copper plates, sheets, etc in coils | 5 | Free | Free | kg | 682.523 |
| 7409.39.00.00 | Other copper plates, sheets, etc | 5 | Free | Free | kg | 682.524 |
| 7409.40.00.00 | Other copper plates, sheets, etc of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base all | 5 | Free | Free | kg | 682.525 |
| 7409.90.00.00 | Copper foil of refined copper, not backed | 5 | Free | Free | kg | 682.529 |
| **7410** | Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any | | | | | |
| 7410.11.00.00 | Copper foil of refined copper, not backed | 5 | Free | Free | kg | 682.611 |
| 7410.12.00.00 | Copper foil, backed | 5 | Free | Free | kg | 682.612 |
| 7410.21.00.00 | Copper foil of copper alloys, backed | 5 | Free | Free | kg | 682.613 |
| 7410.22.00.00 | Copper tubes and pipes | 5 | Free | Free | kg | 682.614 |
| **7411** | Copper tubes and pipes. | | | | | |
| 7411.10.00.00 | Copper tubes and pipes of copper alloys | 5 | Free | Free | kg | 682.711 |
| 7411.21.00.00 | Copper tubes & pipes of copper-zinc base alloys (brass); of copper alloys | 5 | Free | Free | kg | 682.712 |
| 7411.22.00.00 | Tubes & pipes of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base, etc | 5 | Free | Free | kg | 682.713 |
| 7411.29.00.00 | Other copper tube or pipe fittings (for example, couplings, elbows, sleeves) | 5 | Free | Free | kg | 682.714 |
| **7412** | Copper tube or pipe fittings (for example, couplings, elbows, sleeves). | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7412.10.00.00 | Copper tube or pipe fittings of refined copper | 5 | Free | Free | kg | 682.725 |
| 7412.20.00.00 | Copper tube or pipe of copper alloys | 5 | Free | Free | kg | 682.726 |
| **7413** | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated. | | | | | |
| 7413.00.00.00 | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated. | 5 | Free | Free | kg | 693.12 |
| **7414** | | | | | | |
| **7415** | Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of | | | | | |
| 7415.10.00.00 | Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles of copper or of iron or steel etc | 5 | Free | Free | kg | 694.31 |
| 7415.21.00.00 | Non-threaded articles such as rivets, cotters, cotter-pins... of copper | 5 | Free | Free | kg | 694.321 |
| 7415.29.00.00 | Other washers (including spring washers) | 5 | Free | Free | kg | 694.329 |
| 7415.33.00.00 | Other threaded articles of copper | 5 | Free | Free | kg | 694.333 |
| 7415.39.00.00 | Other screws; bolts and nuts | 5 | Free | Free | kg | 694.339 |
| **7416** | Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and simila | | | | | |
| **7417** | Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and simila | | | | | |
| **7418** | Table, kithcen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of | | | | | |
| 7418.11.00.00 | Pot scourers and scouring or polishing pads, gloves and the like | 20 | 22 | 18-A | kg | 697.421 |
| 7418.19.00.00 | Other table, kitchen or other household articles and parts thereof, of copper | 20 | 22 | 18-A | kg | 697.429 |
| 7418.20.00.00 | Other articles of copper | 20 | 22 | 18-A | kg | 697.52 |
| **7419** | Other articles of copper. | | | | | |
| 7419.10.00.00 | Other articles of copper | 5 | Free | Free | kg | 699.71 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7419.91.00.00 | Other articles of copper. | 5 | Free | Free | kg | 699.731 |
| 7419.99.00 | Other articles of copper.<br>Other:<br>Other: | | | | | |
| 7419.99.10.00 | Copper springs | 5 | Free | Free | kg | 699.42 |
| 7419.99.90.00 | Othe nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy | 5 | Free | Free | kg | ### |

# CHAPTER 75

# NICKEL AND ARTICLES THEREOF

**Note.**

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

(a) **Bars and rods**

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

(b) **Profiles**

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

bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

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

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

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

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

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

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

(e) **Tubes and pipes**

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

**Subheading Notes.**

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

(a) **Nickel, not alloyed**

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

(i) the cobalt content by weight does not exceed 1.5%, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

**TABLE - Other elements**

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

(b) **Nickel alloys**

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

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

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

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

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7508.10.00 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **75** | Nickel and articles thereof | | | | | |
| **7501** | Nickle mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. | | | | | |
| 7501.10.00.00 | Nickel mattes | 5 | Free | Free | kg | 284.211 |
| 7501.20.00.00 | Nickel oxide sinters and other intermediate products of nickel metallurgy | 5 | Free | Free | kg | 284.212 |
| **7502** | Unwrought nickel. | | | | | |
| 7502.10.00.00 | Nickel, not alloyed | 5 | Free | Free | kg | 683.11 |
| 7502.20.00.00 | Nickel alloys | 5 | Free | Free | kg | 683.12 |
| **7503** | Nickel waste and scrap. | | | | | |
| 7503.00.00.00 | Nickel waste and scrap. | 5 | Free | Free | kg | 288.22 |
| **7504** | Nickel powders and flakes. | | | | | |
| 7504.00.00.00 | Nickel powders and flakes. | 5 | Free | Free | kg | 683.23 |
| **7505** | Nickel bars, rods, profiles and wire. | | | | | |
| 7505.11.00.00 | Bars, rods and profiles of nickel, not alloyed | 5 | Free | Free | kg | 683.211 |
| 7505.12.00.00 | Bars, rods and profiles of nickel alloys | 5 | Free | Free | kg | 683.212 |
| 7505.21.00.00 | Wire of nickel, not alloyed | 5 | Free | Free | kg | 683.213 |
| 7505.22.00.00 | Wire of nickel alloys | 5 | Free | Free | kg | 683.214 |
| **7506** | Nickel plates, sheets, strip and foil. | | | | | |
| 7506.10.00.00 | Plates, sheets and strips of nickel, not alloyed | 5 | Free | Free | kg | 683.241 |
| 7506.20.00.00 | Plates, sheets and strips of nickel alloys | 5 | Free | Free | kg | 683.242 |
| **7507** | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | | | | | |
| 7507.11.00.00 | Tubes and pipes of nickel, not alloyed | 5 | Free | Free | kg | 683.221 |
| 7507.12.00.00 | Tubes and pipes of nickel alloys | 5 | Free | Free | kg | 683.222 |
| 7507.20.00.00 | Tube or pipe fittings | 5 | Free | Free | kg | 683.223 |
| **7508** | Other articles of nickel. | | | | | |
| 7508.10.00.00 | Cloth, grill and netting, of nickel wire | 5 | Free | Free | kg | 699.751 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7508.90.00 | Other articles of nickel.<br>Other: | | | | | |
| 7508.90.10.00 | Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis | 5 | Free | Free | kg | 699.752 |
| 7508.90.90.00 | Other articles of nickel | 5 | Free | Free | kg | 699.759 |

# 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 sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

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

bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

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

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

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

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

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

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

(e) **Tubes and pipes**

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

**Subheading Notes.**

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

(a) **Aluminium, not alloyed**

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

TABLE - Other elements

| Element | Limiting content% by weight |
|---|---|
| Fe + Si (iron plus silicon) | 1 |
| Other elements[1], each | 0.1[2] |

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) **Aluminium alloys**

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

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91.00 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **76** | Aluminum and articles thereof | | | | | |
| **7601** | Unwrought alumuinium. | | | | | |
| 7601.10.00.00 | Aluminium, not alloyed | 5 | Free | Free | kg | 684.11 |
| 7601.20.00.00 | Aluminium alloys | 5 | Free | Free | kg | 684.12 |
| **7602** | Aluminium waste and scrap. | | | | | |
| 7602.00.00.00 | Aluminium waste and scrap. | 5 | Free | Free | kg | 288.23 |
| **7603** | Aluminium powders and flakes. | | | | | |
| 7603.10.00.00 | Aluminium powders of non-lamellar structure | 5 | Free | Free | kg | 684.251 |
| 7603.20.00.00 | Alminium bars, rods and profiles | 5 | Free | Free | kg | 684.252 |
| **7604** | Aluminium bars, rods and profiles. | | | | | |
| 7604.10.00.00 | Aluminium bars, rods and profiles of aluminium alloys, not alloyed | 5 | 12 | 9-A | kg | 684.211 |
| 7604.21.00.00 | Hollow profiles | 5 | 13 | 11-A | kg | 684.212 |
| 7604.29.00.00 | Other aluminium bars, rods and profiles of aluminium, not alloyed | 5 | 13 | 11-A | kg | 684.219 |
| **7605** | Aluminium wire. | | | | | |
| 7605.11.00.00 | Aluminum wire of which the maximum cross-sectional dimension exceeds 7mm | 5 | Free | Free | kg | 684.223 |
| 7605.19.00.00 | Other aluminium bars, rods and profiles of aluminium alloys | 5 | Free | Free | kg | 684.221 |
| 7605.21.00.00 | Aluminum wire of which the maximum cross-sectional dimension exceeds 7mm | 5 | Free | Free | kg | 684.222 |
| 7605.29.00.00 | Other aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm of aluminium, not alloyed | 5 | Free | Free | kg | 684.229 |
| **7606** | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm | | | | | |
| 7606.11.00 | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. Rectangular (including square): Of aluminium, not alloyed: | | | | | |
| 7606.11.10.00 | Flat sheets of aluminium, >0.2mm thick | 5 | Free | Free | kg | 684.231 |
| 7606.11.20.00 | Aluminium plates and strip of aluminium alloys | 5 | Free | Free | kg | 684.232 |
| 7606.12.00 | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. Rectangular (including square): Of aluminium alloys: | | | | | |
| 7606.12.10.00 | Flat sheets of aluminium | 5 | Free | Free | kg | 684.233 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7606.12.20.00 | Flat sheets of aluminum | 5 | Free | Free | kg | 684.234 |
| 7606.91.00.00 | Plates, sheets and strip of aluminium, not alloyed | 5 | Free | Free | kg | 684.235 |
| 7606.92.00.00 | Aluminium foil not backed | 5 | Free | Free | kg | 684.236 |
| **7607** | Aluminium foil whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any | | | | | |
| 7607.11.00.00 | Aluminum foil, rolled but not further worked | 5 | Free | Free | kg | 684.241 |
| 7607.19.00.00 | Other aluminium foil, not backed | 5 | Free | Free | kg | 684.242 |
| 7607.20.00.00 | Alminium tubes and pipes, backed | 5 | Free | Free | kg | 684.243 |
| **7608** | Aluminium tubes and pipes. | | | | | |
| 7608.10.00.00 | Tubes and pipes of aluminium, not alloyed | 15 | 13 | 11-A | kg | 684.261 |
| 7608.20.00.00 | Tubes and pipes of aluminium alloys | 15 | 13 | 11-A | kg | 684.262 |
| **7609** | Aluminium structures (excluding pre-fabricated buildings of heading 9406.00) and parts of structures etc | | | | | |
| 7609.00.00.00 | Aluminium structures (excluding pre-fabricated buildings of heading 9406.00) and parts of structures etc | 5 | 4 | 3-A | kg | 684.27 |
| **7610** | Aluminium structures (excluding pre-fabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge- | | | | | |
| 7610.10.00.00 | Other structures of aluminium | 10 | Excl | Excl | kg | 691.21 |
| 7610.90.00 | Aluminium structures (excluding pre-fabricated buildings of heading 9406.00) 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, | | | | | |
| 7610.90.10.00 | Complete structures of aluminum | 10 | 13 | 11-A | kg | 691.291 |
| 7610.90.90.00 | Other aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas) etc | 5 | 13 | 11-A | kg | 691.299 |
| **7611** | Aluminium resevoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity | | | | | |
| 7611.00.10.00 | Water storage tanks | 10 | 13 | 11-A | kg | 692.121 |
| 7611.00.90.00 | Other collapsible tubular containers | 5 | Free | Free | kg | 692.129 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **7612** | Aluminium casks, drums, cans, boxes, and similar containers (including rigid or collapsible tubular containers), for any material (other than | | | | | |
| 7612.10.00 | 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 1, whether or not lined or heat-insulated, but not f | | | | | |
| 7612.10.10.00 | Aluminium cans | 5 | Free | Free | kg | 692.421 |
| 7612.10.90.00 | Other cans | 5 | Free | Free | kg | 692.422 |
| 7612.90.00 | 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 1, whether or not lined or heat-insulated, but not f | | | | | |
| 7612.90.10.00 | Aluminum cans | 5 | Free | Free | kg | 692.423 |
| 7612.90.90.00 | Other collapsible tubular containers | 5 | Free | Free | kg | 692.429 |
| **7613** | Aluminium containers for compressed or liquefied gas. | | | | | |
| 7613.00.00.00 | Aluminium containers for compressed or liquefied gas. | 5 | Free | Free | kg | 692.44 |
| **7614** | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated. | | | | | |
| 7614.10.00.00 | Stranded wire, cables, plaited bands and the like with steel core | 5 | Free | Free | kg | 693.131 |
| 7614.90.00.00 | Other stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated | 5 | Free | Free | kg | 693.139 |
| **7615** | Table, kitchen or other household articles and parts therof, of alminium; pot scourers and scouring or polishing pads, golves and the like | | | | | |
| 7615.11.00.00 | Pot scourers and scouring or polishing pads, gloves and the like | 20 | 22 | 18-A | kg | 697.431 |
| 7615.19.00 | 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, or aluminium. Table, kitchen, or other household articles and p | | | | | |
| 7615.19.10.00 | Saucepans | 20 | 22 | 18-A | kg | 697.432 |
| 7615.19.20.00 | Baking, stew and frying pans | 20 | 22 | 18-A | kg | 697.433 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 7615.19.30.00 | Other table, kitchen or household articles | 20 | 22 | 18-A | kg | 697.434 |
| 7615.19.40.00 | Parts of the goods of sub-headings 7615.191, 7615.192 and 7615.193 | 5 | Free | Free | kg | 697.435 |
| 7615.19.90.00 | Other sanitary ware and parts thereof | 20 | 22 | 18-A | kg | 697.439 |
| 7615.20.00 | 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, or aluminium. Table, kitchen, or other household articles and p | | | | | |
| 7615.20.10.00 | Sanitary ware | 20 | 22 | 18-A | kg | 697.531 |
| 7615.20.20.00 | Parts of sanitary ware and parts thereof | 5 | Free | Free | kg | 697.532 |
| **7616** | Other articles of aluminium. | | | | | |
| 7616.10.00.00 | Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles | 5 | Free | Free | kg | 694.4 |
| 7616.91.00.00 | Cloth, grill, netting and fencing, of aluminium wire | 5 | Free | Free | kg | 699.791 |
| 7616.99.00 | Other articles of aluminium. Other: Other: | | | | | |
| 7616.99.10.00 | Expanded metal of aluminium | 5 | Free | Free | kg | 699.792 |
| 7616.99.90.00 | Other articles of aluminium | 5 | Free | Free | kg | 699.799 |

# CHAPTER 77

# (RESERVED FOR POSSIBLE FUTURE USE

# IN THE HARMONISED SYSTEM)

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **77** | (Reserved for possible future use) | | | | | |

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

(c) **Wire**

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

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

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

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

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

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

(e) **Tubes and pipes**

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

**Subheading Note.**

1. In this Chapter the expression "refined lead" means:

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

**TABLE - Other elements**

| Element | Limiting content % by weight |
|---|---|
| Ag Silver | 0.02 |
| As Arsenic | 0.005 |
| Bi Bismuth | 0.05 |
| Ca Calcium | 0.002 |
| Cd Cadmium | 0.002 |
| Cu Copper | 0.08 |
| Fe Iron | 0.002 |

| | |
|---|---|
| S Sulphur | 0.002 |
| Sb Antimony | 0.005 |
| Sn Tin | 0.005 |
| Zn Zinc | 0.002 |
| Other (for example Te), each | 0.001 |

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **78** | Lead and articles thereof | | | | | |
| **7801** | Unwrought lead. | | | | | |
| 7801.10.00.00 | Refined lead | 5 | Free | Free | kg | 685.12 |
| 7801.91.00.00 | Unwrought lead containing by weight antimony as the principal other element | 5 | Free | Free | kg | 685.111 |
| 7801.99.00.00 | Other unwrought lead | 5 | Free | Free | kg | 685.119 |
| **7802** | Lead waste and scrap. | | | | | |
| 7802.00.00.00 | Lead waste and scrap. | 5 | Free | Free | kg | 288.24 |
| **7803** | | | | | | |
| **7804** | Leads plates, sheets, strip and foil; lead powders and flakes. | | | | | |
| 7804.11.00.00 | Lead plates, sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm | 5 | Free | Free | kg | 685.221 |
| 7804.19.00.00 | Other lead plates, sheets, strip and foil | 5 | Free | Free | kg | 685.222 |
| 7804.20.00.00 | Lead powders and flakes. | 5 | Free | Free | kg | 685.223 |
| **7805** | Lead plates, sheets, strip and foil; lead powders and flakes. Plates, sheets, strip and foil: | | | | | |
| **7806** | Other articles of lead. | | | | | |
| 7806.00.10.00 | Lead bars, rods, profiles and wire | 5 | Free | Free | kg | 685.21 |
| 7806.00.20.00 | Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) | 5 | Free | Free | kg | 685.24 |
| 7806.00.90.00 | Other articles of lead | 5 | Free | Free | kg | 699.76 |

# CHAPTER 79

# ZINC AND ARTICLES THEREOF

**Note.**

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

(a) **Bars and rods**

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

(b) **Profiles**

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

bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

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

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

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

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

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

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

(e) **Tubes and pipes**

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

**Subheading Note.**

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **79** | Zinc and articles thereof | | | | | |
| **7901** | Unwrought zinc. | | | | | |
| 7901.11.00.00 | Unwrought zinc, containing by weight 99.99% or more of zinc | 5 | Free | Free | kg | 686.111 |
| 7901.12.00.00 | Unwrought zinc containing by weight <99.99% of zinc | 5 | Free | Free | kg | 686.112 |
| 7901.20.00.00 | Zinc alloys | 5 | Free | Free | kg | 686.12 |
| **7902** | Zinc dust, powders and flakes | | | | | |
| 7902.00.00.00 | Zinc dust, powders and flakes | 5 | Free | Free | kg | 288.25 |
| **7903** | Zinc bars, rods profiles and wire. | | | | | |
| 7903.10.00.00 | Zinc dust | 5 | Free | Free | kg | 686.331 |
| 7903.90.00.00 | Other zinc dust, powders and flakes | 5 | Free | Free | kg | 686.339 |
| **7904** | Zinc bars, rods, profiles and wire | | | | | |
| 7904.00.00.00 | Zinc bars, rods, profiles and wire | 5 | Free | Free | kg | 686.31 |
| **7905** | Zinc plates, sheets, strip and foil. | | | | | |
| 7905.00.00.00 | Zinc plates, sheets, strip and foil. | 5 | Free | Free | kg | 686.32 |
| **7906** | | | | | | |
| **7907** | Other articles of zinc. | | | | | |
| 7907.00.10.00 | Gutters, roof capping, skylight frames and other fabricated building components | 5 | Free | Free | kg | 699.771 |
| 7907.00.20.00 | Zinc tubes, pipes, and tube or pipe fittings (for example, couplings, elbows, sleeves) | 5 | Free | Free | kg | 686.34 |
| 7907.00.90.00 | Other articles of zinc. | 5 | Free | Free | kg | 699.779 |

# CHAPTER 80

# TIN AND ARTICLES THEREOF

**Note.**

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

(a) **Bars and rods**

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

(b) **Profiles**

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

bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

**Subheading Note.**

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

(a) **Tin, not alloyed**

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

TABLE - Other elements

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

(b) **Tin alloys**

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

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

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

♦ ♦ ♦ ♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **80** | Tin and articles thereof | | | | | |
| **8001** | Unwrough tin. | | | | | |
| 8001.10.00.00 | Tin not alloyed | 5 | Free | Free | kg | 687.11 |
| 8001.20.00.00 | Tin alloys | 5 | Free | Free | kg | 687.12 |
| **8002** | Tin waste and scrap | | | | | |
| 8002.00.00.00 | Tin waste and scrap | 5 | Free | Free | kg | 288.26 |
| **8003** | Tin bars, rods, profiles and wire. | | | | | |
| 8003.00.00.00 | Tin bars, rods, profiles and wire. | 5 | Free | Free | kg | 687.21 |
| **8004** | | | | | | |
| **8005** | | | | | | |
| **8006** | | | | | | |
| **8007** | Other articles of tin. | | | | | |
| 8007.00.10.00 | Tin plates, sheets and strip, of a thickness exceeding 0.2 mm. | 5 | Free | Free | kg | 687.22 |
| 8007.00.20.00 | Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes. | 5 | Free | Free | kg | ### |
| 8007.00.30.00 | Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 5 | Free | Free | kg | 687.24 |
| 8007.00.90.00 | Other articles of tin | 5 | Free | Free | kg | 699.78 |

# CHAPTER 81

# OTHER BASE METALS; CERMETS; ARTICLES THEREOF

**Subheading Note.**

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

♦ ♦ ♦ ♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **81** | Other base metals; cermets; articles thereof | | | | | |
| **8101** | Tungsten (wolfram) and articles therof, including waste and scrap. | | | | | |
| 8101.10.00.00 | Tungsten (wolfram) powders | 5 | Free | Free | kg | 689.111 |
| 8101.94.00.00 | Unwrought tungsten, including bars and rods obtained simply by sintering | 5 | Free | Free | kg | 689.113 |
| 8101.96.00.00 | Tungsten, wire | 5 | Free | Free | kg | 689.916 |
| 8101.97.00.00 | Tungsten, waste and scrap | 5 | Free | Free | kg | 689.915 |
| 8101.99.00.00 | Other tungsten (wolfram) and articles thereof, including waste and scrap | 5 | Free | Free | kg | 689.919 |
| **8102** | Molybdenum and artifcles thereof, including waste and scrap. | | | | | |
| 8102.10.00.00 | Molybdenum powders | 5 | Free | Free | kg | 689.121 |
| 8102.94.00.00 | Unwrought molybdenum; molybdenum waste and scrap | 5 | Free | Free | kg | 689.123 |
| 8102.95.00.00 | Bars & rods otheer than those obtained simply by sintering, profiles, etc | 5 | Free | Free | kg | 689.921 |
| 8102.96.00.00 | Molybdenum, wire | 5 | Free | Free | kg | 689.922 |
| 8102.97.00.00 | Waste and scrap | 5 | Free | Free | kg | 689.923 |
| 8102.99.00.00 | Other molybdenum and articles thereof, including waste and scrap. | 5 | Free | Free | kg | 699.929 |
| **8103** | Tantalum and articles thereof, including waste and scrap. | | | | | |
| 8103.20.00.00 | Unwrought tantalum, including bars & rods obtained simply by sintering | 5 | Free | Free | kg | 699.23 |
| 8103.30.00.00 | Tantalum, waste and scrap | 5 | Free | Free | kg | 689.992 |
| 8103.90.00.00 | Other tantalum and articles thereof, including waste and scrap. | 5 | Free | Free | kg | 699.93 |
| **8104** | Magnesium and articles thereof, including waste and scrap. | | | | | |
| 8104.11.00.00 | Unwrought magnesium, containing at least 99.8% by weight of magnesium | 5 | Free | Free | kg | 689.151 |
| 8104.19.00.00 | Other unwrought magnesium | 5 | Free | Free | kg | 689.159 |
| 8104.20.00.00 | Magnesium, waste and scrap | 5 | Free | Free | kg | 689.14 |
| 8104.30.00.00 | Raspings, turnings and granules, graded according to size; powders | 5 | Free | Free | kg | 699.941 |
| 8104.90.00 | Magnesium and articles thereof, including waste and scrap.<br>Unwrought magnesium:<br>Other: | | | | | |
| 8104.90.10.00 | Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire etc | 5 | Free | Free | kg | 699.942 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8104.90.90.00 | Other wrought bars, rods, angles, shapes and sections of magnesium | 5 | Free | Free | kg | 699.949 |
| **8105** | Cobalt mattes and other intermediate products of cobalt metallurgy; coblat and articles therof, including waste and scrap. | | | | | |
| 8105.20.00.00 | Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders | 5 | Free | Free | kg | 689.87 |
| 8105.30.00.00 | Cobalt, waste and scrap | 5 | Free | Free | kg | 689.811 |
| 8105.90.00.00 | Other cobalt mattes and other intermediate products of colbalt | 5 | Free | Free | kg | 699.81 |
| **8106** | Bismuth and articles thereof, including waste and scrap. | | | | | |
| 8106.00.00.00 | Bismuth and articles thereof, including waste and scrap. | 5 | Free | Free | kg | 689.92 |
| **8107** | Cadmium and articles therof, including waste and scrap. | | | | | |
| 8107.20.00.00 | Unwrought cadmium; powders | 5 | Free | Free | kg | 689.821 |
| 8107.30.00.00 | Cadmium, waste and scrap | 5 | Free | Free | kg | 689.822 |
| 8107.90.00.00 | Other cadmium and articles thereof, including waste and scrap. | 5 | Free | Free | kg | 699.83 |
| **8108** | Titanium and articles thereof, including waste and scrap. | | | | | |
| 8108.20.00.00 | Unwrought titanium; powders | 5 | Free | Free | kg | 689.831 |
| 8108.30.00.00 | Titanium, waste and scrap | 5 | Free | Free | kg | 689.833 |
| 8108.90.00.00 | Other titanium and articles thereof, including waste and scrap. | 5 | Free | Free | kg | 699.85 |
| **8109** | Zirconium and articles thereof, including waste and scrap. | | | | | |
| 8109.20.00.00 | Unwrought zirconium, waste and scrap; powders | 5 | Free | Free | kg | 689.84 |
| 8109.30.00.00 | Zirconium, waste and scrap | 5 | Free | Free | kg | 689.844 |
| 8109.90.00.00 | Other zirconium and articles thereof, including waste and scrap. | 5 | Free | Free | kg | 689.87 |
| **8110** | Antimony and articles thereof, including waste and scrap. | | | | | |
| 8110.10.00.00 | Unwrought antimony; powders | 5 | Free | Free | kg | 689.85 |
| 8110.20.00.00 | Waste and scrap | 5 | Free | Free | kg | 689.86 |
| 8110.90.00.00 | Other antimony and articles thereof, including waste and scrap. | 5 | Free | Free | kg | 689.89 |
| **8111** | Manganese and articles thereof, including waste and scrap. | | | | | |
| 8111.00.00.00 | Manganese and articles thereof, including waste and scrap. | 5 | Free | Free | kg | 689.941 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **8112** | Beryllium, chromium, germanium, vanadium, gallium, hafnium, idium, niobium (columbium), rhenium and thallium, and articles of these metals, | | | | | |
| 8112.12.00.00 | Unwrought beryllium, powders | 5 | Free | Free | kg | 689.913 |
| 8112.13.00.00 | Beryllium, waste and scrap | 5 | Free | Free | kg | 689.914 |
| 8112.19.00.00 | Other beryllium | 5 | Free | Free | kg | 699.95 |
| 8112.21.00.00 | Unwrought chromium, powders | 5 | Free | Free | kg | 689.711 |
| 8112.22.00.00 | Chromium, waste and scrap | 5 | Free | Free | kg | 689.714 |
| 8112.29.00.00 | Other chromium | 5 | Free | Free | kg | 689.729 |
| 8112.51.00.00 | Unwrought; powders | 5 | Free | Free | kg | 689.981 |
| 8112.52.00.00 | Thallium, waste and scrap | 5 | Free | Free | kg | 699.991 |
| 8112.59.00.00 | Other thallium | 5 | Free | Free | kg | 699.999 |
| 8112.92.00.00 | Unwrought; waste and scrap; powders | 5 | Free | Free | kg | 699.92 |
| 8112.99.00.00 | Other beryllium, chromium, germanium, vanadium gallium, hafnium, etc | 5 | Free | Free | kg | ### |
| **8113** | Cermets and articles thereof, including waste and scrap. | | | | | |
| 8113.00.00.00 | Cermets and articles thereof, including waste and scrap. | 5 | Free | Free | kg | 689.99 |

## CHAPTER 82

## TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

**Notes.**

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

   (a) Base metal;

   (b) Metal carbides or cermets;

   (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

   (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

   Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **82** | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal | | | | | |
| **8201** | Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks, and rakes; axes, bill hooks and similar hewing tools; secateairs and | | | | | |
| 8201.10.00.00 | Spades and shovels | Free | Free | Free | kg | 695.11 |
| 8201.20.00.00 | Forks | Free | Free | Free | kg | 695.12 |
| 8201.30.00 | Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in a | | | | | |
| 8201.30.10.00 | Mattocks | Free | Free | Free | kg and u | 695.131 |
| 8201.30.20.00 | Picks | Free | Free | Free | kg and u | 695.132 |
| 8201.30.30.00 | Hoes | Free | Free | Free | kg and u | 695.133 |
| 8201.30.40.00 | Rakes | Free | Free | Free | kg and u | 695.134 |
| 8201.40.00 | Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in a | | | | | |
| 8201.40.10.00 | Axes | Free | Free | Free | kg and u | 695.141 |
| 8201.40.20.00 | Machettes (cutlasses) | Free | Free | Free | kg and u | 695.142 |
| 8201.40.90.00 | Other axes, bill hooks and similar hewing tools | Free | Free | Free | kg and u | 695.149 |
| 8201.50.00.00 | Secateurs & similar one-handed pruners and shears (including poultry shear) | Free | Free | Free | kg | 695.15 |
| 8201.60.00.00 | Hedge shears, two-handed pruning shears & similar two-handed shears | Free | Free | Free | kg | 695.16 |
| 8201.90.00.00 | Other hand tools of a kind used in agriculture, horticulture or forestry | Free | Free | Free | kg | 695.19 |
| **8202** | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades). | | | | | |
| 8202.10.00.00 | Hand saws | 5 | Free | Free | kg | 695.21 |
| 8202.20.00.00 | Band saw blades | Free | Free | Free | kg | 695.51 |
| 8202.31.00.00 | Circular saw blades with working parts of steel | Free | Free | Free | kg | 695.52 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8202.39.00.00 | Other circular saw blades, including parts | Free | Free | Free | kg | 695.53 |
| 8202.40.00.00 | Chain saw blades | Free | Free | Free | kg | 695.54 |
| 8202.91.00.00 | Straight saw blades, for working metal | Free | Free | Free | kg | 695.55 |
| 8202.99.00.00 | Other saw blades | Free | Free | Free | kg | 695.59 |
| **8203** | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating | | | | | |
| 8203.10.00.00 | Files, rasps and similar tools | 5 | Free | Free | kg | 695.22 |
| 8203.20.00.00 | Pliers (including cutting pliers), pincers, tweezers and similar tools | 5 | Free | Free | kg | 695.231 |
| 8203.30.00.00 | Metal cutting shears and similar tools | 5 | Free | Free | kg | 695.232 |
| 8203.40.00.00 | Pipe-cutters, bolt croppers, perforating punches and similar tools | 5 | Free | Free | kg | 695.234 |
| **8204** | Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); inter-changeable spanner sockets, with or | | | | | |
| 8204.11.00.00 | Hand operated spanners and wrenches, non-adjustable | 5 | Free | Free | kg | 695.31 |
| 8204.12.00.00 | Hand opersted spanners and wrenches, adjustable | 5 | Free | Free | kg | 695.32 |
| 8204.20.00.00 | Interchangeable spanner sockets, with or without handles | 5 | Free | Free | kg | 695.33 |
| **8205** | Handtools (including glaziers' diamonds), not elswhere specified or included; blow lamps; vices, clamps and the like, other than accessories | | | | | |
| 8205.10.00.00 | Drilling, threading or tapping tools | 5 | Free | Free | kg | 695.41 |
| 8205.20.00.00 | Hammers and sledges hammers | 5 | Free | Free | kg | 695.42 |
| 8205.30.00.00 | Planes, chisels, gouges and similar cutting tools for working wood | 5 | Free | Free | kg | 695.43 |
| 8205.40.00.00 | Screwdrivers | 5 | Free | Free | kg | 695.44 |
| 8205.51.00.00 | Household tools | 20 | 22 | 18-A | kg | 695.45 |
| 8205.59.00 | Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks | | | | | |
| 8205.59.00.10 | Strapping machines | Free | Free | Free | kg | 695.461 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8205.59.00.90 | Other hand tools (including glaziers' diamonds) | 5 | Free | Free | kg | 695.461 |
| 8205.60.00.00 | Blow lamps | 5 | Free | Free | kg | 695.462 |
| 8205.70.00.00 | Vices, clamps and the like | 5 | Free | Free | kg | 695.47 |
| 8205.80.00.00 | Anvils; portable forges; & or pedal-operated grinding wheels with frameworks | 5 | Free | Free | kg | 695.48 |
| 8205.90.00.00 | Sets of articles of two or more of the foregoing subheadings | 5 | Free | Free | kg | 695.49 |
| **8206** | Tools of two or more of the headings Nos. 82.02, 82.05 put up in sets for retail sale. | | | | | |
| 8206.00.10.00 | Household tools | 20 | 18 | 15-A | kg | 695.71 |
| 8206.00.90.00 | Other tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale. | 5 | Free | Free | kg | 695.79 |
| **8207** | Interchangeable tools for hand tools, whether or not power-operated, or for pressing, stamping, punching tapping, threading, drilling, boring, | | | | | |
| 8207.13.00.00 | Rock drilling or earth boring tools with working part of cermets | 5 | Free | Free | kg | 695.631 |
| 8207.19.00.00 | Other rock drilling or earth boring tools including parts | 5 | Free | Free | kg | 695.639 |
| 8207.20.00.00 | Dies for drawing or extruding metal | 5 | Free | Free | kg | 695.641 |
| 8207.30.00.00 | Tools for pressing, stamping or punching | 5 | Free | Free | kg | 695.642 |
| 8207.40.00.00 | Tools for tapping or threading | 5 | Free | Free | kg | 695.643 |
| 8207.50.00.00 | Tools for drilling, other than for rock drilling | 5 | Free | Free | kg | 695.644 |
| 8207.60.00.00 | Tools for boring or broaching | 5 | Free | Free | kg | 695.645 |
| 8207.70.00.00 | Tools for milling | 5 | Free | Free | kg | 695.646 |
| 8207.80.00.00 | Tools for turning | 5 | Free | Free | kg | 695.747 |
| 8207.90.00.00 | Other interchangeable tools | 5 | Free | Free | kg | 695.649 |
| **8208** | Knives and cutting blades, for machines or for mechanical appliances. | | | | | |
| 8208.10.00.00 | Knives and cutting blades for metal working | Free | Free | Free | kg | 695.611 |
| 8208.20.00.00 | Knives and cutting blades for wood working | Free | Free | Free | kg | 695.612 |
| 8208.30.00 | Knives and cutting blades, for machines or for mechanical appliances. For kitchen appliances or for machines used by the food industry: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8208.30.10.00 | Knives & cutting blades for kitchen appliances | 5 | Free | Free | kg | 695.613 |
| 8208.30.90.00 | Other knives and cutting blades for kitchen appliances/for machines used by the food industry | 5 | Free | Free | kg | 695.614 |
| 8208.40.00 | Knives and cutting blades, for machines or for mechanical appliances.<br>For agricultural, horticultural or forestry machines: | | | | | |
| 8208.40.10.00 | Other knives and cutting blades for lawn mowers | 5 | Free | Free | kg | 695.615 |
| 8208.40.90.00 | Other knivesfor agricultural, horticultural or forestry machines | 5 | Free | Free | kg | 695.616 |
| 8208.90.00.00 | Other knives and cutting blades | 5 | Free | Free | kg | 695.619 |
| **8209** | Plates, sticks, tips and the like for tools, unmounted, of cermets. | | | | | |
| 8209.00.00.00 | Plates, sticks, tips and the like for tools, unmounted, of cermets. | 5 | Free | Free | kg | 695.62 |
| **8210** | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink. | | | | | |
| 8210.00.10.00 | Coffee-mills | 20 | 18 | 15-A | kg | 697.811 |
| 8210.00.20.00 | Mincers | 20 | 18 | 15-A | kg | 697.812 |
| 8210.00.30.00 | Juice extractors | 20 | 18 | 15-A | kg | 697.813 |
| 8210.00.40.00 | Ice cream freezers | 20 | 18 | 15-A | kg | 697.814 |
| 8210.00.90.00 | Other hand-operated mechanical appliances, weighing 10 kg or less | 20 | 18 | 15-A | kg | 697.819 |
| **8211** | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor. | | | | | |
| 8211.10.00.00 | Sets of assorted articles of knives with cutting blades | 20 | 22 | 18-A | kg and u | 696.81 |
| 8211.91.00.00 | Table knives having fixed blades | 20 | 22 | 18-A | kg and u | 696.82 |
| 8211.92.00 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.<br>Other:<br>Other knives having fixed blades: | | | | | |
| 8211.92.10.00 | Household knives | 20 | 22 | 18-A | kg and u | 696.83 |
| 8211.92.90.00 | Other knives having fixed blades: | 5 | Free | Free | kg and u | 696.84 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8211.93.00 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.<br>Other:<br>Knives having other than fixed blades: | | | | | |
| 8211.93.10.00 | Table and other household knives having other than fixed blades | 20 | 22 | 18-A | kg and u | 696.85 |
| 8211.93.90.00 | Other knives having other than fixed blades | 5 | Free | Free | kg and u | 696.86 |
| 8211.94.00 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.<br>Other:<br>Blades: | | | | | |
| 8211.94.10.00 | Blades for table and other household knives | 20 | 22 | 18-A | kg | 696.87 |
| 8211.94.90.00 | Other blades | 5 | Free | Free | kg | 696.88 |
| 8211.95.00 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.<br>Other:<br>Handles of base metal: | | | | | |
| 8211.95.10.00 | Handles of base metal for table and other household knives | 20 | 22 | 18-A | kg | 696.891 |
| 8211.95.90.00 | Other handles of base metal | 20 | 22 | 18-A | kg | 696.899 |
| **8212** | Razors and razor blades (including razor blade blanks in strips). | | | | | |
| 8212.10.00.00 | Razors | 20 | 22 | 18-A | kg and u | 696.31 |
| 8212.20.00 | Razors and razor blades (including razor blade blanks in strips).<br>Safety razor blades including razor blade blanks in strips: | | | | | |
| 8212.20.10.00 | Safety razor blades | 20 | 23 | 21-A | kg and u | 696.351 |
| 8212.20.90.00 | Other safety razor blades, including razor blade blanks in strips | 5 | Free | Free | kg and u | 696.359 |
| 8212.90.00.00 | Other parts of razors and razor blades | 20 | 22 | 18-A | kg | 696.38 |
| **8213** | Scissors, tailors shears and similar shears, and blades therefor. | | | | | |
| 8213.00.10.00 | Tailors' and dressmakers' shears | 5 | Free | Free | kg | 696.41 |
| 8213.00.90.00 | Other scissors, tailors' shears and similar shears, and blades thereof. | 5 | Free | Free | kg | 696.49 |
| **8214** | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8214.10.00.00 | Paper knives, letter openers, erasing knives, pencil sharpeners and blades thereof | 20 | 22 | 18-A | kg | 696.51 |
| 8214.20.00.00 | Manicure or pedicure sets and instruments, including nail files | 20 | 22 | 18-A | kg | 696.55 |
| 8214.90.00.00 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers etc) | 5 | Free | Free | kg | 696.59 |
| **8215** | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. | | | | | |
| 8215.10.00.00 | Sets of assorted articles containing at least one article plated with precious metal | 20 | 22 | 18-A | kg | 696.61 |
| 8215.20.00.00 | Other sets of assorted articles | 20 | 22 | 18-A | kg | 696.62 |
| 8215.91.00.00 | Other sets of assorted articles, plated with precious metal | 20 | 22 | 18-A | kg | 696.63 |
| 8215.99.00.00 | Other spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | 20 | 22 | 18-A | kg | 696.69 |

## CHAPTER 83

## MISCELLANEOUS ARTICLES OF BASE METAL

**Notes.**

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

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

♦ ♦ ♦ ♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **83** | Miscellaneous articles of base metal | | | | | |
| **8301** | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; | | | | | |
| 8301.10.00.00 | Padlocks | 5 | Free | Free | kg | 699.111 |
| 8301.20.00.00 | Locks of a kind used for motor vehicles | 5 | 5 | 5-O | kg | 699.112 |
| 8301.30.00.00 | Locks of a kind used for furniture | 5 | 5 | 5-O | kg | 699.113 |
| 8301.40.00.00 | Other locks | 5 | Free | Free | kg | 699.114 |
| 8301.50.00.00 | Clasps and frames with clasps, incorporating locks | 5 | Free | Free | kg | 699.115 |
| 8301.60.00.00 | Parts of locks, clasps and frames, incoroporating locks | 5 | Free | Free | kg | 699.116 |
| 8301.70.00.00 | Keys presented separately | 5 | Free | Free | kg | 699.117 |
| **8302** | base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, | | | | | |
| 8302.10.00.00 | Hinges of base metal | 5 | Free | Free | kg | 699.13 |
| 8302.20.00.00 | Castors of base metal | 5 | Free | Free | kg | 699.14 |
| 8302.30.00.00 | Other mountings, fittings and similar articles | 10 | Free | Free | kg | 699.15 |
| 8302.41.00.00 | Mountings, fittings, etc suitable for buildings | 5 | Free | Free | kg | 699.16 |
| 8302.42.00.00 | Other mountings, fittings, etc suitable for furniture | 5 | Free | Free | kg | 699.17 |
| 8302.49.00.00 | Other mountings, fittings, etc | 5 | Free | Free | kg | 699.191 |
| 8302.50.00.00 | Hat-racks, hat-pegs, brackets and similar fixtures | 5 | Free | Free | kg | 699.192 |
| 8302.60.00.00 | Automatic door closures | 5 | Free | Free | kg | 699.193 |
| **8303** | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. | | | | | |
| 8303.00.00.00 | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. | 5 | Free | Free | kg | 699.12 |
| **8304** | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, | | | | | |
| 8304.00.10.00 | Filing cabinets | 10 | 13 | 11-A | kg | 895.111 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8304.00.20.00 | Card-index cabinets | 10 | 13 | 11-A | kg | 895.112 |
| 8304.00.90.00 | Other filing cabinets, card-index cabinets, paper trays, paper rests, pen trays etc | 5 | Free | Free | kg | 895.119 |
| **8305** | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; | | | | | |
| 8305.10.00.00 | Fittings for loose-leaf binders or files | 5 | Free | Free | kg | 895.121 |
| 8305.20.00.00 | Staples in strips | 15 | 14 | 12-B | kg | 895.122 |
| 8305.90.00 | 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.<br>Other, including parts: | | | | | |
| 8305.90.10.00 | Paper clips | 15 | 13 | 11-A | kg | 895.123 |
| 8305.90.90.00 | Other fittings for loose-leaf binders or files, letter clips, including parts | 5 | Free | Free | kg | 895.129 |
| **8306** | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar | | | | | |
| 8306.10.00.00 | Bells, gongs and the like | 20 | 22 | 18-A | kg | 699.52 |
| 8306.21.00 | 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.<br>Statuettes and other ornaments:<br>Plated with precious metal: | | | | | |
| 8306.21.00.10 | Trophies plated with precious metal | Free | 22 | 18-A | kg | 697.821 |
| 8306.21.00.90 | Other trophies | 20 | 22 | 18-A | kg | 697.821 |
| 8306.29.00 | 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.<br>Statuettes and other ornaments:<br>Other: | | | | | |
| 8306.29.00.10 | Trophies | Free | 22 | 18-A | kg | 697.822 |
| 8306.29.00.90 | Other trophies | 20 | 22 | 18-A | kg | 697.822 |
| 8306.30.00.00 | Photograph, picture or similar frames; mirrors | 20 | 22 | 18-A | kg | 697.823 |
| **8307** | Flexible tubing of base metal, with or without fittings. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8307.10.00.00 | Flexible tubing of base metal of iron or steel | 5 | Free | Free | kg | 699.511 |
| 8307.90.00.00 | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like etc | 5 | Free | Free | kg | 699.519 |
| **8308** | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of metal, of a kind used for clothing, footwear, awnings, | | | | | |
| 8308.10.00.00 | Hooks, eyes and eyelets | 5 | Free | Free | kg | 699.331 |
| 8308.20.00.00 | Tubular or bifurcated rivets | 5 | Free | Free | kg | 699.332 |
| 8308.90.00.00 | Other clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, including parts | 5 | Free | Free | kg | 699.339 |
| **8309** | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded nungs, bung covers, seals | | | | | |
| 8309.10.00.00 | Other corks | 15 | 13 | 11-A | kg | 699.531 |
| 8309.90.00 | 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.<br>Other: | | | | | |
| 8309.90.10.00 | Bottle caps | 15 | 13 | 11-A | kg | 699.532 |
| 8309.90.90.00 | Other stoppers, caps & lids including crown corks, screw caps etc | 5 | Free | Free | kg | 699.539 |
| **8310** | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | | | | | |
| 8310.00.00.00 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | 20 | 20 | 20-E | kg | 699.54 |
| **8311** | Wire, rods, tubes, plates, electrodes and similar products, of bade metal or of metal carbides, coated or cored with flux material, of a kind used | | | | | |
| 8311.10.00 | 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 | | | | | |
| 8311.10.10.00 | Cored wire of non-alloy steel for electric arc-welding | 15 | 13 | 11-A | kg | 699.551 |
| 8311.10.90.00 | Coated electrodes of other base metal, for electric arc- welding | 5 | Free | Free | kg | 699.552 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8311.20.00.00 | Cored wire of base metal, for electric arc-welding | 15 | 13 | 11-A | kg | 699.553 |
| 8311.30.00.00 | Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | 15 | 13 | 11-A | kg | 699.554 |
| 8311.90.00.00 | Other wire, rods, tubes, plates, electrodes and similar products | 5 | Free | Free | kg | 699.559 |

# SECTION XVI

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

**Notes.**

1. This Section does not cover:

   (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);

   (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

   (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

   (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or section XV);

   (e) Transmission or conveyor belts or belting, of textile material (heading 5910.00) 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);

   (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, 8503.00, 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, 8503.00, 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, 8503.00, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

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# 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 7020.00);

   (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).

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:

Ink-jet printing machines (heading 84.43).

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

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

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;

(iii) Performing arithmetical computations specified by the user; and

(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

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

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

(i) It is of a kind solely or principally used in an automatic data processing system;

(ii) It is connectable to the central processing unit either directly or through one or more other units; and

(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

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

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

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

(i) Printers, copying machines, facsimile machines, whether or not combined;

(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) Loudspeakers and microphones;

(iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.

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

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

Other steel balls are to be classified in heading 73.26.

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

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

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

9. (A) Notes 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 devices” also covers photosensitive semiconductor devices and light emitting diodes.

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.

(B) 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; and

(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 8471.49.00, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) 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 8482.40.00 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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **84** | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof | | | | | |
| **8401** | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation. | | | | | |
| 8401.10.00.00 | Nuclear reactors | 5 | Free | Free | Kg | 718.71 |
| 8401.20.00.00 | Machinery and apparatus for isotopic separation, & parts thereof | 5 | Free | Free | kg | 728.47 |
| 8401.30.00.00 | Fuel elements (cartridges), non irradiated | 5 | Free | Free | Kg | 718.77 |
| 8401.40.00.00 | Parts of nuclear reactors | 5 | Free | Free | Kg | 718.78 |
| **8402** | Steam or other vapour generating boilers (other than central heating hot water boilders capable also of producing low pressure steam); super | | | | | |
| 8402.11.00.00 | Watertube boilers with a steam production >45 tones per hour | Free | Free | Free | kg and u | 711.111 |
| 8402.12.00.00 | Watertube boilers production <=45 tons per hour | Free | Free | Free | kg and u | 711.112 |
| 8402.19.00.00 | Other vapour generating boilers including hybrid boilers | Free | Free | Free | kg and u | 711.119 |
| 8402.20.00.00 | Super-heated water boilers | Free | Free | Free | kg and u | 711.12 |
| 8402.90.00.00 | Parts of steam or other vapour generating boilers | Free | Free | Free | kg and u | 711.91 |
| **8403** | Central heating boilers other than those of heading no. 84.02 | | | | | |
| 8403.10.00.00 | Boilers | Free | Free | Free | kg and u | 812.17 |
| 8403.90.00.00 | Parts of central heating boiler other than those of heading 84.02. | Free | Free | Free | Kg | 812.19 |
| **8404** | Auxilliary plant for use with boilers of heading No 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); | | | | | |
| 8404.10.00.00 | Auxiliary plant for use with boilers of heading 84.02 or 84.03 | Free | Free | Free | kg and u | 711.21 |
| 8404.20.00.00 | Condensers for steam or other vapour power units | Free | Free | Free | kg and u | 711.22 |
| 8404.90.00.00 | Parts of auxiliary plant for use with boilers of heading 84.02 or 84.03 | Free | Free | Free | kg and u | 711.92 |
| **8405** | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or | | | | | |
| 8405.10.00.00 | 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 | Free | Free | Free | kg | 741.71 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8405.90.00.00 | Parts of producer gas or water gas generators, with or without their purifiers | Free | Free | Free | Kg | 741.72 |
| **8406** | Steam turbines and other vapour turbines. | | | | | |
| 8406.10.00.00 | Turbines for marine propulsion | Free | Free | Free | kg and u | 712.11 |
| 8406.81.00.00 | Turbines of an output exceeding 40MW | Free | Free | Free | kg and u | 712.191 |
| 8406.82.00.00 | Turbines of an output not exceeding 40MW | Free | Free | Free | kg and u | 712.199 |
| 8406.90.00.00 | Spark-ignition reciprocating or rotary internal combustion piston engines. | Free | Free | Free | Kg | 712.8 |
| **8407** | Spark-ignition reciprocating or rotary internal combustion piston engines. | | | | | |
| 8407.10.00.00 | AIRCRAFT ENGINES | 5 | Free | Free | kg and u | 713.11 |
| 8407.21.00 | Spark-ignition reciprocating or rotary internal combustion piston engines.<br>Marine propulsion engines:<br>Outboard motors: | | | | | |
| 8407.21.00.10 | Outboard motors not exceeding 75 horse power (HP) | Free | Free | Free | kg and u | 713.31 |
| 8407.21.00.90 | Outboard motors exceeding 75 horse power (HP) | 5 | Free | Free | kg and u | 713.31 |
| 8407.29.00.00 | Other outboard motors | 5 | Free | Free | kg and u | 713.32 |
| 8407.31.00.00 | Reciprocating piston engines of a cylinder capacity <=50cc | 5 | Free | Free | kg and u | 713.211 |
| 8407.32.00.00 | Reciprocating piston engines of a cylinder capacity >50cc but <=250cc | 5 | Free | Free | kg and u | 713.212 |
| 8407.33.00.00 | Reciprocating piston engines of a cylinder capacity >250cc but <=1,000cc | 10 | 15 | 15-B | kg and u | 713.213 |
| 8407.34.00.00 | Reciprocating piston engines of a cylinder capacity <=1,000cc | 10 | 15 | 15-B | kg and u | 713.22 |
| 8407.90.00.00 | Other engines | 5 | Free | Free | kg and u | 713.81 |
| **8408** | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines). | | | | | |
| 8408.10.00.00 | Marine propulsion engines | 5 | Free | Free | kg and u | 713.33 |
| 8408.20.00.00 | Engines of a kind used for the propulsion of vehicles of Chapter 87 | 10 | 10 | 10-A | kg and u | 713.23 |
| 8408.90.00.00 | Other engines | 5 | Free | Free | kg and u | 713.82 |
| **8409** | Parts suitable fo ruse solely or principally with the engines of heading No. 84.07 or 84.08. | | | | | |
| 8409.10.00.00 | Suitable for use solely or principally with spark-ignition internal combustion piston engines | 5 | Free | Free | Kg | 713.19 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8409.91.00 | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. Other: Suitable for use solely or principally with spark-ignition internal combustion piston engines: | | | | | |
| 8409.91.10.00 | Parts suitable for use solely etc for road motor vehicles | 10 | 15 | 15-B | Kg | 713.911 |
| 8409.91.20.00 | Parts suitable for use solely etc for marine craft | 5 | Free | Free | Kg | 713.912 |
| 8409.91.90.00 | Other parts suitable for use solely or principally with spark- ignition , etc | 5 | Free | Free | Kg | 713.919 |
| 8409.99.00 | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. Other: Other: | | | | | |
| 8409.99.10.00 | Engine parts suitable for use solely, etc for road motor vehicles | 10 | 15 | 15-B | Kg | 713.921 |
| 8409.99.20.00 | Engine parts suitable for use solely, etc for marine craft | 5 | Free | Free | Kg | 713.922 |
| 8409.99.90.00 | Other engine parts | 5 | Free | Free | Kg | 713.929 |
| **8410** | Hydraulic turbines, water wheels, and regulators thereof. | | | | | |
| 8410.11.00.00 | Hydraulic turbines & water wheels of a power not exceeding 1000kw | 5 | Free | Free | kg and u | 718.111 |
| 8410.12.00.00 | Hydraulic turbines, water wheels & regulars of a power exceeding 1,000 kw but not exceeding 10,000 kw | 5 | Free | Free | kg and u | 718.112 |
| 8410.13.00.00 | Hydraulic turbines, etc of a power exceeding 10,000 kw | 5 | Free | Free | kg and u | ### |
| 8410.90.00.00 | Parts of hydraulic turbines and water wheelsincluding regulators | 5 | Free | Free | kg and u | 718.113 |
| **8411** | Turbo-jet , turbo-propellers and other gas turbines. | | | | | |
| 8411.11.00.00 | Turbo-jets of a thrust not exceeding 25kN | 5 | Free | Free | kg and u | 714.411 |
| 8411.12.00.00 | Turbo-jets of a thrust exceeding 25kN | 5 | Free | Free | kg and u | 714.412 |
| 8411.21.00.00 | Turbo-propellers of a power not exceeding 1,100kW | 5 | Free | Free | kg and u | 714.811 |
| 8411.22.00.00 | Turbo-propellers of a power exceeding 1,100kW | 5 | Free | Free | kg and u | 714.812 |
| 8411.81.00.00 | Other gas turbines of a power not exceedng 5,000kW | 5 | Free | Free | kg and u | 714.891 |
| 8411.82.00.00 | Other gas turbines of a power exceedng 5,000kW | 5 | Free | Free | kg and u | 714.892 |
| 8411.91.00.00 | Parts of turbo-jets or turbo-propellers | 5 | Free | Free | kg | 714.91 |
| 8411.99.00.00 | Other parts of turbo-jets, turbo-propellers and other gas turbines | 5 | Free | Free | Kg | 714.99 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **8412** | Other engines and motors. | | | | | |
| 8412.10.00.00 | Reaction engines other than turbo-jets | 5 | Free | Free | kg and u | 714.49 |
| 8412.21.00.00 | Linear acting (cylinders) | 5 | Free | Free | kg and u | 718.91 |
| 8412.29.00.00 | Other hydraulic power engines and motors | 5 | Free | Free | kg and u | 718.931 |
| 8412.31.00.00 | Linear acting (cylinders) | 5 | Free | Free | kg and u | 718.92 |
| 8412.39.00.00 | Other pneumatic power engines and motors | 5 | Free | Free | kg and u | 718.932 |
| 8412.80.00.00 | Other engines and motors. | 5 | Free | Free | kg and u | 718.939 |
| 8412.90.00.00 | Parts of other engines and motors. | 5 | Free | Free | kg | 718.99 |
| **8413** | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. | | | | | |
| 8413.11.00.00 | Pumps for dispensing fuel or lubricants, of the type used in filling station | 5 | Free | Free | kg and u | 742.11 |
| 8413.19.00.00 | Other pumps fitted or designed to be fitted with a measuring device | 5 | Free | Free | kg and u | 742.19 |
| 8413.20.00.00 | Hand pumps, other than those of sub-heading 8413.11 or 8413.19 | 5 | Free | Free | kg and u | 742.711 |
| 8413.30.00.00 | Fuel, lubricating /cooling medium pumps for internal combustion piston engines | 10 | 10 | 10-M | kg and u | 742.2 |
| 8413.40.00.00 | Concrete pumps | 5 | Free | Free | kg and u | 742.3 |
| 8413.50.00.00 | Other reciprocating positive displacement pumps | 5 | Free | Free | kg and u | 742.4 |
| 8413.60.00.00 | Other rotary positive displacement pumps | 5 | Free | Free | kg and u | 742.5 |
| 8413.70.00.00 | Other pumps; liquid elevators | 5 | Free | Free | kg and u | 742.6 |
| 8413.81.00.00 | Pumps | 5 | Free | Free | kg and u | 742.712 |
| 8413.82.00.00 | Liquid elevators | 5 | Free | Free | kg and u | 742.75 |
| 8413.91.00 | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. Other pumps; liquid elevators: Of pumps: | | | | | |
| 8413.91.10.00 | Parts of pumps for the pumps of sub-heading 8413.30 | 5 | Free | Free | Kg | 742.911 |
| 8413.91.90.00 | Other parts of other pumps | 5 | Free | Free | Kg | 742.919 |
| 8413.92.00.00 | Parts of liquid elevators | 5 | Free | Free | Kg | 742.95 |
| **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. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8414.10.00.00 | Vacuum pumps | 5 | Free | Free | kg and u | 743.11 |
| 8414.20.00.00 | Hand or foot-operated air pumps | 5 | Free | Free | kg and u | 743.13 |
| 8414.30.00.00 | Compressors of a kind used in refrigerating equipment | 5 | Free | Free | kg and u | 743.15 |
| 8414.40.00.00 | Air compressors mounted on a wheeled chassis for towing | 5 | Free | Free | kg and u | 743.17 |
| 8414.51.00 | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.<br>Fans:<br>Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an | | | | | |
| 8414.51.10.00 | Table fans | 20 | Excl | Excl | kg and u | 743.411 |
| 8414.51.20.00 | Floor fans | 20 | Excl | Excl | kg and u | 743.412 |
| 8414.51.30.00 | Ceiling or roof fans | 20 | Excl | Excl | kg and u | 743.413 |
| 8414.51.90.00 | Other table, floor, wall, window, ceiling/roof fans, with a self-contained, motor, etc | 20 | Excl | Excl | kg and u | 743.419 |
| 8414.59.00.00 | Other fans | 5 | Free | Free | kg and u | 743.43 |
| 8414.60.00.00 | Hoods having a maximum horizontal side<=120cm | 5 | Free | Free | kg and u | 743.45 |
| 8414.80.00.00 | Other air or vacuum pumps, air or other gas compressors & fans etc | 5 | Free | Free | kg and u | 743.19 |
| 8414.90.00.00 | Parts of air or vacuum pumps, air or other gas compressors and fans etc | 5 | Free | Free | Kg | 743.8 |
| **8415** | Air confitioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which | | | | | |
| 8415.10.00.00 | Window or wall types, self-contained or 'split-system' | 20 | 22 | 18-A | kg and u | 741.51 |
| 8415.20.00.00 | Air conditioning machines of a kind used for persons, in motor vehicles | 20 | 20 | 20-E | kg and u | 741.551 |
| 8415.81.00.00 | Air conditioning machines incorporating a refrigerating unit & a valve for reversal of the cooling, etc | 20 | 22 | 18-A | kg and u | 741.552 |
| 8415.82.00.00 | Other air conditioning machines, incorporating a refrigerating unit | 20 | 22 | 18-A | kg and u | 741.553 |
| 8415.83.00.00 | Air conditioning machines, not incorporating a refrigerating unit | 20 | 22 | 18-A | kg and u | 741.554 |
| 8415.90.00.00 | Parts of air conditioning machines etc | 5 | Free | Free | Kg | 741.59 |
| **8416** | Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8416.10.00.00 | Furnace burners for liquid fuel | 5 | Free | Free | Kg | 741.21 |
| 8416.20.00.00 | Other furnace burners, including combination burners | 5 | Free | Free | Kg | 741.23 |
| 8416.30.00.00 | Mechanical stokers, incl. their mechanical grates, mechanical ash disc | 5 | Free | Free | kg | 741.25 |
| 8416.90.00.00 | Parts of furnace burners for liquid fuel, for pulverized solid fuel or for gas etc | 5 | Free | Free | Kg | 741.28 |
| **8417** | Industrial or laboratory furnaces and ovens, including incinerators, non-electric. | | | | | |
| 8417.10.00.00 | Furnaces & ovens for the roasting, melting or other heat-treatment, etc | Free | Free | Free | kg and u | 741.36 |
| 8417.20.00.00 | Bakery ovens, including biscuit ovens | 5 | Free | Free | kg and u | 741.37 |
| 8417.80.00.00 | Other industrial or laboratory furnances & ovens, including incinerators | 5 | Free | Free | kg and u | 741.38 |
| 8417.90.00.00 | Parts of industrial or laboratory furnaces and ovens, including incinerators, non-electric | 5 | Free | Free | Kg | 741.39 |
| **8418** | Refrigerators, freezers and other refrigerating or freezing eequipment, electric or other; heat pumps other than air conditioning machines of | | | | | |
| 8418.10.00 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. Combined refrigerator-freezers, fitted with separate external doors: | | | | | |
| 8418.10.10.00 | Refrigerators frost-free, electrical | 20 | Excl | Excl | kg and u | 775.211 |
| 8418.10.20.00 | Other refrigerators, electrical | 20 | Excl | Excl | kg and u | 775.212 |
| 8418.10.30.00 | Refrigerators, household type, compression-type: | 20 | Excl | Excl | kg and u | 775.213 |
| 8418.21.00 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. Refrigerators, household type: Compression-type: | | | | | |
| 8418.21.10.00 | Refrigerators, household type, frost free, electrical | 20 | Excl | Excl | kg and u | 775.214 |
| 8418.21.20.00 | Other refrigerators, electrical | 20 | Excl | Excl | kg and u | 775.215 |
| 8418.21.30.00 | Other refrigerators, non-electrical | 20 | Excl | Excl | kg and u | 775.216 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8418.29.00 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. Refrigerators, household type: Other : | | | | | |
| 8418.29.10.00 | Other refrigerators, electrical | 20 | 23 | 21-A | kg and u | 775.218 |
| 8418.29.20.00 | Refrigerators, non-electrical | 20 | 23 | 21-A | kg and u | 775.219 |
| 8418.30.00.00 | Freezers of the chest type,<=800 litre capacity | 20 | Excl | Excl | kg and u | 775.221 |
| 8418.40.00.00 | Freezers of the upright type,<=900 litre capacity | 20 | 23 | 20-A | kg and u | 775.222 |
| 8418.50.00.00 | Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment | 20 | Excl | Excl | kg and u | 741.43 |
| 8418.61.00.00 | Heat pumps other than air conditioning machines of heading 84.15 | 20 | 18 | 15-A | kg and u | 741.451 |
| 8418.69.00.00 | Other parts of refrigerators, freezers & other refrigerating/freezing equipment | 20 | 18 | 15-A | Kg | 741.459 |
| 8418.91.00.00 | Furniture designed to receive refrigerating or freezing equipment | 5 | Free | Free | Kg | 741.491 |
| 8418.99.00.00 | Other refrigerators, freezers and other refrigerating or freezing equipment, etc | 5 | Free | Free | Kg | 741.499 |
| **8419** | Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process invloving a change of | | | | | |
| 8419.11.00 | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting | | | | | |
| 8419.11.10.00 | Instantaneous gas water heaters for domestic use | 20 | 23 | 21-A | kg and u | 741.811 |
| 8419.11.90.00 | Other instantaneous gas water heaters | 20 | 23 | 21-A | kg and u | 741.819 |
| 8419.19.00 | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting | | | | | |
| 8419.19.10.00 | Solar water heaters, for domestic use | 20 | Excl | Excl | kg and u | 741.821 |
| 8419.19.20.00 | Other solar water heaters | 20 | Excl | Excl | kg and u | 741.822 |
| 8419.19.30.00 | Other water heaters, for domestic use | 20 | Excl | Excl | kg and u | 741.823 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8419.19.90.00 | Other iInstantaneous or storage water heaters, non-electric | 20 | Excl | Excl | kg and u | 741.829 |
| 8419.20.00.00 | Medical, surgical or laboratory sterilizers | 5 | Free | Free | kg and u | 741.83 |
| 8419.31.00.00 | Dryers for agricultural products | Free | Free | Free | kg and u | 741.84 |
| 8419.32.00.00 | Dryers for wood, paper pulp, paper or paperboard | Free | Free | Free | kg and u | 741.85 |
| 8419.39.00.00 | Other dryers | 5 | Free | Free | kg and u | 741.86 |
| 8419.40.00.00 | Distilling or rectifying plant | Free | Free | Free | kg and u | 741.73 |
| 8419.50.00.00 | Heat exchange units | 5 | Free | Free | kg and u | 741.75 |
| 8419.60.00.00 | Machinery for liquefying air or other gases | 5 | Free | Free | kg and u | |
| 8419.81.00.00 | Other machinery, plant and equipment for making hot drinks or for cooking or heating food | 5 | Free | Free | kg and u | 741.87 |
| 8419.89.00.00 | Other machinery, plant and equipment | 5 | Free | Free | kg and u | |
| 8419.90.00.00 | Parts of other machinery, plant and equipment | 5 | Free | Free | kg | |
| **8420** | Calendering or other rolling machines, other than for metals or glass, and sylinders thereor. | | | | | |
| 8420.10.00.00 | Calendering or other rolling machines | 5 | Free | Free | kg and u | 745.91 |
| 8420.91.00.00 | Parts of cylinders | 5 | Free | Free | kg | 745.931 |
| 8420.99.00.00 | Other parts of other calendering or other rolling machines etc | 5 | Free | Free | kg | 745.939 |
| **8421** | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. | | | | | |
| 8421.11.00.00 | Cream separators | 5 | Free | Free | kg and u | 743.51 |
| 8421.12.00 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. Centrifuges, including centrifugal dryers: Clothes-dryers: | | | | | |
| 8421.12.10.00 | Cloth dryers for domestic use | 20 | 22 | 18-A | kg and u | 743.551 |
| 8421.12.90.00 | Other cloth dryers | 5 | Free | Free | kg and u | 743.559 |
| 8421.19.00.00 | Other centrifuges, including centrifugal dryers | 5 | Free | Free | kg and u | 743.59 |
| 8421.21.00.00 | Filtering or purifying machinery for filtering or purifying water | Free | Free | Free | kg and u | 743.61 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8421.22.00.00 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. for liquids: For filtering or purifying beverages other than | Free | Free | Free | kg and u | 743.62 |
| 8421.23.00 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. for liquids: Oil or petrol-filters for internal combustion | | | | | |
| 8421.23.10.00 | Oil filters | 30 | 25 | 25-B | kg and u | 743.631 |
| 8421.23.20.00 | Petrol filters | 30 | 25 | 25-B | kg and u | 743.632 |
| 8421.29.00.00 | Other oil or petrol-filters for internal combustion engines | 5 | Free | Free | kg and u | 743.67 |
| 8421.31.00.00 | Intake air filters for internal combustion engines | 30 | 25 | 25-B | ### | ### |
| 8421.39.00.00 | Other intake air filters for internal combustion engines | 5 | Free | Free | kg and u | 743.64 |
| 8421.91.00 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. Parts: Of centrifuges, including centrifugal dryers: | | | | | |
| 8421.91.10.00 | For the clothes-dryers of subheading 8421.12.10 | 5 | Free | Free | kg | 743.911 |
| 8421.91.90.00 | Other parts of centrifuges, incl. centrifugal dryers, filtering & purifying machines | 5 | Free | Free | kg | |
| 8421.99.00.00 | Other parts of centrifuges, incl. centrifugal dryers, filtering & purifying machines | 5 | Free | Free | kg | |
| **8422** | Dish washing machines; machinery fo rcleaning or drying bottles or other containers; machinery for filling, closing, sealing, or labelling | | | | | |
| 8422.11.00.00 | Dish washing machines, of household type | 20 | 22 | 18-A | kg and u | 775.3 |
| 8422.19.00.00 | Other dish washing machines | 5 | Free | Free | kg and u | 745.21 |
| 8422.20.00.00 | Machinery for cleaning or drying bottles or other containers | Free | Free | Free | kg and u | 745.23 |
| 8422.30.00.00 | Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags etc | Free | Free | Free | kg and u | 745.271 |
| 8422.40.00.00 | Other packing/wrapping machinery (including heat-shrink wrapping machinery) | Free | Free | Free | kg and u | 745.272 |
| 8422.90.00.00 | Parts of dish washing machines; machinery for cleaning or drying bottles or other containers etc | 5 | Free | Free | kg | 745.29 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **8423** | Weighing machinery (excluding balances of a sensitivity of 5cg or better), including weight operated counting or checking machines; weighing machine | | | | | |
| 8423.10.00.00 | Personal weighing machines, including baby scales; household scales | 20 | 22 | 18-A | kg and u | 745.32 |
| 8423.20.00.00 | Scales for continuous weighing or goods on conveyors | Free | Free | Free | kg and u | 745.311 |
| 8423.30.00.00 | Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 5 | Free | Free | kg and u | 745.312 |
| 8423.81.00.00 | Weighing machinery, having a maximum weighing capacity not exceeding 30kg | 5 | Free | Free | kg and u | 745.313 |
| 8423.82.00.00 | Weighing machine having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg | 5 | Free | Free | kg and u | 745.314 |
| 8423.89.00.00 | Other weighing machinery | 5 | Free | Free | kg and u | 745.319 |
| 8423.90.00.00 | Weighing machine weights of all kinds; parts of weighing machinery | 5 | Free | Free | Kg | 745.39 |
| **8424** | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders,; fire extinguishers, whether | | | | | |
| 8424.10.00.00 | Fire extinguishers, whether or not charged | Free | Free | Free | kg and u | 745.61 |
| 8424.20.00.00 | Spray guns and similar appliances | 5 | Free | Free | kg and u | 745.62 |
| 8424.30.00.00 | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machi | Free | Free | Free | kg and u | 745.63 |
| 8424.81.00.00 | Agricultural or horticultural mechanical appliances | Free | Free | Free | kg and u | 745.64 |
| 8424.89.00.00 | Other mechanical appliances (whether or not hand-operated) for projecting, dispersing etc | 5 | Free | Free | kg and u | 745.651 |
| 8424.90.00 | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machi | | | | | |
| 8424.90.10.00 | Parts for agricultural sprayers | Free | Free | Free | kg | 745.681 |
| 8424.90.90.00 | Other parts for other appliances | 5 | Free | Free | kg | 745.689 |
| **8425** | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8425.11.00.00 | Pulley tackle & hoists etc, powered by electric motor | 5 | Free | Free | kg and u | 744.211 |
| 8425.19.00.00 | Other pulley tackle & hoists other than skip hoists or hoists of a kind, etc | 5 | Free | Free | kg and u | 744.219 |
| 8425.31.00.00 | Winches, capstans, powered by electric motor | 5 | Free | Free | kg and u | 744.251 |
| 8425.39.00.00 | Other winches; capstans | 5 | Free | Free | kg and u | 744.259 |
| 8425.41.00.00 | Built-in jacking system of a type used in garages | 5 | Free | Free | kg and u | 744.41 |
| 8425.42.00 | Other jacks and hoists, hydraulic: | | | | | |
| 8425.42.10.00 | Portable jacks for road motor vehicles | 5 | Free | Free | kg and u | 744.431 |
| 8425.42.90.00 | Other jacks and hoists, hydraulic | 5 | Free | Free | kg and u | 744.439 |
| 8425.49.00.00 | Other jacks; hoists of a kind used for raising vehicles | 5 | Free | Free | kg and u | 744.49 |
| **8426** | Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. | | | | | |
| 8426.11.00.00 | Overhead travelling cranes on fixed support | Free | Free | Free | kg and u | 744.31 |
| 8426.12.00.00 | Mobile lifting frames on tyres and straddle carriers | Free | Free | Free | kg and u | 744.32 |
| 8426.19.00.00 | Other ships' derricks; cranes, including cable cranes; mobile lifting frames, etc | Free | Free | Free | kg and u | 744.33 |
| 8426.20.00.00 | Tower cranes | Free | Free | Free | kg and u | 744.34 |
| 8426.30.00.00 | Portal or pedestal jib cranes | Free | Free | Free | kg and u | 744.35 |
| 8426.41.00 | Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.<br>Other machinery, self-propelled:<br>On tyres: | | | | | |
| 8426.41.10.00 | Sugar cane loading machinery other | Free | Free | Free | kg and u | 744.371 |
| 8426.41.90.00 | Other machinery, self propelled on tyres | Free | Free | Free | kg and u | 744.372 |
| 8426.49.00.00 | Other machinery, self propelled | Free | Free | Free | kg and u | 744.379 |
| 8426.91.00.00 | Other machinery designed for mounting on road vehicles | Free | Free | Free | kg and u | 744.391 |
| 8426.99.00.00 | Other machinery | Free | Free | Free | kg and u | 744.399 |
| **8427** | Fork-lift trucks; other works trucks fitted with lifting or handling equipment. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8427.10.00.00 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment. Self-propelled trucks powered by an electric | Free | Free | Free | kg and u | 744.11 |
| 8427.20.00.00 | Other self-propelled trucks | Free | Free | Free | kg and u | 744.12 |
| 8427.90.00.00 | Other trucks | Free | Free | Free | kg and u | 744.13 |
| **8428** | Other lifting, handling, loading or uploading machinery (for example, lifts, escalators, conveyors, teleferics). | | | | | |
| 8428.10.00.00 | Lifts and skip hoists | 5 | Free | Free | kg and u | 744.81 |
| 8428.20.00.00 | Pneumatic elevators and conveyors | 5 | Free | Free | kg and u | 744.71 |
| 8428.31.00.00 | Pneumatic elevators, etc specially designed for underground use | Free | Free | Free | kg and u | 744.72 |
| 8428.32.00.00 | Other lifting, handling, loading or unloading machinery; bucket type | Free | Free | Free | kg and u | 744.73 |
| 8428.33.00.00 | Other lifting, handling, loading or unloading machinery; belt type | Free | Free | Free | kg and u | 744.74 |
| 8428.39.00.00 | Other lifting, handling, loading or unloading machinery | Free | Free | Free | kg and u | 744.79 |
| 8428.40.00.00 | Escalators and moving walkways | 5 | Free | Free | kg and u | 744.85 |
| 8428.60.00.00 | Teleferics, chair-lifts, ski-draglines; traction | 5 | Free | Free | kg and u | 744.892 |
| 8428.90.00.00 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). mechanisms for funiculars Other machinery | 5 | Free | Free | kg and u | 744.899 |
| **8429** | Self-prpelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and | | | | | |
| 8429.11.00.00 | Bulldozers and angledozers for track laying | Free | Free | Free | kg and u | 723.111 |
| 8429.19.00.00 | Other bulldozers and angle dozers | Free | Free | Free | kg and u | 723.119 |
| 8429.20.00.00 | Graders and levellers | Free | Free | Free | kg and u | 723.12 |
| 8429.30.00.00 | Self-propelled bulldozers, angeldozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. Scrapers | Free | Free | Free | kg and u | 723.31 |
| 8429.40.00.00 | Self-propelled bulldozers, angeldozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. Tamping machines and road rollers: | Free | Free | Free | kg and u | |
| 8429.40.10.00 | Tamping machines | Free | Free | Free | kg and u | 723.331 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8429.40.20.00 | Road rollers | Free | Free | Free | kg and u | 723.332 |
| 8429.51.00.00 | Front-end shovel loaders | Free | Free | Free | kg and u | 723.21 |
| 8429.52.00.00 | Machinery with a 360° revolving superstructure | Free | Free | Free | kg and u | 723.22 |
| 8429.59.00.00 | Mechanical shovels, excavators and shovel | Free | Free | Free | kg and u | 723.29 |
| **8430** | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or | | | | | |
| 8430.10.00.00 | Pile-drivers and pile-extractors | Free | Free | Free | kg and u | 723.41 |
| 8430.20.00.00 | Snow-ploughs and snow-blowers | Free | Free | Free | kg and u | 723.42 |
| 8430.31.00.00 | Self-propelled boring or sinking machinery | Free | Free | Free | kg and u | 723.35 |
| 8430.39.00.00 | Other boring or sinking machinery | Free | Free | Free | kg and u | 723.43 |
| 8430.41.00.00 | Other machinery, self-propelled | Free | Free | Free | kg and u | 723.37 |
| 8430.49.00.00 | Other machinery, self-propelled | Free | Free | Free | kg and u | 723.44 |
| 8430.50.00.00 | Other machinery, self-propelled | Free | Free | Free | kg and u | 723.39 |
| 8430.61.00.00 | Tamping or compacting machinery | Free | Free | Free | kg and u | 723.45 |
| 8430.69.00.00 | Other machinery, not self-propelled | Free | Free | Free | kg and u | 723.47 |
| **8431** | Parts suitable for use solely or principally with the machinery of heading No.s. 84.25 to 84.30. | | | | | |
| 8431.10.00.00 | Parts suitable for use solely or principally with the machinery of heading 84.25 | 5 | Free | Free | kg | 744.91 |
| 8431.20.00.00 | Parts suitable for use solely or principally with machinery of heading 84.28 | 5 | Free | Free | kg | 744.92 |
| 8431.31.00.00 | Parts of lifts, skip hoists or escalators | 5 | Free | Free | kg | 744.93 |
| 8431.39.00.00 | Other parts of machinery of heading 84.28: | 5 | Free | Free | kg | 744.94 |
| 8431.41.00.00 | Bulldozer or angle dozer blades | 5 | Free | Free | kg | 723.91 |
| 8431.42.00.00 | Parts of boring or sinking machinery subheading 8430.41.00 or 8430.49.00 | 5 | Free | Free | kg | 723.92 |
| 8431.43.00.00 | Parts of boring or sinking machinery subheading 8430.41.00 or 8430.49.00 | 5 | Free | Free | kg | 723.93 |
| 8431.49.00 | Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.<br>Other:<br>Of machinery of heading 84.29 or 84.30 | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8431.49.10.00 | Other parts of other machinery | 5 | Free | Free | kg | 723.991 |
| 8431.49.90.00 | Other parts of other machinery of heading 84.29 or 84.30 | 5 | Free | Free | kg | 723.999 |
| **8432** | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. | | | | | |
| 8432.10.00.00 | Ploughs | Free | Free | Free | kg and u | 721.11 |
| 8432.21.00.00 | Disc harrows | Free | Free | Free | kg and u | 721.131 |
| 8432.29.00.00 | Other harrows, scarifies, cultivators, weeders and hoes | Free | Free | Free | kg and u | 721.139 |
| 8432.30.00.00 | Seeders, planters and transplanters | Free | Free | Free | kg and u | 721.122 |
| 8432.40.00.00 | Manure spreaders and fertilizer distributors | Free | Free | Free | kg and u | |
| 8432.80.00 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.<br>Harrows, scarifiers, cultivators, weeders and hoes:<br>Other machinery: | | | | | 721.181 |
| 8432.80.10.00 | Lawn or sports-ground rollers | 5 | Free | Free | kg and u | 721.189 |
| 8432.80.90.00 | Other parts of machinery | Free | Free | Free | kg and u | |
| 8432.90.00 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.<br>Harrows, scarifiers, cultivators, weeders and hoes:<br>Parts: | | | | | 721.191 |
| 8432.90.10.00 | Parts of lawn or sports-ground rollers of sub-heading 8432.801 | 5 | Free | Free | kg | |
| 8432.90.90.00 | Other mowers for lawns, parks or sports grounds | Free | Free | Free | kg | |
| **8433** | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit | | | | | |
| 8433.11.00.00 | Mowers, powered with the cutting device rotating in a horizontal plane | Free | Free | Free | kg and u | 721.211 |
| 8433.19.00.00 | Other mowers for lawns, parks or sports-ground | Free | Free | Free | kg and u | 721.219 |
| 8433.20.00.00 | Other mowers, including cutter bars for tractor mounting | Free | Free | Free | kg and u | 721.231 |
| 8433.30.00.00 | Other haymaking machinery | Free | Free | Free | kg and u | 721.232 |
| 8433.40.00.00 | Straw or fodder balers, including pick-up balers | Free | Free | Free | kg and u | 721.233 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8433.51.00.00 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37. Other harvesting machinery; threshing m | Free | Free | Free | kg and u | |
| 8433.52.00.00 | Other threshing machinery | Free | Free | Free | kg and u | 721.22 |
| 8433.53.00.00 | Root or tuber harvesting machines | Free | Free | Free | kg and u | 721.234 |
| 8433.59.00.00 | Other combine harvester-threshers | Free | Free | Free | kg and u | 721.235 |
| 8433.59.10 | Sugarcane harvesters | | | | | |
| 8433.59.90.00 | Other harvesting machinery; threshing machinery | Free | Free | Free | kg and u | 721.236 |
| 8433.60.00.00 | Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce | Free | Free | Free | kg and u | 721.239 |
| 8433.90.00 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37. fruit or other agricultural produce P | | | | | |
| 8433.90.10.00 | Of mowers for lawns, parks or sports-grounds of subheadings 8433.11.00 and 8433.19.00 | Free | Free | Free | kg | 721.291 |
| 8433.90.90.00 | Other harvesting or threshing machinery, including straw or fodder balers etc | Free | Free | Free | kg | 729.299 |
| **8434** | Milking machines and dairy machinery. | | | | | |
| 8434.10.00.00 | Milking machines | Free | Free | Free | kg and u | 721.31 |
| 8434.20.00.00 | Dairy machinery | Free | Free | Free | kg and u | 721.38 |
| 8434.90.00.00 | Parts of milking machines and dairy machinery | Free | Free | Free | kg | 721.39 |
| **8435** | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. | | | | | |
| 8435.10.00.00 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. | Free | Free | Free | kg and u | 721.91 |
| 8435.90.00.00 | Part of presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. | Free | Free | Free | kg | 721.98 |
| **8436** | Other agricultural, horticultural, forestry, poultry-keeping or bee- keeping machinery, including germination plant fitted with mechanical or | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8436.10.00.00 | Machinery for preparing animal feeding stuffs | Free | Free | Free | kg and u | 721.961 |
| 8436.20.00.90 | OTHER AGRICULTURAL MACHINERY | Free | | | | |
| 8436.21.00.00 | Poultry incubators and brooders | Free | Free | Free | kg and u | 721.951 |
| 8436.29.00.00 | Poultry-keeping machinery | Free | Free | Free | kg and u | 721.959 |
| 8436.29.00.10 | MACHINERY USED FOR THE PREPARATION OF ANIMAL FEEDING STUFFS | Free | Free | Free | kg and u | |
| 8436.29.00.90 | OTHER AGRICULTURAL MACHINERY | Free | Free | Free | kg and u | |
| 8436.80.00 | Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.<br>and brooders:<br>Other machinery: | | | | | |
| 8436.80.10.00 | Bee-keeping machinery | Free | Free | Free | kg and u | 721.962 |
| 8436.80.90.00 | Other machinery for preparing animal feeding stuffs etc | Free | Free | Free | kg and u | 721.969 |
| 8436.91.00.00 | Parts of poultry-keeping machinery or poultry incubators and brooders | Free | Free | Free | kg | 721.991 |
| 8436.99.00.00 | Other parts of other agricultural, horticultural, forestry, poultry-keeping machinery etc | Free | Free | Free | kg | 721.999 |
| **8437** | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of | | | | | |
| 8437.10.00.00 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | Free | Free | Free | kg and u | 721.27 |
| 8437.80.00.00 | Other machines for cleaning, sorting or grading seeds, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery. | Free | Free | Free | kg and u | 727.11 |
| 8437.90.00 | Machines for cleaning, sorting or grading seeds, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.<br>grain or dried leguminous vegetab | | | | | |
| 8437.90.10.00 | Parts of the machines of sub-heading 8437.10.00 | Free | Free | Free | kg | 727.191 |
| 8437.90.90.00 | Other parts of other machinery | Free | Free | Free | kg | 727.199 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **8438** | Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than | | | | | |
| 8438.10.00.00 | Bakery machinery & machinery for the manufacture of macaroni, spaghetti or similar products | Free | Free | Free | kg and u | 727.221 |
| 8438.20.00.00 | Machinery for the manufacture of confectionery, cocoa/chocolate | Free | Free | Free | kg and u | 727.222 |
| 8438.30.00 | 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.<br>Machinery for sugar manufac | | | | | |
| 8438.30.10.00 | Other machinery for sugar manufacture | Free | 8 | 6-A | kg and u | 727.223 |
| 8438.30.90.00 | Brewery machinery | Free | Free | Free | kg and u | 727.224 |
| 8438.40.00.00 | Machinery for the preparation of meat or poultry | Free | Free | Free | kg and u | 727.225 |
| 8438.50.00.00 | 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.<br>Machinery for sugar manufac | Free | Free | Free | kg and u | 727.226 |
| 8438.60.00.00 | Other machinery | Free | Free | Free | kg and u | 727.227 |
| 8438.80.00.00 | Parts of other machiner of sub-heading 8438.30.10 | Free | Free | Free | kg and u | 727.229 |
| 8438.90.00 | 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.<br>Parts:<br>Other | | | | | |
| 8438.90.10.00 | Parts of the machines of sub-heading 8438.301 | Free | 9 | 8-A | kg | 727.291 |
| 8438.90.90.00 | Parts of other machinery not specified or included elswhere in heading 8438 | Free | Free | Free | kg | 727.299 |
| **8439** | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard. | | | | | |
| 8439.10.00.00 | Machinery for making pulp of fibrous cellulosic material | Free | Free | Free | kg and u | 725.11 |
| 8439.20.00.00 | Machinery for making paper or paper-board | Free | Free | Free | kg and u | 725.121 |
| 8439.30.00.00 | Machinery for finishing paper or paperboard | Free | Free | Free | kg and u | 725.122 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8439.91.00.00 | Parts of machinery for making pulp of fibrous cellulosic material, etc | Free | Free | Free | kg | 725.911 |
| 8439.99.00.00 | Other parts of machinery for making pulp, making & finishing paper, etc | Free | Free | Free | kg | 725.919 |
| **8440** | Book-binding machinery, including book-sewing machines. | | | | | |
| 8440.10.00.00 | Book-binding machinery | 5 | Free | Free | kg and u | 726.81 |
| 8440.90.00.00 | Parts of book-binding machinery including book-sewing machines | 5 | Free | Free | kg | 726.89 |
| **8441** | Other machinery for making up paper pulk, paper or paperboard, including cutting machines of all kinds. | | | | | |
| 8441.10.00.00 | Cutting machines | Free | Free | Free | kg and u | 725.21 |
| 8441.20.00.00 | Machines for making bags, snacks or envelopes | Free | Free | Free | kg and u | 725.23 |
| 8441.30.00.00 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. Machines for making cartons, boxes, cases, tubes, | Free | Free | Free | kg and u | 725.25 |
| 8441.40.00.00 | Machines for moulding articles in paper pulp, paper or paperboard | Free | Free | Free | kg and u | 725.27 |
| 8441.80.00.00 | Parts of other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. | Free | Free | Free | kg and u | 725.29 |
| 8441.90.00.00 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. | Free | Free | Free | kg | 725.99 |
| **8442** | Machinery, apparatus and equipment (other than the machine-tools of heading Nos. 84.56 to 84.65), for type-founding or type-setting, for | | | | | |
| 8442.30.00.00 | Machinery, apparatus & equipment for type-setting or composing, etc | 5 | Free | Free | kg and u | 726.313 |
| 8442.40.00.00 | Other machinery, apparatus and equipment | 5 | Free | Free | kg | 726.91 |
| 8442.50.00.00 | Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished). | 5 | Free | Free | kg | 726.35 |
| **8443** | Printing mahcinery, including ink-jet printing machies, other than those of heading No. 84.71; machines for uses ancilliary to printing. | | | | | |
| 8443.11.00.00 | Offset printing machinery, reel fed | 5 | Free | Free | kg and u | 726.51 |
| 8443.12.00.00 | 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) | 5 | Free | Free | kg and u | 726.55 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8443.13.00.00 | Other offset printing machinery | 5 | Free | Free | kg and u | 726.55 |
| 8443.14.00.00 | Letterpress printing machinery, reel fed, excluding flexographic printing | 5 | Free | Free | kg and u | 726.611 |
| 8443.15.00.00 | Letterpress printing machinery, other than reel-fed, excluding flexographic printing | 5 | Free | Free | kg and u | 726.619 |
| 8443.16.00.00 | Flexographic printing machinery | 5 | Free | Free | kg and u | 726.63 |
| 8443.17.00.00 | Gravure printing machinery | 5 | Free | Free | kg and u | 726.65 |
| 8443.19.00.00 | Other printing machinery | 5 | Free | Free | kg and u | 745.652 |
| 8443.31.00.00 | Machines which perform two or more of the functions of printing, copying or facsimile etc | 5 | Free | Free | kg and u | 726.679 |
| 8443.32.00.00 | Other, capable of connecting to an automatic data processing machine or to a network | 5 | Free | Free | kg and u | 726.68 |
| 8443.32.00.10 | : Computer Printer | 5 | Free | Free | kg and u | |
| 8443.32.00.90 | : Multi Function Printer / Scanner / Fax | 5 | Free | Free | kg and u | |
| 8443.39.00.00 | Other machines which perform two or more of the functions of printing etc | 5 | Free | Free | kg and u | 726.99 |
| 8443.91.00.00 | Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 | 5 | Free | Free | kg | ### |
| 8443.99.00.00 | Parts and accessories of other printers, copying machines and fax machines whether or not combined | 5 | Free | Free | kg | ### |
| 8443.99.00.10 | TONER AND INK CARTRIDGES FOR COMPUTER PRINTERS | 5 | Free | Free | kg | |
| 8443.99.00.90 | OTHER | 5 | Free | Free | kg | |
| **8444** | Machines for extruding, drawing, texturing/cutting man-made textile material | | | | | |
| 8444.00.00.00 | Machines for extruding, drawing, texturing/cutting man-made textile material | 5 | Free | Free | kg and u | 724.41 |
| **8445** | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling | | | | | |
| 8445.11.00.00 | Carding machines | Free | Free | Free | kg and u | 724.421 |
| 8445.12.00.00 | Combing machines | Free | Free | Free | kg and u | 724.422 |
| 8445.13.00.00 | Drawing or roving machines | Free | Free | Free | kg and u | 724.423 |
| 8445.19.00.00 | Other machines for preparing textile fibres | Free | Free | Free | kg and u | 724.429 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8445.20.00.00 | Textile spinning machines | Free | Free | Free | kg and u | 724.431 |
| 8445.30.00.00 | Textile doubling or twisting machines | Free | Free | Free | kg and u | 724.432 |
| 8445.40.00.00 | Textile winding (including weft-winding) or reeling machines | Free | Free | Free | kg and u | 724.434 |
| 8445.90.00.00 | Other machines for preparing textile fibres, spinning, doubling/twisting | Free | Free | Free | kg and u | 724.54 |
| **8446** | Weaving machines (looms). | | | | | |
| 8446.10.00.00 | Weaving machines for weaving fabric of a width not exceeding 30 cm | Free | Free | Free | kg and u | 724.511 |
| 8446.21.00.00 | Power looms | Free | Free | Free | kg and u | 724.512 |
| 8446.29.00.00 | Other machines, shuttle type, for weaving fabrics of a width >30 cm | Free | Free | Free | kg and u | 724.519 |
| 8446.30.00.00 | Machines, shuttleless type, for weaving fabrics of a width exceeding 30 cm, shuttleless type | Free | Free | Free | kg and u | 724.513 |
| **8447** | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines | | | | | |
| 8447.11.00.00 | Circular knitting machines, width cylinder diameter <=165 mm | Free | Free | Free | kg and u | 724.521 |
| 8447.12.00.00 | Circular knitting machines, width cylinder diameter >165 mm | Free | Free | Free | kg and u | 724.522 |
| 8447.20.00.00 | Flat knitting machines; stitch-bonding machines | Free | Free | Free | kg and u | 724.523 |
| 8447.90.00.00 | Other knitting machines, stitch-bonding machines etc | Free | Free | Free | kg and u | 724.53 |
| **8448** | Auxiliary machinery for use with machines of heading No. 8444.00 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, | | | | | |
| 8448.11.00.00 | Dobbies & Jacquards; card reducing, copying, purchasing/assembling machines | 5 | Free | Free | kg | 724.611 |
| 8448.19.00.00 | Other auxiliary machinery for use with machines of heading 84.44, 84.45, etc | 5 | Free | Free | kg | 724.619 |
| 8448.20.00.00 | Parts and accessories of machines of heading 8444.00.00 or of their auxiliary machinery | 5 | Free | Free | kg | 724.491 |
| 8448.31.00.00 | Card clothing | 5 | Free | Free | kg | 724.492 |
| 8448.32.00.00 | Card clothing of machines for preparing textile fibres, other than card clothing spindle etc | 5 | Free | Free | kg | 724.493 |
| 8448.33.00.00 | Spindles, spindle flyers, spinning rings and ring travellers | 5 | Free | Free | kg | 724.494 |
| 8448.39.00.00 | Other parts & accessories of machines of heading 84.45 etc | 5 | Free | Free | kg | 724.499 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8448.42.00.00 | Parts and accessories of weaving machines (looms) or of their auxiliary machinery | 5 | Free | Free | kg | 724.672 |
| 8448.49.00.00 | Other parts & accessories of weaving machines (looms) of their auxiliary, etc | 5 | Free | Free | kg | 724.679 |
| 8448.51.00.00 | Sinkers, needles and other articles used in forming stitches | 5 | Free | Free | kg | 724.681 |
| 8448.59.00.00 | Other parts & accessories of machines of heading 84.47 or of their auxillary, etc | 5 | Free | Free | kg | 724.689 |
| **8449** | Machinery for the manufacture of finishing of felt or nonowovens, etc | | | | | |
| 8449.00.00.00 | Machinery for the manufacture of finishing of felt or nonowovens, etc | 5 | Free | Free | kg | 724.55 |
| **8450** | Household or laundry-type washing machines, including machines which both wash and dry. | | | | | |
| 8450.11.00 | Household or laundry-type washing machines, including machines which both wash and dry.<br>Machines, each of a dry linen capacity not exceeding 10 kg:<br>Fully-automatic machines: | | | | | |
| 8450.11.10.00 | Machines, each of a dry linen capacity not exceeding 10 kg, for domestic use | 30 | Excl | Excl | kg and u | 775.111 |
| 8450.11.90.00 | Other fully automatic machines | 5 | Free | Free | kg and u | 775.112 |
| 8450.12.00 | Household or laundry-type washing machines, including machines which both wash and dry.<br>Machines, each of a dry linen capacity not exceeding 10 kg:<br>Other machines, with built-in centrifugal drier: | | | | | |
| 8450.12.10.00 | Other machines with built-in centrifugal drier for domestic use | 30 | 23 | 21-A | kg and u | 775.113 |
| 8450.12.90.00 | Other machines, with built-in centrifugal drier | 5 | Free | Free | kg and u | 775.114 |
| 8450.19.00 | Household or laundry-type washing machines, including machines which both wash and dry.<br>Machines, each of a dry linen capacity not exceeding 10 kg:<br>Other: | | | | | |
| 8450.19.10.00 | Other machines, each of a dry linen <=10 kg for domestic use | 30 | 22 | 18-A | kg and u | 775.115 |
| 8450.19.90.00 | Other machines, each of a dry linen capacity <=10 kg | 5 | Free | Free | kg and u | 775.119 |
| 8450.20.00 | Household or laundry-type washing machines, including machines which both wash and dry.<br>Machines, each of a dry linen capacity not exceeding 10 kg:<br>Machines, each of a dry linen capacity exceeding 10 kg: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8450.20.10.00 | Machines, each of a dry linen capacity exceeding 10 kg, for domestic use | 30 | 22 | 18-A | kg and u | 724.711 |
| 8450.20.90.00 | Other machines, each of a dry linen capacity exceeding 10 kg, for domestic use | 5 | Free | Free | kg and u | 724.719 |
| 8450.90.00.00 | Parts of machines, each of a dry linen capacity exceeding 10 kg for domestic use | 5 | Free | Free | kg | 724.91 |
| **8451** | Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing, bleaching, dyeing, dressing, | | | | | |
| 8451.10.00.00 | Dry-cleaning machines | 5 | Free | Free | kg and u | 724.72 |
| 8451.21.00.00 | Dry-cleaning machines, each of a dry linen capacity<=10 kg | 5 | Free | Free | kg and u | 775.12 |
| 8451.29.00.00 | Other drying machines | 5 | Free | Free | kg and u | 724.73 |
| 8451.30.00.00 | Ironing machines and presses (including fusing presses) | 5 | Free | Free | kg and u | 724.741 |
| 8451.40.00.00 | Washing, bleaching or dyeing machines | 5 | Free | Free | kg and u | 724.742 |
| 8451.50.00.00 | Machines for reeling, unreeling, folding, cutting or pinking textile fabrics etc | Free | Free | Free | kg and u | 724.743 |
| 8451.80.00.00 | Other machinery | 5 | Free | Free | kg and u | 724.749 |
| 8451.90.00.00 | Parts of machinery for dry-cleaning, ironing, etc | 5 | Free | Free | kg | 724.92 |
| **8452** | Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; | | | | | |
| 8452.10.00.00 | Sewing machines of the household type | Free | Free | Free | kg and u | 724.33 |
| 8452.21.00.00 | Other sewing machines, automatic units | Free | 3 | free | kg and u | 724.351 |
| 8452.29.00.00 | Other sewing machines | Free | 3 | free | kg and u | 724.359 |
| 8452.30.00.00 | Sewing machine needles | Free | Free | Free | kg | 724.391 |
| 8452.40.00.00 | Furniture, bases and covers for sewing machines & parts thereof | Free | Free | Free | kg | 724.392 |
| 8452.90.00.00 | Other parts of sewing machines | Free | Free | Free | kg | 724.399 |
| **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, | | | | | |
| 8453.10.00.00 | Machinery for preparing, tanning or working hides, skins or leather, etc | Free | Free | Free | kg and u | 724.81 |
| 8453.20.00.00 | Machinery for making or repairing footwear | Free | Free | Free | kg and u | 724.83 |
| 8453.80.00.00 | Other machinery | Free | Free | Free | kg and u | 724.85 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8453.90.00.00 | Parts of machinery for preparing,…..leather, making footwear, etc | Free | Free | Free | kg | 724.88 |
| **8454** | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries. | | | | | |
| 8454.10.00.00 | Converters | 5 | Free | Free | kg and u | 737.111 |
| 8454.20.00.00 | Ingot moulds and ladles | 5 | Free | Free | kg and u | 737.112 |
| 8454.30.00.00 | Casting machines | 5 | Free | Free | kg and u | 737.12 |
| 8454.90.00.00 | Parts Of converters, ladies, ingot moulds& casting machines | 5 | Free | Free | kg | 737.19 |
| **8455** | Metal-rolling mills and rolls thereor. | | | | | |
| 8455.10.00.00 | Tube mills | 5 | Free | Free | kg and u | 737.211 |
| 8455.21.00.00 | Metal-rolling mills, hot or combination hot and cold | 5 | Free | Free | kg and u | 737.212 |
| 8455.22.00.00 | Metal-rolling mills, cold | 5 | Free | Free | kg and u | 737.219 |
| 8455.30.00.00 | Rolls for rolling mills | 5 | Free | Free | kg and u | 737.291 |
| 8455.90.00.00 | Other parts of metal rolling mills and rolls thereof | 5 | Free | Free | kg | 737.299 |
| **8456** | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro- | | | | | |
| 8456.10.00.00 | Machinery tools operated by operated by laser or other light or photon beam processes | Free | Free | Free | kg and u | 731.11 |
| 8456.20.00.00 | Machinery tools operated by ultrasonic processes | Free | Free | Free | kg and u | 731.12 |
| 8456.30.00.00 | Machinery tools operated by electro-discharge processes | Free | Free | Free | kg and u | 731.13 |
| 8456.90.00.00 | Other machine-tools operated by electro-chemical... or plasma arc processes etc | Free | Free | Free | kg and u | 731.149 |
| **8457** | Machining centres, unit construction machines (single station) and multistation transfer machines, for working metal. | | | | | |
| 8457.10.00.00 | Machining centers | Free | Free | Free | kg and u | 731.21 |
| 8457.20.00.00 | Unit construction machines (single stations) | Free | Free | Free | kg and u | 731.22 |
| 8457.30.00.00 | Multi-station transfer machines | Free | Free | Free | kg and u | 731.23 |
| **8458** | Lathes (including turning centres) for removing metal. | | | | | |
| 8458.11.00.00 | Lathes, numerically controlled | Free | Free | Free | kg and u | 731.31 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8458.19.00.00 | Other horizontal lathes | Free | Free | Free | kg and u | 731.37 |
| 8458.91.00.00 | Other lathes, numerically controlled | Free | Free | Free | kg and u | 731.35 |
| 8458.99.00.00 | Other lathes | Free | Free | Free | kg and u | 731.39 |
| **8459** | Machine-tools (including way-type unit head machines) for drilling, boring milling, threading or tapping by removing metal, other than lathes | | | | | |
| 8459.10.00.00 | Way-type unit head machines | Free | Free | Free | kg and u | 731.41 |
| 8459.21.00.00 | Other drilling machines, numerically controlled | Free | Free | Free | kg and u | 731.42 |
| 8459.29.00.00 | Other drilling machines | Free | Free | Free | kg and u | 731.43 |
| 8459.31.00.00 | Other boring -milling machines, numerically controlled | Free | Free | Free | kg and u | 731.44 |
| 8459.39.00.00 | Other boring-milling machines | Free | Free | Free | kg and u | 731.45 |
| 8459.40.00.00 | Other boring machines | Free | Free | Free | kg and u | 731.46 |
| 8459.51.00.00 | Millimg machines, knee type, numerically controlled | Free | Free | Free | kg and u | 731.51 |
| 8459.59.00.00 | Other millimg machines, knee type | Free | Free | Free | kg and u | 731.52 |
| 8459.61.00.00 | Other milling machines, numerically controlled | Free | Free | Free | kg and u | 731.53 |
| 8459.69.00.00 | Other milling machines | Free | Free | Free | kg and u | 731.54 |
| 8459.70.00.00 | Other threading or tapping machines | Free | Free | Free | kg and u | 731.57 |
| **8460** | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding | | | | | |
| 8460.11.00.00 | Flat-surfaces grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm, numerically controlled | Free | Free | Free | kg and u | 731.61 |
| 8460.19.00.00 | Other flat-surfaces grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm | Free | Free | Free | kg and u | 731.62 |
| 8460.21.00.00 | Other grinding machines, in which the positioning in any one axis, etc, numerically controlled | Free | Free | Free | kg and u | 721.63 |
| 8460.29.00.00 | Other grinding machines, in which the positioning in any one axis, etc | Free | Free | Free | kg and u | 731.64 |
| 8460.31.00.00 | Sharpening machines, numerically controlled | Free | Free | Free | kg and u | 731.65 |
| 8460.39.00.00 | Other sharpening (tool or cutter grinding) machines | Free | Free | Free | kg and u | 731.66 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8460.40.00.00 | Honing or lapping machines | Free | Free | Free | kg and u | 731.67 |
| 8460.90.00.00 | Other machine tools for deburring, sharpening, grinding, honing etc | Free | Free | Free | kg and u | 731.69 |
| **8461** | Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine- | | | | | |
| 8461.20.00.00 | Shaping or slotting machines | Free | Free | Free | kg and u | 731.71 |
| 8461.30.00.00 | Broaching machines | Free | Free | Free | kg and u | 731.73 |
| 8461.40.00.00 | Gear cutting, gear grinding or gear finishing machines | Free | Free | Free | kg and u | 731.75 |
| 8461.50.00.00 | Sawing or cutting-off machines | Free | Free | Free | kg and u | 735.77 |
| 8461.90.00.00 | Other machine tools for planning, shaping, slotting, broaching, gear cutting, etc | Free | Free | Free | kg and u | 731.79 |
| **8462** | Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by | | | | | |
| 8462.10.00.00 | Forging or die-stamping machines (including presses) & hammers | Free | Free | Free | kg and u | 733.11 |
| 8462.21.00.00 | Bending, folding, straightening or flattening machines (including presses), numerically controlled | Free | Free | Free | kg and u | 733.12 |
| 8462.29.00.00 | Other Shearing machines (including presses), other than combined punching and shearing machines | Free | Free | Free | kg and u | 733.13 |
| 8462.31.00.00 | Other Shearing machines (including presses), other than combined punching and shearing machines, numerically controlled | Free | Free | Free | kg and u | ### |
| 8462.39.00.00 | Other bending, folding, straightening or flattening machines | Free | Free | Free | kg and u | 733.14 |
| 8462.41.00.00 | Punching or notching machines (including presses), including combined punching and shearing machines, numerically controlled | Free | Free | Free | kg and u | 733.16 |
| 8462.49.00.00 | Other presses incl. combined punching and shearing machines | Free | Free | Free | kg and u | 733.17 |
| 8462.91.00.00 | Hydraulic presses | Free | Free | Free | kg and u | 733.181 |
| 8462.99.00.00 | Other machine tools numerically controlled | Free | Free | Free | kg and u | 733.189 |
| **8463** | Other machine-tools for working metal or cermets, without removing material. | | | | | |
| 8463.10.00.00 | Draw-benches for bars, tubes, profiles, wire or the like | Free | Free | Free | kg and u | 733.91 |
| 8463.20.00.00 | Thread rolling machines | Free | Free | Free | kg and u | 733.93 |
| 8463.30.00.00 | Machines for working wire | Free | Free | Free | kg and u | 733.95 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8463.90.00.00 | Other machine tools for working metal or cermets, etc | Free | Free | Free | kg and u | 733.99 |
| **8464** | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass. | | | | | |
| 8464.10.00.00 | Sawing machines | Free | Free | Free | kg and u | 728.111 |
| 8464.20.00.00 | Grinding or polishing machines | Free | Free | Free | kg and u | 728.112 |
| 8464.90.00.00 | Other, machine-tools for working stone, ceramics, concrete asbestos-cement | Free | Free | Free | kg and u | 728.119 |
| **8465** | Machine-tools (including machines for nailing, stapling, glueing or other- wise assembling) for working wood, cork, bone, hard rubber, hard plastics | | | | | |
| 8465.10.00.00 | Machines which can carry out different types of machining operations etc | Free | Free | Free | kg and u | 728.121 |
| 8465.91.00.00 | Sawing machines | Free | Free | Free | kg and u | 728.122 |
| 8465.92.00.00 | Planing, milling or moulding (by cutting) | Free | Free | Free | kg and u | 728.123 |
| 8465.93.00.00 | Grinding, sanding or polishing machines | Free | Free | Free | kg and u | 728.124 |
| 8465.94.00.00 | Bending or assembling machines | Free | Free | Free | kg and u | 728.125 |
| 8465.95.00.00 | Drilling or morticing machines | Free | Free | Free | kg and u | 728.126 |
| 8465.96.00.00 | Splitting, slicing or paring machines | Free | Free | Free | kg and u | 728.127 |
| 8465.99.00.00 | Other machine-tools | Free | Free | Free | kg and u | 728.129 |
| **8466** | Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, | | | | | |
| 8466.10.00.00 | Tool holders and self-opening dieheads | 5 | Free | Free | kg | 735.11 |
| 8466.20.00.00 | Work holders | 5 | Free | Free | kg | 735.13 |
| 8466.30.00.00 | Dividing heads and other special attachments for machine-tools | 5 | Free | Free | kg | 735.15 |
| 8466.91.00.00 | Other parts & accessories suitable etc for machines of heading 84.64 | 5 | Free | Free | kg | 735.191 |
| 8466.92.00.00 | Other parts & accessories suitable etc for machines of heading 84.65 | 5 | Free | Free | kg | 735.192 |
| 8466.93.00.00 | Other parts & acess. suitable etc for machines of headings 84.56 to 84.61 | 5 | Free | Free | kg | 735.91 |
| 8466.94.00.00 | Other parts & acessories suitable, etc for machines of heading 84.62 or 84.63 | 5 | Free | Free | kg | 735.95 |
| **8467** | Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8467.11.00.00 | Rotary type (including combined rotary-percussion) | 5 | Free | Free | kg and u | 745.111 |
| 8467.19.00.00 | Other pneumatic tools | 5 | Free | Free | kg and u | 745.119 |
| 8467.21.00.00 | Drills of all kinds | 5 | Free | Free | kg and u | 745.114 |
| 8467.22.00.00 | Saws | 5 | Free | Free | kg and u | 745.115 |
| 8467.29.00.00 | Other tools for working in the hand etc with self-contained electric motor | 5 | Free | Free | kg and u | 745.19 |
| 8467.81.00.00 | Chain saws | Free | Free | Free | kg and u | 745.121 |
| 8467.89.00.00 | Other tools | 5 | Free | Free | kg and u | 745.129 |
| 8467.91.00.00 | Parts of chain saws | 5 | Free | Free | kg | 745.191 |
| 8467.92.00.00 | Parts of pneumatic tools | 5 | Free | Free | kg | 745.192 |
| 8467.99.00.00 | Other parts of tools for working in hand, pneumatic, hydraulic/with self-contained | 5 | Free | Free | kg | 745.199 |
| **8468** | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas operated | | | | | |
| 8468.10.00.00 | Hand-held blow pipes | 5 | Free | Free | kg and u | 737.41 |
| 8468.20.00.00 | Other gas-operated machinery and apparatus | 5 | Free | Free | kg and u | 737.42 |
| 8468.80.00.00 | Other machinery and apparatus | 5 | Free | Free | kg and u | 737.43 |
| 8468.90.00.00 | Parts of machinery & apparatus for soldering, brazing or welding, etc | 5 | Free | Free | kg | 737.49 |
| **8469** | Typewriters other than printers of heading 84.43; word-processing machines. | | | | | |
| 8469.00.00.00 | Typewriters other than printers of heading 84.43; word-processing machines. | 5 | Free | Free | kg and u | ### |
| **8470** | Calculating machines and pocket size data recording, reproducing and displaying machines with calculating functions; accounting machines, | | | | | |
| 8470.10.00.00 | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions, etc | 5 | Free | Free | kg and u | 751.21 |
| 8470.21.00.00 | Electronic calculating machines, incorporating a printing device | 5 | Free | Free | kg and u | 751.221 |
| 8470.29.00.00 | Other electronic calculating machines | 5 | Free | Free | kg and u | 751.222 |
| 8470.30.00.00 | Other calculating machines | 5 | Free | Free | kg and u | 751.229 |
| 8470.50.00.00 | Cash registers | 5 | Free | Free | kg and u | 751.24 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8470.90.00.00 | Other calculating machines and pocket-size data recording, etc | 5 | Free | Free | kg and u | 751.28 |
| **8471** | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and | | | | | |
| 8471.30.00.00 | Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | Free | Free | Free | kg and u | 752.31 |
| 8471.41.00.00 | Portable digital, comprising in the same housing at least a Central Processing Unit | Free | Free | Free | kg and u | 752.2 |
| 8471.49.00.00 | Other automatic data processing machines presented in the form of systems | Free | Free | Free | kg and u | 752.39 |
| 8471.50.00.00 | Digital processing units other than those of sub-heading 8471.41 or 8471.4 | Free | Free | Free | kg and u | 752.33 |
| 8471.60.00.00 | Input or output units, whether or not containing storage units in the same housing | Free | Free | Free | kg and u | 752.33 |
| 8471.60.00.10 | : Computer Mouse | Free | Free | Free | kg and u | |
| 8471.60.00.20 | : Computer Keyboards | Free | Free | Free | kg and u | |
| 8471.60.00.30 | : Printers | Free | Free | Free | kg and u | |
| 8471.60.00.90 | : Other | Free | Free | Free | kg and u | |
| 8471.70.00.00 | Storage units | Free | Free | Free | kg and u | 752.7 |
| 8471.80.00.00 | Other units of automatic data processing machines | Free | Free | Free | kg and u | 752.91 |
| 8471.80.00.10 | : Routers, Switches and Hubs | Free | Free | Free | kg and u | |
| 8471.80.00.90 | : Other | Free | Free | Free | kg and u | |
| 8471.90.00.00 | Other office machines (for example, hectograph or stencil duplicating machines etc) | Free | Free | Free | kg and u | 752.99 |
| **8472** | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin- | | | | | |
| 8472.10.00.00 | Duplicating machines | 5 | Free | Free | kg and u | 751.91 |
| 8472.30.00.00 | Addressing machines & address plate embossing machines | 5 | Free | Free | kg and u | 751.93 |
| 8472.90.00.00 | Other office machines (for e.g. hectograph or stencil duplicating etc) | 5 | Free | Free | kg and u | 751.99 |
| **8473** | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8473.10.00.00 | Parts and accessories of the machines of heading 8469.00.00 | 5 | Free | Free | kg | 759.91 |
| 8473.21.00.00 | Parts of the electronic calculating machines of subheading 8470.10, 8470.2 | 5 | Free | Free | kg | 759.931 |
| 8473.29.00.00 | Other parts and accessories of the machines of heading 84.70 | 5 | Free | Free | kg | 759.932 |
| 8473.30.00.00 | Parts and accessories of the machines of heading 84.71 | Free | Free | Free | kg | 759.97 |
| 8473.30.00.10 | INTERNAL COMPUTER PARTS SUCH AS CD/DVD WRITERS, VIDEO CARDS, SOUND CARDS, MEMORY. | Free | Free | Free | kg | |
| 8473.30.00.90 | : Other | Free | Free | Free | kg | |
| 8473.40.00.00 | Parts and accessories of the machines of heading 84.72 | 5 | Free | Free | kg | 759.939 |
| 8473.50.00.00 | Parts and accessories equally suitable for use with machines of two or more of the headings 8469.00.00 to 84.72 | 5 | Free | Free | kg | 759.94 |
| **8474** | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing, or kneading earth, stone, ores or other mineral substances, in | | | | | |
| 8474.10.00.00 | Sorting, screening, separating or washing machines | Free | Free | Free | kg and u | 728.31 |
| 8474.20.00.00 | Crushing or grinding machines | Free | Free | Free | kg and u | 728.32 |
| 8474.31.00.00 | Concrete or mortar mixers | Free | Free | Free | kg and u | 728.331 |
| 8474.32.00.00 | Machines for mixing mineral substances with bitumen | Free | Free | Free | kg and u | 728.332 |
| 8474.39.00.00 | Other mixing or kneading machines | Free | Free | Free | kg and u | 728.339 |
| 8474.80.00.00 | Other machinery for working minerals | Free | Free | Free | kg and u | 728.34 |
| 8474.90.00.00 | Parts of machines for sorting, screening, separating, washing, crushing, etc | Free | Free | Free | kg | 728.39 |
| **8475** | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot | | | | | |
| 8475.10.00.00 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | 5 | Free | Free | kg and u | 728.411 |
| 8475.21.00.00 | Machines for making optical fibres and performs thereof | 5 | Free | Free | kg and u | 728.412 |
| 8475.29.00.00 | Other machines for manufacturing or hot working glass or glassware | 5 | Free | Free | kg and u | 728.419 |
| 8475.90.00.00 | Parts of machines for assembling electric lamps etc & for manufacturing or hot working glass | 5 | Free | Free | kg | 728.51 |
| **8476** | Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8476.21.00.00 | Automatic goods-vending machines incorporating heating or refrigerating devices | 20 | 18 | 15-A | kg and u | 745.951 |
| 8476.29.00.00 | Other automatic goods-vending machines | 20 | 18 | 15-A | kg and u | 745.952 |
| 8476.81.00.00 | Incorporating heating or refrigerating devices | 20 | 18 | 15-A | kg and u | 745.953 |
| 8476.89.00.00 | Other machines | 20 | 18 | 15-A | kg and u | 745.959 |
| 8476.90.00.00 | Parts of automatic goods-vending machines, etc | 20 | 18 | 15-A | kg | 745.97 |
| **8477** | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in | | | | | |
| 8477.10.00.00 | Injection-moulding machines | Free | Free | Free | kg and u | 728.421 |
| 8477.20.00.00 | Extruders | Free | Free | Free | kg and u | 728.422 |
| 8477.30.00.00 | Blow moulding machines | Free | Free | Free | kg and u | 728.423 |
| 8477.40.00.00 | Vacuum moulding machines & other thermoforming machines | Free | Free | Free | kg and u | 728.424 |
| 8477.51.00.00 | Machinery for moulding or rethreading pneumatic tyres or for moulding etc | Free | Free | Free | kg and u | 728.425 |
| 8477.59.00.00 | Other machinery for moulding or otherwise forming | Free | Free | Free | kg and u | 728.426 |
| 8477.80.00.00 | Other machinery | Free | Free | Free | kg and u | 728.429 |
| 8477.90.00.00 | Parts of machinery for working rubber or plastics, etc | Free | Free | Free | kg | 728.52 |
| **8478** | Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter. | | | | | |
| 8478.10.00.00 | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter. | 5 | Free | Free | kg and u | 728.43 |
| 8478.90.00.00 | Parts of machinery for preparing or making up tobacco | 5 | Free | Free | kg | 728.53 |
| **8479** | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. | | | | | |
| 8479.10.00.00 | Machinery for public works, building or the like | 5 | Free | Free | kg and u | 723.48 |
| 8479.20.00.00 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 5 | Free | Free | kg and u | 727.21 |
| 8479.30.00.00 | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork | 5 | Free | Free | kg and u | 728.44 |
| 8479.40.00.00 | Rope or cable-making machines | 5 | Free | Free | kg and u | 728.491 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8479.50.00.00 | Industrial robots, not elsewhere specified or included | 5 | Free | Free | kg and u | 728.492 |
| 8479.60.00.00 | Evaporative air coolers | 5 | Free | Free | kg and u | 728.493 |
| 8479.81.00.00 | Other machines and mechanical appliances for treating metal, including electric wire coil- winders | 5 | Free | Free | kg and u | 728.46 |
| 8479.82.00.00 | Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines | 5 | Free | Free | kg and u | 728.494 |
| 8479.89.00.00 | Other machines and mechanical appliances having individual functions | 5 | Free | Free | kg and u | 728.499 |
| 8479.90.00.00 | Parts of machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. | 5 | Free | Free | kg | 728.55 |
| **8480** | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral | | | | | |
| 8480.10.00.00 | Moulding boxes for metal foundry; moulds for rubber or plastics, etc, nes | Free | Free | Free | kg | 749.11 |
| 8480.20.00.00 | Mould bases | Free | Free | Free | kg | 749.12 |
| 8480.30.00 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. Moulding patterns: | | | | | |
| 8480.30.10.00 | Moulding patterns of wood | Free | 8 | 6-A | kg | 749.131 |
| 8480.30.90.00 | Other moulding patterns | Free | Free | Free | kg | 749.139 |
| 8480.41.00.00 | Moulds for metal or metal carbides of injection and compression types | Free | Free | Free | kg | 749.14 |
| 8480.49.00.00 | Other moulds for metal or metal carbides | Free | Free | Free | kg | 749.15 |
| 8480.50.00.00 | Moulds for glass | Free | Free | Free | kg | 749.16 |
| 8480.60.00.00 | Moulds for mineral materials | Free | Free | Free | kg | 749.17 |
| 8480.71.00.00 | Moulds for rubber or plastics of Injection or compression types | Free | Free | Free | kg | 749.18 |
| 8480.79.00.00 | Other moulds for rubber or plastics | Free | Free | Free | kg | 749.19 |
| **8481** | Taps, cocks, valves and similar applainces for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and | | | | | |
| 8481.10.00.00 | Pressure-reducing valves | 5 | Free | Free | kg | 747.1 |
| 8481.20.00.00 | Valves for oleohydraulic or pneumatic transmissions | 5 | Free | Free | kg | 747.2 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8481.30.00.00 | Check (nonreturn) valves | 5 | Free | Free | kg | 747.3 |
| 8481.40.00.00 | Safety or relief valves | 5 | Free | Free | kg | 747.4 |
| 8481.80.00.00 | Other appliances | 5 | Free | Free | kg | 747.8 |
| 8481.90.00.00 | Parts of taps, cocks, valves & similar appliances for pipes, boiler shells, etc | 5 | Free | Free | kg | 747.9 |
| **8482** | Ball or roller bearings. | | | | | |
| 8482.10.00.00 | Ball bearings | 5 | Free | Free | kg and u | 746.1 |
| 8482.20.00.00 | Ball or roller bearings. Tapered roller bearings, including cone and | 5 | Free | Free | kg and u | 746.2 |
| 8482.30.00.00 | Spherical roller bearings | 5 | Free | Free | kg and u | 746.3 |
| 8482.40.00.00 | Needle roller bearings | 5 | Free | Free | kg and u | 746.4 |
| 8482.50.00.00 | Other cylindrical roller bearings | 5 | Free | Free | kg and u | 746.5 |
| 8482.80.00.00 | Other roller bearings, including combined ball or roller bearings | 5 | Free | Free | kg and u | 746.8 |
| 8482.91.00.00 | Parts of balls, needles and rollers | 5 | Free | Free | kg | 746.91 |
| 8482.99.00.00 | Other parts of ball or roller bearings | 5 | Free | Free | kg | 746.99 |
| **8483** | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roll | | | | | |
| 8483.10.00 | Transmission shafts Transmission shafts (including cam shafts and crank shafts) and cranks: | | | | | |
| 8483.10.10.00 | Transmission shafts (including cam shafts and crank shafts) and cranks for road motor vehicle engines | 10 | 15 | 15-B | kg and u | 748.11 |
| 8483.10.20.00 | Transmission shafts (including cam shafts and crank shafts) and cranks for marine engines | 5 | Free | Free | kg and u | 748.12 |
| 8483.10.30.00 | Transmission shafts (including cam shafts and crank shafts) and cranks for aircraft | 5 | Free | Free | kg and u | 748.13 |
| 8483.10.90.00 | Other transmission shafts (including cam shafts and crank shafts) and cranks | 5 | Free | Free | kg and u | 748.19 |
| 8483.20.00 | Transmission shafts Bearing housings, incorporating ball or roller bearings: | | | | | |
| 8483.20.10.00 | Bearing housings, incorporating ball or roller bearings for road motor vehicle engines | 10 | 15 | 15-B | kg and u | 748.211 |
| 8483.20.20.00 | Bearing housings, incorporating ball or roller bearings for marine engines | 5 | Free | Free | kg and u | 748.212 |
| 8483.20.30.00 | Bearing housings, incorporating ball or roller bearings for aircraft engines | 5 | Free | Free | kg and u | 748.213 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8483.20.90.00 | Other bearing housings, incorporating ball or roller bearings | 5 | Free | Free | kg and u | 748.219 |
| 8483.30.00 | Transmission shafts<br>Bearing housings, not incorporating ball or roller bearings; plain shaft bearings: | | | | | |
| 8483.30.10.00 | Bearing housings, not incorporating ball or roller bearings; plain shaft bearings for road motor vehicle engines | 10 | 15 | 15-B | kg and u | 748.221 |
| 8483.30.20.00 | Bearing housings, not incorporating ball or roller bearings; plain shaft bearings for marine engines | 5 | Free | Free | kg and u | 748.222 |
| 8483.30.30.00 | Bearing housings, not incorporating ball or roller bearings; plain shaft bearings for aircraft engines | 5 | Free | Free | kg and u | 748.223 |
| 8483.30.90.00 | Other bearing housings, not incorporating ball or roller bearings; plain shaft bearings | 5 | Free | Free | kg and u | 748.229 |
| 8483.40.00 | Transmission shafts<br>Gears and gearing | | | | | |
| 8483.40.10.00 | Gears & gearing, for road motor vehicle engines, other than toothed wheel etc | 10 | 15 | 15-B | kg and u | 748.41 |
| 8483.40.20.00 | Gears & gearing, for marine craft, other than toothed wheels, chain etc | 5 | Free | Free | kg and u | 748.42 |
| 8483.40.30.00 | Gears & gearing, for aircraft engines other than toothed wheels, chain etc | 5 | Free | Free | kg and u | 748.43 |
| 8483.40.40.00 | Mill chain sprockets | 5 | 15 | 15-B | kg and u | 748.44 |
| 8483.40.90.00 | Other gears & gearing, other than toothed wheels, chain sprockets etc | 5 | Free | Free | kg and u | 748.49 |
| 8483.50.00 | Transmission shafts<br>Flywheels and pulleys, including pulley blocks: | | | | | |
| 8483.50.10.00 | Flywheels and pulleys, including pulley blocks for road motor vehicle engines | 10 | 15 | 15-B | | |
| 8483.50.20.00 | Flywheels and pulleys, including pulley blocks for marine craft | 5 | Free | Free | kg and u | 748.51 |
| 8483.50.30.00 | Flywheels and pulleys, including pulley blocks for aircraft engines | 5 | Free | Free | kg and u | 748.52 |
| 8483.50.90.00 | Other flywheels and pulleys, including pulley blocks | 5 | Free | Free | kg and u | 748.53 |
| 8483.60.00 | Transmission shafts<br>Clutches and shaft couplings (including universal joints): | | | | kg and u | 748.59 |
| 8483.60.10.00 | Clutches & shaft couplings (incl. universal joints) for marine craft | 5 | Free | Free | | |
| 8483.60.90.00 | Other clutches and shaft couplings (including universal joints) | 5 | Free | Free | kg and u | 748.61 |
| 8483.90.00 | Transmission shafts<br>Toothed wheels, chain sprockets and other transmission elements presented separately; parts: | | | | kg and u | 748.69 |
| 8483.90.10.00 | Toothed wheels, chain sprockets etc for road motor vehicle engines | 10 | 15 | 15-B | | |
| 8483.90.20.00 | Toothed wheels, chain sprockets…….etc for marine craft | 5 | Free | Free | kg | 748.91 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8483.90.30.00 | Toothed wheels, chain sprockets ……etc for aircraft engines | 5 | Free | Free | kg | 748.92 |
| 8483.90.90.00 | Other toothed wheels, chain sprockets and other transmission elements presented separately; parts | 5 | Free | Free | kg | 748.93 |
| **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 | | | | | |
| 8484.10.00.00 | Gaskets & similar joints of metal sheeting combined with other material | 5 | Free | Free | kg | 749.21 |
| 8484.20.00.00 | Mechanical seals | 5 | Free | Free | kg | 749.22 |
| 8484.90.00.00 | Other gaskets & similar joints of metal sheeting combined with oth material | 5 | Free | Free | kg | 749.29 |
| **8485** | | | | | | |
| **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 | | | | | |
| 8486.10.00.00 | Machines and apparatus for the manufacture of boules or wafers | 5 | Free | Free | kg and u | ### |
| 8486.20.00.00 | Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits | 5 | 3 | free | kg and u | ### |
| 8486.30.00.00 | Machines and apparatus for the manufacture of flat panel displays | 5 | Free | Free | kg and u | ### |
| 8486.40.00.00 | Machines and apparatus specified in Note 9 (C) to this Chapter | 5 | Free | Free | kg and u | ### |
| 8486.90.00.00 | Parts and accessories | 5 | 3 | free | kg and u | ### |
| **8487** | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter. | | | | | |
| 8487.10.00.00 | Ships' or boats' propellers and blades thereof | 5 | Free | Free | kg | 749.91 |
| 8487.90.00.00 | Other machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features | 5 | Free | Free | kg | 749.99 |

# 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 purposes (Chapter 90); or

   (e) Electrically heated furniture of Chapter 94.

2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

   However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3. 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).

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 $E^2$ PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

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

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

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

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

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 or more insulating substrates, with or without leadframes, 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 8527.12.00 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.

♦ ♦ ♦ ♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **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 | | | | | |
| **8501** | Electric motors and generators. | | | | | |
| 8501.10.00.00 | Motors of an output not exceeding 37.5W | 5 | Free | Free | kg and u | 716.1 |
| 8501.20.00.00 | Universal AC/DC motors of an output exceeding 37.5 W | 5 | Free | Free | kg and u | 716.311 |
| 8501.31.00.00 | DC motors, DC generators of an output <=750W | 5 | Free | Free | kg and u | 716.21 |
| 8501.32.00.00 | DC motors, DC generators of an output >750W but <=75kW | 5 | Free | Free | kg and u | 716.22 |
| 8501.33.00.00 | DC motors, DC generators of an output >75kW but <=375kW | 5 | Free | Free | kg and u | 716.23 |
| 8501.34.00.00 | DC motors, DC generators of an output >375kW | 5 | Free | Free | kg and u | 716.24 |
| 8501.40.00.00 | Other AC motors, single-phase | 5 | Free | Free | kg and u | 716.312 |
| 8501.51.00.00 | AC motors, multi-phase of an output <=750W | 5 | Free | Free | kg and u | 716.313 |
| 8501.52.00.00 | AC motors, multi-phase of an output >750W but <=75kW | 5 | Free | Free | kg and u | 716.314 |
| 8501.53.00.00 | AC motors, multi-phase of an output >75kW | 5 | Free | Free | kg and u | 716.319 |
| 8501.61.00.00 | AC generators (alternators) of an output <=75kVA | 5 | Free | Free | kg and u | 716.321 |
| 8501.62.00.00 | AC generators (alternators) of an output >75kVA but <=375kVA | 5 | Free | Free | kg and u | 716.322 |
| 8501.63.00.00 | AC generators (alternators) of an output >375kVA but <=750kVA | 5 | Free | Free | kg and u | 716.323 |
| 8501.64.00.00 | AC generators (alternators ) of an output >750kVA | 5 | Free | Free | kg and u | 716.324 |
| **8502** | Electric generating sets and rotary converters. | | | | | |
| 8502.11.00.00 | Generating sets with compression….. etc of an output <=75kVA | 5 | Free | Free | kg and u | 716.511 |
| 8502.12.00.00 | Generating sets…ignition etc of an output >75kVA but <=375 kVA | 5 | Free | Free | kg and u | 716.512 |
| 8502.13.00.00 | Generating sets with……. …ignition etc of an out put >375kVA | 5 | Free | Free | kg and u | 716.513 |
| 8502.20.00.00 | Generating sets with spark-ignition internal combustion piston engines | 5 | Free | Free | kg and u | 716.514 |
| 8502.31.00.00 | Other generating sets, wind-powered | 5 | Free | Free | kg and u | 716.521 |
| 8502.39.00.00 | Other generating sets | 5 | Free | Free | kg and u | 716.529 |
| 8502.40.00.00 | Electric rotary converters | 5 | Free | Free | kg and u | 716.4 |
| **8503** | Parts suitable for use solely or principally with the machines of heading etc | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8503.00.00.00 | Parts suitable for use solely or principally with the machines of heading etc | 5 | Free | Free | kg | 716.9 |
| **8504** | Electrical transformers, static converters and inductors. | | | | | |
| 8504.10.00.00 | Ballasts for discharge lamps or tubes | 5 | Free | Free | kg and u | 771.23 |
| 8504.21.00.00 | Liquid dielectric transformers having a power handling capacity <=650kVA | 5 | Free | Free | kg and u | 771.111 |
| 8504.22.00.00 | Liquid dielectric transformers having a power handling capacity >650kVA but <=10,000kVA | 5 | Free | Free | kg and u | 771.112 |
| 8504.23.00.00 | Liquid dielectric transformers having a power handling capacity >10,000kVA | 5 | Free | Free | kg and u | 771.113 |
| 8504.31.00.00 | Transformers having a power handling capacity <=1kVA | 5 | Free | Free | kg and u | 771.191 |
| 8504.32.00.00 | Transformers having a power handling capacity>1kVA but <=16kVA | 5 | Free | Free | kg and u | 771.192 |
| 8504.33.00.00 | Transformers having a power handling capacity >16kVA but <=500kVA | 5 | Free | Free | kg and u | 771.193 |
| 8504.34.00.00 | Transformers having a power handling capacity >500kVA | 5 | Free | Free | kg and u | 771.194 |
| 8504.40.00.00 | Static converters | 5 | Free | Free | kg and u | 771.21 |
| 8504.50.00.00 | Other inductors | 5 | Free | Free | kg and u | 771.25 |
| 8504.90.00.00 | Parts of transformers | 5 | Free | Free | kg | 771.29 |
| **8505** | Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet | | | | | |
| 8505.11.00.00 | Permanent magnets & articles of metal, intended to become permanent magnet | 5 | Free | Free | kg | 778.811 |
| 8505.19.00.00 | Other permanent magnets & articles intended to become permanent magnets | 5 | Free | Free | kg | 778.812 |
| 8505.20.00.00 | Electro-magnetic couplings, clutches and brakes | 5 | Free | Free | kg | 778.813 |
| 8505.90.00.00 | Other electro-magnets/permanent magnets' chucks, etc, including parts | 5 | Free | Free | kg | 778.815 |
| **8506** | Primary cells and primary batteries. | | | | | |
| 8506.10.00.00 | Manganese dioxide | 20 | Excl | Excl | kg and u | 778.116 |
| 8506.30.00.00 | Mercuric oxide | 20 | 23 | 20-A | kg and u | 778.117 |
| 8506.40.00.00 | Silver oxide | 20 | 23 | 20-A | kg and u | 778.118 |
| 8506.50.00.00 | Lithium | 20 | 23 | 20-A | kg and u | 778.1191 |
| 8506.60.00.00 | Air-zinc | 20 | 23 | 20-A | kg and u | 778.1192 |
| 8506.80.00.00 | Other primary cells and primary batteries. | 20 | Excl | Excl | kg and u | 778.1199 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8506.90.00.00 | Parts of other primary cells and primary batteries | 20 | 23 | 20-A | kg | 778.17 |
| **8507** | Electric accumulators, including sperators thereof, whether or not rectangular. | | | | | |
| 8507.10.00.00 | Lead-acid of a kind used for starting piston Engines | 20 | 20 | 20-E | kg and u | 778.121 |
| 8507.20.00.00 | Other lead-acid accumulators | 20 | 23 | 20-A | kg and u | 778.122 |
| 8507.30.00.00 | Nickel-cadmium | 20 | Excl | Excl | kg and u | 778.123 |
| 8507.40.00.00 | Nickel-iron | 20 | 22 | 18-A | kg and u | 778.124 |
| 8507.80.00.00 | Other accumulators | 20 | Excl | Excl | kg and u | 778.129 |
| 8507.90.00 | Electric accumulators, including separators therefor, whether or not rectangular (including square). Parts: | | | | | |
| 8507.90.10.00 | Parts of lead grids; plates coated with paste | 20 | 18 | 15-A | kg | 778.191 |
| 8507.90.90.00 | Other parts | 20 | 18 | 15-A | kg | 778.199 |
| **8508** | Electro-mechanical tools for working in the hand, with self-containered electric motor. | | | | | |
| 8508.11.00.00 | Vacuum cleaners with self-contained electric motor of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20 L | 20 | 22 | 18-A | kg and u | ### |
| 8508.19.00.00 | Other vacuum cleaners with self-contained electric motor of a power | 20 | Free | Free | kg and u | ### |
| 8508.60.00.00 | Other vacuum cleaners | 20 | Free | Free | kg and u | ### |
| 8508.70.00.00 | Parts of vacuum cleaners | 5 | Free | Free | kg | ### |
| **8509** | Electro-mechanical domestic appliances, with self-contained electric motor | | | | | |
| 8509.40.00 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. Food grinders and mixers; fruit or vegetable juice extractors: | | | | | |
| 8509.40.10.00 | Food grinders and mixers | 20 | 22 | 18-A | kg and u | 775.721 |
| 8509.40.20.00 | Fruit or vegetable juice extractors | 20 | 22 | 18-A | kg and u | 775.722 |
| 8509.80.00 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. Other appliances: | | | | | |
| 8509.80.10.00 | Blenders | 20 | 22 | 18-A | kg and u | 775.732 |
| 8509.80.20.00 | Other electro-mechanical domestic appliances | 20 | 22 | 18-A | kg and u | 775.712 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8509.80.30.00 | Kitchen waste disposers | 20 | 22 | 18-A | kg and u | 775.731 |
| 8509.80.90.00 | Other floor polishers | 20 | 22 | 18-A | kg and u | 775.739 |
| 8509.90.00.00 | Parts of floor polishers | 5 | Free | Free | kg | 775.79 |
| **8510** | Shavers, hair clippers, and hair-rmoving appliances, with self-contained electric motor. | | | | | |
| 8510.10.00.00 | Shavers | 20 | 18 | 15-A | kg and u | 775.41 |
| 8510.20.00.00 | Hair clippers | 20 | 18 | 15-A | kg and u | 775.42 |
| 8510.30.00.00 | Hair-removing appliances | 20 | 18 | 15-A | kg and u | 775.733 |
| 8510.90.00.00 | Parts of shavers, hair clippers & hair - removing appliances etc | 20 | 18 | 15-A | kg | 775.49 |
| **8511** | Electrical ignition or starting equipment of a kind used for spark- ignition or compression-ignition internal combustion engines; | | | | | |
| 8511.10.00.00 | Sparking plugs | 10 | 10 | 10-A | kg and u | 778.311 |
| 8511.20.00.00 | Ignition magnetos; magneto-dynamos; magnetic flywheels | 10 | 15 | 15-B | kg and u | 778.312 |
| 8511.30.00.00 | Distributors; ignition coils | 10 | 15 | 15-B | kg and u | 778.313 |
| 8511.40.00.00 | Starter motors and dual purpose starter-Generators | 10 | 15 | 15-B | kg and u | 778.314 |
| 8511.50.00.00 | Other generators | 10 | 15 | 15-B | kg and u | 778.315 |
| 8511.80.00.00 | Other starting equipment | 10 | 15 | 15-B | kg and u | 778.316 |
| 8511.90.00.00 | Parts of electrical ignition or starting equipment, etc | 10 | 10 | 10-M | kg | 778.33 |
| **8512** | Electrical lighting or signalling equipment, windscrees wipers, defrosters and demisters, of a kind used for cycles or motor vehicles. | | | | | |
| 8512.10.00.00 | Lighting or visual signaling equipment or a kind used on bicycles | 5 | Free | Free | kg and u | 778.341 |
| 8512.20.00.00 | Other lighting or visual signaling equipment | 25 | 25 | 25-B | kg and u | 778.342 |
| 8512.30.00.00 | Sound signaling equipment | 25 | 25 | 25-B | kg and u | 778.343 |
| 8512.40.00.00 | Windscreen wipers, defrosters and demisters | 25 | 25 | 25-B | kg and u | 778.344 |
| 8512.90.00.00 | Parts of electrical lighting or signaling equipment | 5 | 5 | 5-O | kg | 778.35 |
| **8513** | Portable electric lamps designed ot function by their own source of energy, other than lighting equipment of heading No. 85.12. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8513.10.00.00 | Lamps | 20 | 22 | 18-A | kg and u | 813.12 |
| 8513.90.00.00 | Parts of portable electric lamps designed to function by their own source, etc | 5 | Free | Free | kg | 813.8 |
| **8514** | Industrial or laborator electric furnaces and ovens; other industrial or laboratory induction or dielectic heating equipment. | | | | | |
| 8514.10.00.00 | Resistance heated furnaces and ovens | Free | Free | Free | kg and u | 741.31 |
| 8514.20.00.00 | Furnaces and ovens functioning by induction or dielectric loss | Free | Free | Free | kg and u | 741.32 |
| 8514.30.00.00 | Other furnaces and ovens | Free | Free | Free | kg and u | 741.33 |
| 8514.40.00.00 | Other equipment for the heat treatment of materials by induction/dielectric, etc | Free | Free | Free | kg and u | 741.34 |
| 8514.90.00.00 | Parts of industrial/laboratory electric furnaces and ovens | 5 | Free | Free | kg | 741.35 |
| **8515** | Electric, laser or other light or photon beam, ultrassonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding | | | | | |
| 8515.11.00.00 | Soldering irons and guns | 5 | Free | Free | kg and u | 737.31 |
| 8515.19.00.00 | Other brazing or soldering machines and apparatus | 5 | Free | Free | kg and u | 737.32 |
| 8515.21.00.00 | Fully or partly automatic electric machines & apparatus for resistance welding of metal | 5 | Free | Free | kg and u | 737.33 |
| 8515.29.00.00 | Other machines and apparatus for resistance welding of metal | 5 | Free | Free | kg and u | 737.34 |
| 8515.31.00.00 | Fully or partly automatic electric machines for arc (including plasma arc) welding of metals | 5 | Free | Free | kg and u | 737.35 |
| 8515.39.00.00 | Other machines & apparatus for arc (including plasma arc) welding of metal | 5 | Free | Free | kg and u | 737.36 |
| 8515.80.00.00 | Other machines and apparatus | 5 | Free | Free | kg and u | 737.37 |
| 8515.90.00.00 | Parts of electric (including electric heated gas), laser or other light, etc | 5 | Free | Free | kg | 737.39 |
| **8516** | Electric instantaneous or storage watwe heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro- | | | | | |
| 8516.10.00 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus<br>Electric instantaneous or storage water heaters and immersion heaters: | | | | | |
| 8516.10.10.00 | Electric instantaneous or storage water heaters | 20 | 22 | 18-A | kg and u | 775.811 |
| 8516.10.20.00 | Immersion heaters | 20 | 22 | 18-A | kg and u | 775.812 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8516.21.00.00 | Storage heating radiators | 20 | 18 | 15-A | kg and u | 775.821 |
| 8516.29.00.00 | Other electric space heating apparatus & electric soil heating apparatus | 20 | 18 | 15-A | kg and u | 775.829 |
| 8516.31.00.00 | Hair dryers | 20 | 18 | 15-A | kg and u | 775.831 |
| 8516.32.00.00 | Other hair-dressing apparatus | 20 | 18 | 15-A | kg and u | 775.832 |
| 8516.33.00.00 | Hand-drying apparatus | 20 | 22 | 18-A | kg and u | 775.833 |
| 8516.40.00.00 | Electric smoothing irons | 20 | 18 | 15-A | kg and u | 775.84 |
| 8516.50.00.00 | Microwave ovens | 20 | 22 | 18-A | kg and u | 775.861 |
| 8516.60.00 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus<br>Electro-thermic hair-dressing or hand-drying apparatus:<br>Other ovens; cookers, | | | | | |
| 8516.60.10.00 | Stoves and cookers | 20 | 23 | 21-A | kg and u | 775.862 |
| 8516.60.90.00 | Other ovens, cookers, cooking plates, boiling rings, grillers & roasters | 20 | 23 | 21-A | kg and u | 775.869 |
| 8516.71.00.00 | Other electro-thermic appliances: | 20 | 22 | 18-A | kg and u | 775.871 |
| 8516.72.00.00 | Toasters | 20 | 22 | 18-A | kg and u | 775.872 |
| 8516.79.00.00 | Other electro-thermic appliances | 20 | 18 | 15-A | kg and u | 775.879 |
| 8516.80.00.00 | Electric heating resistors | 20 | 20 | 20-E | kg and u | 775.88 |
| 8516.90.00.00 | Parts of electric instantaneous or storage water heaters & immersion heaters etc | 5 | Free | Free | kg | 775.89 |
| **8517** | Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus | | | | | |
| 8517.11.00.00 | Line telephone sets with cordless handsets | 5 | Free | Free | kg and u | 764.111 |
| 8517.12.00 | Telephone sets<br>Telephone sets, including telephones for cellular networks or for other wireless networks:<br>Telephones for cellular networks or for other wireless networks: | | | | | |
| 8517.12.10.00 | Portable radio-telephones | 20 | 22 | 18-A | kg and u | 764.321 |
| 8517.12.90.00 | Other radio-telephones | 5 | Free | Free | kg and u | 764.329 |
| 8517.18.00.00 | Other telephones for cellular networks or for other wireless networks | 5 | Free | Free | kg and u | 764.331 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8517.61.00.00 | Base stations | 5 | Free | Free | kg and u | ### |
| 8517.62.00 | Telephone sets<br>Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):<br>Machines for the reception, conversion and transmi | | | | kg and u | ### |
| 8517.62.00.10 | Modems | Free | Free | Free | kg and u | |
| 8517.62.00.90 | Other electrical telephone or telegraphic apparatus, nes | 5 | Free | Free | kg and u | |
| 8517.69.00.00 | Other machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | 5 | Free | Free | kg and u | ### |
| 8517.70.00.00 | Parts of electric apparatus for line telephony / line telegraphy, etc | 5 | Free | Free | kg | ### |
| **8518** | Micrephones and stands therefor; loud-speakers whether or not mounted in their enclosures; headphones, ear-phones and aombined microphone/speaker | | | | | |
| 8518.10.00.00 | Microphones and stands thereof | 20 | 22 | 18-A | kg and u | 764.21 |
| 8518.21.00.00 | Single loudspeakers, mounted in their enclosures | 20 | 22 | 18-A | kg and u | 764.221 |
| 8518.22.00.00 | Multiple loudspeakers, mounted in their enclosures | 20 | 22 | 18-A | kg and u | 764.222 |
| 8518.29.00.00 | Other loudspeakers; whether or not mounted in their enclosures | 20 | 22 | 18-A | kg and u | 764.23 |
| 8518.30.00.00 | Headphones & earphones, whether or not combined with a microphone, etc | 20 | 22 | 18-A | kg and u | 764.24 |
| 8518.40.00.00 | Audio-frequency electric amplifiers | 45 | 36 | 32-A | kg and u | 764.25 |
| 8518.50.00.00 | Electric sound amplifier sets | 20 | 22 | 18-A | kg and u | 764.26 |
| 8518.90.00.00 | Parts of micro-phones, loudspeakers and amplifiers, etc | 20 | 18 | 15-A | kg | 764.92 |
| **8519** | Turntables, record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound a recording device. | | | | | |
| 8519.20.00 | Sound recording or reproducing apparatus.<br>Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment: | | | | | |
| 8519.20.10.00 | Coin or disc-operated record-players | 45 | 35 | 29-A | kg and u | 763.31 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8519.20.90.00 | Other apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment | 20 | 18 | 15-A | kg and u | ### |
| 8519.30.00.00 | Other sound recording or reproducing apparatus. | 20 | 18 | 15-A | kg and u | ### |
| 8519.50.00.00 | Turntables with automatic record changing mechanism | 20 | 22 | 18-A | kg and u | 763.842 |
| 8519.81.00 | Sound recording or reproducing apparatus. Other apparatus: Using magnetic, optical or semiconductor media: | | | | | |
| 8519.81.10.00 | Transcribing machines | 20 | Free | Free | kg and u | 763.82 |
| 8519.81.20.00 | Other apparatus using magnetic, optical or semiconductor media | 20 | Free | Free | kg and u | 733.831 |
| 8519.81.30.00 | Dictating machines not capable of operating without an external source of power | 5 | Free | Free | kg and u | 763.841 |
| 8519.81.40.00 | Other magnetic tape recorders incorporating sound reproducing apparatus | 20 | Free | Free | kg and u | ### |
| 8519.81.90.00 | Other sound reproducing apparatus, cassette-type | 20 | Free | Free | kg and u | ### |
| 8519.89.00.00 | Other sound reproducing apparatus | 20 | 22 | 18-A | kg and u | ### |
| **8520** | | | | | | |
| **8521** | Video recording or reproducing apparatus, whether or not incorporating a video tuner. | | | | | |
| 8521.10.00.00 | Magnetic tape-type video recording or reproducing apparatus, whether or not incorporating a video tuner | 30 | 26 | 22-A | kg and u | 763.811 |
| 8521.90.00.00 | Other video recording or reproducing apparatus, whether or not incorporating a video tuner. | 30 | 26 | 22-A | kg and u | 763.819 |
| **8522** | Part and accessories suitables for use solely or principally with the apparatus of heading Nos. 85.19 to 85.21. | | | | | |
| 8522.10.00.00 | Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21. | 5 | Free | Free | kg | 764.991 |
| 8522.90.00.00 | Other parts & accessories suitable for use solely or principally with the apparatus | 5 | Free | Free | kg | 764.999 |
| **8523** | perpared unrecorded media for sound recording or similar recording of otherphenomena, other than products of chapter 37. | | | | | |
| 8523.21.00 | Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or other phenomena: Magnetic media: Cards incorporating a magnetic stripe: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8523.21.10.00 | Unrecorded cards incorporating a magnetic stripe | 5 | Free | Free | kg and u | 898.591 |
| 8523.21.90.00 | Recorded cards incorporating a magnetic stripe | 20 | 18 | 15-A | kg and u | 898.794 |
| 8523.29.00 | Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or other phenomena:<br>Magnetic media:<br>Other: | | | | | |
| 8523.29.10.00 | Other cards incorporating a magnetic stripe | 5 | 4 | 3-A | kg and u | ### |
| 8523.29.20.00 | Recorded audio tapes | 20 | 18 | 15-A | kg and u | ### |
| 8523.29.30.00 | Unrecorded video tapes | 5 | 4 | 3-A | kg and u | ### |
| 8523.29.40.00 | Recorded video tapes | 20 | 18 | 15-A | kg and u | ### |
| 8523.29.50.00 | Unrecorded magnetic discs | 5 | 4 | 3-A | kg and u | ### |
| 8523.29.60.00 | Magnetic tapes for reproducing phenomena other than sound or image | 20 | 18 | 15-A | kg and u | |
| 8523.29.70.00 | Other magnetic media | 5 | 4 | 3-A | kg and u | 898.511 |
| 8523.29.90.00 | Other magnetic discs | 5 | 4 | 3-A | kg and u | ### |
| 8523.40.00 | Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or other phenomena:<br>Magnetic media:<br>Optical media: | | | | | |
| 8523.40.10.00 | Disc for laser reading system for reproducing phenomena other than sound or image | 20 | 18 | 15-A | kg and u | ### |
| 8523.40.20.00 | Disc for laser reading systems for reproducing sound only | 20 | 18 | 15-A | kg and u | ### |
| 8523.40.30.00 | Other discs or laser reading system | 20 | 18 | 15-A | kg and u | ### |
| 8523.40.40 | Audio compact discs | | | | | ### |
| 8523.40.40.10 | DISC,TAPES,SOLID-STATE NON-VOLATILE STORAGE DEVICES,"SMART CARDS"AND OTHER MEDIA FOR THE RECORD | 5 | 18 | 15-A | kg and u | |
| 8523.40.40.90 | DISCS,TAPES,SOLID-STATE NON VOLATILE STORAGE DEVICES,SMART CARDS AND OTHER MEDIA FOR THE RECORDING | 45 | 18 | 15-A | kg and u | |
| 8523.40.50 | Compact discs (other than audio) | | | | | ### |
| 8523.40.50.10 | UNRECORDED | 5 | 18 | 15-A | kg and u | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8523.40.50.90 | RECORDED | 45 | 18 | 15-A | kg and u | |
| 8523.40.60.00 | Unrecorded DVD's | 5 | 18 | 15-A | kg and u | ### |
| 8523.40.70.00 | Recorded DVD's | 20 | 18 | 15-A | kg and u | ### |
| 8523.40.90.00 | Other records, tapes and other recorded media for sound | 20 | 18 | 15-A | kg and u | ### |
| 8523.51.00 | Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or other phenomena:<br>Semi-conductor media:<br>Solid-state non-volatile storage devices: | | | | | |
| 8523.51.10.00 | USB Flash Drive | 5 | 4 | 3-A | kg and u | ### |
| 8523.51.20.00 | Flash memory cards | 5 | 4 | 3-A | kg and u | ### |
| 8523.51.30.00 | Other unrecorded solid-state non-volatile storage devices | 5 | 4 | 3-A | kg and u | ### |
| 8523.51.70.00 | Other recorded semi-conductor media | 20 | 18 | 15-A | kg and u | ### |
| 8523.52.00.00 | Smart cards | 5 | Free | Free | kg and u | ### |
| 8523.59.00.00 | Other smart cards | 5 | Free | Free | kg and u | ### |
| 8523.80.00 | Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or other phenomena:<br>Semi-conductor media:<br>Other: | | | | | |
| 8523.80.10.00 | Unrecorded semi-conductor media | 5 | 4 | 3-A | kg and u | ### |
| 8523.80.90.00 | Recorded semi-conductor media | 20 | 18 | 15-A | kg and u | ### |
| **8524** | | | | | | |
| **8525** | Transmission apparatus for radio-telephony, radio-telegrapy, radio-broadcasting or television, whether or not incorporating reception | | | | | |
| 8525.50.00.00 | Transmission apparatus | 5 | Free | Free | kg and u | 764.31 |
| 8525.60.00.00 | Other transmission apparatus incorporating reception apparatus | 20 | Free | Free | kg and u | 764.321 |
| 8525.80.00.00 | Television cameras | 20 | 18 | 15-A | kg and u | 763.812 |
| **8526** | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus. | | | | | |
| 8526.10.00.00 | Radar apparatus | 5 | Free | Free | kg and u | 764.831 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8526.91.00.00 | Radio navigational aid apparatus | 5 | Free | Free | kg and u | 764.832 |
| 8526.92.00.00 | Radio remote control apparatus | 5 | Free | Free | kg and u | 764.839 |
| **8527** | Reception apparatus for radio-telephony, radio-telgraphy or radio-broadcasting,whether or not combined in the same housing, with sound | | | | | |
| 8527.12.00.00 | Pocket-size radio cassette-players | 20 | 18 | 15-A | kg and u | 762.211 |
| 8527.13.00.00 | Other apparatus combined with sound recording or reproducing apparatus | 20 | 18 | 15-A | kg and u | 762.212 |
| 8527.19.00.00 | Other radio-broadcast receivers capable of operating without an external source | 20 | 18 | 15-A | kg and u | 762.22 |
| 8527.21.00.00 | Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles | 20 | 20 | 20-E | kg and u | 762.11 |
| 8527.29.00.00 | Other radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles | 20 | 20 | 20-E | kg and u | 762.12 |
| 8527.91.00.00 | Other radio-broadcast receivers combined with sound recording or reproducing apparatus | 20 | 22 | 18-A | kg and u | 762.81 |
| 8527.92.00.00 | Other radio-broadcast receivers not combined with sound recording or reproducing apparatus, etc | 20 | 22 | 18-A | kg and u | 762.82 |
| 8527.99.00.00 | Other radio-broadcast receivers, including apparatus capable of receiving also etc | 20 | 18 | 15-A | kg and u | 762.89 |
| **8528** | Reception apparatus for television, whether or not incorporation radio-broadcast receivers or sound or video recordinf orrepreducing | | | | | |
| 8528.41.00.00 | Cathode-ray tube monitors of a kind solely or principally used in an automatic data processing system of heading 84.71: | Free | Free | Free | kg and u | ### |
| 8528.49.00.00 | Other cathode-ray tube monitors | 20 | 22 | 18-A | kg and u | ### |
| 8528.51.00.00 | Other monitors of a kind solely or principally used in an automatic data processing system of heading 84.71 | Free | Free | Free | kg and u | ### |
| 8528.59.00 | 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.<br>Other monitors:<br>Other: | | | | | |
| 8528.59.10.00 | Monitors incorporation television reception apparatus | 20 | 22 | 18-A | kg and u | ### |
| 8528.59.90.00 | Other monitors | 20 | 22 | 18-A | kg and u | ### |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8528.61.00.00 | Projectors of a kind solely or principally used in an automatic data processing system of heading 84.71 | Free | Free | Free | kg and u | ### |
| 8528.69.00.00 | Other projectors | 20 | 22 | 18-A | kg and u | ### |
| 8528.71.00.00 | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus not designed to incorporate a video display or screen | 20 | 22 | 18-A | kg and u | ### |
| 8528.72.00.00 | Other Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, colour | 20 | 22 | 18-A | kg and u | ### |
| 8528.73.00.00 | Other Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, black and white or other monochrome | 20 | 22 | 18-A | kg and u | ### |
| **8529** | Parts suitable for use solely or principally with the apparatus of heading Nos. 85.25 ot 85.28. | | | | | |
| 8529.10.00.00 | Aerials and aerial reflectors of all kinds; parts suitable for use therewith | 5 | Free | Free | kg | 764.931 |
| 8529.90.00.00 | Other parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. | 5 | Free | Free | kg | 764.939 |
| **8530** | Electrical signalling, safety or traffic control equipment for railways, tramways, road, inland waterways, parking facilities, port installation | | | | | |
| 8530.10.00.00 | Equipment for railways or tramways | Free | Free | Free | kg and u | 778.821 |
| 8530.80.00.00 | Other equipment for signalling and traffic control equipment for railways or tramways | Free | Free | Free | kg and u | 778.829 |
| 8530.90.00.00 | Parts for electricial signaling, safety/traffic control equipment for railways or tramways | Free | Free | Free | kg | 778.83 |
| **8531** | Electric sound or visual signalling apparatus, other than those of heading No. 85.12 or 85.30. | | | | | |
| 8531.10.00.00 | Burglar or fire alarms and similar apparatus | 5 | Free | Free | kg and u | 778.841 |
| 8531.20.00.00 | Indicator panels incorporating liquid crystal devices (LCD) or light emittance | 5 | Free | Free | kg and u | 778.842 |
| 8531.80.00 | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30. Other apparatus: | | | | | |
| 8531.80.10.00 | Electrical sound or visual signaling apparatus | 20 | 18 | 15-A | kg and u | 778.843 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8531.80.90.00 | Other electric sound or visual signaling apparatus(for e.g. bells, sirens, etc) | 5 | Free | Free | kg and u | 778.849 |
| 8531.90.00.00 | Parts of electric sound or visual signaling apparatus | 5 | Free | Free | kg | 778.85 |
| **8532** | Electrical capacitors, fixed, variable or adjustable. | | | | | |
| 8532.10.00.00 | Fixed capacitors designed for use in 50/60 HZ circuits and having a re-actor | 5 | Free | Free | kg | 778.61 |
| 8532.21.00.00 | Tantalum | 5 | Free | Free | kg | 778.62 |
| 8532.22.00.00 | Aluminium electrolytic | 5 | Free | Free | kg | 778.63 |
| 8532.23.00.00 | Ceramic dielectric, single layer | 5 | Free | Free | kg | 778.64 |
| 8532.24.00.00 | Ceramic dielectric, multiplayer | 5 | Free | Free | kg | 778.65 |
| 8532.25.00.00 | Dielectric of paper or plastics | 5 | Free | Free | kg | 778.66 |
| 8532.29.00.00 | Other fixed capacitors | 5 | Free | Free | kg | 778.67 |
| 8532.30.00.00 | Variable or adjustable (pre-set) capacitors | 5 | Free | Free | kg | 778.68 |
| 8532.90.00.00 | Parts of electrical capacitors, fixed, variable or adjustable (pre-set) | 5 | Free | Free | kg | 778.69 |
| **8533** | Electrica resistors, other than heating resistors. | | | | | |
| 8533.10.00.00 | Fixed carbon resistors, composition or film types | 5 | Free | Free | kg | 772.31 |
| 8533.21.00.00 | Other fixed resistors for a power handling capacity not exceeding 20w | 5 | Free | Free | kg | 772.321 |
| 8533.29.00.00 | Other fixed resistors | 5 | Free | Free | kg | 772.329 |
| 8533.31.00.00 | Wirewound variable resistors (including rheostats and potentiometers), for a power handling capacity <=20w | 5 | Free | Free | kg | 772.331 |
| 8533.39.00.00 | Other wirewound variable resistors (including rheostats & potentiometers) | 5 | Free | Free | kg | 772.339 |
| 8533.40.00.00 | Other variable resistors, including rheostats and potentiometers | 5 | Free | Free | kg | 772.35 |
| 8533.90.00.00 | Parts of electrical resistors (including rheostats & potentiometers) | 5 | Free | Free | kg | 772.38 |
| **8534** | Printed circuits. | | | | | |
| 8534.00.00.00 | Printed circuits. | 5 | Free | Free | kg | 772.2 |
| **8535** | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage | | | | | |
| 8535.10.00.00 | Fuses | 5 | Free | Free | kg | 772.41 |
| 8535.21.00.00 | Automatic circuit breakers for a voltage of <72.5kv | 5 | Free | Free | kg | 772.42 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8535.29.00.00 | Other automatic circuit breakers | 5 | Free | Free | kg | 772.43 |
| 8535.30.00.00 | Isolating switches and make-and-break switches | 5 | Free | Free | kg | 772.44 |
| 8535.40.00.00 | Lighting arresters, voltage limiters and surge suppressors | 5 | Free | Free | kg | 772.45 |
| 8535.90.00.00 | Other electrical apparatus for switching or protecting electrical circuits | 5 | Free | Free | kg | 772.49 |
| **8536** | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage not | | | | | |
| 8536.10.00.00 | Fuses | 5 | Free | Free | kg | 772.51 |
| 8536.20.00.00 | Automatic circuit breakers | 5 | Free | Free | kg | 772.52 |
| 8536.30.00.00 | Other apparatus for protecting electrical circuits | 5 | Free | Free | kg | 772.53 |
| 8536.41.00.00 | Relays for a voltage <=60V | 5 | Free | Free | kg | 772.541 |
| 8536.49.00.00 | Other relays | 5 | Free | Free | kg | 772.549 |
| 8536.50.00.00 | Other switches | 5 | Free | Free | kg | 772.55 |
| 8536.61.00.00 | Lamp-holders | 5 | Free | Free | kg | 772.57 |
| 8536.69.00.00 | Other lamp-holders, plugs and sockets | 5 | Free | Free | kg | 772.58 |
| 8536.70.00 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits Lamp-holders, plugs and sockets: Connectors for optical fibres, optical fibre bundles or cables: | | | | | |
| 8536.70.10.00 | Connectors for optical fibres, optical fibre bundles or cables, of plastic | 20 | Excl | Excl | kg | ### |
| 8536.70.20.00 | Connectors for optical fibres, optical fibre bundles or cables, of copper | 20 | 4 | 3-A | kg | ### |
| 8536.70.90.00 | Connectors for optical fibres, optical fibre bundles or cables, of other material | 5 | 4 | 3-A | kg | ### |
| 8536.90.00.00 | Connectors for optical fibres, optical fibre bundles or cables, of other apparatus | 5 | Free | Free | kg | 772.59 |
| **8537** | Boards, panels, consoles, desks, cabinets and other bases equipped with two or more apparatus of heading No. 85.35 or 85.36, for | | | | | |
| 8537.10.00.00 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36 etc, for a voltage not exceeding 1,000 V | 10 | 8 | 6-A | kg | 772.61 |
| 8537.20.00.00 | Other boards, panels, consoles, desks, cabinets and other bases etc | 10 | 9 | 8-A | kg | 772.62 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **8538** | Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37. | | | | | |
| 8538.10.00.00 | Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus, for a voltage exceeding 1,000 V | 15 | 13 | 11-A | kg | 772.81 |
| 8538.90.00.00 | Other boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus | 5 | Free | Free | kg | 772.82 |
| **8539** | Electric filament or discharge lamps, incl. sealed beam lamp units and ultra-violet or infra-red lamps: arc-lamps. | | | | | |
| 8539.10.00.00 | Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps. | 45 | 40 | 40-A | kg and u | 778.23 |
| 8539.21.00.00 | Tungsten halogen | 20 | 22 | 18-A | kg and u | 778.211 |
| 8539.22.00.00 | Other filament lamps, excluding ultra-violet or infra-red lamps, of a power not exceeding 200 W and for a voltage exceeding 100V | 20 | Excl | Excl | kg and u | 778.212 |
| 8539.29.00.00 | Other filament lamps, excluding ultra-violet or infra-red lamps | 20 | Excl | Excl | kg and u | 778.219 |
| 8539.31.00.00 | Flourescent, hot cathode | 20 | 22 | 18-A | kg and u | 778.221 |
| 8539.32.00.00 | Mercury or sodium vapour lamps; metal halide lamps | 20 | 18 | 15-A | kg and u | 778.222 |
| 8539.39.00.00 | Other discharge lamps, other than ultra-violet lamps | 20 | Excl | Excl | kg and u | 778.229 |
| 8539.41.00.00 | Arc-lamps | 5 | Free | Free | kg and u | 778.241 |
| 8539.49.00.00 | Other ultra-violet or infra-red lamps, arc-lamps | 5 | Free | Free | kg and u | 778.249 |
| 8539.90.00.00 | Parts of electrical filament or discharge lamps including sealed beam lamps, etc | 5 | Free | Free | kg | 778.29 |
| **8540** | Thermionic, cold cathode cathode or photocathode valves and tubes. | | | | | |
| 8540.11.00.00 | Cathode-ray television picture tubes, including Video monitor cathode-ray tubes, colour | 5 | Free | Free | kg and u | 776.11 |
| 8540.12.00.00 | Cathode-ray television picture tubes, including video monitor cathode-ray tubes, black and white or other monochrome | 5 | Free | Free | kg and u | 776.12 |
| 8540.20.00.00 | Television camera tubes; image converters & intensifiers; other photo-cathode | 5 | Free | Free | kg and u | 776.21 |
| 8540.40.00.00 | Data/graphic display tubes, colour, with a phosphor dot screen pitch etc | 5 | Free | Free | kg and u | 776.231 |
| 8540.50.00.00 | Data/graphic display tubes, black and white or other monochrome | 5 | Free | Free | kg and u | 776.232 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8540.60.00.00 | Other cathode-ray tubes | 5 | Free | Free | kg and u | 776.239 |
| 8540.71.00.00 | Magnetrons | 5 | Free | Free | kg and u | 776.251 |
| 8540.72.00.00 | Klystrons | 5 | Free | Free | kg and u | 776.252 |
| 8540.79.00.00 | Other microwave tubes (for e.g. magnetrons, klystrons, traveling wave, etc | 5 | Free | Free | kg and u | 776.259 |
| 8540.81.00.00 | Receiver or amplifier valves and tubes | 5 | Free | Free | kg and u | 776.271 |
| 8540.89.00.00 | Other valves and tubes | 5 | Free | Free | kg and u | 776.279 |
| 8540.91.00.00 | Other parts of thermionic, cold cathode or photo-cathode valves etc | 5 | Free | Free | kg | 776.291 |
| 8540.99.00.00 | Other parts of cathode-ray tubes | 5 | Free | Free | kg | 776.299 |
| **8541** | Diodes, transistors and similar semi-conductor devices; including photovoltaic cells whether or not assembled in modules or made up into | | | | | |
| 8541.10.00.00 | Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices etc | 5 | Free | Free | kg and u | 776.31 |
| 8541.21.00.00 | Diodes, transistors etc with a dissipation rate of <1 W | 5 | Free | Free | kg and u | 776.32 |
| 8541.29.00.00 | Other transistors, other than photosensitive transistors | 5 | Free | Free | kg and u | 776.33 |
| 8541.30.00.00 | Thyristors, diacs and triacs, other than photosensitive devices | 5 | Free | Free | kg and u | 776.35 |
| 8541.40.00.00 | Photosensitive semiconductor devices, including photovoltaic cells whether | 5 | Free | Free | kg and u | 776.37 |
| 8541.50.00.00 | Other semiconductor devices | 5 | Free | Free | kg and u | 776.39 |
| 8541.60.00.00 | Mounted piezo-electric crystals | 5 | Free | Free | kg and u | 776.81 |
| 8541.90.00.00 | Parts of diodes, transistors & similar semi-conductor devices | 5 | Free | Free | kg | 776.88 |
| **8542** | Electronic integrated circuits and microassemblies. | | | | | |
| 8542.31.00.00 | Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits | 5 | Free | Free | kg and u | 776.991 |
| 8542.31.00.10 | Motherboard | Free | Free | Free | kg and u | 776.991 |
| 8542.31.00.90 | Other electronic integrated circuits | 5 | Free | Free | kg and u | 776.991 |
| 8542.32.00.00 | Memories | Free | Free | Free | kg and u | 776.992 |
| 8542.33.00.00 | Amplifiers | 5 | Free | Free | kg and u | 776.993 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8542.39.00.00 | Other electronic integrated circuit | 5 | Free | Free | kg and u | 776.994 |
| 8542.90.00.00 | Parts of electronic integrated circuits and micro-assembles | 5 | Free | Free | kg | 776.999 |
| **8543** | Electrical machines and apparatus, having individual functions, not specified or including elsewhere in this chapter. | | | | | |
| 8543.10.00.00 | Particle accelerators | 5 | Free | Free | kg and u | 778.711 |
| 8543.20.00.00 | Signal generators | 5 | Free | Free | kg and u | 778.781 |
| 8543.30.00.00 | Machines and apparatus for electroplating, electrolysis or electrophoresis | 5 | Free | Free | kg and u | 778.782 |
| 8543.70.00 | Electrical machines and apparatus, Other<br>Other machines and apparatus: | | | | | |
| 8543.70.10.00 | Proximity cards and tags | 5 | 4 | 3-A | kg and u | 778.784 |
| 8543.70.20.00 | Sound mixing units (equalizers) for domestic use | 45 | 26 | 22-A | kg and u | 778.785 |
| 8543.70.90.00 | Other electrical machines/apparatus having individual functions | 5 | 4 | 3-A | kg and u | 778.789 |
| 8543.90.00.00 | Parts of electrical machines/apparatus with individual functions, nes | 5 | Free | Free | kg | 778.79 |
| **8544** | Insulated wire, cable and other insulated electrical conductors; optical fibre cables, made up of individually sheathed fibres, whether or not | | | | | |
| 8544.11.00 | Insulated wire, cable and other insulated electric conductors<br>Winding wire:<br>Of copper: | | | | | |
| 8544.11.10.00 | Winding wire, enamelled or plastic insulated | 5 | Free | Free | kg | 773.111 |
| 8544.11.90.00 | Other winding wire, nes | 5 | Free | Free | kg | 773.112 |
| 8544.19.00.00 | Other winding wire | 5 | Free | Free | kg | 773.119 |
| 8544.20.00.00 | Co-axial cable and other co-axial electric conductors | 5 | Free | Free | kg | 773.12 |
| 8544.30.00.00 | Ignition wiring sets and other writing sets of a kind used in vehicles, etc | 5 | Free | Free | kg | 773.13 |
| 8544.42.00.00 | Other electric conductors, for a voltage not exceeding 1000 V fitted with connectors | 5 | Free | Free | kg | 773.141 |
| 8544.49.00 | Insulated wire, cable and other insulated electric conductors<br>Other electric conductors, for a voltage not exceeding 1000 V:<br>Other: | | | | | |
| 8544.49.10.00 | Plastic insulated copper conductors of a size exceeding 0.5 msq m | 15 | 13 | 11-A | kg | 773.152 |
| 8544.49.20.00 | Telephone drop wire or station wire | 15 | 13 | 11-A | kg | 773.153 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8544.49.90.00 | Other electric conductors | 5 | 5 | 4-A | kg | 773.159 |
| 8544.60.00 | Insulated wire, cable and other insulated electric conductors<br>Other electric conductors, for a voltage not exceeding 1000 V:<br>Other electric conductors, for a voltage exceeding 1,000 V: | | | | | |
| 8544.60.10.00 | Electric conductors nes, for a voltage 80-1000V | 15 | 13 | 11-A | kg | 773.171 |
| 8544.60.90.00 | Other plastic-insulated copper conductors of a size exceeding 0.5 mm2 | 5 | Free | Free | kg | 773.179 |
| 8544.70.00.00 | Optical fibre cables | 5 | Free | Free | kg | 773.18 |
| **8545** | Carbon electrodes, carbon brushes, lamp carbon, battery carbon and other articles of graphite or other carbon, with or withour metal, of a kind | | | | | |
| 8545.11.00.00 | Electrodes of a kind used for furnaces | 5 | Free | Free | kg | 778.861 |
| 8545.19.00.00 | Other electrodes: | 5 | Free | Free | kg | 778.862 |
| 8545.20.00.00 | Brushes | 5 | Free | Free | kg | 778.863 |
| 8545.90.00.00 | Other carbon electrodes, carbon brushes, lamp carbons, battery carbons, etc | 5 | Free | Free | kg | 778.869 |
| **8546** | Electrical insulators of any material. | | | | | |
| 8546.10.00.00 | Electrical insulators of glass | 5 | Free | Free | kg | 773.22 |
| 8546.20.00.00 | Electrical insulators of ceramics | 5 | Free | Free | kg | 773.23 |
| 8546.90.00.00 | Other electrical insulators of any material | 5 | Free | Free | kg | 773.24 |
| **8547** | Insulating fittings for electrical machines, appliances or equipment, being fitting wholly of insulating material apart from any minor component | | | | | |
| 8547.10.00.00 | Insulating fittings of ceramics | 5 | Free | Free | kg | 773.26 |
| 8547.20.00.00 | Insulating fittings of plastics | 5 | Free | Free | kg | 773.28 |
| 8547.90.00.00 | Other insulating fittings for electrical machines, appliances/equipment | 5 | Free | Free | kg | 773.29 |
| **8548** | Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent | | | | | |
| 8548.10.00.00 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators | 5 | Free | Free | kg | 778.125 |
| 8548.90.00.00 | Other electrical parts of machinery or apparatus, nes | 5 | Free | Free | kg | 778.89 |

## SECTION XVII

## VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

**Notes.**

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.

2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) Articles of Chapter 82 (tools);

(d) Articles of heading 83.06;

(e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;

(f) Electrical machinery or equipment (Chapter 85);

(g) Articles of Chapter 90;

(h) Articles of Chapter 91;

(ij) Arms (Chapter 93);

(k) Lamps or lighting fittings of heading 94.05; or

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

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

of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:

(a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

***Parts and accessories of air-cushion vehicles are to be classified in the*** same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

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## CHAPTER 86

## RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

**Notes.**

1. This Chapter does not cover:

   (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);

   (b) Railway or tramway track construction material of iron or steel of heading 73.02; or

   (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, *inter alia*, to:

   (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

   (b) Frames, underframes, bogies and bissel-bogies;

   (c) Axle boxes; brake gear;

   (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

   (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading 8608.00 applies, *inter alia*, to:

   (a) Assembled track, turntables, platform buffers, loading gauges;

   (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **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 | | | | | |
| **8601** | Rail locomotives powered from an external source of electricity or by | | | | | |
| 8601.10.00.00 | Rail locomotives powered from an external source of electricity | 5 | Free | Free | kg and u | 791.11 |
| 8601.20.00.00 | Rail locomotives powered electric accumulators | 5 | Free | Free | kg and u | 791.15 |
| **8602** | Other rail locomotives powered from an external source of electricity or by electrical accumulators. | | | | | |
| 8602.10.00.00 | Diesel-electric locomotives | 5 | Free | Free | kg and u | 791.21 |
| 8602.90.00.00 | Other rail locomotives; locomotive tenders. | 5 | Free | Free | kg and u | 791.29 |
| **8603** | Self-propelled railway or tramway coaches, vans trucks, other than those | | | | | |
| 8603.10.00.00 | Self-propelled railway etc powered from an external source of electricity | 5 | Free | Free | kg and u | 791.61 |
| 8603.90.00.00 | Other self-propelled railway or tramway coaches, vans & trucks. | 5 | Free | Free | kg and u | 791.69 |
| **8604** | Railway or tramway maintenance or service vehicles, whether/not self-propelled | | | | | |
| 8604.00.00.00 | Railway or tramway maintenance or service vehicles, whether/not self-propelled | 5 | Free | Free | kg and u | 791.81 |
| **8605** | Railway/tramway passenger coaches, not self-propelled; luggage vans, etc | | | | | |
| 8605.00.00.00 | Railway/tramway passenger coaches, not self-propelled; luggage vans, etc | 5 | Free | Free | kg and u | 791.7 |
| **8606** | Railway or tramway goods vans and wagons, not self-propelled. | | | | | |
| 8606.10.00.00 | Tanks wagons and the like | 5 | Free | Free | kg and u | 791.821 |
| 8606.30.00.00 | Insulated or refrigerated vans & wagons, other than those of sub-heading | 5 | Free | Free | kg and u | 791.823 |
| 8606.91.00.00 | Self-discharging vans & wagons etc covered and closed | 5 | Free | Free | kg and u | 791.824 |
| 8606.92.00.00 | Open, with non-removable sides of a height <=60 cm | 5 | Free | Free | kg and u | 791.825 |
| 8606.99.00.00 | Other railway or tramway goods vans & wagons, not self-propelled | 5 | Free | Free | kg and u | 791.829 |
| **8607** | Parts of railway or tramway locomtives or rolling-stock. | | | | | |
| 8607.11.00.00 | Driving boogies and bissel-boogies | 5 | Free | Free | kg | 791.991 |
| 8607.12.00.00 | Other boogies and bissel-boogies | 5 | Free | Free | kg | 791.992 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8607.19.00.00 | Other parts of railway or tramway locomotives or rolling stock | 5 | Free | Free | kg | 791.993 |
| 8607.21.00.00 | Air brakes and parts thereof | 5 | Free | Free | kg | 791.994 |
| 8607.29.00.00 | Other brakes and parts thereof | 5 | Free | Free | kg | 791.995 |
| 8607.30.00.00 | Hooks and other coupling devices, buffers, and parts thereof | 5 | Free | Free | kg | 791.996 |
| 8607.91.00.00 | Other hooks & other couplings devices, of locomotives | 5 | Free | Free | kg | 791.997 |
| 8607.99.00.00 | Other hooks & other couplings devices | 5 | Free | Free | kg | 791.999 |
| **8608** | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways etc | | | | | |
| 8608.00.00.00 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways etc | 5 | Free | Free | kg | 791.91 |
| **8609** | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport | | | | | |
| 8609.00.00.00 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport | 5 | Free | Free | kg and u | 786.3 |

# CHAPTER 87

## VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

**Notes.**

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

   Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 8706.00.

4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **87** | Vehicles other than railway or tramway rolling stock, and parts and accessories thereof | | | | | |
| **8701** | Tractors (other than tractors of heading No. 87.09). | | | | | |
| 8701.10.00 | Tractors (other than tractors of heading 87.09).<br>Pedestrian controlled tractors: | | | | | |
| 8701.10.10.00 | Pedestrian controlled tractors for use in agriculture | Free | Free | Free | kg and u | 722.411 |
| 8701.10.90.00 | Other pedestrian controlled tractors | Free | Free | Free | kg and u | 722.419 |
| 8701.20.00.00 | Parts of pedestrian controlled tractors | 5 | 5 | 5-O | kg and u | 783.2 |
| 8701.30.00 | Tractors (other than tractors of heading 87.09).<br>Track-laying tractors: | | | | | |
| 8701.30.10.00 | Track -laying tractors for use in agriculture | Free | Free | Free | kg and u | 722.31 |
| 8701.30.90.00 | Other track-laying tractors | Free | Free | Free | kg and u | 722.39 |
| 8701.90.00 | Tractors (other than tractors of heading 87.09).<br>Other: | | | | | |
| 8701.90.10.00 | Other track-laying tractors for use in agriculture | Free | Free | Free | kg and u | 722.491 |
| 8701.90.90.00 | Other track-laying tractors | Free | Free | Free | kg and u | 722.499 |
| **8702** | Motor vehicles for the transport of ten or more persons, including the driver. | | | | | |
| 8702.10.00 | Motor vehicles for the transport of ten or more persons, including the driver.<br>With diesel or semi- diesel engine | | | | | |
| 8702.10.10.00 | Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 783.111 |
| 8702.10.20.00 | Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver) | 10 | 15 | 15-B | kg and u | 783.112 |
| 8702.10.30.00 | Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 783.113 |
| 8702.10.40.00 | Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver) | 10 | 15 | 15-B | kg and u | 783.114 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8702.10.50.00 | Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 783.115 |
| 8702.10.60.00 | Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver) | Free | 15 | 15-B | kg and u | 783.116 |
| 8702.10.90.00 | Other coaches, buses and mini-buses | 10 | 15 | 15-B | kg and u | 783.119 |
| 8702.90.00 | Motor vehicles for the transport of ten or more persons, including the driver.<br>Other: | | | | | |
| 8702.90.10.00 | Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 783.191 |
| 8702.90.20.00 | Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver) | 10 | 20 | 20-B | kg and u | 783.192 |
| 8702.90.30.00 | Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 783.193 |
| 8702.90.40.00 | Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver) | 10 | 20 | 20-B | kg and u | 783.194 |
| 8702.90.50.00 | Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 783.195 |
| 8702.90.60.00 | Other coaches, buses and mini-buses | Free | 20 | 20-B | kg and u | 783.196 |
| 8702.90.90.00 | Other coaches, buses & mini-buses of a seating capacity <=21 persons, etc | 10 | 20 | 20-B | kg and u | 783.199 |
| **8703** | Motor cars and other motor vehicles principally designed for the transport of persons ( other than those of heading No. 87.02), including station | | | | | |
| 8703.10.00.00 | Vehicles specially designed for travelling on snow; golf cars and similar vehicles | 20 | 20 | 20-B | kg and u | 781.1 |
| 8703.21.00 | Motor cars and other motor vehicles for the transport of persons<br>Other vehicles, petrol<br>Of a cylinder capacity not exceeding 1,000 cc: | | | | | |
| 8703.21.10.00 | Other vehicles of a cylinder capacity not exceeding 1,000 cc completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 781.211 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8703.21.90.00 | Other vehicles of a cylinder capacity not exceeding 1,000 cc | 45 | 40 | 40-A | kg and u | 781.219 |
| 8703.22.00 | Motor cars and other motor vehicles for the transport of persons<br>Other vehicles, petrol<br>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: | | | | | |
| 8703.22.10.00 | Other vehicles of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 781.221 |
| 8703.22.90.00 | Other vehicles of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc | 45 | 40 | 40-A | kg and u | 781.229 |
| 8703.23.00 | Motor cars and other motor vehicles for the transport of persons<br>Other vehicles, petrol<br>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc: | | | | | |
| 8703.23.10.00 | Other vehicles of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 781.231 |
| 8703.23.20.00 | Other vehicles of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc | 45 | 40 | 40-A | kg and u | 781.232 |
| 8703.23.30.00 | Other vehicles of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | 45 | 40 | 40-A | kg and u | 781.233 |
| 8703.23.40.00 | Other vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc | 45 | 40 | 40-A | kg and u | 781.234 |
| 8703.24.00 | Motor cars and other motor vehicles for the transport of persons<br>Other vehicles, petrol<br>Of a cylinder capacity exceeding 3,000 cc: | | | | | |
| 8703.24.10.00 | Other vehicles of a cylinder capacity exceeding 3,000 cc completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 781.241 |
| 8703.24.90.00 | Other vehicles of a cylinder capacity exceeding 3,000 cc | 45 | 40 | 40-A | kg and u | 781.249 |
| 8703.31.00 | Motor cars and other motor vehicles for the transport of persons<br>Other vehicles, diesel or semi-diesel:<br>Of a cylinder capacity not exceeding 1,500 cc: | | | | | |
| 8703.31.10.00 | Other vehicles of a cylinder capacity not exceeding 1,500 cc completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 781.251 |
| 8703.31.90.00 | Other vehicles of a cylinder capacity not exceeding 1,500 cc | 45 | 40 | 40-A | kg and u | 781.259 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8703.32.00 | Motor cars and other motor vehicles for the transport of persons<br>Other vehicles, diesel or semi-diesel:<br>Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc: | | | | | |
| 8703.32.10.00 | Other vehicles of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 781.261 |
| 8703.32.20.00 | Other vehicles of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc | 45 | 40 | 40-A | kg and u | 781.262 |
| 8703.32.30.00 | Other vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg | 781.263 |
| 8703.32.40.00 | Other vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | 45 | 40 | 40-A | kg and u | 781.264 |
| 8703.33.00 | Motor cars and other motor vehicles for the transport of persons<br>Other vehicles, diesel or semi-diesel:<br>Of a cylinder capacity exceeding 2,500 cc: | | | | | |
| 8703.33.10.00 | Other vehicles of a cylinder capacity exceeding 2,500 cc completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 781.271 |
| 8703.33.90.00 | Other vehicles of a cylinder capacity exceeding 2,500 cc | 45 | 40 | 40-A | kg and u | 781.279 |
| 8703.90.00.00 | Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) | 45 | 40 | 40-A | kg and u | 781.29 |
| **8704** | Motor vehicles for the transport of goods. | | | | | |
| 8704.10.00.00 | Dumpers designed for off-highway use | 10 | 15 | 15-B | kg and u | 782.11 |
| 8704.21.00 | Motor vehicles for the transport of goods.<br>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):<br>g.v.w not exceeding 5 tonnes: | | | | | |
| 8704.21.10.00 | Goods vehicles weight not exceeding 5 tonnes completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 782.191 |
| 8704.21.90.00 | Other goods vehicles weight not exceeding 5 tonnes | 10 | 15 | 15-B | kg and u | 782.192 |
| 8704.22.00 | Motor vehicles for the transport of goods.<br>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):<br>g.v.w exceeding 5 tonnes but not exceeding 20 tonnes: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8704.22.10.00 | Goods vehicles weight exceeding 5 tonnes but not exceeding 20 tonnes completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 782.193 |
| 8704.22.90.00 | Other goods vehicles weight exceeding 5 tonnes but not exceeding 20 tonnes | 10 | 15 | 15-B | kg and u | 782.194 |
| 8704.23.00 | Motor vehicles for the transport of goods. Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): g.v.w exceeding 20 tonnes: | | | | | |
| 8704.23.10.00 | Goods vehicles weight exceeding 20 tonnes completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 782.195 |
| 8704.23.90.00 | Other goods vehicles weight exceeding 20 tonnes | 10 | 15 | 15-B | kg and u | 782.196 |
| 8704.31.00 | Motor vehicles for the transport of goods. Other, with spark-ignition internal combustion piston engine: g.v.w not exceeding 5 tonnes: | | | | | |
| 8704.31.10.00 | Goods vehicles weight not exceeding 5 tonnes completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 782.197 |
| 8704.31.90.00 | Other goods vehicles weight not exceeding 5 tonnes | 10 | 15 | 15-B | kg and u | 782.198 |
| 8704.32.00 | Motor vehicles for the transport of goods. Other, with spark-ignition internal combustion piston engine: g.v.w exceeding 5 tonnes: | | | | | |
| 8704.32.10.00 | Goods vehicles weight exceeding 5 tonnes completely knocked down for assembly in plants approved for the purpose by the Competent Authority | 5 | Free | Free | kg and u | 782.1991 |
| 8704.32.90.00 | Other goods vehicles weight exceeding 5 tonnes | 10 | 15 | 15-B | kg and u | 782.1992 |
| 8704.90.00.00 | Other motor vehicles with spark-ignition internal combustion piston engine | 10 | 15 | 15-B | kg and u | 782.1999 |
| **8705** | Specila purpose motor vehicles, other than those principally designed for the transport of persons or goods ( for lorries, fire fighting | | | | | |
| 8705.10.00.00 | Crane lorries | Free | Free | Free | kg and u | 782.21 |
| 8705.20.00.00 | Mobile drilling derricks | Free | Free | Free | kg and u | 782.23 |
| 8705.30.00.00 | Fire fighting vehicles | Free | Free | Free | kg and u | 782.25 |
| 8705.40.00.00 | Concrete-mixer lorries | Free | Free | Free | kg and u | 782.27 |
| 8705.90.00.00 | Other special purpose motor vehicles | 5 | Free | Free | kg and u | 782.29 |
| **8706** | Chassis fitted with engines, for the motor vehicles or heading Nos.87.01 to 87.05. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8706.00.10.00 | Chassis fitted with engines for the assembly of coaches and buses | 5 | Free | Free | kg and u | 784.11 |
| 8706.00.20.00 | Chassis fitted with engines for the motor vehicles of headings for the motor vehicles of heading 87.01, 87.04 or 87.05 | 5 | Free | Free | kg and u | 784.12 |
| 8706.00.90.00 | Other chassis fitted with engines for the motor vehicle | 20 | 20 | 20-B | kg and u | 784.19 |
| **8707** | Bodies ( including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05. | | | | | |
| 8707.10.00.00 | Bodies (including cabs), for the motor vehicles of headings 87.03 | 5 | 5 | 5-O | kg and u | 784.21 |
| 8707.90.00 | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. Other: | | | | | |
| 8707.90.10.00 | Bus bodies | 5 | 5 | 5-O | kg and u | 784.251 |
| 8707.90.90.00 | Other bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05 | 5 | 5 | 5-O | kg and u | 784.259 |
| **8708** | Parts and accessories of the motor vehicles of heading Nos. 87.01 to87.05. | | | | | |
| 8708.10.00.00 | Bumpers and parts thereof | 30 | 30 | 30-A | kg | 784.31 |
| 8708.21.00.00 | Safety seat belts | 30 | 30 | 30-A | kg | 784.321 |
| 8708.29.00.00 | Other parts and accessories of bodies | 30 | 30 | 30-A | kg | 784.329 |
| 8708.30.00 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. Other parts and accessories of bodies (including cabs): Brakes and servo-brakes; parts thereof: | | | | | |
| 8708.30.10.00 | Mounted brake linings for tractors | 5 | Free | Free | kg | 784.331 |
| 8708.30.20.00 | Other mounted brake linings | 30 | 30 | 30-A | kg | 784.332 |
| 8708.30.30.00 | Brakes, servo-brakes and parts thereof for tractors | 5 | Free | Free | kg | 784.333 |
| 8708.30.90.00 | Other brakes, servo-brakes and parts thereof | 30 | 30 | 30-A | kg | 784.339 |
| 8708.40.00 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. Other parts and accessories of bodies (including cabs): Gear boxes and parts thereof: | | | | | |
| 8708.40.10.00 | Gear boxes and parts thereof for tractors | 5 | Free | Free | kg | 784.341 |
| 8708.40.90.00 | Other gear boxes and parts thereof | 30 | 30 | 30-A | kg | 784.349 |
| 8708.50.00 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. Other parts and accessories of bodies (including cabs): Drive-axles and parts: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8708.50.10.00 | Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof, for tractors | 5 | Free | Free | kg | 784.351 |
| 8708.50.90.00 | Other drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof | 30 | 30 | 30-A | kg | 784.359 |
| 8708.70.00 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05.<br>Other parts and accessories of bodies (including cabs):<br>Road wheels and parts and accessories thereof: | | | | | |
| 8708.70.10.00 | Road wheels and parts and accessories thereof, for tractors | 5 | Free | Free | kg | 784.391 |
| 8708.70.90.00 | Other road wheels and parts and accessories thereof | 30 | 30 | 30-A | kg | 784.392 |
| 8708.80.00 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05.<br>Other parts and accessories of bodies (including cabs):<br>Suspension systems and parts thereof (including shock-absorbers): | | | | | |
| 8708.80.10.00 | Suspension systems and parts thereof (including shock-absorbers), for tractors | 5 | Free | Free | kg | 784.393 |
| 8708.80.90.00 | Other suspension systems and parts thereof (including shock-absorbers) | 30 | 30 | 30-A | kg | 784.394 |
| 8708.91.00 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05.<br>Other parts and accessories of bodies (including cabs):<br>Radiators and parts thereof: | | | | | |
| 8708.91.10.00 | Radiators and parts thereof for tractors | 5 | Free | Free | kg | 784.395 |
| 8708.91.90.00 | Other radiators and parts thereof | 30 | 30 | 30-A | kg | 784.396 |
| 8708.92.00 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05.<br>Other parts and accessories of bodies (including cabs):<br>Silencers (mufflers) and exhaust pipes; parts thereof: | | | | | |
| 8708.92.10.00 | Silencers (mufflers) and exhaust pipes; parts thereof for tractors | 5 | Free | Free | kg | 784.397 |
| 8708.92.90.00 | Other silencers (mufflers) and exhaust pipes; parts thereof | 30 | 30 | 30-A | kg | 784.398 |
| 8708.93.00 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05.<br>Other parts and accessories of bodies (including cabs):<br>Clutches and parts thereof: | | | | | |
| 8708.93.10.00 | Clutches and parts thereof for tractors | 5 | Free | Free | kg | 784.3991 |
| 8708.93.90.00 | Other clutches and parts thereof | 30 | 30 | 30-A | kg | 784.3992 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8708.94.00 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05.<br>Other parts and accessories of bodies (including cabs):<br>Steering wheels, steering columns and steering boxes; parts thereof: | | | | | |
| 8708.94.10.00 | Steering wheels, steering columns and steering boxes; parts thereof, for tractors | 5 | Free | Free | kg | 784.3993 |
| 8708.94.90.00 | Other steering wheels, steering columns and steering boxes; parts thereof | 30 | 30 | 30-A | kg | 784.3994 |
| 8708.95.00.00 | Safety airbags with inflator system; parts thereof | 30 | 30 | 30-A | kg | ### |
| 8708.99.00 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05.<br>Other parts and accessories of bodies (including cabs):<br>Other: | | | | | |
| 8708.99.10.00 | Safety airbags with inflator system; parts thereof, for tractors | 5 | Free | Free | kg | 784.3995 |
| 8708.99.20.00 | Compressed Natural Gas (CNG) systems | 30 | 30 | 30-A | kg | ### |
| 8708.99.90.00 | Other safety airbags with inflator system; parts thereof | 30 | 30 | 30-A | kg | 784.3999 |
| **8709** | Work trucks, self-propelled, not fitted with lifting or handling equipment of the type used in factories, warehouses, dock areas or airports for | | | | | |
| 8709.11.00.00 | Electrical vehicles | 5 | Free | Free | kg and u | 774.14 |
| 8709.19.00.00 | Other vehicles | 5 | Free | Free | kg and u | 774.15 |
| 8709.90.00.00 | Parts of vehicles | 5 | Free | Free | kg | 774.19 |
| **8710** | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles. | | | | | |
| 8710.00.00.00 | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles. | 5 | Free | Free | kg and u | 891.11 |
| **8711** | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. | | | | | |
| 8711.10.00 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.<br>With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc: | | | | | |
| 8711.10.10.00 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars for the transport of goods | Free | Free | Free | kg and u | 785.111 |
| 8711.10.90.00 | Other motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars | Free | 20 | 20-B | kg and u | 785.119 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8711.20.00 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc: | | | | | |
| 8711.20.10 | For the transport of goods: | | | | | |
| 8711.20.10.10 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars for the transport of goods exceeding 50cc, but not exceeding 175cc | Free | 25 | 25-B | kg and u | 785.131 |
| 8711.20.10.90 | Other motorcycles (exceeding 175cc) | 5 | 25 | 25-B | kg and u | 785.131 |
| 8711.20.90 | Other: | | | | | |
| 8711.20.90.10 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars for the transport of goods exceeding 50cc exceeding 50cc,but not exceeding 175cc | Free | 25 | 25-B | kg and u | 785.139 |
| 8711.20.90.90 | Other motorcycles (exceeding 175cc) | 20 | 25 | 25-B | kg and u | 785.139 |
| 8711.30.00 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc: | | | | | |
| 8711.30.10.00 | Motor cycles with reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc for the transport of goods | 5 | Free | Free | kg and u | 785.151 |
| 8711.30.90.00 | Other motor cycles with reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc | 20 | 25 | 25-B | kg and u | 785.159 |
| 8711.40.00 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc: | | | | | |
| 8711.40.10.00 | Motor cycles with reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc for the transport of goods | 5 | Free | Free | kg and u | 785.161 |
| 8711.40.90.00 | Other motor cycles with reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc | 20 | 20 | 20-B | kg and u | 785.169 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8711.50.00 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc: | | | | | |
| 8711.50.10.00 | Motocycles with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc for the transport of goods | 5 | Free | Free | kg and u | 785.171 |
| 8711.50.90.00 | Other motocycles with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc | 20 | 20 | 20-B | kg and u | 785.179 |
| 8711.90.00 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. Other: | | | | | |
| 8711.90.10.00 | Other motocycles with reciprocating internal combustion piston engine for the transport of goods | 5 | 5 | 5-O | kg and u | 785.191 |
| 8711.90.90.00 | Other motocycles | 20 | 20 | 20-B | kg and u | 785.199 |
| **8712** | Bicycles and other cycles (including delivery tricycles), not motorised. | | | | | |
| 8712.00.10.00 | Bicycles and other cycles (including delivery tricycles), not motorized for the transport of goods | Free | Free | Free | kg and u | 785.21 |
| 8712.00.90.00 | Other bicycles and other cycles (including delivery tricycles), not motorized | Free | 18 | 15-A | kg and u | 785.29 |
| 8712.00.90.10 | Bicycles, excluding racing bicycles | Free | 18 | 15-A | kg and u | |
| 8712.00.90.90 | Other | Free | 18 | 15-A | kg and u | |
| **8713** | Invalid carriages, whether or not motorised or otherwise mechanically propelled. | | | | | |
| 8713.10.00.00 | Carriages for disabled persons not mechanically propelled | Free | Free | Free | kg and u | 785.311 |
| 8713.90.00.00 | Other carriages for disabled persons, whether or not motorized or otherwise mechanically propelled | Free | Free | Free | kg and u | 785.319 |
| **8714** | Parts and accessories of vehicles of heading Nos. 87.11 to 87.13. | | | | | |
| 8714.11.00.00 | Saddles | 5 | 5 | 5-O | kg | 785.351 |
| 8714.19.00.00 | Other parts and accessories of vehicles | 5 | 5 | 5-O | kg | 785.359 |
| 8714.20.00.00 | Parts and accessories of carriages for disabled persons | Free | Free | Free | kg | 785.36 |
| 8714.91.00.00 | Frames and forks, and parts thereof | 5 | Free | Free | kg | 785.371 |
| 8714.92.00.00 | Wheel rims and spokes | 5 | Free | Free | kg | 785.372 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8714.93.00.00 | Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels | 5 | Free | Free | kg | 785.373 |
| 8714.94.00.00 | Brakes, including coaster braking hubs and hub brakes, and parts thereof | 5 | Free | Free | kg | 785.374 |
| 8714.95.00.00 | Saddles | 5 | Free | Free | kg and u | 785.375 |
| 8714.96.00.00 | Pedals and crank-gear, and parts thereof | 5 | Free | Free | kg | 785.376 |
| 8714.99.00.00 | Other parts and accessories of vehicles | 5 | Free | Free | kg | 785.379 |
| **8715** | Baby carriages and parts thereof. | | | | | |
| 8715.00.00.00 | Baby carriages and parts thereof. | 5 | Free | Free | kg | 894.1 |
| **8716** | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof. | | | | | |
| 8716.10.00.00 | Trailers and semi-trailers of the caravan type, for housing or camping | 20 | 22 | 18-A | kg and u | 786.1 |
| 8716.20.00.00 | Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | 5 | Free | Free | kg and u | 786.21 |
| 8716.31.00.00 | Tanker trailers and tanker semi-trailers | 5 | Free | Free | kg and u | 786.22 |
| 8716.39.00.00 | Other tanker trailers | 5 | Free | Free | kg and u | 786.29 |
| 8716.40.00.00 | Other trailers and semi-trailers | 5 | Free | Free | kg and u | 786.83 |
| 8716.80.00 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.<br>Other trailers and semi-trailers for the transport of goods:<br>Other vehicles: | | | | | |
| 8716.80.10.00 | Wheelbarrows | 10 | 13 | 11-A | kg and u | 786.851 |
| 8716.80.90.00 | Other trailers | 5 | Free | Free | kg and u | 786.859 |
| 8716.90.00 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.<br>Other trailers and semi-trailers for the transport of goods:<br>Parts: | | | | | |
| 8716.90.10.00 | Parts of wheelbarrows | 10 | 9 | 8-A | kg | 786.891 |
| 8716.90.90.00 | Other parts | 5 | Free | Free | kg | 786.899 |

# CHAPTER 88

## AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

**Subheading Note.**

1. For the purposes of subheadings 8802.11.00 to 8802.40.00, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **88** | Aircraft, spacecraft, and parts thereof | | | | | |
| **8801** | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft. | | | | | |
| 8801.00.00.00 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft. | 20 | 22 | 18-A | kg and u | 792.81 |
| **8802** | Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles. | | | | | |
| 8802.11.00.00 | Helicopters of an unladen weight <=2,000kg | 5 | Free | Free | kg and u | 792.11 |
| 8802.12.00.00 | Helicopters of an unladen weight >2,000kg | 5 | Free | Free | kg and u | 792.15 |
| 8802.20.00.00 | Aeroplanes and other aircraft, of an unladen weight <=2,000kg | 5 | Free | Free | kg and u | 792.2 |
| 8802.30.00.00 | Aeroplanes and other aircraft, of an unladen weight >2,000kg but <=15,000kg | 5 | Free | Free | kg and u | 792.3 |
| 8802.40.00.00 | Aeroplanes and other aircraft, of an unladen weight >2,000kg but <=15,000kg | 5 | Free | Free | kg and u | 792.4 |
| 8802.60.00.00 | Spacecraft (including satellites) and spacecraft launch vehicles | 5 | Free | Free | kg and u | 792.5 |
| **8803** | Parts of goods of heading No. 88.01 or 88.02. | | | | | |
| 8803.10.00.00 | Propellers and rotors and parts thereof | 5 | Free | Free | kg | 792.91 |
| 8803.20.00.00 | Under-carriages and parts thereof | 5 | Free | Free | kg | 792.93 |
| 8803.30.00.00 | Other parts of aeroplanes or helicopters | 5 | Free | Free | kg | 792.95 |
| 8803.90.00.00 | Other parts of goods of headings 88.01 or 88.02 | 5 | Free | Free | kg | 792.97 |
| **8804** | Parachutes (including dirigible parachutes & paragliders) and rotochutes, etc | | | | | |
| 8804.00.00.00 | Parachutes (including dirigible parachutes & paragliders) and rotochutes, etc | 5 | Free | Free | kg | 899.96 |
| **8805** | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of thr foregoing articles. | | | | | |
| 8805.10.00.00 | Aircraft launching gear and parts thereof; deck- arrestors or similar gear | 5 | Free | Free | kg | 792.831 |
| 8805.21.00.00 | Air combat simulators and parts thereof | 20 | 16 | 12-C | kg | 792.833 |
| 8805.29.00.00 | Other aircraft launching gear; deck-arrestor or similar gear; ground flying etc | 20 | 16 | 12-C | kg | 792.839 |

# CHAPTER 89

## SHIPS, BOATS AND FLOATING STRUCTURES

**Note.**

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

♦ ♦ ♦ ♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **89** | Ships, boats and floating structures | | | | | |
| **8901** | Cruise ships, excursion boats, ferry-boats, cargo ships barges and similar vessels for the transport of persons or goods. | | | | | |
| 8901.10.00 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods. Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds: | | | | | |
| 8901.10.10.00 | Vessels exceeding 708 cubic metres | 5 | Free | Free | kg and u | 793.281 |
| 8901.10.90.00 | Other cruise ships, excursion boats and similar vessels | 5 | Free | Free | kg and u | 793.289 |
| 8901.20.00 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods. Tankers: | | | | | |
| 8901.20.10.00 | Vessels exceeding 708 cubic metres | 5 | Free | Free | kg and u | 793.221 |
| 8901.20.90.00 | Other tankers | 5 | Free | Free | kg and u | 793.229 |
| 8901.30.00 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods. Refrigerated vessels, other than those of subheading 8901.20.00: | | | | | |
| 8901.30.10.00 | Refrigerated vessels exceeding 708 cubic metres | 5 | Free | Free | kg and u | 793.261 |
| 8901.30.90.00 | Other refrigerated vessels | 5 | Free | Free | kg and u | 793.269 |
| 8901.90.00 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods. Other vessels for the transport of goods and other vessels for the transport of both persons and goods: | | | | | |
| 8901.90.10.00 | Vessels exceeding 708 cubic metres | 5 | Free | Free | kg and u | 793.271 |
| 8901.90.90.00 | Other vessels for the transport of goods and other vessels for the transport of both persons and goods | 5 | Free | Free | kg and u | 793.279 |
| **8902** | Fishing vessels; factory ships and other vessels for processing or preserving fishery products. | | | | | |
| 8902.00.10.00 | Vessels exceeding 708 cubic metres | Free | Free | Free | kg and u | 793.241 |
| 8902.00.20.00 | Trawlers | Free | Free | Free | kg and u | 793.242 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8902.00.30.00 | Other fishing vessels | Free | Free | Free | kg and u | 793.243 |
| 8902.00.90.00 | Other fishing vessels; factory ships and other vessels for processing or preserving fishery products | Free | Free | Free | kg and u | 793.249 |
| **8903** | Yachts and other vessels for pleasure or sports; rowing boats and canoes. | | | | | |
| 8903.10.00.00 | Inflatable | 20 | 22 | 18-A | kg and u | 793.11 |
| 8903.91.00.00 | Sailboats, with or without auxiliary motor | 20 | 22 | 18-A | kg and u | 793.12 |
| 8903.92.00.00 | Motorboats, other than outboard motors boats | 20 | 22 | 18-A | kg and u | 793.191 |
| 8903.99.00.00 | Other yachts & other vessels for pleasure or sports; rowing boats & canoes | 20 | 22 | 18-A | kg | 793.199 |
| **8904** | Tugs and pusher craft | | | | | |
| 8904.00.00.00 | Tugs and pusher craft | Free | Free | Free | kg and u | 793.7 |
| **8905** | Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating | | | | | |
| 8905.10.00.00 | Dredgers | Free | Free | Free | kg and u | 793.51 |
| 8905.20.00.00 | Floating or submersible drilling or production platforms | Free | Free | Free | kg and u | 793.55 |
| 8905.90.00 | Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.<br>Other: | | | | | |
| 8905.90.10.00 | House-boats | 5 | Free | Free | kg and u | 793.591 |
| 8905.90.90.00 | Other light-vessels, fire-floats, dredgers, floating cranes etc | Free | Free | Free | kg and u | 793.599 |
| **8906** | Other vessels, including warships and lifeboats other than rowing boats. | | | | | |
| 8906.10.00.00 | Warships | 5 | 3 | free | kg and u | 793.292 |
| 8906.90.00.00 | Other vessels, including warships and lifeboats other than rowing boats | 5 | Free | Free | kg and u | 793.299 |
| **8907** | Other floating structures. | | | | | |
| 8907.10.00.00 | Inflatable rafts | 5 | Free | Free | kg and u | 793.91 |
| 8907.90.00 | Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).<br>Other: | | | | | |
| 8907.90.10.00 | Buoys and beacons | Free | Free | Free | kg and u | 793.991 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 8907.90.90.00 | Other floating structures (for e.g. rafts, tanks, coffer-dams etc) | 5 | Free | Free | kg and u | 793.999 |
| **8908** | Vessels and other floating structures for breaking up. | | | | | |
| 8908.00.00.00 | Vessels and other floating structures for breaking up. | Free | Free | Free | kg and u | 793.3 |

# SECTION XVIII

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

## CHAPTER 90

## OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

**Notes.**

1. This Chapter does not cover:

   (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);

   (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

   (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;

   (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

(e) Goods of heading 70.07, 7008.00, 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 sensitized semiconductor materials) of heading 84.86;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

(l) Capacity measures, which are to be classified according to their constituent material; or

(m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 9033.00) 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 9033.00.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or

apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6. For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for:

- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **90** | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof | | | | | |
| **9001** | Optical fibres and optical fibree bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; | | | | | |
| 9001.10.00.00 | Optical fibres, optical fibre bundles and cables | 5 | Free | Free | kg | 884.191 |
| 9001.20.00.00 | Sheets and plates of polarising material | 5 | Free | Free | kg | 884.192 |
| 9001.30.00.00 | Contact lenses | Free | Free | Free | kg and u | 884.11 |
| 9001.40.00.00 | Spectacle lenses of glass | Free | Free | Free | kg and u | 884.15 |
| 9001.50.00.00 | Spectacle lenses of other materials | Free | Free | Free | kg and u | 884.17 |
| 9001.90.00 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other | | | | | |
| 9001.90.10.00 | Colour filters for cameras | 20 | 18 | 15-A | kg and u | 884.193 |
| 9001.90.90.00 | Other optical fibres and optical fibre bundles; optical fibre cables | 5 | Free | Free | kg and u | 884.199 |
| **9002** | lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatues, other | | | | | |
| 9002.11.00.00 | Objectives lens for cameras, projectors or photographic enlargers/reducers | 20 | 22 | 18-A | kg | 884.31 |
| 9002.19.00.00 | Other objective lenses | 5 | Free | Free | kg | 884.32 |
| 9002.20.00 | 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.<br>Objective lenses:<br>Filters: | | | | | |
| 9002.20.10.00 | Filters for photographic or cinematographic apparatus incl. projectors | 5 | Free | Free | kg | 884.331 |
| 9002.20.90.00 | Other filters | 5 | Free | Free | kg | 884.339 |
| 9002.90.00 | 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.<br>Objective lenses:<br>Other: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9002.90.10.00 | Other lens, prisms etc for photographic/cinematographic apparatus including projectors | 5 | Free | Free | kg | 884.391 |
| 9002.90.90.00 | Other lenses, prisms, mirrors & other optical elements of any material... etc | 5 | Free | Free | kg | 884.399 |
| **9003** | Frames and mounting for spectacles, goggles or the like, and parts thereof | | | | | |
| 9003.11.00.00 | Frames and mountings for spectacles, goggles etc of plastic | 5 | Free | Free | kg and u | 884.211 |
| 9003.19.00.00 | Frames and mountings for spectacles, etc of other materials | 5 | Free | Free | kg and u | 884.219 |
| 9003.90.00.00 | Parts of spectacles | 5 | Free | Free | kg | 884.22 |
| **9004** | Spectacles, goggles and the like, corrective, protective or other. | | | | | |
| 9004.10.00.00 | Sunglasses | 20 | 22 | 18-A | kg and u | 884.231 |
| 9004.90.00.00 | Other spectacles, goggles & the like, corrective, protective or otherwise | 20 | 22 | 18-A | kg and u | 884.239 |
| **9005** | Binoculars, monculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including | | | | | |
| 9005.10.00.00 | Binoculars | 5 | Free | Free | kg and u | 871.11 |
| 9005.80.00 | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.<br>Other instruments: | | | | | |
| 9005.80.10.00 | Refracting telescopes (monoculars) | 5 | Free | Free | kg and u | 871.151 |
| 9005.80.90.00 | Other instruments | 5 | Free | Free | kg and u | 871.159 |
| 9005.90.00 | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.<br>Parts and accessories (including mountings): | | | | | |
| 9005.90.10.00 | Parts & accessories etc for refracting telescopes (binoculars & monoculars) | 5 | Free | Free | kg | 871.191 |
| 9005.90.90.00 | Other parts and accessories (including mountings) | 5 | Free | Free | kg | 871.199 |
| **9006** | Photographic ( other than cinematographic) cameras; photographic flash- light appraratus and flashbulbs other than discharge lamps of heading No. | | | | | |
| 9006.10.00.00 | Cameras of a kind used for preparing printing plates or cylinders | 20 | 18 | 15-A | kg and u | 881.111 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9006.30.00.00 | Cameras specially designed for under-water use, for aerial survey or….etc | 20 | 18 | 15-A | kg and u | 881.113 |
| 9006.40.00.00 | Instant print cameras | 25 | 22 | 18-A | kg and u | 881.114 |
| 9006.51.00.00 | Cameras with a through-the-lens viewfinder (single lens reflex (SLR)…..etc | 25 | 22 | 18-A | kg and u | 881.115 |
| 9006.52.00.00 | Other photographic cameras, etc for roll film of a width <35 mm | 25 | 22 | 18-A | kg and u | 881.116 |
| 9006.53.00.00 | Other photographic cameras, etc for roll film of a width of 35 mm | 25 | 22 | 18-A | kg and u | 881.117 |
| 9006.59.00.00 | Other cameras | 25 | 22 | 18-A | kg and u | 881.119 |
| 9006.61.00.00 | Discharge lamp ("electronic") flashlight apparatus | 20 | 18 | 15-A | kg and u | 881.131 |
| 9006.69.00.00 | Other photographic flashlight apparatus and flashbulbs | 20 | 18 | 15-A | kg and u | 881.139 |
| 9006.91.00.00 | Parts and accessories for cameras | 20 | 18 | 15-A | kg | 881.14 |
| 9006.99.00.00 | Other parts and accessories | 20 | 18 | 15-A | kg | 881.15 |
| **9007** | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. | | | | | |
| 9007.11.00.00 | Cameras for film of <16mm width or for double - 8mm film | 20 | 18 | 15-A | kg and u | 881.211 |
| 9007.19.00.00 | Other cameras | 20 | 18 | 15-A | kg and u | 881.219 |
| 9007.20.00 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.<br>Cameras:<br>Projectors: | | | | | |
| 9007.20.10.00 | Projectors for film of<16 mm width or for double - 8 mm film | 20 | 18 | 15-A | kg and u | 881.221 |
| 9007.20.90.00 | Other projectors | 20 | 18 | 15-A | kg and u | 881.229 |
| 9007.91.00.00 | Parts and accessories for cameras | 20 | 18 | 15-A | kg | 881.23 |
| 9007.92.00.00 | Parts and accessories for projectors | 20 | 18 | 15-A | kg | 881.24 |
| **9008** | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers. | | | | | |
| 9008.10.00.00 | Slide projector | 5 | Free | Free | kg and u | 881.321 |
| 9008.20.00.00 | Microfilm, microfiche or other microform readers, whether or not capable etc | 5 | Free | Free | kg and u | 881.31 |
| 9008.30.00.00 | Other image projectors | 5 | Free | Free | kg and u | 881.329 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9008.40.00.00 | Photographic (other than cinematographic) enlargers and reducers | 20 | 18 | 15-A | kg and u | 881.33 |
| 9008.90.00 | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers. Parts and accessories: | | | | | |
| 9008.90.10.00 | Parts & acessories of photographic enlargers and reducers | 20 | 18 | 15-A | kg | 881.341 |
| 9008.90.90.00 | Other parts and accessories | 5 | Free | Free | kg | 881.349 |
| **9009** | | | | | | |
| **9010** | Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of | | | | | |
| 9010.10.00.00 | Apparatus and equipment for automatically developing photographic (including cinemato-graphic) film etc. | 20 | 18 | 15-A | kg and u | 881.351 |
| 9010.50.00.00 | Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes | 20 | 18 | 15-A | kg and u | 881.355 |
| 9010.60.00.00 | Projection screens | 20 | 18 | 15-A | kg and u | 881.356 |
| 9010.90.00.00 | Parts and accessories of photographic, laboratories, etc | 20 | 18 | 15-A | kg | 881.36 |
| **9011** | Compound opticla microscopes, including those for photomicrography, cinephotomicrography or microprojection. | | | | | |
| 9011.10.00.00 | Steroscopic microscopes | 5 | Free | Free | kg and u | 871.41 |
| 9011.20.00.00 | Other microscopes, for photo-micrography, cine- photomicrography , etc | 5 | Free | Free | kg and u | 871.43 |
| 9011.80.00.00 | Other microscopes | 5 | Free | Free | kg and u | 871.45 |
| 9011.90.00.00 | Parts and accessories of compound optical microscopes etc | 5 | Free | Free | kg | 871.49 |
| **9012** | Microscopes other than optcial microscopes; diffraction apparatus. | | | | | |
| 9012.10.00.00 | Microscopes other than optical microscopes; diffraction apparatus | 5 | Free | Free | kg and u | 871.31 |
| 9012.90.00.00 | Parts and accessories of microscopes other than optical microscopes | 5 | Free | Free | kg | 871.39 |
| **9013** | Licquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other | | | | | |
| 9013.10.00.00 | Telescopic sights for fitting to arms; periscopes; telescopes designed to | 5 | Free | Free | kg and u | 871.91 |
| 9013.20.00.00 | Lasers, other than laser diodes | 5 | Free | Free | kg and u | 871.92 |
| 9013.80.00.00 | Other devices, appliances and instruments | 5 | Free | Free | kg and u | 871.93 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9013.90.00.00 | Parts and accessories | 5 | Free | Free | kg | 871.99 |
| **9014** | Direction finding compasses; other navigational instruments and appliances | | | | | |
| 9014.10.00.00 | Direction finding compasses | Free | Free | Free | kg and u | 874/111 |
| 9014.20.00.00 | Instruments and appliances for aeronautical or space navigation (other tha | Free | Free | Free | kg and u | 874.112 |
| 9014.80.00.00 | Other instruments and appliances | Free | Free | Free | kg | 874.19 |
| 9014.90.00.00 | Parts and accessories of direction finding compasses, etc | Free | Free | Free | kg | 874.12 |
| **9015** | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and | | | | | |
| 9015.10.00.00 | Rangefinders | 5 | Free | Free | kg and u | 874.131 |
| 9015.20.00.00 | Theodolites and tachymeters (tacheometers) | 5 | Free | Free | kg and u | 874.132 |
| 9015.30.00.00 | Surveying levels | 5 | Free | Free | kg and u | 874.133 |
| 9015.40.00.00 | Photogrammetrical surveying instruments and appliances | 5 | Free | Free | kg | 874.134 |
| 9015.80.00.00 | Other instruments and appliances | 5 | Free | Free | kg and u | 874.139 |
| 9015.90.00.00 | Parts and accessories of surveying and similar instruments | 5 | Free | Free | kg | 874.14 |
| **9016** | Balances of a sensitivity of 5 cg or better, with or without weights. | | | | | |
| 9016.00.00.00 | Balances of a sensitivity of 5 cg or better, with or without weights. | 5 | Free | Free | kg | 874.51 |
| **9017** | Drawing, marking-out or mathemayical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, sliderules, | | | | | |
| 9017.10.00.00 | Drafting tables and machines, whether or not automatic | 5 | Free | Free | kg and u | 874.221 |
| 9017.20.00.00 | 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 tap | 5 | Free | Free | kg and u | 874.229 |
| 9017.20.00.10 | RULERS | 5 | Free | Free | kg and u | |
| 9017.20.00.20 | PROTRACTORS | 5 | Free | Free | kg and u | |
| 9017.20.00.30 | DIVIDERS FOR SCHOOL USE | 5 | Free | Free | kg and u | |
| 9017.20.00.40 | COMPASSES FOR SCHOOL USE | 5 | Free | Free | kg and u | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9017.20.00.50 | GEOMETRY SETS | 5 | Free | Free | kg and u | |
| 9017.20.00.90 | OTHER | 5 | Free | Free | kg and u | |
| 9017.30.00.00 | Micrometers, calipers and gauges | 5 | Free | Free | kg and u | 874.231 |
| 9017.80.00.00 | Other instruments | 5 | Free | Free | kg and u | 874.239 |
| 9017.90.00.00 | Parts and accessories of mathmetical calculating & other instruments | 5 | Free | Free | kg | 874.24 |
| **9018** | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apprartus, other electro- | | | | | |
| 9018.11.00.00 | Electro-cardiographs | 10 | 9 | 8-A | kg and u | 774.11 |
| 9018.12.00.00 | Ultrasonic scanning apparatus | 10 | 9 | 8-A | kg and u | 774.121 |
| 9018.13.00.00 | Magnetic resonance imaging apparatus | 10 | 9 | 8-A | kg and u | 774.122 |
| 9018.14.00.00 | Scintigraphic apparatus | 10 | 8 | 6-A | kg and u | 774.123 |
| 9018.19.00.00 | Others electro-diagnostic apparatus (including apparatus for functional exploratory, etc) | 10 | 9 | 8-A | kg and u | 774.129 |
| 9018.20.00.00 | Ultra-violet or infra-red ray apparatus | 10 | 9 | 8-A | kg | 774.13 |
| 9018.31.00.00 | Syringes, with or without needles | 10 | 8 | 6-A | kg and u | 872.211 |
| 9018.32.00.00 | Tubular metal needles and needles for sutures | 10 | 8 | 6-A | kg | 872.212 |
| 9018.39.00.00 | Other syringes, needles, catheters, cannulae and the like | 10 | 8 | 6-A | kg and u | 872.219 |
| 9018.41.00.00 | Dental drill engines, whether or not combined on a single base with other, etc | 10 | 9 | 8-A | kg and u | 872.11 |
| 9018.49.00.00 | Other instruments and appliances, used in dental sciences | 10 | 8 | 6-A | kg and u | 872.19 |
| 9018.50.00.00 | Other ophthalmic instruments and appliances | 10 | 8 | 6-A | kg | 872.25 |
| 9018.90.00.00 | Other instruments and appliances | 10 | 8 | 6-A | kg and u | 872.29 |
| **9019** | Mechano-therapy appliances; message apparatus; psychological aptitude- testing apparatus; ozone therapy, qxygen therapy, aerosol therapy | | | | | |
| 9019.10.00.00 | Mechano-therapy appliances; massage apparatus; psychological aptitude-test | 10 | 9 | 8-A | kg | 872.31 |
| 9019.20.00.00 | Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration etc | 10 | 8 | 6-A | kg | 872.33 |
| **9020** | Other breathing appliances & gas masks, excl. protective masks having….etc | | | | | |
| 9020.00.00.00 | Other breathing appliances & gas masks, excl. protective masks having….etc | Free | 8 | 6-A | kg | 872.35 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **9021** | orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances;artificial parts of the body; | | | | | |
| 9021.10.00.00 | Orthopaedic or fracture appliances | Free | 16 | 12-C | kg | ### |
| 9021.10.00.10 | Crutches | Free | 16 | 12-C | kg | |
| 9021.10.00.90 | Other | Free | 16 | 12-C | kg | |
| 9021.21.00.00 | Artificial teeth | Free | 9 | 8-B | kg | 899.651 |
| 9021.29.00.00 | Other artificial teeth and dental fittings | Free | 8 | 6-A | kg | 899.659 |
| 9021.31.00.00 | Artificial joints | 10 | 8 | 6-A | kg | 899.661 |
| 9021.39.00.00 | Other artificial parts of the body | 10 | 8 | 6-A | kg | 899.669 |
| 9021.40.00.00 | Hearing aids, excluding parts and accessories | Free | Free | Free | kg and u | 899.61 |
| 9021.50.00.00 | Pacemakers for stimulating heart muscles, excluding parts & accessories | Free | Free | Free | kg and u | 899.67 |
| 9021.90.00.00 | Other orthopaedic appliances, including crutches, surgical belts & trusses; etc | Free | Free | Free | kg | 899.69 |
| **9022** | Apparatus based on the use of x-rays or of alphra, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary | | | | | |
| 9022.12.00.00 | Computed tomography apparatus | 10 | 8 | 6-A | kg and u | 774.211 |
| 9022.13.00.00 | Other apparatus based on the use of x-rays etc, for dental uses | 10 | 8 | 6-A | kg and u | 774.212 |
| 9022.14.00.00 | Other apparatus, etc for medical, surgical or veterinary uses | 10 | 8 | 6-A | kg and u | 774.213 |
| 9022.19.00.00 | Apparatus based on the use of X-rays, etc for other uses | 10 | 8 | 6-A | kg and u | 774.219 |
| 9022.21.00.00 | Apparatus etc for medical, surgical, dental or veterinary uses | 10 | 8 | 6-A | kg and u | 774.221 |
| 9022.29.00.00 | Apparatus based on the use of alpha,beta, etc for other uses | 10 | 8 | 6-A | kg and u | 774.229 |
| 9022.30.00.00 | X-ray tubes | 10 | 8 | 6-A | kg and u | 774.23 |
| 9022.90.00.00 | Other apparatus based on the use etc, including parts & accessories | 10 | 8 | 6-A | kg | 774.29 |
| **9023** | Instruments, apparatus & models, designed for demonstrational purposes etc | | | | | |
| 9023.00.00.00 | Instruments, apparatus & models, designed for demonstrational purposes etc | 10 | 8 | 6-A | kg | 874.52 |
| **9024** | Machines and appliences for testing the hardness, strength, compreeibility, elasticity or pther mechanical properties if materail (for | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9024.10.00.00 | Machines and appliances for testing metals | 5 | Free | Free | kg and u | 874.531 |
| 9024.80.00.00 | Other machines and appliances | 5 | Free | Free | kg and u | 874.539 |
| 9024.90.00.00 | Parts and accessories of testing machines and appliances | 5 | Free | Free | kg | 874.54 |
| **9025** | Hydrometers and similar floating instrument, thermometers, pyrometers, barometers, hygromomters, and psychrometers, recording or not, and any | | | | | |
| 9025.11.00.00 | Liquid-filled, for direct reading | 5 | Free | Free | kg and u | 874.551 |
| 9025.19.00.00 | Other thermometers & pyrometers, not combined with other instruments | 5 | Free | Free | kg and u | 874.552 |
| 9025.80.00 | 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: Other in | | | | | |
| 9025.80.10.00 | Barometers, not combined with other instruments | 5 | Free | Free | kg and u | 874.553 |
| 9025.80.90.00 | Other instruments | 5 | Free | Free | kg and u | 874.559 |
| 9025.90.00.00 | Parts and accessories of hydrometers,thermometers, etc | 5 | Free | Free | kg | 874.56 |
| **9026** | Instrument and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases ( for example, flow meters | | | | | |
| 9026.10.00.00 | Instruments & apparatus for measuring or checking the flow or level of liquids | 5 | Free | Free | kg and u | 874.31 |
| 9026.20.00.00 | Instruments & apparatus for measuring or checking pressure | 5 | Free | Free | kg and u | 874.35 |
| 9026.80.00.00 | Other instruments or apparatus | 5 | Free | Free | kg and u | 874.37 |
| 9026.90.00.00 | Parts & accessories of instruments & apparatus for measuring/ checking, etc | 5 | Free | Free | kg | 874.39 |
| **9027** | Instrument and apparatus for physical or chemical analysis (for example, polarimeters, refraactometers, spectrometer, gas or smoke analysis | | | | | |
| 9027.10.00.00 | Gas or smoke analysis apparatus | 5 | Free | Free | kg and u | 874.41 |
| 9027.20.00.00 | Chromatographs and electrophoresis instruments | 5 | Free | Free | kg and u | 874.42 |
| 9027.30.00.00 | Spectrometers, spectrophotometers & spectrographs using optical radiation | 5 | Free | Free | kg and u | 874.43 |
| 9027.50.00.00 | Other instruments & apparatus using optical radiations (UV, visible, IR) | 5 | Free | Free | kg and u | 874.45 |
| 9027.80.00.00 | Other instruments and apparatus | 5 | Free | Free | kg and u | 874.46 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9027.90.00.00 | Microtomes, parts and accessories | 5 | Free | Free | kg | 874.49 |
| **9028** | Gas, lquid or electricity supply or production meters, including calibrating meters thereof. | | | | | |
| 9028.10.00.00 | Gas meters | 5 | Free | Free | kg and u | 873.11 |
| 9028.20.00.00 | Liquid meters | 5 | Free | Free | kg and u | 873.13 |
| 9028.30.00.00 | Electricity meters | 5 | Free | Free | kg and u | 873.15 |
| 9028.90.00.00 | Parts and accessories of meters (gas, liquid, electricity supply, etc) | 5 | Free | Free | kg | 873.19 |
| **9029** | Revolution counters, production counters, teximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than | | | | | |
| 9029.10.00.00 | Revolution counters, production counters, taximeters, mileometers, etc | 5 | Free | Free | kg and u | 873.21 |
| 9029.20.00.00 | Speed indicators and tachometers; stroboscopes | 5 | Free | Free | kg and u | 873.25 |
| 9029.90.00.00 | Parts and accessories of revolution counters etc | 5 | Free | Free | kg | 873.29 |
| **9030** | Oscilloscopes, spectrum analysers and other instruments and apparatus for meaduring or checking electrical quantitiesn excluding meters of | | | | | |
| 9030.10.00.00 | Instruments & apparatus for measuring or detecting ionizing radiations | 5 | Free | Free | kg and u | 874.71 |
| 9030.20.00.00 | Oscilloscopes and oscillographs | 5 | Free | Free | kg and u | 874.73 |
| 9030.31.00.00 | Multimeters, without a recording device | 5 | Free | Free | kg and u | 874.751 |
| 9030.32.00.00 | Multimeters with a recording device | 5 | Free | Free | kg and u | ### |
| 9030.33.00.00 | Other instruments & appparatus, without a recording device | 5 | Free | Free | kg and u | ### |
| 9030.39.00.00 | Other instruments & apparatus, with a recording device | 5 | Free | Free | kg and u | 874.759 |
| 9030.40.00.00 | Other instruments and apparatus, specially designed for telecommunications | 5 | Free | Free | kg and u | 874.77 |
| 9030.80.00 | Other instruments and apparatus: | | | | | |
| 9030.82.00.00 | Other instruments and apparatus for measuring or checking semiconductor wafers or devices | 5 | Free | Free | kg and u | 874.781 |
| 9030.84.00.00 | Other instrument & apparatus for measuring etc, with a recording device | 5 | Free | Free | kg and u | 874.782 |
| 9030.89.00.00 | Other instrument & apparatus for measuring nes | 5 | Free | Free | kg and u | 874.789 |
| 9030.90.00.00 | Parts and accessories of other instrument and apparatus | 5 | Free | Free | kg | 874.79 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **9031** | Meaduring or checking instruments, appliances and machines, not specified or included eleswhere in this chapter; profile projectors. | | | | | |
| 9031.10.00.00 | Machines for balancing mechanical parts | 5 | Free | Free | kg and u | 874.251 |
| 9031.20.00.00 | Test benches | 5 | Free | Free | kg and u | 874.252 |
| 9031.41.00.00 | Optical instruments for inspecting semiconductor wafers or devices; photo-mas. etc | 5 | Free | Free | kg and u | 874.254 |
| 9031.49.00.00 | Other optical instruments and appliances | 5 | Free | Free | kg and u | 874.255 |
| 9031.80.00.00 | Other instruments, appliances and machines | 5 | Free | Free | kg and u | 874.259 |
| 9031.90.00.00 | Parts and accessories of other instruments, appliances & machines | 5 | Free | Free | kg | 874.26 |
| **9032** | Automatic regulating or controlling instruments and apparatus. | | | | | |
| 9032.10.00.00 | Thermostats | 5 | Free | Free | kg and u | 874.61 |
| 9032.20.00.00 | Manostats | 5 | Free | Free | kg and u | 874.63 |
| 9032.81.00.00 | Hydraulic or pneumatic | 5 | Free | Free | kg and u | 874.651 |
| 9032.89.00.00 | Other automatic regulating or controlling instruments & apparatus | 5 | Free | Free | kg and u | 874.659 |
| 9032.90.00.00 | Parts and accessories of automatic regulating or controlling instruments, etc | 5 | Free | Free | kg | 874.69 |
| **9033** | Parts & accessories (not specified or included elsewhere) | | | | | |
| 9033.00.00.00 | Parts & accessories (not specified or included elsewhere) | 5 | Free | Free | kg | 874.9 |

# CHAPTER 91

## CLOCKS AND WATCHES AND PARTS THEREOF

**Notes.**

1. This Chapter does not cover:

(a) Clock or watch glasses or weights (classified according to their constituent material);

(b) Watch chains (heading 71.13 or 71.17, as the case may be);

(c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);

(d) Bearing balls (heading 73.26 or 84.82, as the case may be);

(e) Articles of heading 84.12 constructed to work without an escapement;

(f) Ball bearings (heading 84.82); or

(g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

♦ ♦ ♦ ♦

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **91** | Clocks and watches and parts thereof | | | | | |
| **9101** | Wrist-watches, pockets-watches and other watches, including stop-watches, with case od precious metal or of metal clad with precious metal. | | | | | |
| 9101.11.00.00 | Wrist-watches, etc with mechanical display only | 50 | 27 | 24-A | kg and u | 885.311 |
| 9101.19.00.00 | Other wrist-watches, electrically operated, whether/not incorporating, etc | 50 | 27 | 24-A | kg and u | 885.319 |
| 9101.21.00.00 | Wrist-watches with automatic winding | 50 | 27 | 24-A | kg and u | 885.321 |
| 9101.29.00.00 | Other wrist-watches, whether or not incorporating a stop-watch facility: | 50 | 27 | 24-A | kg and u | 885.329 |
| 9101.91.00.00 | Wrist-watches, pocket-watches, etc, electrically operated | 50 | 36 | 32-A | kg and u | 885.391 |
| 9101.99.00.00 | Other wrist-watches, pocket-watches & other watches, incl stop-watches | 50 | 36 | 32-A | kg and u | 885.399 |
| **9102** | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading no. 91.01. | | | | | |
| 9102.11.00.00 | Wrist-watches etc with mechanical display only | 50 | 27 | 24-A | kg and u | 885.411 |
| 9102.12.00.00 | Wrist-watches etc with opto-electronic display only | 50 | 27 | 24-A | kg and u | 885.412 |
| 9102.19.00.00 | Other wrist-watches, electrically operated, whether /not incorporating, etc | 50 | 27 | 24-A | kg and u | 885.419 |
| 9102.21.00.00 | Wrist-watches etc with automatic winding | 50 | 27 | 24-A | kg and u | 885.421 |
| 9102.29.00.00 | Other wrist-watches, whether /not incorporating a stop-watch facility | 50 | 27 | 24-A | kg and u | 885.429 |
| 9102.91.00.00 | Wrist-watches, pocket-watches, stop watches,electrically operated | 50 | 27 | 24-A | kg and u | 885.491 |
| 9102.99.00.00 | Other wrist-watches, pocket watches & other watches incl.,stop-watches | 50 | 27 | 24-A | kg and u | 885.499 |
| **9103** | Clocks with watches movements, excluding clocks of heading No. 9104.00. | | | | | |
| 9103.10.00.00 | Clocks with watch movements etc electrically operated | 50 | 27 | 24-A | kg and u | 885.72 |
| 9103.90.00.00 | Other clocks with watch movements | 50 | 27 | 24-A | kg and u | 885.73 |
| **9104** | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. | | | | | |
| 9104.00.00.00 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. | 50 | 36 | 32-A | kg and u | 885.71 |
| **9105** | other clocks. | | | | | |
| 9105.11.00.00 | Alarm clocks, electrically operated | 50 | 36 | 32-A | kg and u | 885.74 |
| 9105.19.00.00 | Other alarm clocks | 50 | 36 | 32-A | kg and u | 885.75 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9105.21.00.00 | Wall clocks, electrically operated | 50 | 36 | 32-A | kg and u | 885.76 |
| 9105.29.00.00 | Other wall clocks | 50 | 36 | 32-A | kg and u | 885.77 |
| 9105.91.00.00 | Other clocks, electrically operated | 50 | 36 | 32-A | kg and u | 885.78 |
| 9105.99.00.00 | Other clocks | 50 | 36 | 32-A | kg and u | 885.79 |
| **9106** | Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clocks or watch movements or | | | | | |
| 9106.10.00.00 | Time-registers; time-recorders | 5 | Free | Free | kg and u | 885.941 |
| 9106.90.00.00 | Other time of day recording apparatus or apparatus for measuring, recording ,etc | 5 | Free | Free | kg and u | 885.949 |
| **9107** | Time switches with clock or watch movement or with synchronous motor. | | | | | |
| 9107.00.00.00 | Time switches with clock or watch movement or with synchronous motor. | 5 | Free | Free | kg and u | 885.95 |
| **9108** | Watch movements, complete and assembled. | | | | | |
| 9108.11.00.00 | Watch movements with mechanical display only/with a device to a mechanical display can be incorporated | 50 | 27 | 24-A | kg and u | 885.511 |
| 9108.12.00.00 | Watch movements etc with opto-electronic display only | 50 | 27 | 24-A | kg and u | 885.512 |
| 9108.19.00.00 | Other watch movements, complete & assembled, electrically operated | 50 | 27 | 24-A | kg and u | 885.519 |
| 9108.20.00.00 | Watch movements, etc with automatic winding | 50 | 27 | 24-A | kg and u | 885.521 |
| 9108.90.00.00 | Other watch movements, complete and assembled. | 50 | 27 | 24-A | kg and u | 885.527 |
| **9109** | Clock movements, complete and assembled. | | | | | |
| 9109.11.00.00 | Clock movements, electrically operated, of alarm clock | 5 | Free | Free | kg and u | 885.961 |
| 9109.19.00.00 | Other clock movements, eletrically operated | 5 | Free | Free | kg and u | 885.962 |
| 9109.90.00.00 | Other clock movements, complete and assembled. | 5 | Free | Free | kg and u | 885.969 |
| **9110** | Complete watch or clock movements, unassembled or party assembled; incomplete watch or clock movements, assembled; rough watch or clock | | | | | |
| 9110.11.00.00 | Complete movements, unassembled or partly assembled (movement sets) | 40 | 24 | 17-A | kg and u | 885.981 |
| 9110.12.00.00 | Incomplete movements, assembled | 40 | 24 | 17-A | kg | 885.982 |
| 9110.19.00.00 | Rough movements | 40 | 24 | 17-A | kg | 885.983 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9110.90.00.00 | Other complete watch or clock movements, unassembled or partly assembled | 5 | Free | Free | kg | 885.989 |
| **9111** | Watch cases and parts thereof. | | | | | |
| 9111.10.00.00 | Cases of precious metal or of metal clad with precious metal | 5 | Free | Free | kg and u | 885.911 |
| 9111.20.00.00 | Cases of base metal, whether or not gold or silver-plated | 5 | Free | Free | kg and u | 885.912 |
| 9111.80.00.00 | Other watch cases | 5 | Free | Free | kg and u | 885.913 |
| 9111.90.00.00 | Parts of other cases | 5 | Free | Free | kg | 885.914 |
| **9112** | Clock cases and cases of a similst type for other goods of this chapter, and parts thereof. | | | | | |
| 9112.20.00.00 | Clock cases & cases of a saimilar type, other | 5 | Free | Free | kg and u | 885.974 |
| 9112.90.00.00 | Parts of clock cases & casees of a similar type, etc | 5 | Free | Free | kg | 885.973 |
| **9113** | Watch straps, watch bands and watch bracelets, and parts thereof. | | | | | |
| 9113.10.00.00 | Watch straps,etc of precious metal or of metal clad with precious metal | 50 | 35 | 29-A | kg | 885.921 |
| 9113.20.00.00 | Watch straps, etc of base metal, whether /not gold or silver- plated | 20 | 22 | 18-A | kg | 885.922 |
| 9113.90.00.00 | Other watch straps, watch bands and watch bracelets, and parts thereof | 20 | 22 | 18-A | kg | 885.93 |
| **9114** | Other clock or watch parts. | | | | | |
| 9114.10.00.00 | Springs of clock or watch, including hair-springs | 5 | Free | Free | kg | 885.991 |
| 9114.20.00.00 | Jewels | 5 | Free | Free | kg | 885.992 |
| 9114.30.00.00 | Dials | 5 | Free | Free | kg | 885.993 |
| 9114.40.00.00 | Plates and bridges | 5 | Free | Free | kg | 885.994 |
| 9114.90.00 | Other clock or watch parts.<br>Other: | | | | | |
| 9114.90.10.00 | Clock parts | 5 | Free | Free | kg | 885.995 |
| 9114.90.20.00 | Watch parts | 5 | Free | Free | kg | 885.996 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | |
|---|---|---|---|
| | **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 9705.00 or 9706.00).

(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.

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| | | EU (EPA) | | | | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | 2011 2012 | 2013 2033 | | UNITS | |
| **92** | Musical instruments; parts and accessories of such articles | | | | | |
| **9201** | Pianos, including automatic pianos; harpsicchords and other keyboard stringed instruments. | | | | | |
| 9201.10.00.00 | Upright pianos | 10 | 9 | 8-A | kg and u | 898.131 |
| 9201.20.00.00 | Grand pianos | 10 | 9 | 8-A | kg and u | 898.132 |
| 9201.90.00.00 | Other pianos, including automatic pianos; harpsichords and other keyboard stringed instruments. | 10 | 9 | 8-A | kg and u | 898.139 |
| **9202** | Other string musical instruments. | | | | | |
| 9202.10.00.00 | Other string musical instruments (for example, guitars, violins, harps), played with a bow | 10 | 9 | 8-A | kg and u | 898.151 |
| 9202.90.00.00 | Other string musical instruments (for example, guitars, violins, harps | 10 | 9 | 8-A | kg and u | 898.159 |
| **9203** | Other string musical instruments (for example, guitars, violins, harps). | | | | | |
| **9204** | | | | | | |
| **9205** | Other wind musical instruments. | | | | | |
| 9205.10.00.00 | Brass-wind instruments | 10 | 9 | 8-A | kg and u | 898.231 |
| 9205.90.00 | Other wind musical instruments (for example, clarinets, trumpets, bagpipes). Other: | | | | | |
| 9205.90.10.00 | Harmoniums | 10 | 9 | 8-A | kg and u | ### |
| 9205.90.20.00 | Mouth organs | 10 | 9 | 8-A | kg and u | 898.222 |
| 9205.90.90.00 | Other wind musical instruments (for example, clarinets, trumpets, bagpipes). | 10 | 9 | 8-A | kg and u | 898.239 |
| **9206** | Percussion musical instruments. | | | | | |
| 9206.00.10.00 | Steel band instruments | 20 | 18 | 15-A | kg and u | 898.241 |
| 9206.00.90.00 | Other percussion musical instruments (for e.g. drums, xylophones, cymbal, etc) | 10 | 18 | 15-A | kg and u | 898.249 |
| **9207** | Musical instruments, the sound of which is produced, or must be amplified, electrically. | | | | | |
| 9207.10.00.00 | Keyboard instruments, other than accordions | 10 | 9 | 8-A | kg and u | 898.25 |
| 9207.90.00.00 | Other musical instruments, the sound of which is produced/must be amplified | 10 | 9 | 8-A | kg and u | 898.26 |
| **9208** | Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not fallinf | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9208.10.00.00 | Musical boxes | 10 | 9 | 8-A | kg and u | 898.291 |
| 9208.90.00.00 | Other musical boxes, fairground organs, mechanical street organs etc | 10 | 9 | 8-A | kg and u | 898.299 |
| **9209** | Parts and accessories of musical instruments; metronomes, tuning forks and pitch pipes of all kinds. | | | | | |
| 9209.30.00.00 | Parts and accessories of musical instruments, nes | 10 | 9 | 8-A | kg and u | 898.93 |
| 9209.91.00.00 | Parts and accessories for pianos | 10 | 9 | 8-A | kg | 898.94 |
| 9209.92.00.00 | Parts & accessories for the musical instruments of heading 92.02 | 10 | 9 | 8-A | kg | 898.95 |
| 9209.94.00.00 | Parts & accessories for the musical instruments of heading 92.03 | 10 | 9 | 8-A | kg | 898.97 |
| 9209.99.00.00 | Other parts ( for e.g.,mechanisms for musical boxes) & accessories | 10 | 9 | 8-A | kg | 898.98 |

# SECTION XIX

## ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

## CHAPTER 93

## ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

**Notes.**

(1) This Chapter does not cover:

(a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) Armoured fighting vehicles (heading 8710.00);

(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 9705.00 or 9706.00).

(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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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **93** | Arms and ammunition; parts and accessories thereof | | | | | |
| **9301** | Military weapons, other than revolvers, pistols and the arms of heading No. 9307.00. | | | | | |
| 9301.11.00.00 | Self-propelled military weapons | 20 | Excl | Excl | kg and u | 891.111 |
| 9301.19.00.00 | Other artillery weapons (for e.g., guns, howitzers and mortars) | 20 | Excl | Excl | kg and u | 891.119 |
| 9301.20.00.00 | Rocket launchers; flame-throwers; grenade launchers; torpedo tubes, etc | 20 | Excl | Excl | kg and u | 891.121 |
| 9301.90.00.00 | Other military weapons, other than revolvers, pistols & the arms | 20 | Excl | Excl | kg and u | 891.129 |
| **9302** | Revolvers and pistols, other than those of heading 93.03 or 93.04. | | | | | |
| 9302.00.00.00 | Revolvers and pistols, other than those of heading 93.03 or 93.04. | 70 | Excl | Excl | kg and u | 891.14 |
| **9303** | Other firearms and similar devices which operate by the firing of an explosive charge. | | | | | |
| 9303.10.00.00 | Muzzle-loading firearms | 70 | Excl | Excl | kg and u | 891.311 |
| 9303.20.00.00 | Other sporting, hunting or target-shooting shotguns, including combination…etc | 70 | Excl | Excl | kg and u | 891.312 |
| 9303.30.00.00 | Other sporting, hunting or target-shooting rifles | 70 | Excl | Excl | kg and u | 891.313 |
| 9303.90.00 | 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 fi | | | | | |
| 9303.90.10.00 | Very pistols and other devices designed to project only signal flares;etc | Free | Excl | Excl | kg and u | 891.314 |
| 9303.90.90.00 | Other firearms & similar devices which operate by the firing of an explosion | 70 | Excl | Excl | kg and u | 891.319 |
| **9304** | Other arms (for e.g.spring, air or gas guns and pistols, truncheons),...etc | | | | | |
| 9304.00.00.00 | Other arms (for e.g.spring, air or gas guns and pistols, truncheons),...etc | 70 | Excl | Excl | kg and u | 891.39 |
| **9305** | Parts and accessories of articles of heading Nos. 9301.00 to 9304.00. | | | | | |
| 9305.10.00.00 | Parts & accessories of revolvers or pistols | 70 | Excl | Excl | kg | 891.91 |
| 9305.21.00.00 | Shotgun barrels | 70 | Excl | Excl | kg | 891.93 |
| 9305.29.00.00 | Other parts & accessories of shotguns or rifles of heading 93.03 | 70 | Excl | Excl | kg | 891.95 |
| 9305.91.00.00 | Parts and accessories of military weapons of heading 93.01 | 70 | Excl | Excl | kg | 891.951 |
| 9305.99.00.00 | Other parts and accessories of articles of headings 93.01 to 93.04 | 70 | Excl | Excl | kg | 891.959 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **9306** | Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunitionand projectiles | | | | | |
| 9306.21.00.00 | Cartridges | 20 | Excl | Excl | kg | 891.22 |
| 9306.29.00 | 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: | | | | | |
| 9306.29.10.00 | Parts of cartridges etc | 5 | Excl | Excl | kg | 891.231 |
| 9306.29.90.00 | Other shotgun cartridges and parts thereof; air gun pellets | 20 | Excl | Excl | kg | 891.239 |
| 9306.30.00 | 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: | | | | | |
| 9306.30.10.00 | Cartridges for riveting or similar tools or for captive-bolt humane killers | 5 | Excl | Excl | kg | 891.21 |
| 9306.30.20.00 | Parts of cartridges for riveting or similar tools or for captive-bolt humane killers | 5 | Excl | Excl | kg | 891.241 |
| 9306.30.90.00 | Other cartridges and parts thereof | 20 | Excl | Excl | kg | 891.249 |
| 9306.90.00.00 | Other bombs, grenades, torpedoes, mines, missiles & similar amunitions | 20 | Excl | Excl | kg | 891.29 |
| **9307** | Swords, cutlasses, bayonets, lances and similar arms & parts thereof…etc | | | | | |
| 9307.00.00.00 | Swords, cutlasses, bayonets, lances and similar arms & parts thereof…etc | 20 | Excl | Excl | kg | 891.13 |

# SECTION XX

## MISCELLANEOUS MANUFACTURED ARTICLES

## CHAPTER 94

## FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

**Notes.**

1. This Chapter does not cover:

   (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

   (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;

   (c) Articles of Chapter 71;

   (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;

   (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);

   (f) Lamps or lighting fittings of Chapter 85;

   (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 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 and unit furniture;

(b) Seats and beds.

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

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **94** | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated sign illuminated nameplates and the like; prefabricated buildings | | | | | |
| **9401** | Seats , whether or not convertible into beds, and parts thereof | | | | | |
| 9401.10.00.00 | Seats of a kind used for aircraft | 20 | 18 | 15-A | kg and u | 821.11 |
| 9401.20.00 | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.<br>Seats of a kind used for motor vehicles: | | | | | |
| 9401.20.10.00 | Seats of a kind used for motor vehicles as a child restraint | 5 | 22 | 18-A | kg and u | 821.121 |
| 9401.20.90.00 | Other seats of a kind used for motor vehicles | 20 | 22 | 18-A | kg and u | 821.129 |
| 9401.30.00.00 | Swivel seats with variable height adjustment | 20 | 23 | 20-A | kg and u | 821.14 |
| 9401.40.00.00 | Seats other than garden seats or camping equipment, convertible into beds | 20 | 23 | 20-A | kg and u | 821.15 |
| 9401.51.00.00 | Seats of bamboo or rattan | 20 | Excl | Excl | kg and u | ### |
| 9401.59.00.00 | Other seats of cane, osier etc | 20 | Excl | Excl | kg and u | ### |
| 9401.61.00.00 | Other seats, with wooden frames, upholstered | 20 | Excl | Excl | kg and u | 821.161 |
| 9401.69.00.00 | Other seats, with wooden frames | 20 | Excl | Excl | kg and u | 821.169 |
| 9401.71.00.00 | Other seats, with metal frames, upholstered | 20 | Excl | Excl | kg and u | 821.171 |
| 9401.79.00.00 | Other seats, with metal frames | 20 | Excl | Excl | kg and u | 821.179 |
| 9401.80.00.00 | Other seats | 20 | Excl | Excl | kg and u | 821.18 |
| 9401.90.00.00 | Parts of seats, etc | 20 | Excl | Excl | kg | 821.19 |
| **9402** | medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs reclining and elevating movements; parts of the foregoing | | | | | |
| 9402.10.00.00 | Dentists'', barbers'' or similar chairs and parts thereof | 10 | 9 | 8-A | kg | 872.41 |
| 9402.90.00.00 | Other medical, surgical dental or veterinary furniture | 10 | 8 | 6-A | kg | 872.49 |
| **9403** | other furniture and parts thereof. | | | | | |
| 9403.10.00.00 | Metal furniture of a kind used in offices | 10 | Excl | Excl | kg | 821.31 |
| 9403.20.00 | Other furniture and parts thereof.<br>Other metal furniture: | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9403.20.10.00 | Metal furniture of a kind used in schools, churches & laboratories | 20 | Excl | Excl | kg | 821.391 |
| 9403.20.90.00 | Oher metal furniture | 20 | Excl | Excl | kg | 821.399 |
| 9403.30.00.00 | Wooden furniture of a kind used in offices | 10 | Excl | Excl | kg and u | 821.51 |
| 9403.40.00.00 | Wooden furniture of a kind used in the kitchen | 20 | Excl | Excl | kg and u | 821.53 |
| 9403.50.00.00 | Wooden furniture of a kind used in the bedroom | 20 | Excl | Excl | kg and u | 821.55 |
| 9403.60.00 | Other furniture and parts thereof.<br>Other wooden furniture: | | | | | |
| 9403.60.10.00 | Wooden furniture of a kind used in schools, churches & laboratories | 20 | Excl | Excl | kg and u | 821.591 |
| 9403.60.90.00 | Other wooden furniture | 20 | Excl | Excl | kg and u | 821.599 |
| 9403.70.00 | Other furniture and parts thereof.<br>Furniture of plastics: | | | | | |
| 9403.70.10.00 | Furniture of plastics of a kind used in offices | 10 | Excl | Excl | kg | 821.711 |
| 9403.70.20.00 | Furniture of plastics of a kind used in schools, churches & laboratories | 20 | Excl | Excl | kg | 821.712 |
| 9403.70.90.00 | Other furniture of plastics | 20 | Excl | Excl | kg | 821.719 |
| 9403.81.00 | Other furniture and parts thereof.<br>Of bamboo or rattan: | | | | | |
| 9403.81.10.00 | Furniture of bamboo or rattan of a kind used in offices, incl.cane, osier, etc | 10 | Excl | Excl | kg | 821.791 |
| 9403.81.20.00 | Furniture of bamboo or rattan of a kind used in schools, churches & laboratories | 20 | Excl | Excl | kg | 821.792 |
| 9403.81.90.00 | Other furniture of bamboo or rattan | 20 | Excl | Excl | kg | 821.799 |
| 9403.89.00 | Other furniture and parts thereof.<br>Other: | | | | | |
| 9403.89.10.00 | Furniture of materials of a kind used in offices, incl.cane, osier, etc | 10 | Excl | Excl | kg | ### |
| 9403.89.20.00 | Furniture of materials of a kind used in schools, churches & laboratories | 20 | Excl | Excl | kg | ### |
| 9403.89.90.00 | Other furniture of other materials | 20 | Excl | Excl | kg | ### |
| 9403.90.00.00 | Parts of furniture of other materials including cane, osier, bamboo etc | 20 | Excl | Excl | kg | 821.8 |
| **9404** | Mattress support; articles of bedding and similar furnishing fitted with springs or stuffed or internally fitted with any material or of cellular | | | | | |
| 9404.10.00.00 | Mattress supports | 20 | Excl | Excl | kg and u | 821.21 |
| 9404.21.00.00 | Mattresses of cellular rubber or plastics, whether or not covered | 20 | Excl | Excl | kg and u | 821.23 |
| 9404.29.00.00 | Mattresses of other materials | 20 | Excl | Excl | kg and u | 821.25 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9404.30.00.00 | Sleeping bags | 20 | 22 | 18-A | kg and u | 821.27 |
| 9404.90.00.00 | Other mattresses supports; articles of bedding & similar furnishing | 20 | Excl | Excl | kg and u | 821.29 |
| **9405** | lamps and lighting fittings including searchlights and spotlights and part thereof, not elswhere specified or included; illuminated signs, | | | | | |
| 9405.10.00.00 | Chandeliers & other electric ceiling or wall lighting fittings, excl. those…etc | 20 | Excl | Excl | kg and u | 813.11 |
| 9405.20.00.00 | Electric table, desk, bedside or floor-standing lamps | 20 | Excl | Excl | kg and u | 813.13 |
| 9405.30.00.00 | Lighting sets of a kind used for Christmas trees | 20 | 22 | 18-A | kg and u | 894.41 |
| 9405.40.00.00 | Other electric lamps and lighting fittings | 20 | Excl | Excl | kg | 813.15 |
| 9405.50.00.00 | Non-electrical lamps and lighting fittings | 20 | 18 | 15-A | kg | 813.17 |
| 9405.60.00.00 | Illuminated sighs, illuminated name-plates and the like | 20 | 22 | 18-A | kg and u | 813.2 |
| 9405.91.00.00 | Parts of lamps and lighting fittings of glass | 20 | 22 | 18-A | kg | 813.91 |
| 9405.92.00.00 | Parts of lamps and lighting fittings of plastics | 20 | 22 | 18-A | kg | 813.92 |
| 9405.99.00.00 | Other parts of lamps and lighting fittings | 20 | 22 | 18-A | kg | 813.99 |
| **9406** | prefabricated buildings. | | | | | |
| 9406.00.10.00 | Prefabricated buildings of wood | 10 | 13 | 11-A | kg | 811.01 |
| 9406.00.20.00 | Prefabricated buildings of aluminium | 5 | Free | Free | kg | 811.02 |
| 9406.00.30.00 | Prefabricated buildings of steel | 5 | Free | Free | kg | 811.03 |
| 9406.00.90.00 | Other prefabricated buildings. | 5 | Free | Free | kg | 811.09 |

# CHAPTER 95

## TOYS, GAMES AND SPORTS REQUISITES;

## PARTS AND ACCESSORIES THEREOF

**Notes.**

1. This Chapter does not cover:

(a) Candles (heading 34.06);

(b) Fireworks or other pyrotechnic articles of heading 36.04;

(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;

(d) Sports bags or other containers of heading 42.02, 43.03 or 4304.00;

(e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

(f) Textile flags or bunting, or sails for boats, sailboats or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) Walking-sticks, whips, riding-crops or the like (heading 6602.00), 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) or radio remote control apparatus (heading 85.26);

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

(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 indentifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **95** | Toys, games and sports requisites; parts and accessories thereof | | | | | |
| **9501** | Prefabricated buildings.<br>Not Used | | | | | |
| **9502** | | | | | | |
| **9503** | Other toys; reduced-size models and similar recreational models, working or not; puzzles od all kinds. | | | | | |
| 9503.00.10.00 | Tricycles, scooters, pedal cars and wheeled toys | 20 | 22 | 18-A | kg | 894.241 |
| 9503.00.20.00 | Dolls' carriages | 20 | 22 | 18-A | kg | 894.242 |
| 9503.00.30.00 | Dolls | 20 | 22 | 18-A | kg | 894.249 |
| 9503.00.40.00 | Reduced-size (scale) models and similar recreational models | 20 | 22 | 18-A | kg and u | 894.251 |
| 9503.00.50.00 | Puzzles of all kinds | 20 | 22 | 18-A | kg and u | 894.259 |
| 9503.00.90.00 | Other toys etc | 20 | 22 | 18-A | kg and u | 894.299 |
| **9504** | Articles for funfair, table or parlour games, uncluding pintables, billiards, special tables for casino games and automatic bowling | | | | | |
| 9504.10.00.00 | Video games of a kind used with a television receiver | 20 | 22 | 18-A | kg | 894.31 |
| 9504.20.00.00 | Articles and accessories for billiards | 20 | 18 | 15-A | kg | 894.33 |
| 9504.30.00.00 | Other games, operated by coins, banknotes (paper currency), discs, etc | 20 | 18 | 16-A | kg and u | 894.35 |
| 9504.40.00.00 | Playing cards | 20 | 22 | 18-A | kg and u | 894.37 |
| 9504.90.00 | Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.<br>Other: | | | | | |
| 9504.90.10.00 | Draught and chess boards | 20 | 18 | 15-A | kg and u | 894.391 |
| 9504.90.90.00 | Other articles for funfair, table or palour games, incl., pintables,billiards, etc | 20 | 18 | 15-A | kg and u | 894.399 |
| **9505** | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes. | | | | | |
| 9505.10.00 | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.<br>Articles for Christmas festivities: | | | | | |
| 9505.10.10.00 | Artificial Christmas trees | 20 | 22 | 18-A | kg | 894.451 |
| 9505.10.90.00 | Other articles for christmas festivities | 20 | 22 | 18-A | kg | 894.459 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9505.90.00.00 | Other festive, carnival or other entertainment articles etc | 20 | 22 | 18-A | kg | 894.49 |
| **9506** | Articles and equipment for general physical exercise, gymunsatics, athletics, other sports or out door games, not specified or included | | | | | |
| 9506.11.00.00 | Skis | 10 | 9 | 8-A | Kg and 2u | 894.731 |
| 9506.12.00.00 | Ski-fastening (ski-bindings) | 10 | 9 | 8-A | kg | 894.732 |
| 9506.19.00.00 | Other snow-skis and other snow-ski equipment | 10 | 9 | 8-A | kg | 894.739 |
| 9506.21.00.00 | Sailboards | 10 | 9 | 8-A | kg and u | 894.741 |
| 9506.29.00.00 | Other water-skis, surf-boards, sailboards & other water-sport equipment | 10 | 9 | 8-A | kg and u | 894.749 |
| 9506.31.00.00 | Golf clubs, complete | 10 | 9 | 8-A | kg and u | 894.751 |
| 9506.32.00.00 | Golf balls | 10 | 9 | 8-A | kg and u | 894.752 |
| 9506.39.00.00 | Other golf clubs and other golf equipment | 10 | 9 | 8-A | kg | 894.759 |
| 9506.40.00.00 | Articles and equipment for table tennis | 10 | 9 | 8-A | kg | 894.791 |
| 9506.51.00.00 | Lawn-tennis rackets, whether or not strung | 10 | 9 | 8-A | kg and u | 894.761 |
| 9506.59.00.00 | Other tennis, badminton or similar rackets, whether or not strung | 10 | 9 | 8-A | kg and u | 894.769 |
| 9506.61.00.00 | Lawn-tennis balls | 10 | 9 | 8-A | kg and u | 894.792 |
| 9506.62.00 | 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.<br>Balls, other than golf balls and | | | | | |
| 9506.62.10.00 | Inflatable balls for soccer | 10 | 9 | 8-A | kg and u | 894.7931 |
| 9506.62.90.00 | Other inflatable balls | 10 | 9 | 8-A | kg and u | 894.7939 |
| 9506.69.00.00 | Other balls, other than golf balls and table-tennis balls | 10 | 9 | 8-A | kg and u | 894.794 |
| 9506.70.00.00 | Ice skates & roller skates, incl. skating boots with skates attached | 10 | 9 | 8-A | Kg and 2u | 894.72 |
| 9506.91.00 | 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.<br>Other:<br>Articles and equipment | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9506.91.10.00 | Articles & equipment for gymnastics | 10 | 9 | 8-A | kg | 894.781 |
| 9506.91.20.00 | Articles & equipment for athletics | 10 | 9 | 8-A | kg | 894.782 |
| 9506.91.90.00 | Other articles & equipment for general physical exercise | 10 | 9 | 8-A | kg | 894.789 |
| 9506.99.00 | 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.<br>Other:<br>Other: | | | | | |
| 9506.99.10.00 | Articles and equipment for cricket | 10 | 18 | 15-A | kg | 894.795 |
| 9506.99.20.00 | Articles and equipment for soccer, other than other soccer balls | 10 | 18 | 15-A | kg | 894.796 |
| 9506.99.30.00 | Articles & equipment for lawn tennis, other than lawn-tennis rackets | 10 | 18 | 15-A | kg | 894.797 |
| 9506.99.40.00 | Swimming pools and paddling pools | 20 | 18 | 15-A | kg | 894.798 |
| 9506.99.90.00 | Articles & equipment for other sports or other outdoor games | 10 | 18 | 15-A | kg | 894.799 |
| **9507** | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" and similar hunting | | | | | |
| 9507.10.00.00 | Fishing rods | Free | Free | Free | kg and u | 894.711 |
| 9507.20.00.00 | Fish-hooks, whether or not snelled | Free | Free | Free | kg | 894.712 |
| 9507.30.00.00 | Fishing reels | Free | Free | Free | kg and u | 894.713 |
| 9507.90.00 | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy “birds” (other than those of heading 92.08 or 9705.00.00) and similar hunting or shooting requisites.<br>Other: | | | | | |
| 9507.90.10.00 | Other fishing tackle | Free | Free | Free | kg and u | 894.714 |
| 9507.90.90.00 | Other fishing rods, fish-hooks & other line fishing tackle; fish landing nets | 20 | 22 | 18-A | kg and u | 894.719 |
| **9508** | Rounabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries anfd travelling theatres. | | | | | |
| 9508.10.00.00 | Travelling circuses and traveling menageries | 20 | 22 | 18-A | kg | 694.61 |
| 9508.90.00.00 | Other roundabouts, swings, shooting galleries & other fairground amusements | 20 | 22 | 18-A | kg | 694.62 |

# CHAPTER 96

## MISCELLANEOUS MANUFACTURED ARTICLES

**Notes.**

1. This Chapter does not cover:

   (a) Pencils for cosmetic or toilet uses (Chapter 33);

   (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

   (c) Imitation jewellery (heading 71.17);

   (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

   (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));

   (g) Articles of Chapter 91 (for example, clock or watch cases);

   (h) Musical instruments or parts or accessories thereof (Chapter 92);

   (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.

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.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **96** | Miscellaneous manufactured articles | | | | | |
| **9601** | Workedf ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials. | | | | | |
| 9601.10.00.00 | Worked ivory and articles of ivory | 20 | 22 | 18-A | kg | 899.111 |
| 9601.90.00 | Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).<br>Other: | | | | | |
| 9601.90.10.00 | Articles of ivory | 20 | 22 | 18-A | kg | 899.112 |
| 9601.90.90.00 | Other worked ivory, bone, tortoise-shell, horn, antlers, coral etc, nes | 20 | 22 | 18-A | kg | 899.119 |
| **9602** | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums | | | | | |
| 9602.00.10.00 | Articles of worked vegetable or mineral carving material and articles of these materials | 20 | 22 | 18-A | kg | 899.191 |
| 9602.00.90.00 | Other worked vegetable or mineral carving material & articles, etc | 20 | 22 | 18-A | kg | 899.199 |
| **9603** | Brooms, brushes, hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush | | | | | |
| 9603.10.00.00 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 20 | 22 | 18-A | kg and u | 899.721 |
| 9603.21.00.00 | Tooth brushes, including dental- plate brushes | 20 | 22 | 18-A | kg and u | 899.722 |
| 9603.21.00.10 | Toothbrushes | 20 | 22 | 18-A | kg and u | |
| 9603.21.00.90 | Other | 20 | 22 | 18-A | kg and u | |
| 9603.29.00.00 | Other tooth brushes, shaving brushes, hair brushes, nail brushes, eyelashes etc | 20 | 22 | 18-A | kg and u | 899.723 |
| 9603.30.00 | 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; squee | | | | | |
| 9603.30.10.00 | Artists' brushes | 5 | Free | Free | kg and u | 899.724 |
| 9603.30.20.00 | Writing brushes | 5 | Free | Free | kg and u | 899.725 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9603.30.90.00 | Other artists' brushes, writing brushes & similar brushes for…..etc | 20 | 22 | 18-A | kg and u | 899.726 |
| 9603.40.00 | 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; squee | | | | | |
| 9603.40.10.00 | Paint brushes | 15 | 18 | 15-A | kg and u | 899.7271 |
| 9603.40.90.00 | Other paint, distemper, varnish or similar brushes (other than …..appliances) | 15 | 18 | 15-A | kg and u | 899.7279 |
| 9603.50.00.00 | Other brushes constituting parts of machines, appliances or vehicles | 5 | Free | Free | kg and u | 899.728 |
| 9603.90.00 | 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; squee | | | | | |
| 9603.90.10.00 | Feather dusters | 20 | 22 | 18-A | kg and u | 899.7291 |
| 9603.90.20.00 | Scrubbing brushes | 20 | 22 | 18-A | kg and u | 899.7292 |
| 9603.90.30.00 | Brooms and mops for sweeping roads and floors | 20 | 22 | 18-A | kg and u | 899.7293 |
| 9603.90.40.00 | Other brushes for household use | 20 | 22 | 18-A | kg and u | 899.7294 |
| 9603.90.50.00 | Prepared knots and tufts for broom or brush making | 15 | 22 | 18-A | kg and u | 899.7295 |
| 9603.90.90.00 | Other brooms, brushes (including brushes constituting parts of machines) | 5 | Free | Free | kg and u | 899.7299 |
| **9604** | Hand sieves and hand riddles. | | | | | |
| 9604.00.10.00 | Hand sieves | 5 | Free | Free | kg and u | 899.811 |
| 9604.00.20.00 | Hand riddles | 5 | Free | Free | kg and u | 899.812 |
| **9605** | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | | | | | |
| 9605.00.00.00 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 20 | 22 | 18-A | kg and u | 831.3 |
| **9606** | Buttons, press-fasteners, snapfasteners and press-studs, button moulds and other partsof these articles; button blanks. | | | | | |
| 9606.10.00.00 | Press-fasteners, snap fasteners & press-studs and parts therefor | 5 | Free | Free | kg | 899.831 |
| 9606.21.00.00 | Buttons of plastics, not covered with textile material | 5 | Free | Free | kg | 899.832 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9606.22.00.00 | Buttons of base metal, not covered with textile material | 5 | Free | Free | kg | 899.833 |
| 9606.29.00.00 | Other buttons | 5 | Free | Free | kg | 899.839 |
| 9606.30.00.00 | Button moulds and other parts of buttons; button blanks | 5 | Free | Free | kg | 899.84 |
| **9607** | Slide fasteners and parts thereof. | | | | | |
| 9607.11.00.00 | Slide fasteners fitted with chain scoops of base metal | 15 | 12 | 9-A | kg | 899.851 |
| 9607.19.00.00 | Other slide fasteners | 15 | 12 | 9-A | kg | 899.859 |
| 9607.20.00 | Slide fasteners and parts thereof.<br>Slide fasteners:<br>Parts: | | | | | |
| 9607.20.10.00 | Continuous chain | 5 | Free | Free | kg | 899.861 |
| 9607.20.90.00 | Other parts of slide fasteners | 5 | Free | Free | kg | 899.869 |
| **9608** | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pen and other pens; duplicating ststylos; | | | | | |
| 9608.10.00.00 | Ball point pens | 20 | 20 | 14-A | kg and u | 895.211 |
| 9608.20.00.00 | Felt tipped and other porous-tipped pens and markers | 20 | 18 | 15-A | kg and u | 895.212 |
| 9608.31.00.00 | Indian ink drawing pens | 20 | 18 | 15-A | kg and u | 895.213 |
| 9608.39.00.00 | Other fountain pens, stylograph pens and other pens | 20 | 22 | 18-A | kg and u | 895.214 |
| 9608.40.00.00 | Propelling or sliding pencils | 20 | 18 | 15-A | kg and u | 895.215 |
| 9608.50.00.00 | Sets of articles from two or more of the foregoing sub-headings | 20 | 18 | 15-A | kg and u | 895.216 |
| 9608.60.00.00 | Refills for ball point pens, comprising the ballpoint and ink-reservoir | 20 | 18 | 15-A | kg and u | 895.217 |
| 9608.91.00.00 | Pen nibs and nib points | 5 | Free | Free | kg and u | 895.22 |
| 9608.99.00 | Pens<br>Other:<br>Other: | | | | | |
| 9608.99.10.00 | Pen-holders, pencil-holders and similar holders | 20 | 18 | 15-A | kg | 895.218 |
| 9608.99.20.00 | Barrels and covers for ball point pens | 20 | 18 | 15-A | kg | 895.2191 |
| 9608.99.90.00 | Other ball piont pens; felt tipped and other porous-tipped pens & markers | 5 | Free | Free | kg | 895.2199 |
| **9609** | Pencils, crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9609.10.00 | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks. Pencils and crayons, with leads encased in a rigid sheath: | | | | | |
| 9609.10.10.00 | Writing or drawing pencils | 10 | 13 | 11-A | kg | 895.231 |
| 9609.10.20.00 | Crayons | 10 | 13 | 11-A | kg | 895.232 |
| 9609.20.00.00 | Pencil leads, black or colored | 10 | 9 | 8-A | kg | 895.233 |
| 9609.90.00 | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks. Other: | | | | | |
| 9609.90.10.00 | Writing or drawing chalks | 10 | 9 | 8-A | kg | 895.234 |
| 9609.90.90.00 | OTHER | 10 | 9 | 8-A | kg | 895.239 |
| **9610** | Slates and boards, with writing or drawing surfaces, whether or not framed. | | | | | |
| 9610.00.10.00 | Writing or drawing boards | 10 | 9 | 8-A | kg | 895.921 |
| 9610.00.90.00 | Other, slates & boards, with writing or drawing surfaces, whether or not framed | 5 | Free | Free | kg | 895.929 |
| **9611** | date, sealing or numbering stamps, and the like, designed for operating in the hand; hand-operated composing sticks and hand printing sets | | | | | |
| 9611.00.10.00 | Rubber stamps | 20 | 18 | 15-A | kg | 895.931 |
| 9611.00.90.00 | Other date, sealing or numbering stamps, and the like (including devices ….etc) | 20 | 18 | 15-A | kg | 895.939 |
| **9612** | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether | | | | | |
| 9612.10.00 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes. Ribbons: | | | | | |
| 9612.10.10.00 | Typewriter ribbons on open spools | 5 | Free | Free | kg and u | 895.941 |
| 9612.10.90.00 | Other ribbons | 5 | Free | Free | kg and u | 895.942 |
| 9612.20.00.00 | Ink-pads | 5 | Free | Free | kg and u | 895.943 |
| **9613** | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. | | | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| 9613.10.00.00 | Pocket lighters, gas fuelled, non-refillable | 20 | 22 | 18-A | kg and u | 899.331 |
| 9613.20.00.00 | Pocket lighters, gas fuelled, refillable | 20 | 22 | 18-A | kg and u | 899.332 |
| 9613.80.00.00 | Other lighters | 20 | 22 | 18-A | kg and u | 899.339 |
| 9613.90.00.00 | Parts of cigarette lighters & other lighters(mechanical/electrical) | 20 | 22 | 18-A | kg | 899.35 |
| **9614** | Smoking pipes and pipe bowls; cigar.. holders; parts of pipes | | | | | |
| 9614.00.00.00 | Smoking pipes and pipe bowls; cigar.. holders; parts of pipes | 20 | 22 | 18-A | kg and u | 899.371 |
| **9615** | Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and | | | | | |
| 9615.11.00 | Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.<br>Combs, hair-slides and the like:<br>Of hard rubber or plastics: | | | | | |
| 9615.11.10.00 | Combs or hard rubber or plastics | 20 | 22 | 18-A | kg | 899.891 |
| 9615.11.20.00 | Hair slides and the like | 20 | 22 | 18-A | kg | 899.892 |
| 9615.19.00 | Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.<br>Combs, hair-slides and the like:<br>Other: | | | | | |
| 9615.19.10.00 | Other combs | 20 | 22 | 18-A | kg | 899.893 |
| 9615.19.20.00 | other hair slides and the like | 20 | 22 | 18-A | kg | 899.894 |
| 9615.90.00 | Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.<br>Combs, hair-slides and the like:<br>Other: | | | | | |
| 9615.90.10.00 | Hairpins | 20 | 22 | 18-A | kg | 899.895 |
| 9615.90.90.00 | Other combs, hair-slides & the like, hair-pins, curling pins, curling grips | 20 | 22 | 18-A | kg | 899.899 |
| **9616** | Scents sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toillet | | | | | |
| 9616.10.00.00 | Scent sprays and similar toilet sprays, and mounts & heads therefor | 20 | 22 | 18-A | kg | 899.87 |
| 9616.20.00.00 | Powder-puffs & pads for the application of cosmetics/toilet preparation | 20 | 22 | 18-A | kg | 899.82 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **9617** | Vacuum flasks & other vacuum vessels, complete with cases; parts thereof | | | | | |
| 9617.00.00.00 | Vacuum flasks & other vacuum vessels, complete with cases; parts thereof | 20 | 22 | 18-A | kg | 899.97 |
| **9618** | Tailors' dummies, other lay figures; automata & other animated displays, etc | | | | | |
| 9618.00.00.00 | Tailors' dummies, other lay figures; automata & other animated displays, etc | 5 | Free | Free | kg | 899.88 |

# 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 4907.00;

   (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 9706.00; 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 9703.00 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 9706.00 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

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| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY (%) | EU (EPA) | | UNITS | SITC REV 3 |
|---|---|---|---|---|---|---|
| | | | 2011 2012 | 2013 2033 | | |
| **97** | Works of art, collectors' pieces and antiques | | | | | |
| **9701** | Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 4906.00 and other than hand-painted or hand- | | | | | |
| 9701.10.00 | Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.<br>Paintings, drawings and pastels: | | | | | |
| 9701.10.10.00 | Paintings | 20 | 18 | 15-A | kg and u | 896.11 |
| 9701.10.20.00 | Drawing and pastels | 20 | 18 | 15-A | kg and u | 896.112 |
| 9701.90.00.00 | Other paintings, drawings and pastels, executed entirely by hand | 20 | 18 | 15-A | kg | 896.12 |
| **9702** | Original engravings, prints and lithograps | | | | | |
| 9702.00.00.00 | Original engravings, prints and lithograps | 20 | 18 | 15-A | kg and u | 896.2 |
| **9703** | Original sculptures and statuary, in any material | | | | | |
| 9703.00.00.00 | Original sculptures and statuary, in any material | 20 | 18 | 15-A | kg and u | 896.3 |
| **9704** | Postage or revenue stamps, stamp-postmarks, first-day covers, postal …etc | | | | | |
| 9704.00.00.00 | Postage or revenue stamps, stamp-postmarks, first-day covers, postal …etc | 20 | 18 | 15-A | kg | 896.4 |
| **9705** | Collections and collectors' pieces of zoological, botanical, mineralogical etc | | | | | |
| 9705.00.00.00 | Collections and collectors' pieces of zoological, botanical, mineralogical etc | 20 | 18 | 15-A | kg | 896.5 |
| **9706** | Antiques of an age exceeding one hundred years | | | | | |
| 9706.00.00.00 | Antiques of an age exceeding one hundred years | 20 | 18 | 15-A | kg | 896.6 |

# EXPORT DUTIES

| | ITEMS | | RATE |
|---|---|---|---|
| **1.** | Precious stones other than cut and polished stones …… | per metric carat | **$3.00** |
| **2.** | Bauxite, calcined ……. | per tonne | **$0.45** |
| **3.** | Bauxite, other …….. | per tonne | **$0.45** |
| **4.** | Unrefined cane sugar (as classified in tariff heading No. 17.01) …….. | per tonne | **$1.00** |
| **5.** | Greenheart, round piling and hewn …….. | per $m^3$ | **$0.29** |
| **6.** | Greenheart, sawn ……. | per $m^3$ | **$5.09** |
| **7.** | Aquarium fish ……. | | **5%** |
| **8.** | Molasses …….. | per 100 litre | **$1.00** |
| **9.** | Manufactured articles **n.e.s.o.i.** …… | | **Free** |
| **10.** | All other articles **n.e.s.o.i.** ……. | | **1.5%** |

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# ANNEX 1 OF THE FIRST SCHEDULE

## FLAT RATE OF DUTY

**Goods classified under different headings in the Tariff** which are imported for **non-commercial purposes** and are contained in passenger's baggage or imported in gift parcels sent by sea or air or by parcel post and which **are normally liable to duty** and do not exceed in value **in Guyana dollars equivalent of two hundred United States Dollars……..30%**

**Provided that: -**

a) Such importations are only occasional

b) The goods are not imported across land, borders or by any member of the crew of any ship or aircraft, (except where such member is severing connection with any ship or aircraft).

c) Wines and vermouths (tariff heading numbers 22.04 and 22.05), spirits and spirituous beverages (tariff heading number 22.08), tobacco products (tariff heading numbers 24.01, 24.02 and 24.03), jewelery (tariff heading number 71.13) and imitation jewelery (tariff heading number 71.17) shall be excluded and shall be liable to duty at a normal rate.

d) Several consignments arriving at the same time from the same consigner to the same consignee shall be treated at a single consignment, and that the total value of the consignment does not exceed in value in Guyana Dollars the equivalent of two hundred United States Dollars.

e) The flat rate shall be applied only if there are at least three different items of goods which are classified in different tariff headings.

f) Goods which an officer is satisfied is of Caribbean Common Market origin and are of a value not exceeding in Guyana Dollars the equivalent of two hundred United States Dollars and which are imported without documentary evidence of origin shall be exempted from its application of the flat rate of duty.

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# PART II OF THE FIRST SCHEDULE

## MEMBERS OF THE CARIBBEAN COMMUNITY

Antigua and Barbuda
The Bahamas
Barbados
Belize
Dominica
Grenada
Guyana
Jamaica
Monsterrat
St. Kitts and Nevis
St. Lucia
St. Vincent and the Grenadines
Suriname
Trinidad and Tobago

# LIST OF CONDITIONAL DUTY EXEMPTIONS

**Explanatory Note**

The List of Conditional Duty Exemptions contains the goods which Member States may exempt from duty under the CARICOM Common External Tariff when such goods are imported by persons, enterprises or organisations in the circumstances, or for the purposes specified in the List.

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**PART III OF THE FIRST SCHEDULE**

## *EXEMPTION FROM IMPORT DUTIES OF CUSTOMS*

## A - PARTIAL EXEMPTIONS

| ITEM | DESCRIPTION | RATE of DUTY |
|---|---|---|
| 1. | **Gold bullion, diamonds, and logs of crabwood or cedar whether squared or unsquared imported from Venezuela or Brazil** whether in transit or otherwise**,** shall be subject to an import duty equivalent to the amount of any royalty for the time being imposed severally upon any of those goods produced in Guyana. | **Royalty Rates.** |
| 2. | **Pipes and Fittings (other than of iron and steel**) for the main distribution lines to be used exclusively for artesian wells or conveyance of water from artesian wells and the disposal of sewage. | **11%** |
| 3. | **Consummable metallurgical chemicals and reagents, chemicals for assaying, testing, milling, smelting, refining, welding supplies** and other articles of a similar nature admitted as such by the Commissioner General when **imported by or on behalf of a registered mining company for use in the exploration and extraction of minerals.** | **8%** |
| 4. | **Explosives**, when imported by a registered mining company with the written permission of the Commissioner of Police for use in the **exploration and extraction of minerals.** | **5%** |
| 5. | **Protective clothing and protective equipment** imported by or on behalf of industrial concerns which the Commissioner General is satisfied will be used solely **by industrial workers for personal protection from occupational hazards.** | **13%** |
| 6. | **Wire, cables and ropes of iron and steel** uninsulated, for industrial use. | **11%** |

| | | |
|---|---|---|
| **7.** | **Saccharin and other artificial sweetening** substances in tablets not exceeding 1 grain when **approved by the Chief Medical Officer.** | **15%** |
| **8.** | **Vitamins** classified under tariff heading **2106.909.** | **15%** |

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# B - FULL EXEMPTIONS

## (i) FOR APPROVED INDUSTRY AND AGRICULTURE

| ITEM | | DESCRIPTION | |
|---|---|---|---|
| 1. | (a) | Materials used in the manufacture of **spirituous compounds** in bonded premises; | **Materials for manufacturing alcoholic beverages.** |
| | (b) | Materials imported for the use in the manufacture of **beer or malta** manufactured in a licensed brewery; | |
| | © | Materials which are not obtainable in Guyana being not produced or manufactured therein, and which the Commissioner General considers to be ingredients for use in the manufacture of **Guyanese wines** in bonded premises; | |
| | **(d)** | Materials which are not obtainable in Guyana being not manufactured or produced therein, and which the Commissioner General considers to be ingredients for use in the manufacture of **cider** in bonded premises: | |
| | | Provided that these exemptions shall not apply to materials classified as alcoholic beverages in Chapter 22 in the Import Schedule set out in Part I of the First Schedule, notwithstanding anything to the contrary contained in this item – | **First Schedule.** |
| | | **(i)** **prune wine and blending sherry** when imported for use in the manufacture of **rum** in bonded premises;<br>**(ii)** **malt whisky** imported for use in the manufacture in Guyana of **whisky;**<br>**(iii)** **brandy concentrates** imported for use in the manufacture in Guyana of **brandy;**<br>**(iv)** **liqueur concentrates** imported for use in the manufacture in Guyana of **crème de menthe, cherry brandy and crème de cacao liqueurs;**<br>**(v)** **spirituous concentrates** imported for use in the manufacture in Guyana of a **spirituous compound known as Pimm's No.1 cup**: | |
| | | **Shall be exempt from Import Duty.** | |

| | | |
|---|---|---|
| **2.** | **Advertising material** of no commercial or marketable value and articles which to the satisfaction of the Commissioner General are imported for the manufacture of **calendars**. | **Material for advertising; & calendars.** |
| **3.** | **Morocut, also any other fish, crustacea and molluscs** caught by fishing boats operating from bases in Guyana. | **Fish.** |

## *4 Materials which are not obtainable in Guyana, being not manufactured*

| | | |
|---|---|---|
| ***Materials*** | | |
| | **or produced therein, which are considered to be raw materials and packaging materials for use in the manufacture of goods by manufacturers and small businesses and in accordance with the published guidelines and/or regulations specific to the industry and approved by the Commissioner-General of Guyana Revenue Authority; and where the term 'manufacturer' or 'small business' is determined as those enterprises defined and registered under the Consumption Tax Act Chapter 80:02 and the Small Business Act 2004 respectively.** | **for Industry** |
| **5.** | **Fishing boats, spare parts and equipment for fishing boats, and equipment for fishing** which the Commissioner General is satisfied are imported for use in the fishing industry. | **Fishing boats, equipment, etc.** |
| **6.** | Reagents for the **treatment** of wet **emulsified crude oils**. | **Oil reagents.** |
| **7.** | **Eggs for hatching** with a view to the improvement of local poultry stocks passed as such by the Chief Agricultural Officer. | **Eggs.** |
| **8.** | **(1) Lithographic cameras, lithographic films, leather, paper including newsprint, paper board, canvas, cloth, glue and gold leaf** for printing, bookbinding and the manufacturing of **containers and packaging materials** admitted as such by the Commissioner General when imported by the **printing or lithographic establishment, or by a manufacturer of containers.** | **Printing, lithographic and manufacture of containers.** |
| | **(2) Films, chemicals, ink, silk fabric, polyvinyl chloride in sheets, paper and paper board,** for silk screen process printing admitted as such by the Commissioner General when imported by, or on behalf of, a silk screen process establishment. | |
| **9.** | **(1) Agricultural hand tools and spare parts for agricultural machinery and appliances** for the development of agriculture. | **Agricultural.** |

**(2)** **Fertilizers, manures, insecticides, fungicides, weedicides, herbicides, and inoculants**

**(3)** **Trailers and parts thereof** for use exclusively in agriculture

**(4)** **Motor vehicles as determined and published by the Ministry of Agriculture**, as vehicles considered to be specifically designed for use on, or for the transportation of agricultural goods, and produce from agriculture farms, and when imported and sold to farmers or farming enterprises subject to guidelines/criteria set out and published by the Government.

**(5)** **Equipment and materials** for use in beekeeping imported by or on behalf of a bee keeper. **Beekeeping.**

**10.** **(a) Instruments, integrated circuits, micro assemblies and apparatus,** when imported for use exclusively for commercial or industrial businesses engaged in the Information, Communication and telecommunication sectors, and not put up for sale **Information, Communication, Telecommunication, etc**

**(b) Computer hardware**

**11.** **Machinery, equipment, motor vehicles, tools, spares and supplies** for other approved industry when imported by a person in accordance with an agreement or contract signed by the Government or in accordance with the published guidelines and/or regulations specific to the industry. **Machinery, equipment, etc**.

# B - FULL EXEMPTIONS

## (ii) FOR OTHER APPROVED PURPOSES

**1.** (a) **Optical, chemical, and other scientific instruments and apparatus,** which in the opinion of the Chief Agricultural Officer, the Chief Medical Officer, Government Analyst or the Commissioner of Lands and Mines, are imported exclusively for the purpose of scientific, medical or technical research, or for topographical, geological or other technical surveys, and are not for sale or exchange. **Instruments, scientific, apparatus, etc.**

(b) **Typewriting machines specifically designed** for the purpose of recording data obtained by the use of instruments employed in topographical, geological, or other technical survey.

**2.** **Instruments, apparatus, equipment and materials including tapes and records for radio and television broadcasting,** imported by or on behalf of any broadcasting company nominated by the Minister for the benefit of this exemption. **Apparatus for broadcasting.**

**3.** (1) **Aircraft and their component parts, accessories and instruments** necessary for the navigation of aircraft, and **tools, machinery and equipment** necessary for the repair and maintenance of the aircraft, admitted as such by the Commissioner General for agricultural and industrial purposes or for use by such air services and air clubs as may be approved by the Minister. **Aircraft.**

(2) **Fuel and lubricants** imported or taken out of bond solely for use in aircraft. **Fuel and lubricants.**

**4.** (1) **The accompanied baggage** of a passenger, tourist, or settler passed as such by the Proper Officer and consisting of - **Baggage and household effects.**

(a) **a reasonable quantity** of wearing apparel, articles of personal adornment and toilet requisites, whether new or used;

**(b)** **such portable articles** in his baggage or on his person , which he might be reasonably be expected to carry with him for his regular or personal use **provided** that they have been in his possession and bona fide use for a reasonable time, except that this exemption, shall not in the case of a passenger or settler, apply to firearms, ammunition, gramophone records and compact discs, and shall, in the case of a tourist, include one only sporting firearm with no more than fifty cartridges, ten gramophone records and compact discs;

© in the case of a passenger or settler only, **instruments and tools** to be used by him for the purpose of his profession, trade, occupation or employment **provided** that they have been in his possession and bona fide use for a reasonable period;

**(d)** in the case of a tourist only, **travel souvenirs** to a value not exceeding two thousand dollars imported intransit by him, **provided** that such souvenirs are carried on his person or in his baggage and are not intended for commercial purposes.

**(2)** **Personal effects**, not being merchandise, of natives of Guyana or of persons ordinarily domiciled in Guyana who have died abroad.

**(3)** **Household effects**, as specified in the list determined by the Ministry of Foreign Affairs, admitted as such by the Commissioner General which accompany a settler and are proved to the satisfaction of the Commissioner General to have been in bona fide use by the settler for a period of not less than six months in his previous country of domicile.

**(4)** **Baggage and household effects**, as specified in the list determined by the Ministry of Foreign Affairs, imported within six months before, or not later that nine months after, the arrival of the settler provided that the articles would have been exempted from import duty had they been imported under subparagraph (1) and (3) hereof.

**(5)** In this item **"tourist"** means any person other than a person normally resident in Guyana who enters Guyana and remains for not less than twenty four (24) hours and not more than six (6) months in the course of any twelve (12) month period for legitimate non-immigration purposes, such as, touring, recreation, sport, health, study, religious pilgrimage or business.

**5.** **Goods for the use of any Mission or Consulate or the Members thereof,** shall, to the extent provided by the **Vienna Convention on Diplomatic Relations, 1961 or the Vienna Convention on Consular Relations, 1963,** respectively, be exempt from import duties: **Consuls.**

**Provided** that the foregoing provisions of this item shall not be deemed to confer any privileges more than those that are accorded Guyana or her representatives in the sending State.

**6.** **Articles of an educational, scientific or cultural nature** of the following descriptions, being products of any State which is a party to the Agreement on the importation of Educational, Scientific and Cultural materials approved by the General Conference of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) during its Fifth Session at Florence in June, 1950, to the satisfaction of the Commissioner General of the Guyana Revenue Authority as to their description and use: **Cultural articles.**

**(i)** books, documents (printed or produced by duplicating processes, but excluding stationery), periodicals, newspapers, manuscripts (including typescripts), musical compositions, maps charts;

**(ii)** paintings and drawings (excluding manufactured wares), hand-painted impressions signed and numbered by the artist, original works of art of statuary or sculpture; collectors' pieces and objects of art consigned to approve public galleries, museums and other public institutions and not intended for re-sale; antiques more than one hundred (100) years old;

**(iii)** films, slides and sound recordings.

**Provided** that articles in subsection (iii) may only be imported by a Cultural Society or body approved as such by the Minister.

**7** **Chemicals, drugs, medicine and medical appliances and other approved materials** of the following description to the satisfaction of the Commissioner General as to their description and use, namely - **Articles for the treatment and prevention of Diseases.**

**(1)** **animal charcoal;**

**(2)** **thymol, carbon tetrachloride, quinine and its salts, salvarsan, and any other drugs or preparations** approved by the Chief Medical Officer for use exclusively in the diagnosis and treatment of ankylostomiasis, malaria, filariasis, tuberculosis and venereal diseases; vaccine, lymph, medicinal serums and culture media;

**(3)** **oil or oil mixtures** suitable for larvicidal purposes and approved by the Chief Medical Officer for use exclusively in connection with the prevention of mosquito-borne diseases;

**(4)** **drugs, medicines, appliances and other materials** imported by or for the use of the Guyana Chest Society or for the Infant Welfare and Maternity League;

**(5)** **medicines and cattle dips** approved by the Chief Agricultural Officer, for use exclusively in the treatment of diseases of livestock;

**(6)** **cardiozal, and other such substances and preparations** as may from time to time be approved by the Chief Medical Officer for use in the treatment of mental diseases;

**(7)** **chlordane** prepared as insecticide.

**8.** **Artificial flowers, miniature flags, buttons, brooches and similar emblems** of no commercial values imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by the Minister. **Emblems.**

**9.** **(**1) Goods imported by or for the use of the Guyana Red Cross, The St John's Ambulance Brigade, the Guyana Society for the Blind, the Salvation Army, and other approved charitable or Non-profit organizations, in accordance with regulations and/or published guidelines. **Red Cross, St. John's Ambulance Blind Society**

**(2)** **Worn Clothing, food, medical, educational and other articles,** which the Commissioner General determines as **Other Chari-**

| | | |
|---|---|---|
| | being imported solely for the distribution to those in need, by any charitable organization approved under the Corporation Tax Act Chapter 81:03, or by any N.G.O. approved under the guidelines/criteria set out and published by the Government, and on proof that such articles are imported solely for free distribution. | **table organisation and N.G.O's** |
| **10.** | **Fire-fighting apparatus, including fire engines, fire hose and couplings, fire extinguishers and parts** thereof admitted as such by the Commissioner General. | **Fire-fighting apparatus etc.** |
| **11.** | **Goods** imported or taken out of Bond by the Government for its own use. | **Government.** |
| **12.** | **Goods** imported by or for the Georgetown Town Council, the New Amsterdam Town Council, Georgetown Sewerage and Water Commissioners, the Committee of the National Library, or any Local Authority certified by the appropriate authority to be for the purpose of administration. | **Town Councils etc.** |
| **13.** **(1)** | **Goods** officially imported or officially taken out of Bond for use in Guyana of the Armed Forces of any Commonwealth Country. | **Armed Forces.** |
| **(2)** | **Arms, ammunition, uniforms, accoutrements and equipment** imported by or for the use of any Cadet Force or Rifle Association approved by the Minister on the signed declaration of the Association Officer for the time being in command of any such force or of the President or Chairman of such Association as the case maybe. | **Cadet Force or Association.** |
| (3) | **Arms, accoutrements, equipment and uniforms,** the property | **Guyana** |

of Officers of the Guyana Defence Force imported by such Officers for their personal use as required by the regulations of their Force and admitted as such by the Commissioner General; arms imported/acquired by officers of the Guyana Police Force for their personal use as recommended by the Commissioner of Police and admitted as such by the Commissioner General

**Defence Force and Guyana Police Force**

**14.** **Hearing aids, crutches, invalid chairs, trusses, and similar appliances and identifiable spare parts** for the relief of permanent bodily disablement, **including reading matter and articles** specially designed for the blind.

**Hearing aids, crutches, etc.**

**15.** **(1)** **Equipment, medical and surgical supplies** imported by any hospital or veterinary hospital established in Guyana, provided the Commissioner General is satisfied that such equipment and supplies are necessary for the proper functioning of such hospital or veterinary hospital and that such hospital or veterinary hospital has been approved by the Minister for the purpose of this concession.

**Hospitals, veterinary hospitals.**

**(2)** **Materials** imported for the construction, replacement or extension of hospitals approved by the Minister for the purpose of this concession.

**16.** **Lamps and lanterns (other than electric lamps and lanterns)** for illumination including their parts and accessories.

**Lamps and lanterns.**

**17.** **Goods** for scientific or research purposes, imported by or for the use of any office or bureau for meteorological observation or any scientific or

**Meteorological office or**

research institution. **Scientific research institutions.**

**18.** **Miners' lamps** together with any headgear to which such lamps may be attached. **Miners' lamps.**

**19.** **Mosquito nets, mosquito netting and mosquito proof guaze,** admitted as such by the Commissioner General. **Mosquito nets, etc.**

**20.** **Ships** used exclusively for foreign trade. **Ships.**

**21.** **Navigation aids** for use exclusively on rivers in Guyana. **Navigation aids.**

**22.** **Unsolicited gifts** imported by post by or for member of the Armed Forces of any Commonwealth Country stationed in Guyana but not domiciled therein. **Parcels for Forces.**

**23.** **Patterns and samples**, cut, mutilated or otherwise spoiled to the satisfaction of the Commissioner General so as to render them unmerchantable. **Patterns and samples.**

**24.** **Unframed photographs** not imported for sale. **Photographs.**

**25.** **(1)** **Altar bread and altar wine**, imported for the purpose of administering the Sacrament, on the signed declaration of the **Altar bread, decoration**

head of the denomination for which they are intended. **and religious items.**

**(2)** **Goods** which the Commissioner General is satisfied are imported solely for furnishing or decoration of places of public worship. **Places of Worship.**

**26.** **(1)** **School apparatus and equipment, including apparatus and equipment for games and physical training,** shown to the satisfaction of the Commissioner General to be imported solely for use in schools which have been approved for use by the Chief Education Officer and certified by the Head of the School to be and remain the property of such schools. **Schools.**

**(2)** **Goods** which the Commissioner General is satisfied are solely for use in the construction or repair of schools approved by the Chief Education Officer.

**27.** **Tombstones and memorials** engraved with an inscription in and commemoration of a deceased person. **Tombstones.**

**28.** **(1) Cups, medals, shields and similar trophies,** not being articles of general utility, proved to the satisfaction of the Commissioner General to be specially imported for bestowal as honorary distinctions or prizes or when won abroad or sent by donors resident abroad, provided that the articles do not bear any advertisement and that this exemption shall not apply or extend to the importation or stocking of the articles for the purpose of trade. **Cups, medals, shields and trophies.**

**(2)** Motor Vehicles, subject to the approval of the Commissioner General which has been bestowed as honorary prize or when won abroad or acquired by sports personality for their personal use.

(Order 14/2004 dated 2004/06/16)

**29.** **(1)** **Uniforms** imported by members of the Public Service for their own use as required by the Regulations and Rules of the Public and Judicial Services. **Uniforms and robes.**

**(2)** **Robes, gowns and other academic dress** of any University, educational institution or professional body, approved by the Chief Education Officer, imported by a graduate or member of such University, institution or body for his personal use.

**30.** **Chemicals and other substances** which the Commissioner General is satisfied are to be used in connection with any scheme approved by the Minister for the purification of water. **Water purification.**

**31.** **Uniforms and equipment** imported by and for the use of the Boy Scouts, Boys Brigade and Girl Guides Association and such other youth associations as may be approved by the Minister on the signed declaration of the person for the time being in charge of such association. **Youth Association.**

**32.** **Equipment** imported by or for the use for International Aeradio Ltd., for their use as aeronautical aids for navigation. **International Aeradio Ltd.**

**33.** **(1)** **Supplies, equipment and materials** introduced into Guyana by the Foreign Operations Administration of the Government of the United States of America, either directly or through contract with any public or private organisation for the purposes of effectuating the agreements for technical cooperation reached between the Government of Guyana and the Government of the United States **Foreign Operation Administration.**

on the 12th July, 1954.

**( 2)** **Personal and household goods of all kinds** for the personal use of **t**hemselves and members of their families imported by personnel of the Government of the United States of America whether employed directly by the said Government or under contract with a public or private organisation in Guyana in connection with the technical cooperation programme to be carried out in pursuant to the agreement referred to in (1) above.

**34.** **Material and equipment** imported by any person for the purpose of carrying out any works in pursuance of any contract between such persons and the Government of Guyana where the Commissioner General is satisfied that such materials and equipment are necessary for the performance of such contract and that such contract provides that such material and equipment shall be exempt from import duties of customs: **Government contracts.**

**Provided that** on the completion of such works the importer shall be liable to pay existing rate of duties on all materials not used up, and on all equipment unless such material or equipment is re-exported.

**35.** **Postage stamps**, used. **Postage stamps.**

**36.** **(1)** **Articles, equipment and other items** which the Commissioner General is satisfied are solely for the purpose of maintaining museums and zoos approved by the Minister. **Articles for zoos and Museums.**

**(2)** **Specimens, illustrations of natural history and other sciences** for educational and cultural institutions, including museums, zoos and historical societies. **Specimens, illustrations,**

**37.** **Goods** imported for his personal use or the personal use of his family by a member of any Organization or Agency engaged on a technical assistance Mission in Guyana where and to the extent that the Agreement relating to such technical assistance so provides. **Technical Assistance Mission.**

**38.** **The following articles,** when imported by an accredited representative or correspondent of any official national tourist agency of a State which is a Party to the United Nations Convention concerning Customs facilities for Touring and Additional Protocol relating to the importation of Tourist Publicity Documents and Materials agreed to at New York on the 4th June, 1954, chiefly for the purpose of encouraging the public to visit that State, to attend cultural, touristic, sporting, religious or professional meetings or demonstrations in that State, to the satisfaction of the Commissioner General as to their description and use – **Importation by approved tourist agencies.**

**(a)** **pictures and drawings, photographs and photographic enlargements, art books, paintings, engravings, lithographs, sculptures, tapestries and other similar works of art**, when imported for any exhibition as the Commissioner General may approve;

**(b)** **show-cases, stands and other similar articles** used for the purpose of display and including any electrical and mechanical equipment required for operating such displays;

**©** **documentary films, records, tape recordings and other sound recordings** intending for use in performances at which no charge is made, but excluding those whose subjects lend themselves to commercial advertising and those which are on general sale in Guyana;

**(d)** a reasonable number of **flags;**

**(e)** **diagrams, scale models, lantern slides, printing blocks, photographic negatives;**

**(f)** **specimens** in reasonable numbers **of articles of national handicrafts, local costumes and similar articles** of folklore:

**Provided that** on the expiration of twelve months after the entry of the goods under this item or such further period as the Commissioner General may allow, the importer shall be liable to pay duty at the existing rates on a value to be determined by the Commissioner General on all goods not re-exported or destroyed to his satisfaction.

**39.** **(1)** **Apparatus and machinery** designed to produce motive power, heat, light or electricity through the utilization of renewable sources of energy, as approved by the Minister. **Apparatus for energy production, utilization and conservation.**

**(2)** **Apparatus** designed to conserve on the use of electricity and other sources of energy, as approved by the Minister.

**40.** **Supplies, equipment, instruments and apparatus** for the recovery and restoration of archaeological sites and artifacts imported by bodies by the Minister responsible for Education and admitted as such by the Commissioner General. **Archaeological sites and artifacts.**

**41.** **Clothing** donated for the use of indigent school children to schools and institutions as approved by the Minister of Education and admitted as **Indigent children.**

such by the Commissioner General.

**42.** **(1)** **All goods** which are made available free of charge by a country or an international institution, by or by an individual or group with a view to assisting in the economic development of Guyana, as approved by the Minister. **Economic development.**

**(2)** **Goods which are imported with financial resources** that are loaned to the Government by an international institution or foreign Government with a view of assisting the economic development of Guyana.

**43.** **(i)** **Goods** imported by or for the use of the Head of State. **Head of State.**

**(ii)** **Goods** imported by or for the use of the Prime Minister. **Prime Minister.**

**44.** **Goods including motor vehicles** imported by or for the use of foreign persons who are employed by the Government as public or contract officers subject to guidelines/criteria set out and published by the Government . **Public and Contract Officers**.

**45.** **Supplies and equipment** imported for use solely by the University of Guyana on the signed declaration of the head of the institution and admitted as such by the Commissioner General. **University of Guyana.**

**46.** **Goods** imported by the Bank of Guyana solely for the purposes of the **Bank of**

operations of the Bank of Guyana and admitted as such by the Commissioner General. **Guyana**.

**47.** **(i)** **Sports gear other than those specified in paragraph (ii),** certified as such by the Minister and admitted as such by the Commissioner General. **Sports.**

**(ii)** **Motor cars, motor cycles and parts thereto** imported by or on behalf of members of a registered motor racing club subject to a signed declaration of the principal officer of such club that the goods imported will be used solely at race meetings or at trials relating thereto and to the Commissioner General being so satisfied, on condition that the motor cars and motor cycles are re-exported at the completion of each race meeting.

**48.** **(a)** Machinery and equipment for generating electricity from non-traditional sources (for example solar energy. Bio-gas, windmills, and similar equipment), provided that they are solely of a type used for household purposes only.

**(b)** Motor vehicles whose date of manufacture is four years or in excess of four years before the date of importation of such vehicles.

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# PART III OF THE FIRST SCHEDULE

## C – TRADE AGREEMENTS

**i. AGREEMENT ON TRADE, ECONOMIC AND TECHNICAL COOPERATION BETWEEN THE CARIBBEAN COMMUNITY (CARICOM) AND THE GOVERNMENT OF THE REPUBLIC OF COLOMBIA**

a. Annex A - Products for which immediate duty free concessions will be offered on imports originating in Colombia

b. Annex B – Rules of Origin

c. Annex C - Products to be accorded duty reductions, respectively.

*See Order No. 12 of 2002 which was published in the Official Gazette on 25th May 2002, which is still in effect.*

## ii. TRADE AND ECONOMIC CO-OPERATION AGREEMENT BETWEEN THE CARIBBEAN COMMUNITY (CARICOM) AND THE GOVERNMENT OF THE REPUBLIC OF CUBA

a. Annex D - Products for which immediate duty free concessions will be offered on imports originating in Cuba

b. Annex E - Products originate in Cuba on which Guyana will grant phased reduction of duty over 4 years

c. Annex F - Rules Of Origin

*See Order No. 7 of 2004 which was published in the Official Gazette on 1st March 2004, which is still in effect.*

**iii. AGREEMENT ESTABLISHING THE FREE TRADE AREA BETWEEN THE CARIBBEAN COMMUNITY AND THE DOMINICAN REPUBLIC**

a. Annex G – Goods which originate in the Dominican Republic on Which Guyana will grant a phased reduction of duty over three years

b. Annex H – Goods which shall be subject to Most Favored Nation rate of duty on imports originating in the Dominican Republic

c. Annex I - Rules Of Origin

d. Annex J - Agricultural products which shall be subject to special trade arrangements

*See Order No. 9 of 2004 which was published in the Official Gazette on 1st March 2004, which is still in effect.*

## iv. PARTIAL SCOPE AGREEMENT BETWEEN THE FEDERATIVE REPUBLIC OF BRAZIL AND THE COOPERATIVE REPUBLIC OF GUYANA

a. Annex K - Tariff Preferences granted to products originating in Brazil

b. Annex L - Rules of Origin

*See Order No. 8 of 2004 which was published in the Official Gazette on 1st March 2004, which is still in effect.*

**v. AGREEMENT BETWEEN THE CARIBBEAN COMMUNITY (CARICOM), ACTING ON BEHALF OF THE GOVERNMENTS OF ANTIGUA AND BARBUDA, BARBADOS, BELIZE, DOMINICA, GRENADA, GUYANA, JAMAICA, ST. KITTS AND NEVIS, SAINT LUCIA, ST. VINCENT AND THE GRENADINES, SURINAME AND TRINIDAD AND TOBAGO AND THE GOVERNMENT OF THE REPUBLIC OF COSTA RICA**

a. Annex M - Agricultural products imported into Guyana from Costa Rica as provided for in Table A.1 of the Tariff Elimination Schedule of Annex 111.04.02 of Caricom- Costa Rica Free Trade Agreement.

b. Annex N - Goods included in Table B.1 which are excluded from the Tariff Elimination Schedule, of Annex 111.04.02 of the Caricom- Costa Rica Free Trade Agreement meaning that Guyana shall apply the Most Favoured Nation rate of duty on imports.

c. Annex O - Goods included in table C.1 of the Annex 111.04.02 of the Caricom- Costa Rica Free Trade Agreement which originate in Costa Rica shall be subject to a phased reduction of the Most Favoured Nation rate of duty over four years.

d. Annex P – Goods not included in Table D.1 of Annex 111.04.02 of the Caricom- Costa Rica Free Trade Agreement which originate in Costa Rica shall be subject to different preferential treatments as specified for each country

e. Annex Q – Goods which are not included in any of the lists in Annexes M, N, O and P shall automatically traded free of duty on entry into force of the Caricom- Costa Rica Free Trade Agreement; and

f. Annex R – Rules of Origin

*See Order No. 45 of 2005 which was published in the Official Gazette on 21st September, 2005, which is still in effect.*

## vi. AGREEMENT ESTABLISHING THE FREE TRADE AREA BETWEEN THE CARIFORUM STATES AND THE EUROPEAN COMMUNITY

Annex S – Goods which originate in the European Community on Which Guyana will grant a phased reduction of duty over twenty five years

Annex T – Goods which shall be subject to Most Favored Nation rate of duty on imports originating in the European Community

Annex U - Rules Of Origin

Annex V - Agricultural products which shall be subject to special trade arrangements

RULES GOVERNING THE APPLICATION OF THE LIST OF CONDITIONAL DUTY EXEMPTIONS

1. A Member State may refuse to grant full duty exemption for any good eligible therefor under the List and may choose instead to apply a level of import tariff on such good not higher than that provided in the Schedule of Tariff Rates.

2. In a number of cases (for example, in connection with shipping and aircraft, for health, governmental, social and cultural purposes), while the scope of the duty exemption has been specified, each Member State is free to approve the beneficiaries (whether the individual, the institution or the organisation) of the exemption.

3. The reference in the List to goods for the use of international organisations or their personnel is understood to include inter-governmental organisations operating within the Community pursuant to an agreement in force between such organisations and the Government of one or more Member States.

4. (a) Where the goods produced by an enterprise do not meet the qualifying conditions set down with respect to those goods in Schedule I of Article 84 of the Revised Treaty, that enterprise will not qualify for exemption from duty with regard to the materials utilised in the production of those goods.

   (b) This Rule will not apply to goods which are produced for export to third countries.

   (c) The Rule will have effect only with regard to concessions approved following entry into force.

5. (a) The items set down in Part I of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in Industry, Agriculture, Forestry, Fisheries and Mining, except:

- when the item is imported for use in new investment or substantial expansion; or

- when the item is provided by a country or an international institution in the context of development finance with a view to assisting the economic development of the importing Member State, and when the agreement between the importing Member State and the donor country or international institution requires sourcing from a particular extra-regional source on a concessional duty basis.

(b) The items set down in Part I and Part II of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in the circumstances contemplated in Section XI - For Other Approved Purposes except that this ineligibility will not apply where the Competent Authority is satisfied that the items are gifts or have been provided on a concessional basis.

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# PART I
# LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS

| HEADING NO. | DESCRIPTION OF GOODS |
|---|---|
| 0702.00.00 | Tomatoes, fresh or chilled |
| 0703.10.20 | Shallots (eschallots) |
| 0704.10.10 | Cauliflowers |
| 0704.90.10 | Cabbages |
| 0705.10.00 | Lettuce |
| 0706.10.10 | Carrots |
| 0707.00.10 | Cucumbers |
| 0708.10.10 | Pigeon peas |
| 0708.10.20 | Blackeye peas |
| 0708.20.10 | String beans |
| 0708.20.20 | Bora (**bodi**) beans (**Vigna spp**.) |
| 0709.30.00 | Aubergines (egg-plants) |
| 0709.60.90 | Other fruits of the genus **Capsicum** or of the genus **Pimenta** |
| 0709.90.10 | Zucchini |
| 0709.90.20 | Ochroes |
| 0709.90.30 | Pumpkins |
| 0710.22.90 | String beans, other, frozen |
| 0710.30.00 | Spinach, New Zealand spinach and orache spinach (garden spinach), frozen |
| 0713.33.10 | Red kidney beans |
| 0714.10.00 | Manioc (cassava) |

| HEADING NO. | DESCRIPTION OF GOODS |
|---|---|
| 0714.20.00 | Sweet potatoes |
| 0714.90.10 | Arrowroot |
| 0714.90.20 | Dasheens |
| 0714.90.30 | Eddoes |
| 0714.90.40 | Tannias |
| 0714.90.50 | Yams |
| 0801.10.00 | Coconuts |
| 0803.00.10 | Bananas, fresh |
| 0803.00.20 | Plantains, fresh |
| 0804.30.00 | Pineapples, fresh |
| 0804.40.00 | Avocados, fresh |
| 0804.50.00 | Guavas, mangoes and mangosteens, fresh |
| 0805.10.00 | Oranges, fresh |
| 0805.20.10 | Ugli fruit |
| 0805.20.20 | Ortaniques |
| 0805.00.00 | Lemons and limes |
| 0805.40.00 | Grapefruit |
| 0807.19.10 | Cantaloupes |
| 0807.11.00 | Watermelons |
| 0807.19.20 | Muskmelons |
| 0807.20.00 | Papaws (papayas) |
| 0810.90.10 | Sapodillas |
| 0810.90.20 | Golden apples |

| HEADING NO. | DESCRIPTION OF GOODS |
|---|---|
| 0810.90.30 | Passion fruit |
| 0810.90.40 | Soursop |
| 0810.90.50 | Breadfruit |
| 0810.90.60 | Carambolas |
| 0904.20.20 | Pimento (allspice) |
| 09.06 | Cinnamon and cinnamon-tree flowers |
| 0907.00. 00 | Cloves (whole fruit, cloves and stems) |
| 0908.10. 00 | Nutmeg |
| 0908.20. 00 | Mace |
| 0910.10.00 | Ginger |
| 0910.30.00 | Tumeric (curcuma) |
| 0910.40.10 | Thyme |
| 0910.40.20 | Bay leaves |
| **1006.10.00** | **Rice in the husk (paddy or rough)** |
| 1006.20.00 | Husked (brown) rice |
| 1006.30.00 | Semi-milled or wholly-milled rice, whether or not polished or glazed |
| 1006.40.00 | Broken rice |
| 1101.00.90 | Other wheat or meslin flour |
| 1106.20.20 | Arrowroot flour |
| 1108.19.10 | Arrowroot Starch |
| 1203.00.00 | Copra |
| 1208.10.00 | Flours and meals of soya beans |
| 1208.90.20 | Flours and meals of copra |

| HEADING NO. | DESCRIPTION OF GOODS |
|---|---|
| 1212.92.00 | Sugar cane |
| 15.07 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified |
| 15.08 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified |
| 15.09 | Olive oil and its fractions, whether or not refined, but not chemically modified |
| 15.10 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09 |
| ex 15.11 | Palm oil and its fractions, refined, but not chemically modified (excluding palm stearin) |
| 15.12 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified |
| 15.13 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified |
| 15.14 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified |
| ex 15.15 | Other fixed vegetable fats and oils (excluding jojoba oil) and their fractions, whether or not refined, but not chemically modified |
| 1516.10.10 | Fish fats and oils and their fractions |
| 1516.20.00 | Vegetable fats and oils and their fractions |
| 1701.11.00 | Cane sugar |
| 1701.12.00 | Beet sugar |
| 2009.11.10 | Orange juice, frozen, concentrated |
| 2009.12.30 | Orange juice, other, concentrated |
| 2009.21.30 | Grapefruit juice, concentrated |
| 2102.30.00 | Prepared baking powders |

| HEADING NO. | DESCRIPTION OF GOODS |
|---|---|
| 2306.50.00 | Oil cake of coconut or copra |
| 2309.90.30 | Prepared complete poultry feed |
| 2309.90.40 | Prepared complete cattle feed |
| 2309.90.50 | Prepared complete pig feed |
| 2309.90.60 | Other prepared complete animal feeds |
| 2520.10.10 | Gypsum |
| 2521.00.00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement |
| 2522.10.00 | Quicklime |
| 2522.20.00 | Slaked lime |
| 2522.30.00 | Hydraulic lime |
| 2523.29.10 | Building cement (grey) |
| 26.06 | Aluminium ores and concentrates |
| 2707.99.10 | Gasolene blending preparations |
| 2708.10.00 | Pitch |
| 2710.19.81 | Lubricating oil base stock (paraffinic type) within the range H.V.I.55 and H.V.I.160, including straight run and blended base oils |
| 2710.19.85 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission |
| 2804.10.00 | Hydrogen |
| 2804.30.00 | Nitrogen |
| 2804.40.00 | Oxygen |
| 2807.00.20 | Sulphuric acid, other |
| 2811.21.00 | Carbon dioxide |
| 2814.10.00 | Anhydrous ammonia |

| HEADING NO. | DESCRIPTION OF GOODS |
|---|---|
| 2818.20.00 | Aluminium oxide (alumina), other than artificial corundum |
| 2833.22.00 | Sulphate of aluminium |
| 2904.10.10 | Sulphonic acid [Tridecylbenzene (TDBSA) and Linear Alkylbenzene (LABSA)] |
| ex 32.08 | Automotive paints |
| ex 32.08 | Marine paints |
| ex 32.08 | Enamels |
| ex 32.08 | Other paints |
| ex 32.08 | Marine varnishes (including lacquers) |
| ex 32.08 | Other varnishes (including lacquers) |
| ex 32.08 | Other solutions as defined in Note 4 of Chapter 32 |
| ex 32.09<br>ex 32.09 | Paints<br>Enamels |
| ex 32.09 | Varnishes (including lacquers) |
| 3210.00.10 | Water-thinned paints (emulsion paints or dispersion paints) |
| 3210.00.20 | Distempers, dry |
| 3210.00.30 | Enamels |
| 3210.00.40 | Other paints |
| 3210.00.50 | Marine varnishes (including lacquers) |
| 3210.00.60 | Other varnishes (including lacquers) |
| 3214.10.20 | Painters' fillings |
| 3214.10.30 | Glaziers' linseed oil putty |
| 3214.10.40 | Other glaziers' putty |
| 3301.12.00 | Orange oil |

| HEADING NO. | DESCRIPTION OF GOODS |
|---|---|
| 3301.14.00 | Lime oil |
| 3301.19.10 | Grapefruit oil |
| 3301.29.10 | Bay oil |
| 3301.29.40 | Nutmeg oil |
| 3501.90.10 | Casein glues |
| 3814.00.10 | Thinners |
| 3819.00.00 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals |
| 3820.00.10 | Anti-freezing preparations |
| ex 3917.20.00 | PVC pipes |
| ex 3917.32.10 | Electrical conduits and other piping, of PVC |
| ex 3917.32.90 | Electrical conduits and other piping, other |
| 3917.40.00 | Fittings |
| 3925.90.20 | Gutters of plastics |
| 3926.90.70 | Motor vehicle licence plates of plastics |
| 4006.10.00 | "**Camel-back**" strips for retreading rubber tyres |
| 40.08 | Plates, sheets, strip, rods and profile shapes of vulcanised rubber other than hard rubber |
| 4011.10.00 | New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars) |
| 4012.11.00 | Retreaded tyres of a kind used on motor cars (including station wagons and racing cars) |
| 4012.12.00 | Retreaded tyres of a kind used on buses or lorries |
| 4401.10.00 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms |

| HEADING NO. | DESCRIPTION OF GOODS |
|---|---|
| 4401.30.00 | Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms |
| 4402.00.00 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated |
| 4403.10.90 | Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives |
| 4403.40.00 | Other wood in the rough, of tropical species |
| 4403.90.00 | Other wood in the rough, of other non-coniferous species |
| 4404.10.10 | Split poles, piles, pickets, stakes and sticks, of wood |
| 44.06 | Railway or tramway sleepers (cross-ties) of wood |
| 4407.29.20 | Greenheart |
| 4407.29.30 | Mora |
| 4409.20.20 | Greenheart |
| 4409.20.40 | Mora |
| 4417.00.10 | Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels |
| 4819.10.00 | Cartons, boxes and cases, of corrugated paper or paperboard |
| 6810.11.00 | Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced |
| 6904.10.00 | Ceramic building bricks |
| ex72.10 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated: |
| ex7210.30.00<br>7210.30.10 | Electrolytically plated or coated with zinc:<br>Of a thickness of less than 3 mm, corrugated |
| ex7210.40.00 | Otherwise plated or coated with zinc: |
| 7210.41.00 | Corrugated: |
| 7210.41.10 | Of a thickness of less than 3 mm |

| HEADING NO. | DESCRIPTION OF GOODS |
|---|---|
| ex7210.60.00 | Plated or coated with aluminium: |
| ex7210.61.00 | Plated or coated with aluminium-zinc: |
| 7210.61.10 | Of a thickness of less than 3 mm, corrugated |
| ex7210.70.00 | Painted, varnished or coated with plastics: |
| 7210.70.10 | Of a thickness of less than 3 mm, corrugated |
| ex7210.90.00 | Other: |
| 7210.90.10 | Of a thickness of less than 3 mm, corrugated |
| ex72.12 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated: |
| ex7212.20.00 | Electrolytically plated or coated with zinc: |
| 7212.20.10 | Of a thickness of less than 3 mm, corrugated |
| ex7212.30.00 | Otherwise plated or coated with zinc: |
| 7212.30.10 | Of a thickness of less than 3 mm, corrugated |
| ex7212.40.00 | Painted, varnished or coated with plastics: |
| 7212.40.10 | Of a thickness of less than 3 mm, corrugated |
| ex7212.50.00 | Otherwise plated or coated: |
| 7212.50.10 | Of a thickness of less than 3 mm, corrugated |
| ex7212.60.00 | Clad: |
| 7212.60.10 | Of a thickness of less than 3 mm, corrugated |
| 7313.00.10 | Barbed wire, of iron or steel |
| 7314.20.10 | Grill, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 $cm^2$ or more |
| 7314.41.90 | Chain link fencing |
| 8311.10.10 | Coated electrodes of base metal, for electric arc-welding, of non-alloy steel |

| HEADING NO. | DESCRIPTION OF GOODS |
|---|---|
| 8311.20.00 | Cored wire of base metal, for electric arc-welding |
| 8311.30.00 | Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame |
| 8421.23.10 | Oil filters for internal combustion engines |
| 8421.23.20 | Petrol filters for internal combustion engines |
| 9021.21.00 | Artificial teeth |
| ex 9603.40.00 | Paint brushes |
| 9607.10.00 | Slide fasteners |

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## PART II

## LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS

| HEADING NO. | DESCRIPTION |
|---|---|
| 02.10 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal |
| 0210.10.00 | Meat of swine: |
| 0210.11.00 | Hams, shoulders and cuts thereof with bone in |
| 0210.12.00 | Bellies (streaky) and cuts thereof |
| 0210.99.00 | Other (excluding salted or in brine) |
| 0210.20.00 | Meat of bovine animals: |
| 0210.20.20 | Dried |
| 0210.20.30 | Smoked |
| 0210.90.10 | Meat (other than of swine or bovine animals) |
| 0210.90.20 | Edible meat offal |
| 0210.90.30 | Edible flours and meals of meat or meat offal |
| Ex 0305.10.00 | Fish meal fit for human consumption |
| 0305.20.00 | Livers and roes, dried, smoked, salted or in brine |
| 0305.30.00 | Fish fillets, dried, salted or in brine, but not smoked |
| 0305.40.00 | Smoked fish, including fillets: |
| 0305.41.00 | Salmon |
| 0305.49.00 | Other smoked fish, including fillets |

| HEADING NO. | DESCRIPTION |
|---|---|
| 0305.59.90 | Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake) |
| 0305.69.90 | Other fish, salted but not dried or smoked and fish in brine (other than herrings, cod, mackerel, alewives, saithe, pollock, haddock and hake) |
| 0402.99.90 | Other milk and cream |
| 0403.10.00 | Yogurt |
| 15.17 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16 |
| 16.01 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products |
| 16.02 | Other prepared or preserved meat, meat offal or blood: |
| 1602.20.00 | Of liver of any animal |
| 1602.31.00 | Of turkeys: |
| 1602.31.10 | Cured or smoked |
| 1602.31.90 | Other prepared or preserved meat of turkeys |
| 1602.40.00 | Of swine: |
| 1602.41.00 | Hams and cuts thereof |
| 1602.42.00 | Shoulders and cuts thereof |
| 1602.49.10 | Luncheon meat |
| 1602.49.90 | Other prepared or preserved meat of swine |
| 1602.50.90 | Other prepared or preserved meat of bovine animals |
| 1602.90.90 | Other prepared or preserved meat, meat offal or blood |
| 16.04 | Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs |

| HEADING NO. | DESCRIPTION |
|---|---|
| 1604.11.00 | Salmon |
| 1604.13.20 | Sardinella and brisling or sprats |
| 1604.14.20 | Skipjack and bonito |
| 1604.19.00 | Other fish, whole or in pieces, but not minced |
| 1604.20.00 | Other prepared or preserved fish |
| 1604.30.00 | Caviar and caviar substitutes |
| 16.05 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved |
| 17.04 | Sugar confectionery (including white chocolate), not containing cocoa |
| 1805.00.10 | Cocoa powder, put up for retail sale in packages of not more than 2 kg |
| 18.06 | Chocolate and other food preparations containing cocoa |
| 1901.90.20 | Preparations of malt extract |
| 19.04 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included |
| ex 1905.30.10 | Biscuits, sweetened |
| 1905.90.10 | Biscuits, unsweetened |
| 1905.90.20 | Ice cream cones |
| 1905.90.90 | Other bakers' wares |
| 20.01 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: |
| 2001.10.90 | Other cucumbers and gherkins |
| 2001.20.90 | Other onions |

| HEADING NO. | DESCRIPTION |
|---|---|
| 2001.90.90 | Other vegetables, fruit, nuts and other edible parts of plants |
| 20.02 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid: |
| 2002.10.90 | Other tomatoes, whole or in pieces |
| 2002.90.20 | Tomato paste, other |
| 2002.90.90 | Other tomatoes |
| 20.03 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid: |
| 2003.10.90 | Other mushrooms |
| 2003.20.90 | Other truffles |
| 20.04 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen: |
| 2004.10.90 | Other potatoes |
| 2004.90.90 | Other vegetables and mixtures of vegetables |
| 20.05 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06: |
| 2005.10.90 | Other homogenized vegetables |
| 2005.20.90 | Other potatoes |
| 2005.40.90 | Other peas |
| 2005.51.90 | Other beans |
| 2005.60.00 | Asparagus |
| 2005.70.90 | Other olives |
| 2005.80.90 | Other sweet corn |
| 2005.90.20 | Other sauerkraut |
| 2005.90. | Other vegetables and mixtures of vegetables |

| HEADING NO. | DESCRIPTION |
|---|---|
| 20.06 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) |
| 2006.00.20 | Maraschino and glacé cherries |
| 20.07 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter: |
| 2007.10.90 | Other homogenised preparations |
| 2007.91.90 | Other citrus fruit |
| 2007.99.20 | Pineapple based preparations |
| 2007.99.30 | Guava jams and jellies |
| 2007.99.40 | Guava cheese |
| 2007.99.50 | Nutmeg jams and jellies |
| 2007.99.90 | Other |
| 20.08 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included |
| 20.09 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter: |
| 2009.40.90 | Other pineapple juice |
| 2009.50.90 | Other tomato juice |
| 2009.60.90 | Other grape juice (including grape must) |
| 2009.70.90 | Other apple juice |
| 2009.80.30 | Passion fruit juice, other |
| 2009.80.60 | Tamarind juice, other |

| HEADING NO. | DESCRIPTION |
|---|---|
| 2009.80.90 | Other juice of any other single fruit or vegetable |
| 2009.90.40 | Other pineapple-based juices |
| ex 21.03 | Sauces and preparations therefor; mixed condiments and mixed seasonings; prepared mustard |
| ex 21.04 | Soups and broths and preparations therefor; homogenised composite food preparations (excluding preparations for infant use, put up for retail sale) |
| 21.05 | Ice cream and other edible ice, whether or not containing cocoa |
| 2106.90.10 | Mauby syrup |
| 2106.90.20 | Other flavoured or coloured sugar syrups |
| 2106.90.50 | Ice cream powders |
| 2106.90.60 | Preparations consisting of saccharin and a foodstuff, used for sweetening purposes |
| 2106.90.90 | Other food preparations not elsewhere specified or included |
| 2201.10.10 | Mineral waters |
| 2201.10.20 | Aerated waters |
| 2202.10.10 | Aerated beverages |
| 2209.00.00 | Vinegar and substitutes for vinegar obtained from acetic acid |
| 2309.10.00 | Dog or cat food, put up for retail sale |
| 2309.90.10 | Mixed bird seed |
| 2309.90.20 | Other foods for pets |
| 2501.00.10 | Table salt in retail packages of not more than 2.5 kg |
| 2712.10.00 | Petroleum jelly |
| 33.03 | Perfumes and toilet waters |

| HEADING NO. | DESCRIPTION |
|---|---|
| 33.04 | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations |
| 33.05 | Preparations for use on the hair |
| 3306.10.10 | Toothpastes |
| ex 33.07 | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties (excluding perfumed bath salts and other bath preparations) |
| ex 34.01 | Soap; organic surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding; felt and nonwovens, impregnated, coated or covered with soap or detergent (excluding industrial soaps) |
| ex 34.02 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01 (excluding organic surface-active agents, not put up for retail sale) |
| 34.05 | Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04 |
| 34.06 | Candles, tapers and the like |
| 36.05 | Matches, other than pyrotechnic articles of heading No. 36.04 |
| 3808.10.00 | Insecticides: |
| 3808.10.20 | Mosquito coils |

| HEADING NO. | DESCRIPTION |
|---|---|
| 3808.10.30 | Other insecticides, put up in forms or packings for retail sale or as preparations or articles |
| 3808.40.10 | Disinfectants, put up in forms or packings for retail sale or as preparations or articles |
| 3808.90.10 | Rodenticides, put up in forms or packings for retail sale or as preparations or articles |
| 3808.90.30 | Other products, put up in forms or packings for retail sale or as preparations or articles |
| 3917.32.20 | Garden hose, of plastics, without fittings |
| 3917.33.10 | Garden hose, of plastics, with fittings |
| 3924.10.10 | Cups, forks, knives, plates, spoons and tumblers, of plastics |
| 3924.90.10 | Ashtrays, buckets, coat-hangers and dustbins, of plastics |
| 3924.90.20 | Flower pots, of plastics |
| 4016.99.10 | Rubber bands |
| 4202.11.10 | Suit-cases, travelling-bags and brief-cases, with surface of leather, of composition leather or of patent leather |
| 4202.12.10 | Suit-cases, with outer surface of plastics or of other textile materials |
| 4202.12.20 | Travelling-bags and brief-cases, with outer surface of plastics or of textile materials |
| 4202.20.00 | Handbags, whether or not with shoulder strap, including those without handles: |
| 4202.21.00 | With outer surface of leather, of composition leather or of patent leather |
| 4202.22.00 | With outer surface of plastic sheeting or of textile materials |
| 4202.31.10 | Purses, spectacle cases and wallets, with outer surface of leather, of composition leather or of patent leather |

| HEADING NO. | DESCRIPTION |
|---|---|
| 4202.32.10 | Purses, spectacle cases and wallets, with outer surface of plastic sheeting or of textile materials |
| 4415.20.00 | Pallets, box pallets and other load boards; pallet collars of wood |
| 4419.00.00 | Tableware and kitchenware, of wood |
| ex 44.20 | 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 |
| 4421.10.00 | Clothes hangers |
| 4421.90.90 | Other articles of wood |
| 4601.20.00 | Mats, matting and screens of vegetable materials |
| 4601.91.10 | Straw envelopes for bottles |
| 46.02 | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah. |
| 48.17 | Envelopes, letter cards, plain post-cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paper board, containing an assortment of paper stationery |
| 48.18 | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibres: |
| 4818.10.00 | Toilet paper |
| 4818.20.00 | Handkerchiefs, cleansing or facial tissues and towels |
| 4818.30.20 | Serviettes |

| HEADING NO. | DESCRIPTION |
|---|---|
| 4818.50.00 | Articles of apparel and clothing accessories |
| 4818.90.00 | Other articles |
| 4819.60.00 | Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like |
| ex48.20 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, 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 |
| 4823.50.00 | Other paper and paperboard, of a kind used for writing, printing or other graphic purposes |
| 4823.60.00 | Trays, dishes, plates, cups and the like, of paper or paperboard |
| 4907.00.30 | Cheque forms |
| 4907.00.90 | Other stamp-impressed paper; stock, share or bond certificates and similar documents of title |
| 49.09 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings |
| 4910.00.00 | Calendars of any kind, printed, including calendar blocks |
| 4911.99.90 | Other printed matter |
| 5608.19.10 | Net shopping bags of man-made textile materials |
| 5608.90.20 | Net shopping bags of other textile materials |
| 57.01 | Carpets and other textile floor coverings, knotted, whether or not made up |

| HEADING NO. | DESCRIPTION |
|---|---|
| 57.02 | Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "**Kelem**", "**Schumacks**", "**Karamanie**" and similar hand-woven rugs |
| 57.03 | Carpets and other textile floor coverings, tufted, whether or not made up |
| 57.04 | Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up |
| 5705.00.00 | Other carpets and other textile floor coverings, whether or not made up |
| 61.01 | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or corcheted, other than those of heading No. 61.03 |
| 61.02 | Women's or girls, overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04 |
| 61.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted |
| 61.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted |
| 61.05 | Men's or boys' shirts, knitted or crocheted |
| 61.06 | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted |
| 61.07 | Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted |
| 61.08 | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted |
| 61.09 | T-shirts, singlets and other vests, knitted or crocheted |

| HEADING NO. | DESCRIPTION |
|---|---|
| 61.10 | Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted |
| 61.11 | Babies garments and clothing accessories, knitted or crocheted |
| 61.12 | Track suits, ski suits and swimwear, knitted or crocheted |
| 6113.00.00 | Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 5907.00 |
| 61.14 | Other garments, knitted or crocheted |
| 61.15 | Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted |
| 61.16 | Gloves, mittens and mitts, knitted or crocheted |
| ex 61.17 | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of clothing accessories |
| 62.01 | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03 |
| 62.02 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04 |
| 62.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear) |
| 62.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bid and brace overalls, breeches and shorts (other than swimwear) |
| 62.05 | Men's or boys' shirts |
| 62.06 | Women's or girls' blouses, shirts and shirt-blouses |

| HEADING NO. | DESCRIPTION |
|---|---|
| 62.07 | Men's or boys' singlets and other vests, underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles |
| 62.08 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles |
| 62.09 | Babies' garments and clothing accessories |
| 62.10 | Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 5907.00 |
| 62.11 | Track suits, ski suits and swimwear; other garments |
| 6212.10.00 | Brassières |
| 6212.20.00 | Girdles and panty-girdles |
| 62.13 | Handkerchiefs |
| 62.14 | Shawls, scarves, mufflers, mantillas, veils and the like |
| 62.15 | Ties, bow ties and cravats |
| ex 62.16 | Gloves, mittens and mitts (excluding industrial gloves) |
| 6217.10.00 | Other made up clothing accessories |
| 63.02 | Bed linen, table linen, toilet linen and kitchen linen |
| 63.03 | Curtains (including drapes) and interior blinds; curtain or bed valances |
| 63.04 | Other furnishing articles, excluding those of heading No. 94.04 |
| 6307.10.00 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths |
| 6307.90.20 | Dress patterns, of other textile materials |
| 6307.90.30 | Flags, pennants and banners |
| 6307.90.40 | Pin cushions |
| 6307.90.90 | Other made up textile articles |

| HEADING NO. | DESCRIPTION |
|---|---|
| 6309.00.00 | Worn clothing and other worn articles. |
| 6401.10.00 | Footwear incorporating a protective metal toe-cap |
| 6503.00.00 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00, whether or not lined or trimmed |
| 6504.00.00 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. |
| ex 65.05 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the peice (but not in strips), whether or not lined or trimmed. |
| ex 65.06 | Other headgear, whether or not lined or trimmed (excluding safety headgear) |
| 66.01 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) |
| 6602.00.00 | Walking-sticks, seat-sticks, whips, riding-crops and the like. |
| 6701.00.10 | Fans |
| 6702.10.10 | Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit |
| ex 68.02 | Articles of worked monumental or building stone (except slate) |
| 6803.00.10 | Troughs, reservoirs, basins and sinks, of slate or of agglomerated slate |
| 6809.90.90 | Other articles of plaster or of compositions based on plaster |
| 6810.99.10 | Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tomb-stones; reservoirs and troughs |
| 69.13 | Statuettes and other ornamental ceramic articles. |
| 69.14 | Other ceramic articles. |
| 7016.10.90 | Other glass cubes and other glass smallwares |

| HEADING NO. | DESCRIPTION |
|---|---|
| 7018.90.90 | Other statuettes and other ornaments of lamp-worked glass and articles of glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares |
| 7321.11.10 | Stoves and ranges |
| 7321.11.20 | Cookers |
| 7321.11.30 | Barbecues |
| 7323.10.20 | Pot scourers and scouring or polishing pads |
| 7323.93.00 | Household articles of stainless steel: |
| 7323.93.10 | Baking pans |
| 7323.93.20 | Buckets |
| 7323.93.30 | Dust bins |
| 7323.93.40 | Funnels |
| 7323.93.50 | Watering-cans |
| 7323.93.60 | Clothes hangers |
| 7323.93.70 | Letter boxes |
| 7323.94.00 | Household articles of iron (other than cast iron) or steel, enamelled: |
| 7323.94.10 | Baking pans |
| 7323.94.20 | Buckets |
| 7323.94.30 | Dust bins |
| 7323.94.40 | Funnels |
| 7323.94.50 | Watering-cans |
| 7323.94.60 | Clothes hangers |
| 7323.94.70 | Letter boxes |
| 7615.19.10 | Saucepans |

| HEADING NO. | DESCRIPTION |
|---|---|
| 7615.19.20 | Baking, stew and frying pans |
| 8212.20.10 | Safety razor blades |
| 8310.00.00 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05 |
| ex 8414.51.00 | Table, floor, wall or window fans, with a self-contained electric motor of an output not exceeding 125W |
| ex 84.15 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated (excluding parts) |
| ex 84.18 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other,; heat pumps other than air conditioning machines of heading No. 84.15 (excluding other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture and parts) |
| 8419.19.10 | Solar water heaters, for domestic use |
| 8419.19.20 | Other solar water heaters |
| 8419.19.30 | Other water heaters, for domestic use |
| 8419.19.90 | Other water heaters, non-electric |
| 8421.12.10 | Clothes-dryers for domestic use |
| 85.06 | Primary cells and primary batteries |
| 85.07 | Electric accumulators, including separators therefor, whether or not rectangular (including square) |
| 8509.80.10 | Blenders |
| 8516.10.10 | Electric instantaneous or storage water heaters |
| 8516.60.10 | Stoves and cookers |

| HEADING NO. | DESCRIPTION |
|---|---|
| 8519.20.00 | Other record-players |
| 8519.30.00 | Turntables (record-decks) |
| 8519.92.00 | Pocket-size cassette-players |
| 8519.93.00 | Other, cassette-type |
| 8519.99.00 | Other sound reproducing apparatus |
| 8520.33.00 | Other cassette-type magnetic tape recorders |
| 8520.39.00 | Other magnetic tape recorders incorporating sound reproducing apparatus |
| 8524.10.00 | Gramophone records |
| 8524.40.00 | Magnetic tapes for reproducing phenomena other than sound or image |
| 8524.50.00 | Other magnetic tapes |
| 85.27 | Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock |
| 85.28 | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors |
| 8539.20.00 | Other filament lamps, excluding ultra-violet or infra-red lamps |
| 8539.39.00 | Other discharge lamps |
| 9206.00.10 | Steel band instruments |
| 9401.30.00 | Swivel seats with variable height adjustment |
| 9401.50.00 | Seats of cane, osier, bamboo or similar materials |
| 9401.60.00 | Other seats, with wooden frames |
| 9401.70.00 | Other seats, with metal frames |

| HEADING NO. | DESCRIPTION |
|---|---|
| 9401.80.00 | Other seats |
| 9401.90.00 | Parts of seats |
| 9403.20.90 | Other metal furniture |
| 9403.40.00 | Wooden furniture of a kind used in the kitchen |
| 9403.50.00 | Wooden furniture of a kind used in the bedroom |
| 9403.60.90 | Other wooden furniture |
| 9403.70.90 | Other furniture of plastics |
| 9403.80.90 | Other furniture of other materials |
| 9403.90.00 | Parts of other furniture |
| 9404.10.00 | Mattress supports |
| 9404.20.00 | Mattresses |
| 9404.90.00 | Other articles of bedding and similar furnishings |
| 9504.40.00 | Playing cards |
| 9504.90.10 | Draught and chess boards |
| 9505.10.10 | Artificial Christmas trees |
| 96.01 | Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding) |
| 96.02 | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin, (except gelatin of heading No. 3503.00) and articles of unhardened gelatin |

| HEADING NO. | DESCRIPTION |
|---|---|
| 9603.10.00 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles |
| Ex 9603.20.00 | Tooth brushes |
| 9603.90.10 | Feather dusters |
| 9603.90.20 | Scrubbing brushes |
| 9603.90.30 | Other brooms and mops for sweeping roads and floors |
| 9608.10.00 | Ball point pens |
| 9611.00.10 | Rubber stamps |
| 9613.10.00 | Pocket lighters, gas fuelled, non-refillable |
| 9615.10.00 | Combs, hair-slides and the like |
| 9615.90.10 | Hairpins |

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# Part IV

## EXEMPTION FROM IMPORT DUTIES OF CUSTOMS

1. **Raw Gold** within the meaning of the mining Act.
2. Cut or uncut and **polished stones.**
3. **Agricultural products and their by-products, excluding** cane sugar and molasses.
4. **Forest products including timber and lumber** (other than Greenheart timber and lumber), wood pulp, firewood, charcoal, bark and extracts of bark, and the following when derived from wild growing trees or plants; fruit, oils, balata, rubber, and other latex, gums, resins, spices, tan-stuff, dye-stuff, drugs, leaves, fibres, flosses, thatching materials and orchids.
5. **Goods** entered for re-exportation or exported on drawback, when exported.
6. **Bona fide samples** of produce or manufacture of Guyana.
7. **Goods** ordinarily liable to export duty not exceeding two dollars and intended for exhibition purposes only.
8. **Articles of household furniture** bona fide in use, and not intended for sale or exchange.
9. **Alumina.**
10. **Manganese.**
11. **Goods consigned from Guyana to any Caribbean Community State (CARICOM) mentioned in Part II of this schedule.**
12. **Fish, including shark fins but excluding aquarium fish.**
13. **Shrimp.**

**Note:**

In this part of the Schedule **"Timber and lumber"** include trees when they have fallen or have been felled and all wood whether cut up or fashioned or hollowed out for any purpose or not.

Made this the day of January 2011

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Minister of Finance

# SECOND SCHEDULE

## PROHIBITED AND RESTRICTED IMPORTS

## PART 1 LIST OF PROHIBITED IMPORTS

**1.** **Base or counterfeit coin** of any country. **Counterfeit coin.**

**2.** **Coin** legally current in Guyana of any money purporting to be such, not being of the established standard weight and fineness. **Coin sub-standard.**

**3.** **Articles of food** intended for human consumption declared by the Competent Authority to be unfit for such purposes. **Food, unfit for consump-tion.**

**4.** **Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings** or any other indecent or obscene articles. **Indecent articles.**

**5.** **Infected cattle, sheep or other animals, or carcasses thereof, and hides, skins, horns, hoofs or any other part of cattle or other animals** which may be prohibited in order to prevent the introduction or spread of any communicable disease. **Infected cattle etc.**

**6.** **Matches** containing white (yellow) phosphorous. **Matches.**

**7.** **(a)** **Goods,** which, if sold, would be liable to forfeiture under the Merchandise Marks Act. **Goods without necessary indication.**

**(b)** **Goods** manufactured outside Guyana, which whether or not bearing a name or trade mark, do not carry in relation to themselves a definite indication of the country in which they were made or produced unless the Commissioner General having regard to the nature of such goods and the requirements of any Regulations applicable thereto, deems otherwise.

| | | |
|---|---|---|
| **8.** | **Prepared opium and pipes** or other utensils for use in connection with the smoking of opium or the preparation of opium for smoking. | **Opium prepared.** |
| **9.** | **Shaving brushes** manufactured in or exported from Japan. | **Shaving brushes.** |
| **10.** | **Fictitious stamps** and any die, plate, instrument or materials capable of making any such stamps. | **Stamps.** |
| **11.** | **Goods** the importation of which is prohibited by any other Law of Guyana. | **General.** |

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## PART 11 LIST OF RESTRICTED IMPORTS

**1.** **Arms and ammunition** except with the written permission of the Commissioner of Police. **Arms and Ammunition.**

**2.** **Cocaine, heroin, cannabis sativa** (known as Indian hemp or bhang), **cannabis indica, choras,** or any preparation or mixture thereof, except under licence of the Chief Medical Officer. **Cocaine, heroin, cannabis sativa etc.**

**3.** **Goods** which bear a design in imitation of any currency or bank notes or coin in common use in Guyana or elsewhere unless with the approval of the Commissioner General. **Imitation notes, etc.**

**4.** **Spirits** (not being liqueurs, cordials, perfumed spirits or medical spirits) **and wine**, unless specifically reported as such, and unless in aircraft, or in ships of **twenty seven decimal three zero (27.30) tonnes** burden at least, and in casks and other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of **forty one (41) litres** at the least or unless in glass or stone bottle properly packed in cases, or in demi-johns, each case or demi-john containing not less than **forty one (41) litres.** **Spirits, etc**.

**5.** **Tobacco, cigars, cigarillos or cigarettes,** unless specifically reported as such and unless in aircraft, or in ships of **ninety decimal one zero (90.10) tonnes** burden at least, and unless in whole and complete packages each containing not less than **nine decimal one zero (9.10) kilogramme** net weight of tobacco, cigars, cigarillos and cigarettes may be imported through the parcel post in quantities of less than **nine decimal one zero (9.10) kilogramme** net weight. **Tobacco, cigars, etc.**

**6.** **Tobacco extracts, essences or other concentrations of tobacco, or any admixture thereof, tobacco stalks and tobacco stalks flour** except under such conditions as the Commissioner General with the approval of the Minister, may either generally or in any particular case **Tobacco extracts, etc.**

allow.

**7.** **Goods** the importation of which is regulated by any other law of Guyana except in accordance with such law. **General.**

**8.** **Exotic species of fish** except in accordance with the terms of a licence granted by the Chief Agricultural Officer. **Exotic fish.**

**9.** **Cinematographic films** (within the meaning of Section 2 of the Cinematograph Act) to the exhibition of which the exemption provided in Section 15 (1) (a) or (c) of the said Act applies, unless - **Cinematographic films.**

**(a)** at the time of the importation of any such film into Guyana, the importer thereof deposits it with an Officer who shall issue a receipt therefor;

**(b)** the importer furnishes the Minister responsible for public safety and public order with a true statement of the general nature of the subject matter of any such film;

© the Minister on satisfying himself by such means as he may think fit (including the taking of custody of the film for the purpose of viewing it) that the film is in no manner prejudicial to public safety, public order, public morality, public health or the defence of Guyana, issues to the importer a certificate to that effect; and

**(d)** the importer presents the certificate and the receipt to the Officer and pays such duty as may be payable on the film.

**10**. **Any printed matter** which in the opinion of the Minister for the time being assigned responsibility for public safety and order is prejudicial to the defence of Guyana, public safety of public order. **Printed matter.**

**11.** **(a)** **Motor cars and light commercial vehicles, including mini-buses, vanettes, pick-up trucks, land rovers and similar class of vehicles** imported by - **Certain vehicles.**

**(i)** **a Guyanese returning home** to take up permanent residence (including a Guyanese student or a Guyanese on secondment overseas).

**(ii)** **a person importing or receiving** such a vehicle as gift

from overseas, subject to paragraph ©.

**(b)** A person mentioned in paragraph (a) (i) shall be permitted to import a vehicle mentioned in paragraph (a) of any engine capacity subject to the following condition -

**(i)** the importer **shall not sell, dispose of, or transfer** the vehicle within three years from the date of importation.

© A person mentioned in paragraph (a) (ii) importing or receiving vehicle mentioned in paragraph (a) as a gift from overseas is permitted to import it subject to the following conditions -

**(i)** in the case of a **motor car, the engine capacity shall not exceed 2000 c.c., if it uses gasoline; or 2500 c.c., if it uses diesel**, but where the engine capacity exceeds 2000 c.c., if it uses gasoline; or 2500 c.c., if it uses diesel; and the motor car is a used motor car, it must have been in the donor's possession for **not less than one year and shall not be more than three years old.**

**(ii)** the importer **shall not sell, dispose of, or transfer the vehicle within three years** from the date of importation.

**(d)** **Nothwithstanding** the provisions of the preceeding paragraphs the Minister may, if he considers the importation by any person mentioned in paragraph (a) of any vehicle or any class of vehicle mentioned in this item to be in the public interest, authorize the importation thereof upon such terms and conditions as he may impose.

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# THIRD SCHEDULE

## PROHIBITED AND RESTRICTED EXPORTS

## PART 1 LIST OF PROHIBITED EXPORTS

**1.** **Goods** the importation of which is prohibited by any other law of Guyana.

**2.** **Any article** other than -

**(a)** **a ring** worn by a passenger and shown to the satisfaction of the Commissioner General to be significant of the marriage or engagement of that passenger; or

**(b)** **one watch** worn by a passenger, consisting **wholly or partly of precious or semi-precious stone or of precious metal or of rolled precious metal or of pearl**, and which -

**(i)** if, in the possession of a female passenger of or over twelve years of age, **exceeds twelve thousand dollars** in value either alone or in the aggregate with any other such articles;

**(ii)** if, in the possession of a male passenger of or over twelve years of age, **exceeds nine thousand dollars** in value either alone or in the aggregate with any other such articles;

**(iii)** if, in the possession of a passenger under twelve years of age, **exceeds three thousand dollars** in value either alone or in the aggregate with any other such articles; or

**(iv)** in any cases not mentioned in sub-paragraphs **(i), (ii), and (iii),** is in excess of **fifteen hundred dollars** in value either alone or in the aggregate with any other articles with which it is sought to be exported, and in respect of the exportation of which neither an export licence nor the written approval of the Minister has first been obtained.

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# PART 11 LIST OF RESTRICTED EXPORTS

**1.** **Goods** the exportation of which is regulated by any other Law of Guyana except in accordance with such Law.

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# THE FOURTH SCHEDULE OF THE CUSTOMS TARIFF – THE COMMON MARKET OF THE CARIBBEAN COMMUNITY

## *SCHEDULE I*

**LIST OF CONDITIONS TO BE COMPLIED WITH AS PROVIDED UNDER ARTICLE 84 OF THE REVISED TREATY AND THE RULES REGARDING COMMUNITY ORIGIN**

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## ARTICLE 84

### Community Rules of Origin

1. Subject to the provisions of this Article, goods that have been consigned from one Member State to a consignee in another Member State shall be treated as being of Community origin, where the goods:

    a. have been wholly produced within the Community; or

    b. have been produced within the Community wholly or partly from materials imported from outside the Community or from materials of undetermined origin by a process which effects a substantial transformation characterised:

        i. by the goods being classified in a tariff heading different from that in which any of those materials is classified; or

        ii. in the case of the goods set out in the List in Schedule I to this Treaty (hereinafter referred to as "the List"), only by satisfying the conditions therefore specified.

2. Goods that have been consigned from one Member State to a consignee in another Member State for repair, renovation or improvement shall, on their return to the Member State from which they were exported, be treated for the purpose of re-importation only, in like manner as goods which are of Community origin, provided that the goods are reconsigned directly to that Member State from which they were exported and the value of materials imported from outside the Community or of undetermined origin which have been used in the process of repair, renovation or improvement does not exceed:

    a. in the case where the goods have undergone the process of repair, renovation or improvement in a More Developed Country, 65 per cent of the cost of repair, renovation or improvement;

b. in the case where the goods have undergone the process of repair, renovation or improvement in a Less Developed Country, 80 per cent of the cost of repair, renovation or improvement.

3. Where there is an interruption or inadequacy of supplies of regional materials and the manufacturer of goods, for which the qualifying condition for Community origin is that of "wholly produced" or "produced from regional materials", is unable by reason of circumstances beyond his control to obtain supplies of the regional materials, he shall so inform the competent authority.

4. The competent authority shall:

   a. after receipt of information from the manufacturer, cause investigations to be made into the matter, and if he is satisfied that the representation from the manufacturer is justified, submit to the Secretary-General in the prescribed instrument an application for a certificate provided for in this Article;

   b. at the time of making the application, inform the other Member States of the inability of the manufacturer to obtain the supplies of the required materials from within the Community with respect to quantities and specifications of the materials sought and the period during which the materials are required.

5. The Secretary-General shall, on receipt of the application from the competent authority:

   a. forthwith make the relevant enquiries by the quickest possible means from the competent authorities in the other Member States as to their ability to supply the materials required by the manufacturer; and

   b. request a reply to the enquiry from each competent authority within seven calendar days of the despatch of his enquiry.

6. A competent authority shall reply to the enquiry referred to in paragraph 5 within the time specified.

7. Where the Secretary-General, on the basis of his investigations, is satisfied that the application received from the competent authority justifies favourable consideration, he shall, notwithstanding that he may not have received a reply to his enquiry from

one or more Member States, within fourteen calendar days after the receipt of the application from the competent authority, issue, on behalf of COTED, a certificate to the competent authority authorising the use of like materials from outside the Community, subject to such conditions as he may think fit to impose.

8. The Secretary-General shall inform the Member States of the issue of his certificate, including any conditions attaching thereto and that notwithstanding anything to the contrary in the provisions of this Article, goods manufactured from like materials imported from outside the Community shall be deemed to be of Community origin.

9. A Member State may treat as of Community origin any imports consigned from another Member State, provided that the like imports consigned from any other Member State are accorded the same treatment. Member States concerned shall promptly inform COTED of any trading arrangements concluded pursuant to this paragraph and COTED may, as it thinks fit, recommend to the Member States concerned the adoption of alternative trading arrangements.

10. The provisions of Schedule I shall apply to and have effect for the purposes of this Article. COTED shall keep the Schedule and, in particular, the List under continuous review, and may amend the Schedule in order to ensure the achievement of the objectives of the Community.

11. The issue of a certificate in accordance with paragraph 7 shall be reported by the Secretary-General to COTED at the Meeting of COTED next following the date of issue thereof.

# SCHEDULE I

# LIST OF CONDITIONS TO BE COMPLIED WITH AS PROVIDED UNDER ARTICLE 84 OF THE ANNEX TO THE TREATY AND THE RULES REGARDING COMMUNITY ORIGIN

This Schedule consists of –

(a) the List comprising goods referred to in sub-paragraph (b) (ii) of paragraph 1 of Article 84 of the Treaty;

(b) the Rules regarding Community origin.

(a) THE LIST

The application of the List is governed by the following general notes:

(i) In this List, where a tariff heading is preceded by the word "ex", only those products of that heading specified in the column headed "Product" are referred to. Descriptions of finished products and of materials are to be interpreted according to the relative Section and Chapter Notes of the Harmonised Commodity Description and Coding System (HS) and the General Rules for the Interpretation of the Harmonised System.

(ii) Four figure references of the type "04.02", "17.04", etc., are references to the headings of the Harmonised Commodity Description and Coding System (HS).

(iii) Where the condition to be complied with for any product does not prescribe the use of regional materials, it shall always be understood that materials imported from outside the Community or of undetermined origin may be used. If such materials are used in a more advanced state of processing than that specified in the List, the finished product shall be ineligible for Community treatment.

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| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 02.01 | Meat of bovine animals, fresh or chilled. | Produced from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on first importation into the Community | Produced from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on first importation into the Community |
| 02.02 | Meat of bovine animals, frozen | Produced from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on first importation into the Community | Produced from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on first importation into the Community |
| 02.03 | Meat of swine, fresh, chilled or frozen | Wholly produced | Wholly produced |
| 02.04 | Meat of sheep or goats, fresh, chilled or frozen | Wholly produced | Wholly produced |
| 02.05 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen | Wholly produced | Wholly produced |
| 02.06 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. | Wholly produced | Wholly produced |
| 02.07 | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen | Wholly produced | Wholly produced |
| 02.08 | Other meat and edible meat offal, fresh, chilled or frozen | Wholly produced | Wholly produced |
| 0209.00 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. | Wholly produced | Wholly produced |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 02.10 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. | Wholly produced | Wholly produced |
| **Chap. 3** | Fish and crustaceans, molluscs and other aquatic invertebrates. | Wholly produced | Wholly produced |
| ex. 04.01 | UHT milk; pasteurized milk | Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product. | Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product. |
| 04.02 | Milk and cream, concentrated or containing added sugar or other sweetening matter. | Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product. | Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product. |
| 04.06 | Cheese | Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product. | Production in which the value of extra regional materials does not exceed 70 percent of the export price of the finished product. |
| 05.02 | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair. | Wholly produced | Wholly produced |
| 05.03 | Horsehair and horsehair waste, whether or not put up as a layer with or without supporting materials. | Wholly produced | Wholly produced |
| 0504.00 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked. | Wholly produced | Wholly produced |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 05.05 | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers. | Wholly produced<br>. | Wholly produced<br>. |
| 05.06 | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products. | Wholly produced | Wholly produced |
| 05.07 | Ivory, tortoise-shell, whale-bone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products. | Wholly produced | Wholly produced |
| 05.10 | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. | Wholly produced | Wholly produced |
| 05.11 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption. | Wholly produced | Wholly produced |
| ex 06.03 | Bouquets, floral baskets, wreaths and similar articles. | Produced from regional materials of Chapter 6 | Produced from regional materials of Chapter 6 |
| ex 06.04 | Bouquets, floral baskets, wreaths and similar articles. | Produced from regional materials of Chapter 6 | Produced from regional materials of Chapter 6 |
| 07.10 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen | Wholly produced | Wholly produced |
| 07.11 | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. | Wholly produced | Wholly produced |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 07.12 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | Wholly produced | Wholly produced |
| 07.13 | Dried leguminous vegetables, shelled, whether or not skinned or split | Wholly produced | Wholly produced |
| ex 08.11 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter. | Wholly produced | Wholly produced |
| ex 08.11 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter | Produced from regional materials of Chapter 8 and 17.01 | Produced from regional materials of Chapter 8 and 17.01 |
| 08.12 | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. | Wholly produced | Wholly produced |
| 08.13 | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. | Wholly produced | Wholly produced |
| 08.14 | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or other preservative solutions. | Wholly produced | Wholly produced |
| ex 09.02 | Herbal tea | Production in which the value of extra-regional materials used does not exceed 40 percent of all materials used. | Production in which the value of extra-regional materials used does not exceed 40 percent of all materials used. |
| ex 09.10 | Cumin powder and ground rosemary | Wholly produced | Wholly produced |
| ex 09.10 | Mixed spices (including curry) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product. |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 11.02 | Cereal flours other than of wheat | Wholly produced | Wholly produced |
| ex 11.03 | Cereal groats, meal and pellets (other than cornmeal) | Wholly produced | Wholly produced |
| 11.04 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ or cereals, whole, rolled, flaked or ground. | Wholly produced | Wholly produced |
| 11.05 | Flour, meal, powder flakes, granules and pellets, of potatoes. | Wholly produced | Wholly produced |
| 11.06 | Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14; flour, meal and powder of the products of Chapter 8. | Wholly produced | Wholly produced |
| 11.07 | Malt, whether or not roasted | Wholly produced | Wholly produced |
| 11.08 | Starches; inulin | Wholly produced | Wholly produced |
| 1109.00 | Wheat gluten, whether or not dried | Wholly produced | Wholly produced |
| 1201.00 | Soya beans, whether or not broken | Wholly produced | Wholly produced |
| 12.02 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. | Wholly produced | Wholly produced |
| 12.03 | Copra | Wholly produced | Wholly produced |
| 12.04 | Linseed, whether or not broken | Wholly produced | Wholly produced |
| 12.05 | Rape or colza seeds, whether or not broken | Wholly produced | Wholly produced |
| 12.06 | Sunflower seeds, whether or not broken | Wholly produced | Wholly produced |
| 12.07 | Other oil seeds and oleaginous fruits, whether or not broken | Wholly produced | Wholly produced |
| ex 12.08 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard or of soya beans | Wholly produced | Wholly produced |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 12.12 | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety ***Cichorium-intybus sativum)*** of a kind used primarily for human consumption, not elsewhere specified or included. | Wholly produced | Wholly produced |
| 12.13 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets | Wholly produced | Wholly produced |
| 12.14 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether of not in the form of pellets | Wholly produced | Wholly produced |
| **Chap. 13** | Lacs; gums, resins and other vegetable saps and extracts | Wholly produced | Wholly produced |
| 14.01 | Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark) | Wholly produced | Wholly produced |
| 1402.00 | Vegetable materials of a kind used as stuffing or as padding (for example, kapok, vegetable hair, and eel-grass), whether or not put up as a layer with or without supporting material | Wholly produced | Wholly produced |
| 1403.00 | Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles | Wholly produced | Wholly produced |
| ex 14.04 | Vegetable products not elsewhere specified or included (excluding cotton linters) | Wholly produced | Wholly produced |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 1501.00 | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. (excluding bone fat and fats obtained from waste) | Produced from regional materials of 02.09 | Produced from regional materials of 02.09 |
| 1502.00 | Fats of bovine animals, sheep or goats, other than those of heading 15.03 | Produced from regional materials of 01.02 or 01.04 | Produced from regional materials of 01.02 or 01.04 |
| 15.08 | Ground-nut oil and its fractions, whether of not refined, but not chemically modified | Produced from regional materials of 12.02 | Produced from regional materials of 12.02 |
| 15.09 | Olive oil and its fractions, whether or not refined, but not chemically modified. | Produced from regional materials of Chapters 7 and 12 | Produced from regional materials of Chapters 7 and 12 |
| 15.10 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09 | Produced from regional materials of Chapters 7 and 12 | Produced from regional materials of Chapters 7 and 12 |
| ex 15.11 | Palm oil and its fractions, not refined, but not chemically modified. | Produced from regional materials of 12.07 | Produced from materials of 12.07 |
| ex 15.11 | Palm oil and its fractions, refined, but not chemically modified. | Produced from regional materials of 12.07 | Produced from regional materials of 15.11 |
| 15.12 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. | Produced from regional materials of 12.06 and 12.07 | Produced from regional materials of 12.06 and 12.07 |
| 15.13 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. | Produced from regional materials of Chapter 8, 12.03 and 12.07 | Produced from regional materials of Chapter 8, 12.03 and 12.07 |
| 15.14 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified | Produced from regional materials of 12.05 and 12.07 | Produced from regional materials of 12.05 and 12.07 |
| 15.15 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. | Produced from regional materials of Chapters 7, 8 and 12 | Produced from regional materials of Chapters 7, 8 and 12 |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 15.16 | .Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. | Produced from regional materials of Chapters 7 and 12 | Produced from regional materials of Chapters 7 and 12 |
| ex 1601.00 | Sausages and similar products, of pork | Produced from regional materials of 02.03 or 02.06 | Produced from regional materials of 02.03 or 02.06 |
| ex 16.02 | Hams and shoulders | Produced from regional materials of 02.03 | Produced from regional materials of 02.03 |
| ex 17.01 | Cane or beet sugar, not containing added flavouring or colouring matter, in solid form. | Wholly produced | Wholly produced |
| ex 17.02 | Maltose and fructose, in solid form. | Produced by chemical transformation. | Produced by chemical transformation |
| ex 17.03 | Molasses resulting from the extraction or refining of sugar, (excluding flavoured or coloured molasses) | Wholly produced | Wholly produced |
| 17.04 | Sugar confectionary (including white chocolate) not containing cocoa. | Produced from regional materials of 17.01 | Produced from regional materials of 17.01 |
| 1801.00 | Cocoa beans, whole or broken, raw or roasted. | Wholly produced | Wholly produced |
| 1802.00 | Cocoa shells, husks, skins and other cocoa waste. | Wholly produced | Wholly produced |
| 18.03 | Cocoa paste, whether or not defatted. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product |
| 1804.00 | Cocoa butter, fat and oil | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 1805.00 | Cocoa powder, not containing added sugar or other sweetening matter. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product |
| 18.06 | Chocolate confectionery | Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 50 percent of the export price of the finished product. | Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 60 percent of the export price of the finished product. |
| 19.01 | Food preparations of malt extract | Produced from malt extract | Produced from malt extract |
| 20.01 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid | Produced from regional materials of Chapters 7 and 8 and 17.01 | Produced from regional materials of Chapters 7 and 8 and 17.01 |
| 20.02 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product. |
| 20.03 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product. |
| ex 20.04 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding sweet corn and homogenised vegetables) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 20.05 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 2006.00 | Vegetables preserved by sugar, (drained, glace or crystallised) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 2006.00 | Maraschino and glace cherries | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product |
| ex 2006.00 | Other fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) (excluding maraschino and glace cherries) | Produced from regional materials of Chapter 8 and 17.01 | Produced from regional materials of Chapter 8 and 17.01 |
| 20.07 | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter | Produced from regional materials of Chapter 8 and 17.01 | Produced from regional materials of Chapter 8 and 17.01 |
| ex 20.08 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included (excluding peanut butter, ground-nuts and cashew nuts) | Produced from regional materials of Chapters 7 and 8, 12.01, 12.03, 12.05 to 12.07 and 17.01 | Produced from regional materials of Chapter 7 and 8, 12.01, 12.03, 12.05 to 12.07 and 17.01 |
| ex 20.08 | Peanuts (ground nuts, prepared or preserved | Produced from regional materials of Chapter 8, 12.02 and 17.01 | Produced from regional materials of Chapter 8, 12.02 and 17.01 |
| 20.09 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Produced from regional materials of Chapters 7 and 8 and 17.01 | Produced from regional materials of Chapters 7 and 8 and 17.01 |
| ex 21.01 | Extracts, essences and concentrates, of coffee, and preparations with a basis of coffee. | Produced from regional materials of 09.01 | Produced from regional materials of 09.01 |
| ex 21.02 | Dried yeast | Produced from seed yeast | Produced from seed yeast |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 21.02 | Dead unicellular algae | Wholly produced | Wholly produced |
| ex 21.06 | Frozen mousse | Produced from materials of 21.06 the value of which does not exceed 3 percent of the export price of the finished product. | Produced from materials of 21.06 the value of which does not exceed 3 percent of the export price of the finished product |
| ex 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09 (excluding milk based beverages) | Produced from regional materials of Chapters 7 and 8 and 17.01 | Produced from regional materials of Chapters 7 and 8 and 17.01 |
| 22.07 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | Produced from materials not included in 22.07 or 22.08 | Produced from materials not included in 22.07 or 22.08 |
| ex 22.08 | Spirits | Produced from materials not included in 22.07 | Produced from materials not included in 22.07 |
| ex 22.08 | Liqueurs and other spirituous beverages | Produced from regional materials of 22.07 | Produced from regional materials of 22.07 |
| ex 2209.00 | Spirit vinegar | Produced from regional materials of Chapter 17 | Produced from regional materials of Chapter 17 |
| 23.09 | Prepared complete animal feeds | Produced from materials of 23.09 the value of which does not exceed 5 percent of the export price of the finished product. | Produced from materials of 23.09 the value of which does not exceed 5 percent of the export price of the finished product |
| ex 2501.00 | Refined salt | Produced from rock salt or sea salt | Produced from rock salt or sea salt |
| 25.15 | Marble, travertine, ecaussine and other calcereous 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 | Produced by sawing | Produced by sawing |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 27.10 | Lubricating oils | Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product |
| 2810.00 | Oxides of boron; boric acids | Produced by chemical transformation | Produced by chemical transformation |
| ex 28.11 | Other inorganic acids and other inorganic oxygen compounds of non-metals, (excluding water and sulphur dioxide) | Produced by chemical transformation | Produced by chemical transformation |
| 28.12 | Halides and halide oxides of non-metals | Produced by chemical transformation | Produced by chemical transformation |
| 28.13 | Sulphides of non-metals, commercial phosphorus trisulphide. | Produced by chemical transformation | Produced by chemical transformation |
| 28.18 | Artificial corundum whether or not chemically defined; aluminium oxide; aluminium hydroxide. | Produced by chemical transformation | Produced by chemical transformation |
| ex 28.27 | Bromides and bromide oxides; iodides and iodide oxides | Produced by chemical transformation | Produced by chemical transformation |
| ex 28.28 | Hypobromites | Produced by chemical transformation | Produced by chemical transformation |
| 28.29 | Chlorates and perchlorates; bromates and perbromates; iodates and periodates | Produced by chemical transformation | Produced by chemical transformation |
| 28.30 | Sulphides; polysulphides | Produced by chemical transformation | Produced by chemical transformation |
| 28.32 | Sulphites; thiosulphates | Produced by chemical transformation | Produced by chemical transformation |
| ex 28.33 | Peroxosulphates (persulphates) | Produced by chemical transformation | Produced by chemical transformation |
| 28.34 | Nitrites; nitrates | Produced by chemical transformation from materials of 28.43 | Produced by chemical transformation from materials of 28.43 |
| 28.35 | Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates | Produced by chemical transformation | Produced by chemical transformation |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 28.36 | Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate. | Produced by chemical transformation | Produced by chemical transformation |
| 28.37 | Cyanides, cyanide oxides and complex cyanides | Produced by chemical transformation | Produced by chemical transformation |
| 28.39 | Silicates; commercial alkali metal silicates | Produced by chemical transformation | Produced by chemical transformation |
| 28.40 | Borates; peroxoborates (perborates) | Produced by chemical transformation | Produced by chemical transformation |
| 28.41 | Salts of oxometallic or peroxometallic acids | Produced by chemical transformation | Produced by chemical transformation |
| 28.42 | Other salts of inorganic acids or peroxoacids, excluding azides. | Produced by chemical transformation | Produced by chemical transformation |
| 28.43 | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals. | Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43 | Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43 |
| 2850.00 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49 | Produced by chemical transformation | Produced by chemical transformation |
| ex 2851.00 | Other inorganic compounds (including distilled or conductivity water and water of similar purity); amalgams, other than amalgams of precious metals | Produced from materials not included in 28.51 or by chemical transformation from materials of 28.51 | Produced from materials not included in 28.51 or by chemical transformation from materials of 28.51 |
| 29.01 | Acyclic hydrocarbons | Produced by chemical transformation | Produced by chemical transformation |
| 29.02 | Cyclic hydrocarbons | Produced by chemical transformation | Produced by chemical transformation |
| 29.03 | Halogenated derivatives of hydrocarbons | Produced by chemical transformation | Produced by chemical transformation |
| 29.05 | Acycic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | Produced by chemical transformation | Produced by chemical transformation |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 29.06 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | Produced by chemical transformation | Produced by chemical transformation |
| 29.07 | Phenols; phenol-alcohols | Produced by chemical transformation | Produced by chemical transformation |
| 29.09 | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. | Produced by chemical transformation | Produced by chemical transformation |
| 29.10 | Expoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives | Produced by chemical transformation | Produced by chemical transformation |
| 2911.00 | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | Produced by chemical transformation | Produced by chemical transformation |
| 29.12 | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde | Produced by chemical transformation | Produced by chemical transformation |
| 29.15 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Produced by chemical transformation | Produced by chemical transformation |
| 29.16 | Unsaturated acyclic moncarboxylic acids, cyclic monodcarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Produced by chemical transformation | Produced by chemical transformation |
| 29.17 | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Produced by chemical transformation | Produced by chemical transformation |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 29.18 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Produced by chemical transformation | Produced by chemical transformation |
| 2919.00 | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives | Produced by chemical transformation | Produced by chemical transformation |
| 29.20 | Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. | Produced by chemical transformation | Produced by chemical transformation |
| 29.23 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids | Produced by chemical transformation | Produced by chemical transformation |
| 29.25 | Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds | Produced by chemical transformation | Produced by chemical transformation |
| 29.26 | Nitrile function compounds | Produced by chemical transformation | Produced by chemical transformation |
| 2927.00 | Diazo, azo or azoxy compounds | Produced by chemical transformation | Produced by chemical transformation |
| 2928.00 | Organic derivatives of hydrazine or of hydroxylamine | Produced by chemical transformation | Produced by chemical transformation |
| 29.30 | Organo-sulphur compounds | Produced by chemical transformation | Produced by chemical transformation |
| 2931.00 | Other organo-inorganic compounds | Produced by chemical transformation | Produced by chemical transformation |
| 29.32 | Produced by chemical transformation | Produced by chemical transformation | Produced by chemical transformation |
| 29.33 | Heterocyclic compounds with oxygen hetero-atom (s) only | Produced by chemical transformation | Produced by chemical transformation |
| 29.34 | Nucleic acids and their salts; other heterocyclic compounds | Produced by chemical transformation | Produced by chemical transformation |
| 29.35 | Sulphonamides | Produced by chemical transformation | Produced by chemical transformation |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 29.36 | Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. | Produced by chemical transformation | Produced by chemical transformation |
| 29.37 | Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones. | Produced by chemical transformation | Produced by chemical transformation |
| 29.38 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | Produced by chemical transformation | Produced by chemical transformation |
| 29.39 | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | Produced by chemical transformation | Produced by chemical transformation |
| 2940.00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39 | Produced by chemical transformation | Produced by chemical transformation |
| 29.41 | Antibiotics | Produced by chemical transformation | Produced by chemical transformation |
| 30.02 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisra and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products | Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02 | Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02 |
| ex 31.02 | Ammonium nitrate or sodium nitrate, pure | Produced by chemical transformation | Produced by chemical transformation |
| ex 35.01 | Casein derivatives; casein glues | Produced from casein of 35.01 or from materials not included in 35.01 | Produced from casein of 35.01 or from materials not included in 35.01 |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 35.02 | Albuminates and other albumin derivatives | Produced from albumins of 35.02 or from materials not included in 35.02 | Produced from albumins of35.02 or from materials not included in 35.02 |
| ex 3503.00 | Gelatin derivatives | Produced from gelatin of 35.03 or from materials not included in 35.03 | Produced from gelatin of 35.03 or from materials not included in 35.03 |
| ex 35.05 | Glues based on starches or on dextrins | Produced from dextrins or other modified starches of 35.05 or from materials not included in 35.05 | Produced from dextrins or other modified starches of 35.05 or from materials not included in 35.05 |
| ex 36.05 | Matches, other than pyrotechnic articles of 36.04, with wooden splints | Change of Tariff heading | Change of Tariff heading |
| 37.01 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs | Produced from materials not included in 37.02 | Produced from materials not included in 37.02 |
| 37.02 | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed | Produced from materials not included in 37.01 | Produced from materials not included in 37.01 |
| 38.05 | Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent. | Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05 | Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05 |
| ex 38.06 | Derivatives of rosin and resin acids | Produced by chemical transformation or emulsification | Produced by chemical transformation or emulsification |
| ex 38.06 | Rosin spirit and rosin oils | Produced from rosin or resin acids of 38.06 or from materials not included in 38.06 | Produced from rosin or resin acids of 38.06 or from materials not included in 38.06 |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 38.23 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols (excluding industrial fatty alcohols which have a waxy character) | Produced from regional materials of Chapter 15 | Produced from regional materials of Chapter 15 |
| 39.01 | Polymers of ethylene, in primary forms | Produced by chemical transformation | Produced by chemical transformation |
| 39.02 | Polymers of propylene or of other olefins, in primary forms | Produced by chemical transformation | Produced by chemical transformation |
| 39.03 | Polymers of styrene, in primary forms | Produced by chemical transformation | Produced by chemical transformation |
| 39.04 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms | Produced by chemical transformation | Produced by chemical transformation |
| 39.05 | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms | Produced by chemical transformation | Produced by chemical transformation |
| 39.06 | Acrylic polymers in primary forms | Produced by chemical transformation | Produced by chemical transformation |
| 39.07 | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms | Produced by chemical transformation | Produced by chemical transformation. |
| 39.08 | Polyamides in primary forms | Produced by chemical transformation | Produced by chemical transformation |
| 39.09 | Amino-resins, phenolic resins and polyurethanes, in primary forms | Produced by chemical transformation | Produced by chemical transformation |
| 3910.00 | Silicones in primary forms | Produced by chemical transformation | Produced by chemical transformation |
| 39.11 | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms | Produced by chemical transformation | Produced by chemical transformation |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 39.15 | Waste, parings and scrap, of plastics | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product |
| 39.16 | Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product |
| 39.17 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product |
| 39.18 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| | | of the finished product | percent of the export price of the finished product |
| 39.19 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product |
| 39.20 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product |
| 39.21 | Other plates, sheets, film, foil and strip, of plastics<br><br>. | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 39.22 | Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product |
| 39.23 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product |
| 39.24 | Tableware, kitchenware, other household articles and toilet articles, of plastics | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product |
| 39.25 | Builders' ware of plastics, not elsewhere specified or included (excluding doors, windows and their frames, bath tub enclosures, fencing and panelling) | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| | | | percent of the export price of the finished product |
| ex 39.26 | Other articles of plastics and articles of other materials of headings 39.01 to 39.14 (excluding motor vehicle licence plates, signs, lettering, name-plates, badges and anti-static vinyl computer covers) | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product | Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product |
| ex 39.26 | Anti-static vinyl computer covers | Produced from materials of 39.21 | Produced from materials of 39.21 |
| ex 40.06 | Articles of unvulcanised rubber | Produced from unvulcanised rubber | Produced from unvulcanised rubber |
| ex 40.12 | Retreaded or remoulded tyres | Produced by retreading or remoulding | Produced by retreading or remoulding |
| 43.03 | Articles of apparel, clothing accessories and other articles of furskin | Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms | Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms |
| 44.01 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 4402.00 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 44.03 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 44.04 | Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 4405.00 | Wood wool; wood flour | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 44.06 | Railway or tramway sleepers (cross-ties) of wood | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 44.07 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 44.08 | Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger jointed, of a thickness not exceeding 6 mm | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 44.09 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger jointed | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 44.10 | Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 44.11 | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 44.12 | Plywood, veneered panels and similar laminated wood | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 4413.00 | Densified wood, in blocks, plates, strips or profile shapes | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 4414.00 | Wooden frames for paintings, photographs, mirrors or similar objects | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 44.15 | Packing cases, boxes, crates, drums and similar packings, of wood; cable-drum of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 4417.00 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| ex 44.18 | Wooden doors of non-coniferous species (excluding mahogany) | Produced from regional non-coniferous species (excluding mahogany) of Chapter 44 | Produced from non-coniferous species (excluding mahogany) of Chapter 44 |
| ex 44.18 | Other builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 4419.00 | Tableware and kitchenware, of wood | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 44.20 | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments of wood; wooden articles of furniture not falling in Chapter 94 | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| ex 44.21 | Funeral caskets, of non-coniferous species (excluding mahogany) | Produced from regional non-coniferous species (excluding mahogany) of Chapter 44 | Produced from regional non-coniferous species (excluding mahogany) of Chapter 44 |
| ex 44.21 | Other articles of wood | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| ex 46.01 | Plaiting materials bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens) | Produced from regional materials of 14.01 | Produced from regional materials of 14.01 |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 46.02 | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah | Produced from regional materials of 14.01 | Produced from regional materials of 14.01 |
| ex 48.10 | Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials does not exceed 60 percent of the export price of the finished product |
| ex 48.11 | Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 50.07 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| 51.09 | Yarn of wool or of fine animal hair, put up for retail sale | Produced from materials not included in 51.06 to 51.08 | Produced from materials not included in 51.06 to 51.08 |
| ex 51.10 | Yarn of coarse hair (including gimped horsehair yarn) whether or not put up for retail sale | Produced from materials not included in 51.10 | Produced from materials not included in 51.10 |
| ex 51.11 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product. |
| ex 51.12 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| ex 5113.00 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not | Production in which the value of extra-regional materials used does not |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| | | exceed 30 percent of the export price of the finished product | exceed 40 percent of the export price of the finished product |
| ex 52.04 | Cotton sewing thread, put up for retail sale | Produced from materials not included in 52.04 to 52.06 | Produced from materials not included in 52.04 to 52.06 |
| 52.07 | Cotton yarn (other than sewing thread) put up for retail sale | Produced from materials not included in 52.05 and 52.06 | Produced from materials not included in 52.05 and 52.06 |
| ex 52.08 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| ex 52.09 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product. |
| ex 52.10 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| ex 52.11 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| ex 52.12 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| ex 53.06 | Flax yarn, put up for retail sale | Produced from materials not included in 53.06 | Produced from materials not included in 53.06 |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 53.08 | Ramie yarn, ;put up for retail sale | Produced from materials not included in 53.08 | Produced from materials not included in 53.08 |
| ex 53.09 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| ex 53.10 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| ex 5311.00 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| ex 54.01 | Sewing thread of man-made filaments, put up for retail sale | Produced from materials not included in 54.01 | Produced from materials not included in 54.01 |
| ex 54.04 | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale | Produced from materials not included in 54.04 | Produced from materials not included in 54.04 |
| ex 5405.00 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale | Produced from materials not included in 54.05 | Produced from materials not included in 54.05 |
| 54.06 | Man-made filament yarn (other than sewing thread), put up for retail sale | Produced from materials not included in 54.01 to 54.06 | Produced from materials not included in 54.01 to 54.06 |
| ex 54.07 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| ex 54.08 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the | Production in which the value of extra-regional materials used does not exceed 40 percent of the |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| | | export price of the finished product | export price of the finished product |
| ex 55.05 | Waste (including noils, yarn waste and garnetted stock) of man-made fibres, put up for retail sale | Produced from materials not included in 55.05 | Produced from materials not included in 55.05 |
| ex 55.08 | Sewing thread of polyester staple fibres | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product |
| ex 55.08 | Other sewing thread of man-made staple fibres, put up for retail sale | Produced from materials not included in 55.08 to 55.10 | Produced from materials not included in 55.08 to 55.10 |
| ex 55.11 | Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale | Produced from materials not included in 55.09 and 55.10 | Produced from materials not included in 55.09 and 55.10 |
| ex 55.12 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| ex 55.13 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| ex 55.14 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| ex 55.15 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 55.16 | Dyed or printed fabrics | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| ex 56.04 | Rubber thread and cord, textile covered | Produced from rubber thread or cord | Produced from rubber thread or cord |
| ex 62.12 | Articles obtained from parts of this heading | Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product |
| 63.01 | Blankets and travelling rugs | Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10 | Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10 |
| ex 63.02 | Towels of terry towelling or similar terry fabrics, of cotton | Produced from materials of 52.05 or 52.06 | Produced from materials of 52.05 or 52.06 |
| 64.01 | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes | Produced from regional uppers and parts of uppers of 64.06 | Produced from regional uppers and parts of uppers or regional soles of 64.06 |
| 64.02 | Other footwear with outer soles and uppers of rubber or plastics | Produced from regional uppers and parts of uppers of 64.06 | Produced from regional uppers and parts of uppers or regional soles of 64.06 |
| 64.03 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. | Produced from regional uppers and parts of uppers of 64.06 | Produced from regional uppers and parts of uppers or regional soles of 64.06 |
| 64.04 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials | Produced from regional uppers and parts of uppers of 64.06 | Produced from regional uppers and parts of uppers or regional soles of 64.06 |
| 64.05 | Other footwear | Produced from regional uppers and parts of uppers of 64.06 | Produced from regional uppers and parts of uppers or regional soles of 64.06 |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 66.02 | Walking-sticks, of wood or cane | Produced from regional materials of 14.01 or Chapter 44 | Produced from regional materials of 14.01 or Chapter 44 |
| 68.07 | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) | Produced from regional materials of 27.08, 27.13, 27.14 or 27.15 | Produced from regional materials of 27.08, 27.13, 27.14 or 27.15 |
| 6808.00 | 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, plasters or other mineral binders | Produced from regional materials of Chapters 14 and 44 | Produced from regional materials of Chapters 14 and 44 |
| 68.09 | Articles of plaster or of compositions based on plaster | Produced from regional materials of 25.20 | Produced from regional materials of 25.20 |
| 68.10 | Articles of cement, of concrete or of artificial stone, whether or not reinforced | Produced from regional materials of 25.23 | Produced from regional materials of 25.23 |
| 69.04 | Ceramic building bricks, flooring blocks, support or filler tiles and the like | Produced from regional materials of 25.05, 25.07 and 25.29 | Produced from regional materials of 25.05, 25.07 and 25.29 |
| 69.05 | Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods | Produced from regional materials of 25.05, 25.07 and 25.29 | Produced from regional materials of 25.05, 25.07 and 25.29 |
| 6906.00 | Ceramic pipes, conduits, guttering and pipe fittings | Produced from regional materials of 25.05, 25.07 and 25.29 | Produced from regional materials of 25.05, 25.07 and 25.29 |
| 69.07 | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing | Produced from regional materials of 25.05, 25.07 and 25.29 | Produced from regional materials of 25.05, 25.07 and 25.29 |
| 69.09 | Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods | Produced from regional materials of 25.05, 25.07 and 25.29 | Produced from regional materials of 25.05, 25.07 and 25.29 |
| 69.10 | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures | Produced from regional materials of 25.05 and 25.07 | Produced from regional materials of 25.05 and 25.07 |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 6912.00 | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china | Produced from regional materials of 25.05, 25.07 and 25.29 | Produced from regional materials of 25.05, 25.07 and 25.29 |
| 69.13 | Statuettes and other ornamental caramic articles | Produced from regional materials 25.05 and 25.07 | Produced from regional materials 25.05 and 25.07 |
| ex 70.09 | Glass mirrors, whether or not framed, excluding rear-view mirrors | Produced from materials of 70.09 | Produced from materials of 70.09 |
| ex 70.19 | Articles of glass fibres (including glass wool), (for example, yarn, woven fabrics) | Produced from materials of 70.19 | Produced from materials of 70.19 |
| ex 71.06 | Silver and silver alloys, in semi-manufactured forms | Produced from unwrought materials of 71.06 | Produced from unwrought materials of 71.06 |
| ex 71.08 | Gold (including gold plated with platinum) in semi-manufactured forms | Produced from unwrought materials of 71.08 | Produced from unwrought materials of 71.08 |
| ex 71.13 | Articles of jewellery, of precious metal or of metal clad with precious metal | Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20 percent of the value of all materials used | Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20 percent of the value of all materials used |
| 71.17 | Imitation jewellery | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 72.07 | Billets of steel | Produced from regional materials of 72.03 or materials of 72.04 | Produced from regional materials of 72.03 or materials of 72.04 |
| ex 72.10 | Steel sheets, clad, plated or coated | Produced from materials of 72.10 | Produced from materials of 72.10 |
| ex 72.12 | Steel sheets, clad, plated or coated | Produced from materials of 72.12 | Produced from materials of 72.12 |
| ex 72.13 | Bars and rods (including wire rods), of non-alloy steel | Produced from regional materials of 72.03 or materials of 72.04 | Produced from regional materials of 72.03 or materials of 72.04 |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 72.14 | Other bars and rods of non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling | Produced from regional materials of 72.03 or materials of 72.04 | Produced from regional materials of 72.03 or materials of 72.04 |
| ex 72.15 | Other bars and rods of non-alloy steel | Produced from regional materials of 72.03 or materials of 72.04 | Produced from regional materials of 72.03 or materials of 72.04 |
| ex 72.16 | Angles, shapes and sections of non-alloy steel | Produced from regional materials of 72.03 or materials of 72.04 | Produced from regional materials of 72.03 or materials of 72.04 |
| ex 72.17 | Wire, whether or not coated but not insulated, of non-alloy steel | Produced from regional materials of 72.03 or materials of 72.04 | Produced from regional materials of 72.03 or materials of 72.04 |
| ex 73.04 | Tubes, pipes and hollow profiles, seamless of non-alloy steel | Produced from regional materials of 72.03 or materials of 72.04 | Produced from regional materials of 72.03 or materials of 72.04 |
| ex 73.06 | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of non-alloy steel | Produced from regional materials of 72.03 or materials of 72.04 | Produced from regional materials of 72.03 or materials of 72.04 |
| ex 73.12 | Stranded wire, ropes, cables, plaited bands, slings and the like, of non-alloy steel, not electrically insulated | Produced from regional materials of 72.03 or materials of 72.04 | Produced from regional materials of 72.03 or materials of 72.04 |
| ex 73.14 | Cloth (including endless bands), grill, netting and fencing, of non-alloy steel wire (excluding PVC-coated galvanized wire mesh) | Produced from regional materials of 72.03 or materials of 72.04 | Produced from regional materials of 72.03 or materials of 72.04 |
| ex 7317.00 | Nails, tacks and staples, of non-alloy steel, whether or not with heads of other material, but excluding such articles with heads of copper | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product. |
| ex 73.21 | Gas stoves, ranges and cookers | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 74.18 | Table, kitchen or other household articles, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 82.01 | Hand tools with wooden handles | Produced from materials not included in 82.01 and from regional materials of Chapter 44 | Produced from materials not included in 82.01 and from regional materials of Chapter 44 |
| ex 83.01 | Padlocks and locks | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 83.05 | Letter clips, paper clips and staples, of non-alloy steel | Produced from regional materials of 72.03 or materials of 72.04 | Produced from regional materials of 72.03 or materials of 72.04 |
| ex 83.11 | Welding rods and welding electrodes, of steel | Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29 | Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29 |
| 84.01 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.02 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.03 | Central heating boilers other than those of heading 84.02 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 84.04 | Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.05 | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.06 | Steam turbines and other vapour turbines | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.07 | Spark-ignition reciprocating or rotary internal combustion piston engines | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.08 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.09 | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.10 | Hydraulic turbines, water wheels, and regulators therefore | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.11 | Turbo-jets, turbo-propellers and other gas turbines | Production in which the value of extra-regional materials used does not | Production in which the value of extra-regional materials used does not |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| | | exceed 50 percent of the export price of the finished product | exceed 60 percent of the export price of the finished product |
| 84.12 | Other engines and motors | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.13 | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.14 | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filter | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.15 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.16 | Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.17 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 84.18 | Refrigerators, freezers and refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 84.19 | Instantaneous or storage water heaters, non-electric | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product |
| ex 84.19 | Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.20 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.21 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.22 | Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, or labeling 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. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 84.23 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.24 | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.25 | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.26 | Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.27 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.28 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.29 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 84.30 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile – extractors; snow-ploughs and snow-blowers | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.31 | Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.32 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.33 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.34 | Milking machines and dairy machinery | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.35 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.36 | Other agricultural, horticultural, forestry, poultry keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 84.37 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.38 | Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.39 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.40 | Book-binding machinery, including book-sewing machines | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.41 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.42 | Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 84.43 | Printing machinery, including ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.44 | Machines for extruding, drawing, texturing or cutting man-made textile materials | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.45 | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.46 | Weaving machines (looms) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.47 | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.48 | Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 8449.00 | Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.50 | Household or laundry-type washing machines, including machines which both wash and dry | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.51 | Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.52 | Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.53 | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.54 | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 84.55 | Metal-rolling mills and rolls therefor | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.56 | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.57 | Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.58 | Lathes (including turning centers) for removing metal | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.59 | Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centers) of heading 84.58 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.60 | Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products other than gear cutting, gear grinding or gear finishing machines of heading 84.61 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.61 | Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 84.62 | Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.63 | Other machine-tools for working metal or cermets, without removing material | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.64 | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.65 | Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.66 | Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.67 | Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 84.68 | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.69 | Typewriters other than printers of heading 84.71; and word processing machines | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.70 | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 84.71 | Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product |
| ex 84.71 | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included (excluding digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.72 | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank-note dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 84.73 | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.74 | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.75 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.76 | Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.77 | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.78 | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 84.79 | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 84.80 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials or rubber | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.81 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.82 | Ball or roller bearings | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.83 | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 84.84 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 84.85 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.01 | Electric motors and generators (excluding generating sets) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.02 | Electric generating sets and rotary converters | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.03 | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.04 | Electrical transformers, static converters (for example, rectifiers) and inductors | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.05 | Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.06 | Primary cells and primary batteries | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 85.07 | Electric accumulators, including separators therefor, whether or not rectangular (including square) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.09 | Electro-mechanical domestic appliances, with self-contained electric motor | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.10 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.11 | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.12 | Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.13 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.14 | Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| | | product | finished product |
| 85.15 | Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electronic 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. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 85.16 | Immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 85.16 | Electric instantaneous or storage water heaters | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product |
| 87.17 | Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.18 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.19 | Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| | | product | finished product |
| ex 85.20 | Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device (excluding cassette-type magnetic tape recorders) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 85.20 | Cassette-type magnetic tape recorders, whether or not incorporating a sound reproducing device | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product |
| 85.21 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.22 | Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.23 | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 85.24 | Recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37 (excluding records and tapes) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.25 | Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 85.26 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 85.27 | Other reception apparatus for radio-telephony or radio-telegraphy, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock (excluding radio-broadcast receivers, car stereos and music centers) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 85.27 | Radio-broadcast receivers, car stereos and music centres | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product |
| ex 85.28 | Video monitors and video projectors; reception apparatus for television, incorporating sound or video recording or reproducing apparatus | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 85.28 | Reception apparatus for television (excluding video monitors and video projectors), whether or not incorporating radio-broadcast receivers | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product |
| 85.29 | Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.30 | Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 85.31 | Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.32 | Electrical capacitors, fixed, variable or adjustable (preset) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.33 | Electrical resistors (including rheostats and potentiometers), other than heating resistors. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.34 | Printed circuits | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.35 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arrestors, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.36 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders, junction boxes), for a voltage not exceeding 1,000 volts. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| ex 85.37 | Other boards, panels consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17 (excluding load centers, panel boards, meter sockets, meter control centers, switchboards, unit substations, and protective devices) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 85.37 | Load centers, panel boards, meter sockets, meter control centers, switchboards, unit sub-stations and protective devices | Production in which the value of extra-regional materials used does not exceed 55 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product |
| 85.38 | Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 85.39 | Incandescent light bulbs | Produced from regional materials of 85.39 | Produced from regional materials of 85.39 |
| 85.40 | Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.41 | Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 85.42 | Electronic integrated circuits and microassemblies | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.43 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 85.44 | Cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.45 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.46 | Electrical insulators of any materials | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 85.47 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| ex 85.48 | Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 86.01 | Rail locomotives powered from an external source of electricity or by electric accumulators | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 86.02 | Other rail locomotives; locomotive tenders | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 86.03 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 86.04 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 86.05 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled excluding those of heading 86.04) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 86.06 | Railway or tramway goods vans and wagons, not self-propelled | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 86.07 | Parts of railway or tramway locomotives or rolling-stock | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 86.08 | Railway or tramway, track fixtures and fittings; mechanical signalling, safety or traffic control equipment for railways, tramways, roads, inland water-ways, parking facilities, port installations or airfields; parts of the foregoing | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 86.09 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more mode of transport | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 87.01 | Tractors (other than tractors of heading 87.09) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 87.02 | Motor vehicles for the transport of ten or more persons, including the driver | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 87.03 | Other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including racing cars (excluding motor cars, station wagons and four-wheel drive vehicles) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 87.03 | Motor cars, station wagons and four-wheel drive vehicles | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product. |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| ex 87.04 | Motor vehicles for the transport of goods (excluding lorries and trucks) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 87.04 | Lorries and trucks | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product |
| 87.05 | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work-shops, mobile radiological units) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 87.06 | Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 87.07 | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 87.08 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 87.09 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas of airports for short distance transport of goods; tractors of the type used on | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| | railway station platforms; parts of the foregoing vehicles | | |
| 87.10 | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 87.11 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 87.12 | Bicycles and other cycles (including delivery tricycles), not motorised | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 87.13 | Invalid carriages, whether or not motorized or otherwise mechanically propelled. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 87.14 | Parts and accessories of vehicles of headings 87.11 to 87.13 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 87.15 | Baby carriages and parts thereof | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 87.16 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | Production in which the value of extra-regional materials used does not exceed 50 percent of the | Production in which the value of extra-regional materials used does not exceed 60 percent of the |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| | | export price of the finished product | export price of the finished product |
| 88.01 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 88.02 | Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 88.03 | Parts of goods of heading 88.01 or 88.02 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 88.04 | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 88.05 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product. |
| 89.01 | Cruise ships, excursion boats, ferry-boats and cargo ships, barges and similar vessels for the transport of persons or goods | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 89.02 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 89.03 | Yachts and other vessels for pleasure or sports; rowing boats and canoes | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 89.04 | Tugs and pusher craft | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 89.05 | Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main functions; floating docks; floating or submersible drilling or production platforms | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 89.06 | Other vessels, including warships and lifeboats other than rowing boats | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 89.07 | Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product. |
| 89.08 | Vessels and other floating structures for breaking up | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.01 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 90.02 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts or of fittings for instruments or apparatus, other than such element of glass not optically worked | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.03 | Frames and mountings for spectacles, goggles or the like, and parts thereof | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.04 | Spectacles, goggles and the like, corrective, protective or other | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.05 | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.06 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.07 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.08 | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 90.09 | Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.10 | Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.11 | Compound optical microscopes, including those for photo-micrography, cinephotomicrography or microprojection | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.12 | Microscopes other than optical microscopes; diffraction apparatus | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.13 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.14 | Direction finding compasses; other navigational instruments and appliances | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.15 | Surveying (including photo-grammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 9016.00 | Balances of a sensitivity of 5 cg or better, with or without weights. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.17 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.18 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.19 | Mechano-theraphy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone theraphy, oxygen theraphy, aerosol theraphy, artificial respiration or other therapeutic respiration apparatus | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.20 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.21 | Orthopaedic appliances, including clutches, 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 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
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| | | MDCs | LDCs |
| 90.22 | Apparatus based on the use of x-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radio-theraphy 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 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.23 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.24 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.25 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.26 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.27 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractormeters, spectrometers, gas or smoke analysis apparatus), instruments and apparatus for measuring or checking viscosity, | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| | porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | | |
| 90.28 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.29 | Revolution counters, production counters, taximeters, mileometers, pedometers an the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.30 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.31 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.32 | Automatic regulating or controlling instruments and apparatus | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 90.33 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 91.01 | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 91.02 | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 91.03 | Clocks with watch movements, excluding clocks of heading 91.04 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product. |
| 91.04 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, space-craft or vessels | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 91.05 | Other clocks | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 91.06 | Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time recorders) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 91.07 | Time switches with clock or watch movement or with synchronous motor | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 91.08 | Watch movements, complete and assembled | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 91.09 | Clock movements, complete and assembled | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 91.10 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product. |
| 91.11 | Watch cases and parts thereof | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 91.12 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 91.13 | Watch straps, watch bands and watch bracelets, and parts thereof | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 91.14 | Other clock or watch parts | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 92.01 | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 92.02 | Other string musical instruments (excluding guitars) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 92.03 | Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product. |
| 92.04 | Accordions and similar instruments; mouth organs | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 92.05 | Other wind musical instruments; (for example, clarinets, trumpets, bagpipes) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 92.06 | Percussion musical instruments (for example, drums, xylo-phones, cymbals, castanets, maracas) (excluding steelband instruments) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 92.07 | Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 92.08 | Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 92.09 | Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 93.01 | Military weapons, other than revolvers, pistols and arms of heading 93.07 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 93.02 | Revolvers and pistols, other than those of heading 93.03 or 93.04 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 93.03 | Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 93.04 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 93.05 | Parts and accessories of articles of headings 93.01 to 93.04 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 93.06 | Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 93.07 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 94.01 | Office chairs with tilting mechanisms and/or metal support bases | Produced from tilting mechanisms and or metal support bases of 94.01 or from materials not included in 94.01 | Produced from tilting mechanisms and or metal support bases of 94.01 or from materials not included in 94.01 |
| ex 94.01 | Other metal chairs of a kind used in offices | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product |
| 94.02 | Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 94.03 | Other metal furniture of a kind used in offices | Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 94.04 | Articles of bedding and similar furnishing (excluding mattresses, cushions, pouffes and pillows; mattress supports) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 94.06 | Prefabricated buildings, of wood | Produced from regional materials of Chapter 44 | Produced from regional materials of Chapter 44 |
| 95.01 | Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 95.04 | Articles of funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment (excluding draught and chess boards) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 95.05 | Festive or other entertainment articles, including conjuring tricks and novelty jokes (excluding carnival articles) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 95.06 | Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included, elsewhere in this Chapter; swimming pools and paddling pools (excluding table-tennis boards) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 95.07 | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 95.08 | Shooting galleries and other fairground amusements (excluding roundabouts and swings); traveling circuses, traveling menageries and traveling theatres | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product. |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| ex 96.01 | Worked ivory, bone, tortoise-shell, horn, antler, coral, mother-of-pearl and other animal carving material | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 96.02 | Worked vegetable or mineral carving material; worked, unhardened gelatin (except gelatin of heading 35.03) | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 96.03 | Brooms, mops and paint rollers, with handles of wood | Produced from materials not included in 96.03 and from regional handles of Chapter 44 | Produced from materials not included in 96.03 and from regional handles of Chapter 44 |
| 96.04 | Hand sieves and hand riddles | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 96.05 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 96.06 | Press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 96.07 | Parts of slide fasteners | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product. |
| ex 96.07 | Slide fasteners | Production in which the value of extra-regional materials used does not exceed 40 percent of the | Production in which the value of extra-regional materials used does not exceed 50 percent of the |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| | | export price of the finished product | export price of the finished product |
| 96.08 | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holder and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09 | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 96.09 | Pencil leads, pastels, drawing charcoals and tailors' chalks | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 96.10 | Slates and boards, with writing or drawing surfaces, whether or not framed | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| ex 96.11 | Embossing stamps, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 96.12 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 96.13 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

| TARIFF HEADING | PRODUCT | CONDITIONS TO BE COMPLIED WITH | |
|---|---|---|---|
| | | MDCs | LDCs |
| 96.14 | Smoking pipes (including pipe bowls) and cigar and cigarette holders, and parts thereof | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 96.15 | Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16 and parts thereof | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 96.16 | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations. | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 96.17 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |
| 96.18 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing | Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product | Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product |

## (b) RULES REGARDING COMMUNITY ORIGIN

**For the purpose of determining the origin of goods under Article 84 of the Treaty and for the application of that Article and the List, the following Rules shall be applied.**

### RULE 1 - Interpretative Provisions

1. In determining the place of **production of marine products and goods produced therefrom, vessel of a Member State shall be regarded as part of that State.** In determining the place from which goods have been consigned, marine products taken from the sea or goods produced therefrom at sea shall be regarded as having been consigned from a Member State if they were taken by or produced in a vessel of a Member State and have been brought direct to the Community.

2. **For the purpose of these Rules a vessel shall be treated as a vessel of a Member State only if –**

    a. it is registered in a Member State;

    b. it carries a complement (inclusive of the Master thereof) of which **not less than three-fourths** are nationals of Member States; and

    c. it is majority owned and operated by -
        i. nationals of Member States, or
        ii. a Government of a Member State, or
        iii. a statutory Corporation of a Member State

    In this paragraph nationals of Member States shall have the same meaning as in paragraph 5 of Article 32 of this Treaty.

3. "**Materials"** includes raw materials, intermediate products, parts and components used in the process of production, repair, renovation or improvement of the goods.

4. **Energy, fuel, plant, machinery and tools** used in the production, repair, renovation or improvement of goods within the Community and materials used in the maintenance of such plant, machinery and tools, shall be regarded as wholly produced within the Community when determining the origin of these goods.

5. Goods other than those to which paragraph 1 of Rule 2 of these Rules applies shall not be treated as being of Community origin if they are produced by any operation

or process which consists only of one or more of the following, whether or not there is a change of tariff heading –

(i) operations to ensure the preservation of goods during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solution, removal of damaged parts, and like operations);

(ii) simple operations consisting of removal of dust, sifting or screening, sorting, grading, classifying, matching (including the making up of sets of articles), washing, painting and cutting up resulting in the mere reduction in size;

(iii) a) changes of packing;

b) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards and other simple packing operations;

(iv) affixing marks, labels or other like distinguishing signs on goods or their packaging;

(v) simple mixing of materials imported from outside the Community or of undetermined origin if the characteristics of the goods as a whole are not essentially different from the characteristics of the materials which have been mixed;

(vi) operations which consist solely of welding, soldering, fastening, riveting, bolting and like operations, or otherwise putting together of all finished parts or components to constitute a finished product.

6. **"Chapter" and "tariff heading"** in article 84 or in this Schedule shall mean the Chapters and headings of the Harmonised Commodity Description and Coding System.

7. For the purpose of sub-paragraph (f) of paragraph 5, the expression **"finished parts or components"** refers to those articles which are imported into the Community in a form or condition which does not require any further fabrication, change in shape or form, resulting in a change in identity or use or the application of permanent protective/decorative coating for the purposes of incorporation in the finished product.

8. Paragraphs 5(f) and 7 in this Rule shall take effect one year after the entry into force of the amendment of this Schedule, pursuant to the decision of the Council at its Special Meeting in July 1990.

## RULE 2 - Goods wholly produced within the Community

1. The expression **"wholly produced"** when used with reference to goods means:

   (i) mineral products extracted from the ground within the Community;

   (ii) vegetable products harvested within the Community;

   (iii) live animals born and raised within the Community;

   (iv) products obtained within the Community from live animals;

   (v) products obtained by hunting or fishing conducted within the Community;

   (vi) marine products taken from the sea by a vessel of a Member State;

   (vii) goods produced within the Community exclusively from one or both of the following -

      a) goods referred to in sub-paragraphs (a) to (f) and (h) and (i) of this paragraph;
      b) goods containing no materials imported from outside the Community or of undetermined origin, or containing those materials but which would not be regarded as such under paragraph 1 of Rule 3;

   and shall be taken to include –

   (viii) used articles fit only for the recovery of materials provided that they have been collected from users within the Community;

   (ix) scrap and waste resulting from manufacturing operations within the Community.

2. Wherever in paragraph 1 of Article 84 of this Treaty goods are required to be wholly produced, the use of small quantities of preservatives, vitamins, colouring and similar materials imported from outside the Community or of undetermined origin shall not affect their eligibility for Community treatment as wholly produced.

## RULE 3 - Application of the criterion of substantial transformation

1. Where materials containing any element imported from outside the Community meet the conditions specified in Article 84, those materials shall be regarded as containing no such element.

2. For the purpose of Article 84 -

   (i) The value of any materials imported from outside the Community shall be the customs value determined for them by the Customs Authority in the Member State where they were used in a process of production, less the amount of any transport costs incurred in transit through other Member States;

   (ii) if the origin of any materials cannot be determined, such materials shall be deemed to have been imported from outside the Community;

   (iii) the export price of the goods shall be the value accepted for this purpose by the Customs Authority in the Member State in which they were produced. It shall be based, **mutatis mutandis**, on the provision set out in sub-paragraph (a), but shall not include the amounts of transport and insurance costs incurred after the exportation of the goods.

3. In the application of the List the conditions to be complied with other than a percentage value-added condition applicable to any goods shall be fulfilled in respect of the whole of the goods, excluding any packing.

4. The expressions appearing in the columns headed **"conditions to be complied with"** in the List and set out below shall be applied in the following manner:

   (i) **"produced from regional materials of"** - the materials falling within the tariff headings or Chapters named may be used only if they qualify to be treated as of Community origin within the meaning of Article 84. This does not preclude the use of regional materials in an earlier stage of production;

   (ii) **"produced from materials of" and "produced from"** - the materials named or designated as the case may be must be used in the condition in which they are described. This does not preclude the use of the materials in an earlier stage of production;

   (iii) **"produced from materials not included in"** - the materials which fall in the tariff headings named may not be used if they are imported from outside the Community or are of undetermined origin;

(iv) **"extraregional materials"** shall mean materials imported from outside the Community or of undetermined origin;

(v) **"chemical transformation"** shall mean the forming of the molecule of the finished product by –

(a) the combination of two or more elements; or

(b) any modification of the structure of the molecule of a compound with the exception of ionisation and the addition or removal of water of crystallisation.

## RULE 4 - Unit of Qualification

1. Each article in a consignment shall be considered separately.

2. For the purposes of paragraph 1 of this Rule -

i) where the Harmonised Commodity Description and Coding System specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article;

ii) tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be considered as forming a whole with the article, provided that they constitute the standard equipment customarily included on the sale of articles of that kind;

iii) in cases not within sub-paragraphs (a) and (b), goods shall be treated as a single article if they are so treated for purposes of assessing Customs duties by the importing Member State.

3. An unassembled or disassembled article which is imported in more than one consignment because it is not feasible for transport or production reasons to import it in a single consignment shall, if the importer so requests, be treated as one article.

## RULE 5 - Segregation of materials

1. For those products or industries where it would be impracticable for the producer physically to segregate materials of similar character but different origin used in the

production of goods, such segregation may be replaced by an appropriate accounting system, which ensures that no more goods received Community tariff treatment, than would have been the case, if the producer had been able physically to segregate the materials.

2. Any such accounting system shall conform to such conditions as may be agreed upon by Member States concerned in order to ensure that adequate control measures will be applied.

## RULE 6 - Treatment of repaired goods

1. For the purposes of paragraph 4 of Article 84 goods shall be treated as having undergone a process of repair, renovation or improvement if the performance of such process within the Community does not result in a change of the form or character of the goods.

2. The cost of repair, renovation or improvement shall refer to the cost of all materials which are used plus the costs involved in effecting the repair, renovation or improvement, excluding freight, other transport charges, insurance and other shipping costs.

## RULE 7 - Treatment of Packing

1. Where for purposes of assessing Customs duties a Member State treats goods separately from their packing, it may also, in respect of its imports consigned from another Member State, determine separately the origin or such packing.

2. Where paragraph 1 of this Rule is not applied, packing of any sort shall be considered as forming a whole with the goods for the purposes only of the application of the percentage value-added conditions. No part of any packing required for the transport or storage of goods shall be considered as having been imported from outside the Community when determining the origin of the goods as a whole.

## RULE 8 - Documentary Evidence

1. A claim that goods shall be accepted as eligible for Community tariff treatment shall be supported by appropriate documentary evidence or origin and consignment. The evidence of origin shall consist of a certificate given by a Governmental authority or

authorised body nominated by the exporting Member State and notified to the other Member States together with a declaration completed by the exporter of the goods.

2. The governmental authority or the authorised body shall obtain a declaration as to the origin of the goods given by the last producer of the goods within the Community. The authority or body shall satisfy themselves as to the accuracy of the evidence provided; where necessary they shall require the production of additional information, and shall carry out any suitable check. If the authorities of the importing Member State so require, a confidential indication of the producer of the goods shall be given.

3. Nominations of authorised bodies for the purpose of this Rule may be withdrawn by the exporting Member State if the need arises. Each Member State shall retain, in regard to its imports, the right of refusing to accept certificates from any authorised body which is shown to have repeatedly issued certificates in an improper manner, but such action shall not be taken without adequate prior notification to the exporting Member State of the grounds for dissatisfaction.

4. In cases where the Member States concerned recognise that it is impracticable for the producer to make the declaration of origin specified in paragraph 2 of this Rule, the exporter may make that declaration in such form as those Member States may for the purpose specify.

5. The certificate and declaration provided for in this Rule shall be in the form prescribed by COTED from time to time.

6. COTED may decide that further or different provisions concerning evidence of origin or of consignment shall apply to particular categories of goods or classes or transactions.

## RULE 9 - Verification of Evidence of Origin

1. The importing Member State may as necessary require further evidence to support any declaration or certificate of origin furnished under Rule 8.

2. The importing Member State shall not prevent the importer from taking delivery of the goods solely on the grounds that it requires such further evidence, but may require security for any duty or other charge which may be payable; provided that where goods are subject to any import restrictions or prohibitions, the stipulation for delivery under security shall not apply.

3. Where, under paragraph 1 of this Rule, a Member State has required further evidence to be furnished, those concerned in another Member State shall be free to

produce it to a governmental authority or an authorised body of the latter State, who shall, after thorough verification of the evidence, furnish an appropriate report to the importing Member State.

4. Where it is necessary to do so by reason of its legislation, a Member State may prescribe that requests by the authorities of importing Member States for further evidence from those concerned in the Member State shall be addressed to a specified governmental authority, who shall after thorough verification of the evidence furnish an appropriate report to the importing Member State.

5. If the importing Member State wishes an investigation to be made into the accuracy of the evidence which it has received it may make a request to that effect to the other Member State or States concerned.

6. Information obtained under the provisions of this Rule by the importing Member State shall be treated as confidential.

## RULE 10 - Application of the Safeguard Mechanism

1. The information required pursuant to paragraph 4 of Article 84 shall be rendered in writing and shall be such as the Competent Authority may require.

2. For the purposes of carrying out his investigations, the Secretary-General may seek such additional information as he considers to be relevant. Replies to the enquiries by the Secretary-General should be sent by telex, telefax or other similar means of communication.

3. The Competent Authority shall ensure that no more extra-regional materials are used in production for purposes of Common Market treatment than are authorised by the Secretary-General. The Competent Authority shall make available to the Governmental authority or authorised body nominated for his State under paragraph 1 of Rule 8 such information as may be necessary for this purpose.

4. The Member States agree to cooperate fully with the Secretary-General in the foregoing provisions of this Rule.

## RULE 11 – Sanctions

1. Member States undertake to introduce legislation, making such provision as may be necessary for penalties against persons who, in their State, furnish or cause to be furnished a document which is untrue in a material particular in support of a claim

in another Member State that goods should be accepted as eligible for Community tariff treatment. The penalties applicable shall be similar to those applicable in case of untrue declarations in regard to payment of duty on imports.

2. A Member State may deal with the offence out of court, if it can be more appropriately dealt with by a compromise penalty or similar administrative procedure.

3. A Member State shall be under no obligation to institute or continue court proceedings, or action under paragraph 2 of this Rule:

   i. if it has not been requested to do so by the importing Member State to which the untrue claim was made; or

   ii. if, on the evidence available, the proceedings would not be justified.

♦ ♦ ♦ ♦

# FIFTH SCHEDULE

## VALUE OF IMPORTED GOODS

**1. (1) In this schedule :**

**(a)** **Customs Value** of imported goods means the value of goods for the purposes of levying **ad valorem** duties of Customs on imported goods;

**(b)** **'Produced'** includes grown, manufactured and mined;

© **'Identical Goods'** means goods produced in the same country as the goods being appraised which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;

**(d)** **'Similar Goods'** means goods produced in the same country as the goods being appraised which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially inter-changeable. The quality of the goods, their reputation and the existence of a trade mark are among the factors to be considered in determining whether goods are similar;

**(e)** **'Identical Goods' and 'Similar Goods',** as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under **Paragraph 8 (1) (b) (iv)** because such elements were undertaken in Guyana;

**(f)** **'Goods of the same class or kind'** means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.

**(2) For the purposes of this schedule :**

**(a)** Persons shall be deemed to be **related** only if :

**(i)** they are Officers or Directors of one another's business;

**(ii)** they are **legally recognized partners** in business;

**(iii)** they are **employer and employees;**

**(iv)** any person **directly or indirectly owns**, controls or holds **5 per cent or more** of the outstanding voting stock or shares of both of them;

**(v)** one of them **directly or indirectly controls** the other;

**(vi)** both of them are directly or indirectly **controlled by a third person;**

**(vii)** together they directly or indirectly **control a third person; or**

**(viii)** they are **members of the same family;**

**(a)** **one person shall be deemed to control another** when the former is legally or operationally in a position to exercise restraint or direction over the latter;

© persons who are associated in business with one another in that one is the **sole agent, sole distributor or sole concessionaire**, however, described, of the other shall be deemed to be related only if they fall within the criteria of **sub-paragraph 2 (a) ;**

**(d)** the term **'person'** means a natural or legal person;

**(e)** **an event** shall be deemed to occur about the same time as another event if the first event occurs on the same day as the other event or **within forty five (45) days immediately before or forty five (45) immediately after**, the day on which the other event occurs.

**2.** **(1)** **The Customs Value** of imported goods shall be determined under Paragraph 3 whenever the conditions prescribed therein are fulfilled.

**(2)** **Where such value cannot be determined under Paragraph 3**, it shall be determined by **proceeding subsequentially through Paragraphs 4 to 7, inclusive, to** the first such Paragraph under which it can be determined, subject to the provision that, where the importer requests it and the Commissioner agrees, the order of application of Paragraphs 6 and 7 shall be reversed.

**(3)** **Except as provided for in sub-paragraph (2),** it is only when the Customs Value of imported goods cannot be determined, under a particular Paragraph that the provisions of the next Paragraph in the sequence established by sub-paragraph (2) can be applied.

**(4)** **Where the Customs Value of imported goods cannot be determined under Paragraphs 3 to 7**, inclusive, it shall -

**(a)** be determined using reasonable means consistent with the principles and general provisions of this Schedule;

**(b)** to the greatest extent possible, be based on previously determined Customs Value; and

© make use of the methods of Valuation laid down in Paragraphs 3 to 7, inclusive, using where necessary, reasonable flexibility in their application.

**(5)** **No Customs value** shall be determined under sub-paragraphs (4) on the basis of :

**(a)** **the selling price in Guyana** of goods produced in Guyana;

**(b)** a system which provided for **the acceptance** for Customs purposes of the **higher of two alternative values**;

© **the price of the goods on the domestic market** of the country of exportation;

**(d)** **the cost of production,** other than the Computed Values which have been determined for identical or similar goods in accordance with Paragraph 7;

**(e)** the price of the goods **for export to a country other than Guyana;**

**(f)** **minimum** Customs Values; or

**(g)** **arbitrary or fictitious values.**

**3.** **(1)** The Customs Value of imported goods determined under this Paragraph shall be the **Transaction Value,** that is, **the Price actually paid or payable for the goods when sold for Export to a purchaser in Guyana, adjusted in accordance with Paragraph 8, and in appropriate cases in Paragraph 9, Provided :**

**(a)** **that there is no restrictions** as to the disposition or use of the goods by the buyer, other than restrictions which :

**(i)** **are imposed or required by Law** or by any Public Authorities in Guyana;

**(ii)** **limit the geographical area** in which the goods may be resold; or

**(iii)** **do not substantially** affect the value of the goods;

**(b)** **that the sale or price is not subject to some condition or consideration** for which a value cannot be determined with respect to the goods being valued;

**©** **that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller**, unless the appropriate adjustment can be made in accordance with Paragraph 8; and

**(d)** **that the buyer and seller are not related**, or, where the buyer and seller are related, that the Transaction Value is acceptable for Customs purposes under sub-paragraph (2).

**(2)** **(a)** In determining whether the Transaction Value is acceptable for the purposes of sub-paragraph (1), the fact that the buyer and seller are related within the meaning of Paragraph 1 **shall not in itself be grounds for regarding the Transaction Value as unacceptable**. Where necessary, the circumstances surrounding the sale shall be examined and the Transaction Value **shall be accepted provided that the relationship did not influence the price**. If, in the light of information provided by the importer or otherwise, the Commissioner has grounds for considering that the relationship influenced the price, **he shall communicate the grounds to the importer who shall be given a reasonable opportunity to respond.**

**(b)** **In a sale between related persons, the Transaction Value shall be accepted and the goods valued in accordance with sub-paragraph 1 whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time:**

**(i)** **the transaction value in sales,** between buyers and sellers who are not related in any particular case, of Identical or Similar goods for export to Guyana;

**(ii)** **the Customs Value of Identical or Similar goods**, as determined under Paragraph 6;

**(iii)** **the Customs Value of Identical or Similar goods**, as determined under Paragraph 7;

In applying the foregoing tests, **due account shall be taken of demonstrated differences in commercial levels, quantity levels**, the elements enumerated in Paragraph 8 and costs incurred by the seller in sales in which he and the buyer are not related that are not incurred by the seller in sales in which he and the buyer are related.

© **The tests set forth in sub-paragraph (2) (b) shall be used** at the initiative of the importer and only for comparison purposes. Substitute values may not be established under that sub-paragraph.

**(3) (a) The price actually paid or payable is the total payment made or to be made** by the buyer to or for the benefit of the seller for the imported goods.

**Payments may be made directly or indirectly**, need not necessarily take the form of a transfer of money, and shall include:

**(i) all payments made or to be made as a condition of sale** of the imported goods by the buyer to the seller or by the buyer to a third party to satisfy an obligation of the seller; and

**(ii) any settlement by the buyer**, whether in whole or in part, of a debt owed by the seller.

**(b) Activities, including marketing activities, undertaken by the buyer on his own account**, other than those for which an adjustment is provided in Paragraph 8, are not considered to be indirect payment to the seller, even though they might be regarded as a benefit to the seller or have been undertaken by agreement with the seller, and their costs **shall not be added to the price actually paid or payable** in determining the Customs Value of imported goods.

**(4) The Customs value of imported goods <u>shall not include</u> the following charges or costs,** provided that they are reasonable and are distinguished from the price paid or payable for the imported goods:

**(a) charges for construction, erection, assembly, maintenance or technical assistance**, undertaken after importation on imported goods such as industrial plant, machinery or equipment;

**(b) Customs duties and other taxes payable in Guyana** by reason of the importation or sale of the goods;

© **the cost of transport** after importation.

(5) **The fact that goods which are the subject of sale entered for home within Guyana shall be regarded as adequate indication that they are sold for export to Guyana.**This indication shall also apply where successive sales of goods have taken place before valuation, where such successive sales have taken place each price resulting from them may be used as a basis for valuation.

(6) **Where a declaration regarding the value of goods has been presented under this Act and the Commissioner has reason to doubt the truth or accuracy of any of the particulars stated in the declaration or in any document produced in support of the declaration or the genuineness of any such document**, the Commissioner may request the importer to produce further information, including documents or other evidence, to satisfy himself that the declared value represents the total amount actually paid or payable for the imported goods, adjusted as provided in sub-paragraph (1); and if, after considering the further information furnished to him pursuant to any such request, the Commissioner still is in doubt about the truth or accuracy of the value of the imported goods as declared, or the genuineness of any document produced in support of the declaration, or where the further information requested for is not produced by the importer, it shall be deemed that the transaction value of the imported goods cannot be determined under the provisions of this Paragraph:

**Provided** that before the Commissioner comes to the conclusion that the transaction value of the imported goods cannot be determined under the provisions of this Paragraph, the Commissioner shall communicate to the importer, in writing if requested by the importer, the grounds therefore and the importer shall be given a reasonable opportunity to make any representations he wants to make in regard to the matter and such representations shall be taken into consideration by the Commissioner.

**4.** **(1)** **(a)** **The Customs Value of imported goods** determined under this Paragraph shall **be the Transaction Value of Identical Goods sold for export** at or about the same time as the goods being valued.

**(b)** In applying this Paragraph, the Transaction Value of Identical Goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the Customs Value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

**(2)** **Where the costs and charges referred to in Paragraph 8 (1) (e) are included in the transaction value,** an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

**(3) In applying this Paragraph :**

**(a)** if more than one transaction value of identical goods is found, the **lowest such value shall be used** to determine the Customs Value of the imported goods;

**(b)** **a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found** under sub-paragraph (1) for identical goods produced by the same person as the goods being valued.

**(4)** For the purposes of this Paragraph, the Transaction Value of Identical imported goods means a customs Value previously determined under Paragraph 3, adjusted as provided for in **sub-paragraph 1 (b) and 2** of this Paragraph. The period for reference **should not exceed twenty four (24) months** after the goods have been released by Customs.

**5. (1) (a)** **The Customs Value of imported goods** determined under this Paragraph **shall be the Transaction Value of Similar Goods sold for export to Guyana and exported at or about the same time as the goods being valued.**

**(b)** In applying this Paragraph**, the Transaction Value of Similar Goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the Customs Value.** Where no such sale is found, the Transaction Value of Similar Goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or decrease in value.

**(2) Where the costs and charges referred to in Paragraph 8 (1) (e) are included in the Transaction Value**, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the similar goods in question arising from differences in distances and modes of transport.

**(3) In applying this Paragraph :**

**(a)** if more than one transaction value of similar goods is found the **lowest such value shall be used** to determine the Customs Value of the imported goods;

**(b)** **a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found** under sub-paragraph (1) for similar goods produced by the same person as the goods being valued.

**(4)** **For the purposes of this Paragraph**, the Transaction Value of Similar Imported Goods means a Customs Value previously determined under Paragraph 3, adjusted as provided for in **sub-paragraphs 1 (b) and 2** of this Paragraph. The period for reference **should not exceed twenty four (24) months** after the goods have been released by Customs.

**6.** **(1)** **(a)** If the imported goods or identical goods or similar imported goods are sold in Guyana in their condition as imported, **the Customs Value of the imported goods, determined under this Paragraph, shall be based on the <u>Unit Price</u> at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity**, at or about the same time as the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, **subject to deductions for the following:**

**(i)** **either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses** (including the direct and indirect costs of marketing the goods in question) in connection with sales in Guyana of imported goods of the same class or kind;

**(ii)** **the usual costs of transport and insurance** and associated costs incurred within Guyana; and

**(iii)** **the Customs duties and other taxes payable in Guyana** by reason of the importation or sale of the goods.

**(b)** If neither the imported goods nor identical nor similar imported goods are sold at or about the same time as the importation of the goods being valued, **the Customs Value of imported goods determined under this Paragraph shall**, subject otherwise to the provisions of **sub-paragraph (1) (a), <u>be based on the unit price</u> at which the imported goods or identical or similar imported goods are sold in Guyana in the conditions as imported at the earliest date after the importation of goods being valued but before the expiration of ninety (90) days after such importation.**

**(2)** If neither the imported goods nor identical nor similar imported goods are sold in Guyana in the condition as imported, then, **if the Commissioner so decides, the Customs Value shall be based on the unit price at which the imported goods,**

**after further processing, are sold in the greatest aggregate quantity to persons in Guyana who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in sub-paragraph (1) (a).** Where this method of valuation is used, deductions made for the value added by further processing shall be based on objective and quantifiable data relating to the cost of such work. Accepted industry formulas, recipes, methods of construction and other industry practices shall form the basis of the calculation.

**(3)** In this Paragraph, the **unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity is the price at which the greatest number of unit is sold in sales to persons who are not related** to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.

**(4)** Any sale in Guyana to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods **any of the elements specified in Paragraph 8 (1) (b), shall not be taken into account in establishing the unit price** for the purposes of this Paragraph.

**(5) For the purposes of sub-paragraph 1 (a) (i) :**

**(a)** **'profit and general expenses' shall be taken as a whole.** The figure for the purposes of this deduction shall be determined on the basis of information supplied by or on behalf of the importer unless his figures are inconsistent with those obtaining in sales of imported goods of the same class or kind. Where the importer's figures are inconsistent with such figures, the amounts for profits and general expenses may be based upon relevant information other than that supplied by or on behalf of the importer; and

**(b)** in determining either the commissions or the additions usually made for profit and general expenses, the question whether certain goods are of the same class or kind as other goods shall be determined on a case-by-case basis by reference to the circumstances involved. In doing this, sales for which the necessary information can be provided of the narrowest group or range of imported goods of the same class or kind as the goods being valued should be examined.

© **Goods of the same class or kind** includes goods imported from the same country as the goods being valued as well as goods imported from other countries.

**(6)** For the purpose **of sub-paragraph 1 (b), the earliest date shall be the date** by which sales of the imported goods or identical or similar imported goods are made

in sufficient quantity to establish the unit price.

**7.** **(1)** **The Customs Value** of imported goods determined under this Paragraph **shall be based on a Computed Value which shall consist of the sum of :**

**(a)** **the cost or value of materials and fabrication or other processing** employed in producing the imported goods;

**(b)** **an amount for profit and general expenses** equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Guyana;

© the cost or value of the items referred to in **Paragraph 8 (1) (e).**

**(2)** **The cost or value of materials and fabrication referred to in sub-paragraph 1 (a) above shall include the cost or elements specified in Paragraph 8 (1) (a) (ii) and (iii). It shall also include the value, duly apportioned, of any element specified in Paragraph 8 (1) (b) which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods. The value of the elements specified in Paragraph 8 (1) (b) (iv) which are undertaken in Guyana shall be included only to the extent that such elements are charged to the producer.** No cost or value of an element referred to in this sub-paragraph shall be counted more than once in determining the computed value.

**(3)** **The 'cost or value' referred to in sub-paragraph 1 (a) shall be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the producer**. It shall be based upon the commercial accounts of the producer, provided that these accounts are consistent with the generally accepted accounting principles applied in the country where the goods are produced.

**(4)** **For the purpose of sub-paragraph 1 (b) :**

**(a)** **the 'amount for profit and general expenses' shall be taken as a whole** and shall be determined on the basis of information supplied by or on behalf of the producer unless his figures are inconsistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made, by producers in the country of exportation for export to Guyana;

**(b)** if the producer's own figures for profit and general expenses are not consistent with those usually reflected in sales of the goods of the same class or kind referred to in sub-paragraph 4 (a) **the amount for profit and**

**general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods;**

© **in addition to the definition in Paragraph 1 (1) (f) 'goods of the same class or kind'** means goods imported from the same country as the goods being valued;

**(d) whether the goods are 'of the same class or kind' as other goods shall be determined on a case-by-case basis** with reference to the circumstances involved. In doing this, sales for export to Guyana of the narrowest group or range of goods of the same class or kind as the goods being valued for which the necessary information can be provided should be examined;

**(e) the 'general expenses' referred to cover the direct and indirect cost of producing and selling the goods for export** which are not included under **sub-paragraph 1 (a).**

**8. (1) In determining the Customs Value under Paragraph 3, there <u>shall be added</u> to the price actually paid or payable for the imported goods;**

**(a)** the following, to the extent **that they are incurred directly or indirectly by the buyer but are not included** in the price actually paid or payable for the goods:

**(i) commission and brokerage**, except buying commissions;

**(ii) the cost of containers** which are treated as being one for Customs purposes with the goods in question;

**(iii) the cost of packing**, whether for labour or materials;

**(b)** the value, apportioned as **appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost** for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:

**(i) materials, components, parts and similar items** incorporated in the imported goods;

**(ii) tools, dies, mould and similar items** used in the production of the imported goods;

**(iii) materials consumed in the production** of the imported goods;

(iv) **engineering, development, artwork, design work, and plans and sketches undertaken elsewhere other than in Guyana** and necessary for the production of the imported goods:

© **royalties and licence fees, which among other things, may include payments in respect of patents, trademarks and copyrights**, in relation to the goods being valued, that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;

**(d)** **the value of any part of the proceeds of any subsequent resale, disposal or use** of the imported goods that accrues directly or indirectly to the seller;

**(e)** **(i)** **the cost of transport** of the imported goods to the port or place of importation;

**(ii)** **loading and handling charges** associated with the transport of the imported goods to the port or place of importation; and

**(iii)** **the cost of insurance.**

**(2)** **No additions** shall be made to the price actually paid or payable in determining the Customs Value except as provided in this Paragraph.

**(3)** **Additions to the price actually paid or payable** shall be made under this Paragraph **only on the basis of objective and quantifiable data**; and if such do not exist **a transaction value shall not be determined under the provisions of Paragraph 3.**

**(4)** In this Paragraph, the term **'buying commissions'**, means fees paid by an importer to his agent for the service of representing him abroad in the purchase of the goods being valued.

**(5)** Notwithstanding **sub-paragraph 1** © of this Paragraph:

**(a)** charges for the right to produce the imported goods in Guyana **shall not be added** to the price actually paid or payable for the imported goods in determining the Customs Value; and

**(b)** payments made by the buyer for the right to distribute or resell the imported goods **shall not be added** to the price actually paid or payable for the imported goods if such payments are not a condition of sale for export to Guyana of the goods.

**9.** **(1)** **Charges for interest** under a financing arrangement entered into by the buyer and related to the purchase of the imported goods **shall not be included in the Customs Value** determined under Paragraph 3 **provided that** :

**(a)** **the charges are distinguished** from the price actually paid or payable for the goods;

**(b)** **the financing arrangement** has been made in writing;

© **where required by the Commissioner,** the buyer can demonstrate that :

**(i)** such goods are **actually sold at the price declared** as the price actually paid or payable; and

**(ii)** **the claimed rate of interest** does not exceed the level of such transactions prevailing in the country where, and at the time when, the finance was provided.

**(2)** **The provisions of sub-paragraph 1 shall apply** regardless of whether the finance is provided by the seller, a bank or another person; and it shall also apply, **mutatis mutandis**, where the Customs Value is determined under a method other than the transaction value.

**10.** **Nothing in this Schedule** shall be construed as restricting or calling into question the right of the Commissioner to satisfy himself as to the genuineness, truth or accuracy of any statement, document or declaration presented for Customs Valuation purposes.

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