

No. S 115

CUSTOMS ORDER, 2006
(S 39/06)

CUSTOMS IMPORT DUTIES (AMENDMENT) (NO. 2) ORDER, 2008

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation.
 2. Substitution of First Schedule to S 45/07.
 3. Amendment of Second Schedule.
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Chapter 1

Live animals

Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
01.01		Live horses, asses, mules and hinnies.		
	0101.10.00	- Pure-bred breeding animals	u	Nil
	0101.90	- Other:		
	0101.90.30	- - Horses	u	Nil
	0101.90.90	- - Other	u	Nil
01.02		Live bovine animals.		
	0102.10.00	- Pure-bred breeding animals	u	Nil
	0102.90	- Other:		
	0102.90.10	- - Oxen	u	Nil
	0102.90.20	- - Buffaloes	u	Nil
	0102.90.90	- - Other	u	Nil
01.03		Live swine.		
	0103.10.00	- Pure-bred breeding animals	u	Nil
		- Other:		
	0103.91.00	- - Weighing less than 50 kg	u	Nil
	0103.92.00	- - Weighing 50 kg or more	u	Nil
01.04		Live sheep and goats.		
	0104.10	- Sheep:		
	0104.10.10	- - Pure-bred breeding animals	u	Nil
	0104.10.90	- - Other	u	Nil
	0104.20	- Goats:		
	0104.20.10	- - Pure-bred breeding animals	u	Nil
	0104.20.90	- - Other	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.		
		- Weighing not more than 185 g:		
	0105.11	-- Fowls of the species <i>Gallus domesticus</i> :		
	0105.11.10	--- Breeding fowls	u	Nil
	0105.11.90	--- Other	u	Nil
	0105.12	-- Turkeys:		
	0105.12.10	--- Breeding turkeys	u	Nil
	0105.12.90	--- Other	u	Nil
	0105.19	-- Other:		
	0105.19.10	--- Breeding ducklings	u	Nil
	0105.19.30	--- Breeding goslings	u	Nil
	0105.19.90	--- Other	u	Nil
		- Other:		
	0105.94	-- Fowls of the species <i>Gallus domesticus</i> :		
	0105.94.10	--- Breeding fowls, other than fighting cocks	u	Nil
	0105.94.20	--- Fighting cocks, weighing not more than 2,000 g	u	Nil
	0105.94.30	--- Fighting cocks, weighing more than 2,000 g	u	Nil
	0105.94.90	--- Other	u	Nil
	0105.99	-- Other:		
	0105.99.10	--- Breeding ducks	u	Nil
0105.99.20	--- Other ducks	u	Nil	
0105.99.30	--- Breeding geese, turkeys and guinea fowls	u	Nil	
0105.99.40	--- Other geese, turkeys and guinea fowls	u	Nil	
01.06		Other live animals.		
		- Mammals:		
	0106.11.00	-- Primates	u	Nil
	0106.12.00	-- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>)	u	Nil
	0106.19.00	-- Other	u	Nil
	0106.20.00	- Reptiles (including snakes and turtles)	u	Nil
		- Birds:		
	0106.31.00	-- Birds of prey	u	Nil
	0106.32.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	Nil
	0106.39.00	-- Other	u	Nil
0106.90.00	- Other	u	Nil	

Chapter 2

Meat and edible meat offal

Note.

1. This Chapter does not cover:

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (c) Animal fat, other than products of heading 02.09 (Chapter 15).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
02.01		Meat of bovine animals, fresh or chilled.		
	0201.10.00	- Carcasses and half-carcasses	kg	Nil
	0201.20.00	- Other cuts with bone in	kg	Nil
	0201.30.00	- Boneless	kg	Nil
02.02		Meat of bovine animals, frozen.		
	0202.10.00	- Carcasses and half-carcasses	kg	Nil
	0202.20.00	- Other cuts with bone in	kg	Nil
	0202.30.00	- Boneless	kg	Nil
02.03		Meat of swine, fresh, chilled or frozen.		
		- Fresh or chilled:		
	0203.11.00	-- Carcasses and half-carcasses	kg	Nil
	0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	kg	Nil
	0203.19.00	-- Other	kg	Nil
		- Frozen:		
	0203.21.00	-- Carcasses and half-carcasses	kg	Nil
	0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	kg	Nil
	0203.29.00	-- Other	kg	Nil
02.04		Meat of sheep or goats, fresh, chilled or frozen.		
	0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled - Other meat of sheep, fresh or chilled:	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0204.21.00	-- Carcasses and half-carcasses	kg	Nil
	0204.22.00	-- Other cuts with bone in	kg	Nil
	0204.23.00	-- Boneless	kg	Nil
	0204.30.00	- Carcasses and half-carcasses of lamb, frozen	kg	Nil
		- Other meat of sheep, frozen:		
	0204.41.00	-- Carcasses and half-carcasses	kg	Nil
	0204.42.00	-- Other cuts with bone in	kg	Nil
	0204.43.00	-- Boneless	kg	Nil
	0204.50.00	- Meat of goats	kg	Nil
02.05	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	kg	Nil
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.		
	0206.10.00	- Of bovine animals, fresh or chilled	kg	Nil
		- Of bovine animals, frozen:		
	0206.21.00	-- Tongues	kg	Nil
	0206.22.00	-- Livers	kg	Nil
	0206.29.00	-- Other	kg	Nil
	0206.30.00	- Of swine, fresh or chilled	kg	Nil
		- Of swine, frozen:		
	0206.41.00	-- Livers	kg	Nil
	0206.49.00	-- Other	kg	Nil
	0206.80.00	- Other, fresh or chilled	kg	Nil
	0206.90.00	- Other, frozen	kg	Nil
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.		
		- Of fowls of the species <i>Gallus domesticus</i> :		
	0207.11.00	-- Not cut in pieces, fresh or chilled	kg	Nil
	0207.12.00	-- Not cut in pieces, frozen	kg	Nil
	0207.13.00	-- Cuts and offal, fresh or chilled	kg	Nil
	0207.14	-- Cuts and offal, frozen:		
	0207.14.10	--- Wings	kg	Nil
	0207.14.20	--- Thighs	kg	Nil
	0207.14.30	--- Livers	kg	Nil
	0207.14.90	--- Other	kg	Nil
		- Of turkeys:		
	0207.24.00	-- Not cut in pieces, fresh or chilled	kg	Nil
	0207.25.00	-- Not cut in pieces, frozen	kg	Nil
	0207.26.00	-- Cuts and offal, fresh or chilled	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0207.27	- - Cuts and offal, frozen:		
	0207.27.10	- - - Livers	kg	Nil
	0207.27.90	- - - Other	kg	Nil
		- Of ducks, geese or guinea fowls:		
	0207.32	- - Not cut in pieces, fresh or chilled:		
	0207.32.10	- - - Of ducks	kg	Nil
	0207.32.20	- - - Of geese or guinea fowls	kg	Nil
	0207.33	- - Not cut in pieces, frozen:		
	0207.33.10	- - - Of ducks	kg	Nil
	0207.33.20	- - - Of geese or guinea fowls	kg	Nil
	0207.34.00	- - Fatty livers, fresh or chilled	kg	Nil
	0207.35.00	- - Other, fresh or chilled	kg	Nil
	0207.36	- - Other, frozen:		
	0207.36.10	- - - Fatty livers	kg	Nil
	0207.36.90	- - - Other	kg	Nil
02.08		Other meat and edible meat offal, fresh, chilled or frozen.		
	0208.10.00	- Of rabbits or hares	kg	Nil
	0208.30.00	- Of primates	kg	Nil
	0208.40.00	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	kg	Nil
	0208.50.00	- Of reptiles (including snakes and turtles)	kg	Nil
	0208.90.00	- Other	kg	Nil
02.09	0209.00.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	Nil
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.		
		- Meat of swine:		
	0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	kg	Nil
	0210.12.00	- - Bellies (streaky) and cuts thereof	kg	Nil
	0210.19	- - Other:		
	0210.19.10	- - - Bacon	kg	Nil
	0210.19.20	- - - Hams, boneless	kg	Nil
	0210.19.90	- - - Other	kg	Nil
	0210.20.00	- Meat of bovine animals	kg	Nil
		- Other, including edible flours and meals of meat or meat offal:		
	0210.91.00	- - Of primates	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0210.92.00	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	kg	Nil
	0210.93.00	-- Of reptiles (including snakes and turtles)	kg	Nil
	0210.99	-- Other:		
	0210.99.10	--- Freeze dried chicken dice	kg	Nil
	0210.99.20	--- Dried pork skin	kg	Nil
	0210.99.90	--- Other	kg	Nil

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
03.01		Live fish.		
	0301.10	- Ornamental fish:		
	0301.10.10	-- Fish fry	kg	Nil
	0301.10.20	-- Other, marine fish	kg	Nil
	0301.10.30	-- Other, freshwater fish	kg	Nil
		- Other live fish:		
	0301.91.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Nil
	0301.92.00	-- Eels (<i>Anguilla spp.</i>)	kg	Nil
	0301.93	-- Carp:		
	0301.93.10	--- Breeding, other than fry	kg	Nil
	0301.93.90	--- Other	kg	Nil
	0301.94.00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	kg	Nil
	0301.95.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Nil
	0301.99	-- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- Milkfish or lapu lapu fry:		
	0301.99.11	---- Breeding	kg	Nil
	0301.99.19	---- Other	kg	Nil
		--- Other fish fry:		
	0301.99.21	---- Breeding	kg	Nil
	0301.99.29	---- Other	kg	Nil
		--- Other marine fish:		
	0301.99.31	---- Milk fish breeder	kg	Nil
	0301.99.39	---- Other	kg	Nil
	0301.99.40	--- Other freshwater fish	kg	Nil
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.		
		- Salmonidae, excluding livers and roes:		
	0302.11.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Nil
	0302.12.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Nil
	0302.19.00	-- Other	kg	Nil
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
	0302.21.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	Nil
	0302.22.00	-- Plaice (<i>Pleuronectes platessa</i>)	kg	Nil
	0302.23.00	-- Sole (<i>Solea spp.</i>)	kg	Nil
	0302.29.00	-- Other	kg	Nil
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		
	0302.31.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	Nil
	0302.32.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg	Nil
	0302.33.00	-- Skipjack or stripe-bellied bonito	kg	Nil
	0302.34.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	kg	Nil
	0302.35.00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	kg	Nil
	0302.36.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Nil
	0302.39.00	-- Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0302.40.00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	kg	Nil
	0302.50.00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	kg	Nil
		- Other fish, excluding livers and roes:		
	0302.61.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	Nil
	0302.62.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Nil
	0302.63.00	-- Coalfish (<i>Pollachius virens</i>)	kg	Nil
	0302.64.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	Nil
	0302.65.00	-- Dogfish and other sharks	kg	Nil
	0302.66.00	-- Eels (<i>Anguilla spp.</i>)	kg	Nil
	0302.67.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	Nil
	0302.68.00	-- Toothfish (<i>Dissostichus spp.</i>)	kg	Nil
	0302.69	-- Other:		
	0302.69.10	--- Marine fish	kg	Nil
	0302.69.20	--- Freshwater fish	kg	Nil
	0302.70.00	- Livers and roes	kg	Nil
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.		
		- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:		
	0303.11.00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg	Nil
	0303.19.00	-- Other	kg	Nil
		- Other salmonidae, excluding livers and roes:		
	0303.21.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Nil
	0303.22.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Nil
	0303.29.00	-- Other	kg	Nil
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
	0303.31.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	Nil
	0303.32.00	-- Plaice (<i>Pleuronectes platessa</i>)	kg	Nil
	0303.33.00	-- Sole (<i>Solea spp.</i>)	kg	Nil
	0303.39.00	-- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		
	0303.41.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	Nil
	0303.42.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg	Nil
	0303.43.00	-- Skipjack or stripe-bellied bonito	kg	Nil
	0303.44.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	kg	Nil
	0303.45.00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	kg	Nil
	0303.46.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Nil
	0303.49.00	-- Other	kg	Nil
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:		
	0303.51.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil
	0303.52.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil
		- Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus spp.</i>), excluding livers and roes:		
	0303.61.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	Nil
	0303.62.00	-- Toothfish (<i>Dissostichus spp.</i>)	kg	Nil
		- Other fish, excluding livers and roes:		
	0303.71.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	Nil
	0303.72.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Nil
	0303.73.00	-- Coalfish (<i>Pollachius virens</i>)	kg	Nil
	0303.74.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	Nil
	0303.75.00	-- Dogfish and other sharks	kg	Nil
	0303.76.00	-- Eels (<i>Anguilla spp.</i>)	kg	Nil
	0303.77.00	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	kg	Nil
	0303.78.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	Nil
	0303.79	-- Other:		
	0303.79.10	--- Marine fish	kg	Nil
	0303.79.20	--- Freshwater fish	kg	Nil
	0303.80	- Livers and roes:		
	0303.80.10	-- Livers	kg	Nil
	0303.80.20	-- Roes	kg	Nil
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		
		- Fresh or chilled:		
	0304.11.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	Nil
	0304.12.00	-- Toothfish (<i>Dissostichus spp.</i>)	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0304.19.00	-- Other - Frozen fillets:	kg	Nil
	0304.21.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	Nil
	0304.22.00	-- Toothfish (<i>Dissostichus spp.</i>)	kg	Nil
	0304.29.00	-- Other - Other:	kg	Nil
	0304.91.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	Nil
	0304.92.00	-- Toothfish (<i>Dissostichus spp.</i>)	kg	Nil
	0304.99.00	-- Other	kg	Nil
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.		
	0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	kg	Nil
	0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:		
	0305.20.10	-- Of freshwater fish, dried, salted or in brine	kg	Nil
	0305.20.90	-- Other	kg	Nil
	0305.30.00	- Fish fillets, dried, salted or in brine, but not smoked - Smoked fish, including fillets:	kg	Nil
	0305.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Nil
	0305.42.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil
	0305.49.00	-- Other - Dried fish, whether or not salted but not smoked:	kg	Nil
	0305.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil
	0305.59	-- Other:		
	0305.59.10	--- Sharks' fins	kg	Nil
	0305.59.20	--- Marine fish, including Ikan bilis (anchovies)	kg	Nil
	0305.59.90	--- Other - Fish, salted but not dried or smoked and fish in brine:	kg	Nil
	0305.61.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil
	0305.62.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil
	0305.63.00	-- Anchovies (<i>Engraulis spp.</i>)	kg	Nil
	0305.69	-- Other:		
	0305.69.10	--- Marine fish, including sharks' fins	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0305.69.90	--- Other	kg	Nil
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.		
		- Frozen:		
	0306.11.00	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg	Nil
	0306.12.00	-- Lobsters (<i>Homarus spp.</i>)	kg	Nil
	0306.13.00	-- Shrimps and prawns	kg	Nil
	0306.14.00	-- Crabs	kg	Nil
	0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	Nil
		- Not frozen:		
	0306.21	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):		
	0306.21.10	--- Breeding	kg	Nil
	0306.21.20	--- Other, live	kg	Nil
	0306.21.30	--- Fresh or chilled	kg	Nil
		--- Other:		
	0306.21.91	---- In airtight containers	kg	Nil
	0306.21.99	---- Other	kg	Nil
	0306.22	-- Lobsters (<i>Homarus spp.</i>):		
	0306.22.10	--- Breeding	kg	Nil
	0306.22.20	--- Other, live	kg	Nil
	0306.22.30	--- Fresh or chilled	kg	Nil
		--- Dried:		
	0306.22.41	---- In airtight containers	kg	Nil
	0306.22.49	---- Other	kg	Nil
		--- Other:		
	0306.22.91	---- In airtight containers	kg	Nil
	0306.22.99	---- Other	kg	Nil
	0306.23	-- Shrimps and prawns:		
	0306.23.10	--- Breeding	kg	Nil
	0306.23.20	--- Other, live	kg	Nil
	0306.23.30	--- Fresh or chilled	kg	Nil
		--- Dried:		
	0306.23.41	---- In airtight containers	kg	Nil
	0306.23.49	---- Other	kg	Nil
		--- Other:		
	0306.23.91	---- In airtight containers	kg	Nil
	0306.23.99	---- Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0306.24	-- Crabs:		
	0306.24.10	--- Live	kg	Nil
	0306.24.20	--- Fresh or chilled	kg	Nil
		--- Other:		
	0306.24.91	---- In airtight containers	kg	Nil
	0306.24.99	---- Other	kg	Nil
	0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
	0306.29.10	--- Live	kg	Nil
	0306.29.20	--- Fresh or chilled	kg	Nil
		--- Other:		
	0306.29.91	---- In airtight containers	kg	Nil
	0306.29.99	---- Other	kg	Nil
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.		
	0307.10	- Oysters:		
	0307.10.10	-- Live	kg	Nil
	0307.10.20	-- Fresh, chilled or frozen	kg	Nil
	0307.10.30	-- Dried, salted or in brine	kg	Nil
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
	0307.21	-- Live, fresh or chilled:		
	0307.21.10	--- Live	kg	Nil
	0307.21.20	--- Fresh or chilled	kg	Nil
	0307.29	-- Other:		
	0307.29.10	--- Frozen	kg	Nil
	0307.29.20	--- Dried, salted or in brine	kg	Nil
		- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):		
	0307.31	-- Live, fresh or chilled:		
	0307.31.10	--- Live	kg	Nil
	0307.31.20	--- Fresh or chilled	kg	Nil
	0307.39	-- Other:		
	0307.39.10	--- Frozen	kg	Nil
	0307.39.20	--- Dried, salted or in brine	kg	Nil
		- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):		
	0307.41	-- Live, fresh or chilled:		
	0307.41.10	--- Live	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0307.41.20	- - - Fresh or chilled	kg	Nil
	0307.49	- - Other:		
	0307.49.10	- - - Frozen	kg	Nil
	0307.49.20	- - - Dried, salted or in brine	kg	Nil
		- Octopus (<i>Octopus spp.</i>):		
	0307.51	- - Live, fresh or chilled:		
	0307.51.10	- - - Live	kg	Nil
	0307.51.20	- - - Fresh or chilled	kg	Nil
	0307.59	- - Other:		
	0307.59.10	- - - Frozen	kg	Nil
	0307.59.20	- - - Dried, salted or in brine	kg	Nil
	0307.60	- Snails, other than sea snails:		
	0307.60.10	- - Live	kg	Nil
	0307.60.20	- - Fresh, chilled or frozen	kg	Nil
	0307.60.30	- - Dried, salted or in brine	kg	Nil
		- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
	0307.91	- - Live, fresh or chilled:		
	0307.91.10	- - - Live	kg	Nil
	0307.91.20	- - - Fresh or chilled	kg	Nil
	0307.99	- - Other:		
	0307.99.10	- - - Frozen	kg	Nil
	0307.99.20	- - - Beches-de-mer (trepang), dried, salted or in brine	kg	Nil
	0307.99.90	- - - Other	kg	Nil

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		
	0401.10.00	- Of a fat content, by weight, not exceeding 1%	kg	Nil
	0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg	Nil
	0401.30.00	- Of a fat content, by weight, exceeding 6%	kg	Nil
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.		
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:		
	0402.10.30	-- In containers of a gross weight of 20 kg or more	kg	Nil
	0402.10.90	-- Other	kg	Nil
	0402.21	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
	0402.21.20	-- Not containing added sugar or other sweetening matter: --- In containers of a gross weight of 20 kg or more	kg	Nil
	0402.21.90	--- Other	kg	Nil
	0402.29	-- Other:		
	0402.29.20	--- In containers of a gross weight of 20 kg or more	kg	Nil
	0402.29.90	--- Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
04.03	0402.91.00	- Other: -- Not containing added sugar or other sweetening matter	kg	Nil	
	0402.99.00	-- Other	kg	Nil	
		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
	0403.10	- Yogurt: -- Containing fruit, nuts, cocoa or flavouring matter; liquid yogurt:			
	0403.10.11	--- In liquid form, including condensed form	kg	Nil	
	0403.10.19	--- Other	kg	Nil	
		-- Other: --- In condensed form	kg	Nil	
	0403.10.99	--- Other	kg	Nil	
	0403.90	- Other:			
	0403.90.10	-- Buttermilk	kg	Nil	
0403.90.90	-- Other	kg	Nil		
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter: -- Fit for human consumption:			
	0404.10.11	--- Whey	kg	Nil	
	0404.10.19	--- Other	kg	Nil	
		-- Fit for animal feeding: --- Whey	kg	Nil	
	0404.10.99	--- Other	kg	Nil	
	0404.90.00	- Other	kg	Nil	
	04.05		Butter and other fats and oils derived from milk; dairy spreads.		
		0405.10.00	- Butter	kg	Nil
		0405.20.00	- Dairy spreads	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0405.90	- Other:		
	0405.90.10	-- Anhydrous butterfat	kg	Nil
	0405.90.20	-- Butter oil	kg	Nil
	0405.90.30	-- Ghee	kg	Nil
	0405.90.90	-- Other	kg	Nil
04.06		Cheese and curd.		
	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:		
	0406.10.10	-- Fresh (unripened or uncured) cheese, including whey cheese	kg	Nil
	0406.10.90	-- Other	kg	Nil
	0406.20	- Grated or powdered cheese, of all kinds:		
	0406.20.10	-- In packages of a gross weight exceeding 20 kg	kg	Nil
	0406.20.90	-- Other	kg	Nil
	0406.30.00	- Processed cheese, not grated or powdered	kg	Nil
	0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg	Nil
	0406.90.00	- Other cheese	kg	Nil
04.07		Birds' eggs, in shell, fresh, preserved or cooked.		
		- For hatching, including for breeding:		
	0407.00.11	-- Hens' eggs	kg	Nil
	0407.00.12	-- Ducks' eggs	kg	Nil
	0407.00.19	-- Other	kg	Nil
		- Other:		
	0407.00.91	-- Hens' eggs	kg	Nil
	0407.00.92	-- Ducks' eggs	kg	Nil
	0407.00.99	-- Other	kg	Nil
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.		
		- Egg yolks:		
	0408.11.00	-- Dried	kg	Nil
	0408.19.00	-- Other	kg	Nil
		- Other:		
	0408.91.00	-- Dried	kg	Nil
	0408.99.00	-- Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
04.09	0409.00.00	Natural honey.	kg	Nil
04.10		Edible products of animal origin, not elsewhere specified or included.		
	0410.00.10	- Birds' nests	kg	Nil
	0410.00.90	- Other	kg	Nil

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
05.01	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	Nil
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.		
	0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	Nil
	0502.90.00	- Other	kg	Nil
05.04	0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
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.		
	0505.10	- Feathers of a kind used for stuffing; down:		
	0505.10.10	-- Duck feathers	kg	Nil
	0505.10.90	-- Other	kg	Nil
	0505.90	- Other:		
	0505.90.10	-- Duck feathers	kg	Nil
	0505.90.90	-- Other	kg	Nil
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.		
	0506.10.00	- Ossein and bones treated with acid	kg	Nil
	0506.90.00	- Other	kg	Nil
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.		
	0507.10	- Ivory; ivory powder and waste:		
	0507.10.10	-- Rhinoceros horns; ivory powder and waste	kg	Nil
	0507.10.90	-- Other	kg	Nil
	0507.90	- Other:		
	0507.90.10	-- Horns, antlers, hooves, nails, claws and beaks	kg	Nil
	0507.90.20	-- Tortoise-shell	kg	Nil
	0507.90.90	-- Other	kg	Nil
05.08		Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.		
	0508.00.10	- Coral and similar materials	kg	Nil
	0508.00.20	- Shells of molluscs, crustaceans or echinoderms	kg	Nil
	0508.00.90	- Other	kg	Nil
05.10		Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.		
	0510.00.10	- Cantharides	kg	Nil
	0510.00.20	- Musk	kg	Nil
	0510.00.90	- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
	0511.10.00	- Bovine semen	kg	Nil
		- Other:		
	0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
	0511.91.10	--- Dead animals of Chapter 3	kg	Nil
	0511.91.20	--- Roes	kg	Nil
	0511.91.30	--- Artemia eggs (brine shrimp eggs)	kg	Nil
	0511.91.40	--- Fish bladders	kg	Nil
	0511.91.90	--- Other	kg	Nil
	0511.99	-- Other:		
		--- Domestic animal semen:		
	0511.99.11	---- Of swine, sheep or goats	kg	Nil
	0511.99.19	---- Other	kg	Nil
	0511.99.20	--- Silk worm eggs	kg	Nil
	0511.99.90	--- Other	kg	Nil

SECTION II

VEGETABLE PRODUCTS

Note.

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

Chapter 6

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

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.		
	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u	Nil
	0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:		
	0601.20.10	- - Chicory plants	u	Nil
	0601.20.20	- - Chicory roots	u	Nil
	0601.20.90	- - Other	u	Nil
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0602.10	- Unrooted cuttings and slips:		
	0602.10.10	-- Orchid cuttings and slips	u	Nil
	0602.10.20	-- Rubber wood	u	Nil
	0602.10.90	-- Other	u	Nil
	0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u	Nil
	0602.30.00	- Rhododendrons and azaleas, grafted or not	u	Nil
	0602.40.00	- Roses, grafted or not	u	Nil
	0602.90	- Other:		
	0602.90.10	-- Rooted orchid cuttings and slips	kg	Nil
	0602.90.20	-- Orchid seedlings	kg	Nil
	0602.90.30	-- Aquarium plants	kg	Nil
	0602.90.40	-- Budded rubber stumps	kg	Nil
	0602.90.50	-- Rubber seedlings	kg	Nil
	0602.90.60	-- Rubber budwood	kg	Nil
	0602.90.90	-- Other	kg	Nil
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
		- Fresh:		
	0603.11.00	-- Roses	kg	Nil
	0603.12.00	-- Carnations	kg	Nil
	0603.13.00	-- Orchids	kg	Nil
	0603.14.00	-- Chrysanthemums	kg	Nil
	0603.19.00	-- Other	kg	Nil
	0603.90.00	- Other	kg	Nil
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
	0604.10.00	- Mosses and lichens	kg	Nil
		- Other:		
	0604.91.00	-- Fresh	kg	Nil
	0604.99.00	-- Other	kg	Nil

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	HS Code	Description	Unit of Quantity	Rate of Import Duty
07.01	0701.10.00	Potatoes, fresh or chilled. - Seed	kg	Nil
	0701.90.00	- Other	kg	Nil
07.02	0702.00.00	Tomatoes, fresh or chilled.	kg	Nil
07.03	0703.10	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. - Onions and shallots:		
		-- Onions:		
	0703.10.11	--- Bulbs for propagation	kg	Nil
	0703.10.19	--- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - Shallots:		
	0703.10.21	- - - Bulbs for propagation	kg	Nil
	0703.10.29	- - - Other	kg	Nil
	0703.20	- Garlic:		
	0703.20.10	- - Bulbs for propagation	kg	Nil
	0703.20.90	- - Other	kg	Nil
	0703.90	- Leeks and other alliaceous vegetables:		
	0703.90.10	- - Bulbs for propagation	kg	Nil
	0703.90.90	- - Other	kg	Nil
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		
	0704.10	- Cauliflowers and headed broccoli:		
	0704.10.10	- - Cauliflowers	kg	Nil
	0704.10.20	- - Headed broccoli	kg	Nil
	0704.20.00	- Brussels sprouts	kg	Nil
	0704.90	- Other:		
	0704.90.10	- - Cabbages	kg	Nil
	0704.90.90	- - Other	kg	Nil
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.		
		- Lettuce:		
	0705.11.00	- - Cabbage lettuce (head lettuce)	kg	Nil
	0705.19.00	- - Other	kg	Nil
		- Chicory:		
	0705.21.00	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	kg	Nil
	0705.29.00	- - Other	kg	Nil
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		
	0706.10	- Carrots and turnips:		
	0706.10.10	- - Carrots	kg	Nil
	0706.10.20	- - Turnips	kg	Nil
	0706.90.00	- Other	kg	Nil
07.07	0707.00.00	Cucumbers and gherkins, fresh or chilled.	kg	Nil
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.		
	0708.10.00	- Peas (<i>Pisum sativum</i>)	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0708.20.00	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg	Nil
	0708.90.00	- Other leguminous vegetables	kg	Nil
07.09		Other vegetables, fresh or chilled.		
	0709.20.00	- Asparagus	kg	Nil
	0709.30.00	- Aubergines (egg-plants)	kg	Nil
	0709.40.00	- Celery other than celeriac	kg	Nil
		- Mushrooms and truffles:		
	0709.51.00	- - Mushrooms of the genus <i>Agaricus</i>	kg	Nil
	0709.59.00	- - Other	kg	Nil
	0706.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
	0709.60.10	- - Chillies, other than giant chillies	kg	Nil
	0709.60.90	- - Other	kg	Nil
	0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	Nil
	0709.90	- Other:		
	0709.90.10	- - Globe artichokes	kg	Nil
	0709.90.90	- - Other	kg	Nil
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
	0710.10.00	- Potatoes	kg	Nil
		- Leguminous vegetables, shelled or unshelled:		
	0710.21.00	- - Peas (<i>Pisum sativum</i>)	kg	Nil
	0710.22.00	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg	Nil
	0710.29.00	- - Other	kg	Nil
	0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	Nil
	0710.40.00	- Sweet corn	kg	Nil
	0710.80.00	- Other vegetables	kg	Nil
	0710.90.00	- Mixtures of vegetables	kg	Nil
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.		
	0711.20	- Olives:		
	0711.20.10	- - Preserved by sulphur dioxide gas	kg	Nil
	0711.20.90	- - Other	kg	Nil
	0711.40	- Cucumbers and gherkins:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0711.40.10	-- Preserved by sulphur dioxide gas	kg	Nil
	0711.40.90	-- Other	kg	Nil
		- Mushrooms and truffles:		
	0711.51	-- Mushrooms of the genus <i>Agaricus</i> :		
	0711.51.10	--- Preserved by sulphur dioxide gas	kg	Nil
	0711.51.90	--- Other	kg	Nil
	0711.59	-- Other:		
	0711.59.10	--- Preserved by sulphur dioxide gas	kg	Nil
	0711.59.90	--- Other	kg	Nil
	0711.90	- Other vegetables; mixtures of vegetables:		
	0711.90.10	-- Sweet corn	kg	Nil
	0711.90.20	-- Chillies	kg	Nil
	0711.90.30	-- Capers	kg	Nil
	0711.90.40	-- Onions, preserved by sulphur dioxide gas	kg	Nil
	0711.90.50	-- Onions, preserved other than by sulphur dioxide gas	kg	Nil
	0711.90.60	-- Other, preserved by sulphur dioxide gas	kg	Nil
	0711.90.90	-- Other	kg	Nil
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
	0712.20.00	- Onions	kg	Nil
		- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:		
	0712.31.00	-- Mushrooms of the genus <i>Agaricus</i>	kg	Nil
	0712.32.00	-- Wood ears (<i>Auricularia spp.</i>)	kg	Nil
	0712.33.00	-- Jelly fungi (<i>Tremella spp.</i>)	kg	Nil
	0712.39	-- Other:		
	0712.39.10	--- Truffles	kg	Nil
	0712.39.20	--- Shiitake (dong-gu)	kg	Nil
	0712.39.90	--- Other	kg	Nil
		- Other vegetables; mixtures of vegetables:		
	0712.90.10	-- Garlic	kg	Nil
	0712.90.90	-- Other	kg	Nil
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.		
	0713.10	- Peas (<i>Pisum sativum</i>):		
	0713.10.10	-- Suitable for sowing	kg	Nil
	0713.10.90	-- Other	kg	Nil
	0713.20	- Chickpeas (garbanzos):		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0713.20.10	-- Suitable for sowing	kg	Nil
	0713.20.90	-- Other	kg	Nil
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
	0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:		
	0713.31.10	--- Suitable for sowing	kg	Nil
	0713.31.90	--- Other	kg	Nil
	0713.32	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):		
	0713.32.10	--- Suitable for sowing	kg	Nil
	0713.32.90	--- Other	kg	Nil
	0713.33	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):		
	0713.33.10	--- Suitable for sowing	kg	Nil
	0713.33.90	--- Other	kg	Nil
	0713.39	-- Other:		
	0713.39.10	--- Suitable for sowing	kg	Nil
	0713.39.90	--- Other	kg	Nil
	0713.40	- Lentils:		
	0713.40.10	-- Suitable for sowing	kg	Nil
	0713.40.90	-- Other	kg	Nil
	0713.50	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>):		
	0713.50.10	-- Suitable for sowing	kg	Nil
	0713.50.90	-- Other	kg	Nil
	0713.90	- Other:		
	0713.90.10	-- Suitable for sowing	kg	Nil
	0713.90.90	-- Other	kg	Nil
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.		
	0714.10	- Manioc (cassava):		
		-- Sliced or in the form of pellets:		
	0714.10.11	--- Dried chips	kg	Nil
	0714.10.19	--- Other	kg	Nil
	0714.10.90	-- Other	kg	Nil
	0714.20.00	- Sweet potatoes	kg	Nil
	0714.90	- Other:		
	0714.90.10	-- Sago pith	kg	Nil
	0714.90.90	-- Other	kg	Nil

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		
		- Coconuts:		
	0801.11.00	- - Desiccated	kg	Nil
	0801.19.00	- - Other	kg	Nil
		- Brazil nuts:		
	0801.21.00	- - In shell	kg	Nil
	0801.22.00	- - Shelled	kg	Nil
		- Cashew nuts:		
	0801.31.00	- - In shell	kg	Nil
	0801.32.00	- - Shelled	kg	Nil
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.		
		- Almonds:		
	0802.11.00	- - In shell	kg	Nil
	0802.12.00	- - Shelled	kg	Nil
		- Hazelnuts or filberts (<i>Corylus spp.</i>):		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0802.21.00	-- In shell	kg	Nil
	0802.22.00	-- Shelled	kg	Nil
		- Walnuts:		
	0802.31.00	-- In shell	kg	Nil
	0802.32.00	-- Shelled	kg	Nil
	0802.40.00	- Chestnuts (<i>Castanea spp.</i>)	kg	Nil
	0802.50.00	- Pistachios	kg	Nil
	0802.60.00	- Macadamia nuts	kg	Nil
	0802.90	- Other:		
	0802.90.10	-- Areca nuts (betel nuts)	kg	Nil
	0802.90.90	-- Other	kg	Nil
08.03		Bananas, including plantains, fresh or dried.		
	0803.00.10	- Pisang mas, pisang rastali, pisang berangan and pisang embun	kg	Nil
	0803.00.90	- Other	kg	Nil
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.		
	0804.10.00	- Dates	kg	Nil
	0804.20.00	- Figs	kg	Nil
	0804.30.00	- Pineapples	kg	Nil
	0804.40.00	- Avocados	kg	Nil
	0804.50	- Guavas, mangoes and mangosteens:		
	0804.50.10	-- Guavas	kg	Nil
	0804.50.20	-- Mangoes	kg	Nil
	0804.50.30	-- Mangosteens	kg	Nil
08.05		Citrus fruit, fresh or dried.		
	0805.10	- Oranges:		
	0805.10.10	-- Fresh	kg	Nil
	0805.10.20	-- Dried	kg	Nil
	0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	kg	Nil
	0805.40.00	- Grapefruit, including pomelos	kg	Nil
	0805.50.00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	kg	Nil
	0805.90.00	- Other	kg	Nil
08.06		Grapes, fresh or dried.		
	0806.10.00	- Fresh	kg	Nil
	0806.20.00	- Dried	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
08.07		Melons (including watermelons) and papaws (papayas), fresh.		
		- Melons (including watermelons):		
	0807.11.00	- - Watermelons	kg	Nil
	0807.19.00	- - Other	kg	Nil
	0807.20	- Papaws (papayas):		
	0807.20.10	- - Mardi backcross solo (betik solo)	kg	Nil
	0807.20.90	- - Other	kg	Nil
08.08		Apples, pears and quinces, fresh.		
	0808.10.00	- Apples	kg	Nil
	0808.20.00	- Pears and quinces	kg	Nil
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.		
	0809.10.00	- Apricots	kg	Nil
	0809.20.00	- Cherries	kg	Nil
	0809.30.00	- Peaches, including nectarines	kg	Nil
	0809.40.00	- Plums and sloes	kg	Nil
08.10		Other fruit, fresh.		
	0810.10.00	- Strawberries	kg	Nil
	0810.20.00	- Raspberries, blackberries, mulberries and loganberries	kg	Nil
	0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg	Nil
	0810.50.00	- Kiwifruit	kg	Nil
	0810.60.00	- Durians	kg	Nil
	0810.90	- Other:		
	0810.90.10	- - Longans	kg	Nil
	0810.90.20	- - Lychees	kg	Nil
	0810.90.30	- - Rambutan	kg	Nil
	0810.90.40	- - Langsat; starfruits	kg	Nil
	0810.90.50	- - Jackfruits (cempedak and nangka)	kg	Nil
	0810.90.60	- - Tamarinds	kg	Nil
	0810.90.70	- - Mata kucing	kg	Nil
	0810.90.80	- - Black, white or red currants and gooseberries	kg	Nil
	0810.90.90	- - Other	kg	Nil
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
08.12	0811.10.00	- Strawberries	kg	Nil
	0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	Nil
	0811.90.00	- Other	kg	Nil
		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		
	0812.10.00	- Cherries	kg	Nil
	0812.90.00	- Other	kg	Nil
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.		
	0813.10.00	- Apricots	kg	Nil
	0813.20.00	- Prunes	kg	Nil
	0813.30.00	- Apples	kg	Nil
	0813.40	- Other fruit:		
	0813.40.10	-- Longans	kg	Nil
	0813.40.20	-- Tamarinds	kg	Nil
	0813.40.90	-- Other	kg	Nil
	0813.50	- Mixtures of nuts or dried fruits of this Chapter:		
	0813.50.10	-- Of which cashew nuts or Brazil nuts or dried fruit predominate by weight	kg	Nil
	0813.50.20	-- Of which dates or nuts other than cashew nuts or Brazil nuts predominate by weight	kg	Nil
	0813.50.90	-- Other	kg	Nil
	08.14	0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	kg

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		
		- Coffee, not roasted:		
	0901.11	-- Not decaffeinated:		
	0901.11.10	--- Arabica WIB or Robusta OIB	kg	11¢/kg
	0901.11.90	--- Other	kg	11¢/kg
	0901.12	-- Decaffeinated:		
	0901.12.10	--- Arabica WIB or Robusta OIB	kg	11¢/kg
	0901.12.90	--- Other	kg	11¢/kg
		- Coffee, roasted:		
	0901.21	-- Not decaffeinated:		
	0901.21.10	--- Unground	kg	22¢/kg
	0901.21.20	--- Ground	kg	22¢/kg

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	0901.22	-- Decaffeinated:		
	0901.22.10	--- Unground	kg	22¢/kg
	0901.22.20	--- Ground	kg	22¢/kg
	0901.90	- Other:		
	0901.90.10	-- Coffee husks and skins	kg	Nil
	0901.90.20	-- Coffee substitutes containing coffee	kg	Nil
09.02		Tea, whether or not flavoured.		
	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:		
	0902.10.10	-- Leaves	kg	22¢/kg
	0902.10.90	-- Other	kg	22¢/kg
	0902.20	- Other green tea (not fermented):		
	0902.20.10	-- Leaves	kg	22¢/kg
	0902.20.90	-- Other	kg	22¢/kg
	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:		
	0902.30.10	-- Leaves	kg	22¢/kg
	0902.30.90	-- Other	kg	22¢/kg
	0902.40	- Other black tea (fermented) and other partly fermented tea:		
	0902.40.10	-- Leaves	kg	22¢/kg
	0902.40.90	-- Other	kg	22¢/kg
09.03	0903.00.00	Maté.	kg	Nil
09.04		Pepper of the genus <i>Piper</i>, dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.		
		- Pepper:		
	0904.11	-- Neither crushed nor ground:		
	0904.11.10	--- White	kg	Nil
	0904.11.20	--- Black	kg	Nil
	0904.11.90	--- Other	kg	Nil
	0904.12	-- Crushed or ground:		
	0904.12.10	--- White	kg	Nil
	0904.12.20	--- Black	kg	Nil
	0904.12.90	--- Other	kg	Nil
	0904.20	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:		
	0904.20.10	-- Chillies, dried	kg	Nil
	0904.20.20	-- Chillies, crushed or ground	kg	Nil
	0904.20.90	-- Other	kg	Nil
09.05	0905.00.00	Vanilla.	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
09.06		Cinnamon and cinnamon-tree flowers.		
		- Neither crushed nor ground:		
	0906.11.00	- - Cinnamon [<i>Cinnamomum zeylanicum</i> Blume]	kg	Nil
	0906.19.00	- - Other	kg	Nil
	0906.20.00	- Crushed or ground	kg	Nil
09.07	0907.00.00	Cloves (whole fruit, cloves and stems).	kg	Nil
09.08		Nutmeg, mace and cardamoms. .		
	0908.10.00	- Nutmeg	kg	Nil
	0908.20.00	- Mace	kg	Nil
	0908.30.00	- Cardamoms	kg	Nil
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		
	0909.10	- Seeds of anise or badian:		
	0909.10.10	- - Of anise	kg	Nil
	0909.10.20	- - Of badian	kg	Nil
	0909.20.00	- Seeds of coriander	kg	Nil
	0909.30.00	- Seeds of cumin	kg	Nil
	0909.40.00	- Seeds of caraway	kg	Nil
	0909.50.00	- Seeds of fennel; juniper berries	kg	Nil
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.		
	0910.10.00	- Ginger	kg	Nil
	0910.20.00	- Saffron	kg	Nil
	0910.30.00	- Turmeric (curcuma)	kg	Nil
		- Other spices:		
	0910.91.00	- - Mixtures referred to in Note 1(b) to this Chapter	kg	Nil
		- - Other:		
	0910.99.10	- - - Thyme; bay leaves	kg	Nil
0910.99.20	- - - Curry	kg	Nil	
	0910.99.90	- - - Other	kg	Nil

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
10.01		Wheat and meslin.		
	1001.10.00	- Durum wheat	kg	Nil
	1001.90	- Other:		
		-- Fit for human consumption:		
	1001.90.11	--- Meslin	kg	Nil
	1001.90.19	--- Other	kg	Nil
		-- Other:		
	1001.90.91	--- Meslin	kg	Nil
	1001.90.99	--- Other	kg	Nil
10.02	1002.00.00	Rye.	kg	Nil
10.03	1003.00.00	Barley.	kg	Nil
10.04	1004.00.00	Oats.	kg	Nil
10.05		Maize (corn).		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1005.10.00	- Seed	kg	Nil
	1005.90	- Other:		
	1005.90.10	-- Popcorn	kg	Nil
	1005.90.90	-- Other	kg	Nil
10.06		Rice.		
	1006.10.00	- Rice in the husk (paddy or rough)	kg	Nil
	1006.20	- Husked (brown) rice:		
	1006.20.10	-- Thai Hom Mali rice	kg	Nil
	1006.20.90	-- Other	kg	Nil
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:		
		-- Fragrant rice:		
	1006.30.15	--- Thai Hom Mali rice	kg	Nil
	1006.30.19	--- Other	kg	Nil
	1006.30.20	-- Parboiled rice	kg	Nil
	1006.30.30	-- Glutinous rice (pulot)	kg	Nil
	1006.30.90	-- Other	kg	Nil
	1006.40.00	- Broken rice	kg	Nil
10.07	1007.00.00	Grain sorghum.	kg	Nil
10.08		Buckwheat, millet and canary seed; other cereals.		
	1008.10.00	- Buckwheat	kg	Nil
	1008.20.00	- Millet	kg	Nil
	1008.30.00	- Canary seed	kg	Nil
	1008.90.00	- Other cereals	kg	Nil

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); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

Otherwise, they fall in heading 11.03 or 11.04.

Cereal	Starch Content	Ash Content	Rate of passage through a sieve with an aperture of	
			315 micrometres	500 micrometres
(1)	(2)	(3)	(microns) (4)	(microns) (5)
Wheat and rye	45%	2.5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) & 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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
11.01		Wheat or meslin flour.		
	1101.00.10	- Wheat flour	kg	Nil
	1101.00.20	- Meslin flour	kg	Nil
11.02		Cereal flours other than of wheat or meslin.		
	1102.10.00	- Rye flour	kg	Nil
	1102.20.00	- Maize (corn) flour	kg	Nil
	1102.90.00	- Other	kg	Nil
11.03		Cereal groats, meal and pellets.		
		- Groats and meal:		
	1103.11	-- Of wheat:		
	1103.11.20	--- Durum or hard wheat semolina	kg	Nil
1103.11.90	--- Other	kg	Nil	

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
11.04	1103.13.00	-- Of maize (corn)	kg	Nil	
	1103.19	-- Of other cereals:			
	1103.19.10	--- Of meslin	kg	Nil	
	1103.19.20	--- Of rice	kg	Nil	
	1103.19.90	--- Other	kg	Nil	
	1103.20.00	- Pellets	kg	Nil	
			Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.		
			- Rolled or flaked grains:		
	1104.12.00	-- Of oats	kg	Nil	
	1104.19	-- Of other cereals:			
	1104.19.10	--- Of maize (corn)	kg	Nil	
	1104.19.90	--- Other	kg	Nil	
			- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
	1104.22.00	-- Of oats	kg	Nil	
1104.23.00	-- Of maize (corn)	kg	Nil		
1104.29	-- Of other cereals:				
1104.29.20	--- Of barley	kg	Nil		
1104.29.90	--- Other	kg	Nil		
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	kg	Nil		
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.			
	1105.10.00	- Flour, meal and powder	kg	Nil	
	1105.20.00	- Flakes, granules and pellets	kg	Nil	
11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
	1106.10.00	- Of the dried leguminous vegetables of heading 07.13	kg	Nil	
	1106.20	- Of sago or of roots or tubers of heading 07.14:			
	1106.20.10	-- Of manioc (cassava)	kg	Nil	
		-- Of sago:			
	1106.20.21	--- Meal	kg	Nil	
	1106.20.29	--- Other	kg	Nil	
	1106.20.90	-- Other	kg	Nil	
1106.30.00	- Of the products of Chapter 8	kg	Nil		
11.07		Malt, whether or not roasted.			
	1107.10.00	- Not roasted	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1107.20.00	- Roasted	kg	Nil
11.08		Starches; inulin.		
		- Starches:		
	1108.11.00	-- Wheat starch	kg	Nil
	1108.12.00	-- Maize (corn) starch	kg	Nil
	1108.13.00	-- Potato starch	kg	Nil
	1108.14.00	-- Manioc (cassava) starch	kg	Nil
	1108.19	-- Other starches:		
	1108.19.10	--- Sago	kg	Nil
	1108.19.90	--- Other	kg	Nil
	1108.20.00	- Inulin	kg	Nil
11.09	1109.00.00	Wheat gluten, whether or not dried.	kg	Nil

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, 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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
12.01	1201.00.10	Soya beans, whether or not broken. - Suitable for sowing	kg	Nil
	1201.00.90	- Other	kg	Nil
12.02	1202.10	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. - In shell:		
	1202.10.10	- - Suitable for sowing	kg	Nil
	1202.10.90	- - Other	kg	Nil
	1202.20.00	- Shelled, whether or not broken	kg	Nil
12.03	1203.00.00	Copra.	kg	Nil
12.04	1204.00.00	Linseed, whether or not broken.	kg	Nil
12.05	1205.10.00	Rape or colza seeds, whether or not broken. - Low erucic acid rape or colza seeds	kg	Nil
	1205.90.00	- Other	kg	Nil
12.06	1206.00.00	Sunflower seeds, whether or not broken.	kg	Nil
12.07	1207.20.00	Other oil seeds and oleaginous fruits, whether or not broken. - Cotton seeds	kg	Nil
	1207.40.00	- Sesamum seeds	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1207.50.00	- Mustard seeds	kg	Nil
		- Other:		
	1207.91.00	-- Poppy seeds	kg	Nil
	1207.99	-- Other:		
	1207.99.20	--- Palm nuts and kernels	kg	Nil
	1207.99.30	--- Safflower seeds	kg	Nil
	1207.99.90	--- Other	kg	Nil
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		
	1208.10.00	- Of soya beans	kg	Nil
	1208.90.00	- Other	kg	Nil
12.09		Seeds, fruit and spores, of a kind used for sowing.		
	1209.10.00	- Sugar beet seed	kg	Nil
		- Seeds of forage plants:		
	1209.21.00	-- Lucerne (alfalfa) seed	kg	Nil
	1209.22.00	-- Clover (<i>Trifolium spp.</i>) seed	kg	Nil
	1209.23.00	-- Fescue seed	kg	Nil
	1209.24.00	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seed	kg	Nil
	1209.25.00	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed	kg	Nil
	1209.29.00	-- Other	kg	Nil
	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	kg	Nil
		- Other:		
	1209.91.00	-- Vegetable seeds	kg	Nil
	1209.99	-- Other:		
	1209.99.10	--- Rubber seeds or kenaf seeds	kg	Nil
	1209.99.90	--- Other	kg	Nil
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		
	1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	Nil
	1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	Nil
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1211.20	- Ginseng roots:		
	1211.20.10	-- In cut, crushed or powdered forms	kg	Nil
	1211.20.90	-- Other	kg	Nil
	1211.30	- Coca leaf:		
	1211.30.10	-- In cut, crushed or powdered forms	kg	Nil
	1211.30.90	-- Other	kg	Nil
	1211.40.00	- Poppy straw	kg	Nil
	1211.90	- Other:		
		-- Of a kind used primarily in pharmacy:		
	1211.90.11	--- Cannabis, in cut, crushed or powdered forms	kg	Nil
	1211.90.12	--- Cannabis, in other forms	kg	Nil
	1211.90.13	--- Rauwolfia serpentina roots	kg	Nil
	1211.90.14	--- Other, in cut, crushed or powdered forms	kg	Nil
	1211.90.19	--- Other	kg	Nil
		-- Other:		
	1211.90.91	--- Pyrethrum, in cut, crushed or powdered forms	kg	Nil
	1211.90.92	--- Pyrethrum, in other forms	kg	Nil
	1211.90.94	--- Sandalwood	kg	Nil
	1211.90.95	--- Gaharu wood chips	kg	Nil
	1211.90.96	--- Liquorice roots	kg	Nil
	1211.90.99	--- Other	kg	Nil
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 <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.		
	1212.20	- Seaweeds and other algae:		
		-- Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes:		
	1212.20.11	--- Of a kind used in pharmacy	kg	Nil
	1212.20.19	--- Other	kg	Nil
	1212.20.20	-- Other, fresh, chilled or dried, unfit for human consumption	kg	Nil
	1212.20.90	-- Other	kg	Nil
		- Other:		
	1212.91.00	-- Sugar beet	kg	Nil
	1212.99	-- Other:		
		--- Sugar cane:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1212.99.11	---- Suitable for sowing	kg	Nil
	1212.99.19	---- Other	kg	Nil
	1212.99.20	--- Locust bean seeds	kg	Nil
	1212.99.30	--- Melon seeds	kg	Nil
	1212.99.90	--- Other	kg	Nil
12.13	1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	kg	Nil
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.		
	1214.10.00	- Lucerne (alfalfa) meal and pellets	kg	Nil
	1214.90.00	- Other	kg	Nil

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);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		
	1301.20.00	- Gum Arabic	kg	Nil
	1301.90	- Other:		
	1301.90.10	-- Gum benjamin	kg	Nil
	1301.90.20	-- Gum damar	kg	Nil
	1301.90.30	-- Cannabis resins	kg	Nil
	1301.90.90	-- Other	kg	Nil
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.		
		- Vegetable saps and extracts:		
	1302.11	-- Opium:		
	1302.11.10	--- Pulvis opii	kg	Nil
	1302.11.90	--- Other	kg	Nil
	1302.12.00	-- Of liquorice	kg	Nil
	1302.13.00	-- Of hops	kg	Nil
	1302.19	-- Other:		
	1302.19.20	--- Extracts and tinctures of cannabis	kg	Nil
	1302.19.30	--- Other medicinal extracts	kg	Nil
	1302.19.40	--- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	kg	Nil
	1302.19.50	--- Japan (or Chinese) lacquer (natural lacquer)	kg	Nil
	1302.19.90	--- Other	kg	Nil
	1302.20.00	- Pectic substances, pectinates and pectates	kg	Nil
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
	1302.31.00	-- Agar-agar	kg	Nil
	1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	Nil
	1302.39	-- Other:		
	1302.39.10	--- Carrageenan	kg	Nil
	1302.39.90	--- Other	kg	Nil

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).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).		
	1401.10.00	- Bamboos	kg	Nil
	1401.20.00	- Rattans	kg	Nil
	1401.90.00	- Other	kg	Nil
14.04		Vegetable products not elsewhere specified or included.		
	1404.20.00	- Cotton linters	kg	Nil
	1404.90	- Other:		
	1404.90.10	- - Betel leaves, biri leaves and betel-nut leaves	kg	Nil
	1404.90.20	- - Barks of a kind used primarily in tanning	kg	Nil
	1404.90.90	- - Other	kg	Nil

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 and 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, plants, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
15.01	1501.00.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	kg	Nil
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.		
		- Tallow:		
	1502.00.11	-- Edible	kg	Nil
	1502.00.19	-- Other	kg	Nil
		- Other:		
	1502.00.91	-- Edible	kg	Nil
	1502.00.99	-- Other	kg	Nil
15.03		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		
	1503.00.10	- Lard stearin or oleostearin	kg	Nil
	1503.00.90	- Other	kg	Nil
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.		
	1504.10	- Fish-liver oils and their fractions:		
	1504.10.10	-- Fit for human consumption	kg	Nil
	1504.10.90	-- Other	kg	Nil
	1504.20	- Fats and oils and their fractions, of fish, other than liver oils:		
	1504.20.10	-- Solid fractions, not chemically modified	kg	Nil
	1504.20.90	-- Other	kg	Nil
	1504.30	- Fats and oils and their fractions, of marine mammals:		
	1504.30.10	-- Solid fractions, not chemically modified	kg	Nil
	1504.30.90	-- Other	kg	Nil
15.05		Wool grease and fatty substances derived therefrom (including lanolin).		
	1505.00.10	- Lanolin	kg	Nil
	1505.00.90	- Other	kg	Nil
15.06	1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	kg	Nil
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		
	1507.10.00	- Crude oil, whether or not degummed	kg	Nil
	1507.90	- Other:		
	1507.90.10	-- Fractions of unrefined soya-bean oil	kg	Nil
	1507.90.20	-- Refined oil	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
15.08	1507.90.90	-- Other	kg	Nil
		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		
	1508.10.00	- Crude oil	kg	Nil
	1508.90	- Other:		
		-- Fractions of unrefined ground-nut oil:		
	1508.90.11	--- Solid fractions, not chemically modified	kg	Nil
	1508.90.19	--- Other	kg	Nil
		-- Refined oil:		
	1508.90.21	--- Solid fractions, not chemically modified	kg	Nil
	1508.90.29	--- Other	kg	Nil
	-- Other:			
1508.90.91	--- Solid fractions, not chemically modified	kg	Nil	
1508.90.99	--- Other	kg	Nil	
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.		
	1509.10	- Virgin:		
	1509.10.10	-- In packings of a net weight not exceeding 30 kg	kg	Nil
	1509.10.90	-- Other	kg	Nil
	1509.90	- Other:		
		-- Fractions of unrefined oil:		
	1509.90.11	--- In packings of a net weight not exceeding 30 kg	kg	Nil
	1509.90.19	--- Other	kg	Nil
		-- Refined oil:		
	1509.90.21	--- In packings of net weight not exceeding 30 kg	kg	Nil
	1509.90.29	--- Other	kg	Nil
		-- Other:		
	1509.90.91	--- In packings of net weight not exceeding 30 kg	kg	Nil
1509.90.99	--- Other	kg	Nil	
15.10		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.		
	1510.00.10	- Crude oil	kg	Nil
		- Other:		
	1510.00.91	-- Fractions of unrefined oil	kg	Nil
	1510.00.92	-- Refined oil	kg	Nil
1510.00.99	-- Other	kg	Nil	
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
15.12	1511.10.00	- Crude oil	kg	Nil
	1511.90	- Other:		
	1511.90.10	-- Fractions of unrefined oil, not chemically modified	kg	Nil
	1511.90.90	-- Other	kg	Nil
		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.		
		- Sunflower-seed or safflower oil and fractions thereof:		
	1512.11.00	-- Crude oil	kg	Nil
	1512.19	-- Other:		
	1512.19.10	--- Fractions of unrefined sunflower-seed or safflower oil	kg	Nil
	1512.19.20	--- Refined oil	kg	Nil
	1512.19.90	--- Other	kg	Nil
		- Cotton-seed oil and its fractions:		
	1512.21.00	-- Crude oil, whether or not gossypol has been removed	kg	Nil
	1512.29	-- Other:		
	1512.29.10	--- Fractions of unrefined cotton-seed oil	kg	Nil
1512.29.20	--- Refined oil	kg	Nil	
1512.29.90	--- Other	kg	Nil	
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		
		- Coconut (copra) oil and its fractions:		
	1513.11.00	-- Crude oil	kg	Nil
	1513.19	-- Other:		
	1513.19.10	--- Fractions of unrefined coconut oil	kg	Nil
	1513.19.20	--- Refined oil	kg	Nil
	1513.19.90	--- Other	kg	Nil
		- Palm kernel or babassu oil and fractions thereof:		
	1513.21.00	-- Crude oil	kg	Nil
	1513.29	-- Other:		
		--- Fractions of unrefined palm kernel or babassu oil:		
	1513.29.11	---- Solid fractions, not chemically modified, of palm kernel stearin or babassu oil	kg	Nil
	1513.29.19	---- Other	kg	Nil
		--- Refined oil:		
	1513.29.21	---- Solid fractions, not chemically modified, of palm kernel stearin or babassu oil	kg	Nil
1513.29.29	---- Other	kg	Nil	
	--- Other:			

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
15.14	1513.29.91	- - - Solid fractions, not chemically modified, of palm kernel stearin or babassu oil	kg	Nil
	1513.29.99	- - - Other	kg	Nil
		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		
		- Low erucic acid rape or colza oil and its fractions:		
	1514.11.00	-- Crude oil	kg	Nil
	1514.19	-- Other:		
	1514.19.10	- - - Fractions of unrefined oil	kg	Nil
	1514.19.20	- - - Refined oil	kg	Nil
	1514.19.90	- - - Other	kg	Nil
		- Other:		
	1514.91	-- Crude oil:		
	1514.91.10	- - - Rape or colza oil and its fractions	kg	Nil
	1514.91.90	- - - Other	kg	Nil
	1514.99	-- Other:		
	1514.99.10	- - - Fractions of unrefined oil	kg	Nil
1514.99.20	- - - Refined oil	kg	Nil	
	- - - Other:			
1514.99.91	- - - - Rape or colza oil and its fractions	kg	Nil	
1514.99.99	- - - - Other	kg	Nil	
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.		
		- Linseed oil and its fractions:		
	1515.11.00	-- Crude oil	kg	Nil
	1515.19.00	-- Other	kg	Nil
		- Maize (corn) oil and its fractions:		
	1515.21.00	-- Crude oil	kg	Nil
	1515.29	-- Other:		
		- - - Fractions of unrefined maize (corn) oil:		
	1515.29.11	- - - - Solid fractions, not chemically modified	kg	Nil
	1515.29.19	- - - - Other	kg	Nil
		- - - Other:		
	1515.29.91	- - - - Solid fractions, not chemically modified	kg	Nil
	1515.29.99	- - - - Other	kg	Nil
	1515.30	- Castor oil and its fractions:		
	1515.30.10	-- Crude oil	kg	Nil
	1515.30.90	-- Other	kg	Nil
	1515.50	- Sesame oil and its fractions:		
	1515.50.10	-- Crude oil	kg	Nil
1515.50.20	-- Fractions of unrefined sesame oil	kg	Nil	
1515.50.90	-- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1515.90	- Other:		
		-- Tengkawang oil:		
	1515.90.11	--- Crude oil	kg	Nil
	1515.90.12	--- Fractions of unrefined oil	kg	Nil
	1515.90.19	--- Other	kg	Nil
		-- Other:		
	1515.90.91	--- Crude oil	kg	Nil
	1515.90.92	--- Fractions of unrefined oil	kg	Nil
	1515.90.99	--- Other	kg	Nil
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.		
	1516.10	- Animal fats and oils and their fractions:		
	1516.10.10	-- In packings of a net weight of 10 kg or more	kg	Nil
	1516.10.90	-- Other	kg	Nil
	1516.20	- Vegetable fats and oils and their fractions:		
		-- Re-esterified fats and oils and their fractions:		
	1516.20.11	--- Of soya-bean	kg	Nil
	1516.20.12	--- Of palm oil, crude	kg	Nil
	1516.20.13	--- Of palm oil, other than crude	kg	Nil
	1516.20.14	--- Of coconuts	kg	Nil
	1516.20.15	--- Of palm kernel oil	kg	Nil
	1516.20.16	--- Of ground-nuts	kg	Nil
	1516.20.17	--- Of linseed	kg	Nil
	1516.20.18	--- Of olives	kg	Nil
	1516.20.19	--- Other	kg	Nil
		-- Hydrogenated fats in flakes:		
	1516.20.21	--- Of ground-nuts, soya beans, palm oil or coconuts	kg	Nil
	1516.20.22	--- Of linseed	kg	Nil
	1516.20.23	--- Of olives	kg	Nil
	1516.20.29	--- Other	kg	Nil
	1516.20.30	-- Refined, bleached and deodorised (RBD) palm kernel stearin	kg	Nil
	1516.20.40	-- Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein	kg	Nil
	1516.20.50	-- Palm stearin, crude, with an iodine value not exceeding 48	kg	Nil
	1516.20.60	-- Palm kernel stearin, crude	kg	Nil
	1516.20.70	-- Refined, bleached and deodorised (RBD) palm stearin with an iodine value not exceeding 48	kg	Nil
	1516.20.80	-- Other palm stearin with an iodine value not exceeding 48	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		-- Other:		
	1516.20.91	--- Of ground-nuts, palm oil or coconuts	kg	Nil
	1516.20.92	--- Of linseed	kg	Nil
	1516.20.93	--- Of olives	kg	Nil
	1516.20.99	--- Other	kg	Nil
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 15.16.		
	1517.10.00	- Margarine, excluding liquid margarine	kg	Nil
	1517.90	- Other:		
	1517.90.10	-- Imitation ghee	kg	Nil
	1517.90.20	-- Liquid margarine	kg	Nil
	1517.90.30	-- Mould release preparation	kg	Nil
		-- Imitation lard; shortening:		
	1517.90.43	--- Shortening	kg	Nil
	1517.90.44	--- Imitation lard	kg	Nil
		-- Other mixtures or preparations of vegetable fats or oils or of their fractions:		
	1517.90.50	--- Solid mixtures or preparations	kg	Nil
		--- Liquid mixtures or preparations:		
	1517.90.61	---- In which ground-nut oil predominates	kg	Nil
	1517.90.62	---- In which palm oil predominates	kg	Nil
	1517.90.63	---- In which crude palm kernel oil predominates	kg	Nil
	1517.90.64	---- In which refined, bleached and deodorised (RBD) palm kernel oil predominates	kg	Nil
	1517.90.65	---- In which crude palm kernel olein predominates	kg	Nil
	1517.90.66	---- In which refined, bleached and deoderised (RBD) palm kernel olein predominates	kg	Nil
	1517.90.67	---- In which soya-bean oil predominates	kg	Nil
	1517.90.68	---- In which illipenut oil predominates	kg	Nil
	1517.90.69	---- Other	kg	Nil
	1517.90.90	-- Other	kg	Nil
15.18		Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 15.16:		
	1518.00.12	-- Animal fats and oils	kg	Nil
	1518.00.14	-- Ground-nut, soya-bean, palm or coconut oil	kg	Nil
	1518.00.15	-- Linseed oil and its fractions	kg	Nil
	1518.00.16	-- Olive oil and its fractions	kg	Nil
	1518.00.19	-- Other	kg	Nil
	1518.00.20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	kg	Nil
		- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:		
	1518.00.31	-- Of palm oil, (including palm kernels)	kg	Nil
	1518.00.32	-- Of ground-nuts, soya-beans or coconuts	kg	Nil
	1518.00.33	-- Of linseed	kg	Nil
	1518.00.34	-- Of olives	kg	Nil
	1518.00.39	-- Other	kg	Nil
	1518.00.60	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	kg	Nil
15.20		Glycerol, crude; glycerol waters and glycerol lyes.		
	1520.00.10	- Crude glycerol	kg	Nil
	1520.00.90	- Other	kg	Nil
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.		
	1521.10.00	- Vegetable waxes	kg	Nil
		- Other:		
	1521.90.10	-- Beeswax and other insect waxes	kg	Nil
	1521.90.20	-- Spermaceti	kg	Nil
15.22		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		
	1522.00.10	- Degras	kg	Nil
	1522.00.90	- Other	kg	Nil

SECTION IV

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

Note.

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

Chapter 16

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

Notes.

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

Subheading Notes.

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
16.01	1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	kg	Nil
16.02		Other prepared or preserved meat, meat offal or blood.		
	1602.10	- Homogenised preparations:		
	1602.10.10	-- Containing pork, in airtight containers	kg	Nil
	1602.10.90	-- Other	kg	Nil
	1602.20.00	- Of liver of any animal	kg	Nil
		- Of poultry of heading 01.05:		
	1602.31.00	-- Of turkeys	kg	Nil
	1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :		
	1602.32.10	--- Chicken curry, in airtight containers	kg	Nil
	1602.32.90	--- Other	kg	Nil
	1602.39.00	-- Other	kg	Nil
		- Of swine:		
	1602.41	-- Hams and cuts thereof:		
	1602.41.10	--- In airtight containers	kg	Nil
	1602.41.90	--- Other	kg	Nil
	1602.42	-- Shoulders and cuts thereof:		
	1602.42.10	--- In airtight containers	kg	Nil
	1602.42.90	--- Other	kg	Nil
	1602.49	-- Other, including mixtures:		
		--- Luncheon meat:		
	1602.49.11	---- In airtight containers	kg	Nil
	1602.49.19	---- Other	kg	Nil
		--- Other:		
	1602.49.91	---- In airtight containers	kg	Nil
	1602.49.99	---- Other	kg	Nil
	1602.50.00	- Of bovine animals	kg	Nil
	1602.90	- Other, including preparations of blood of any animal:		
	1602.90.10	-- Mutton curry, in airtight containers	kg	Nil
	1602.90.90	-- Other	kg	Nil
16.03		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
16.04	1603.00.10	- Of chicken, with herbs	kg	Nil	
	1603.00.20	- Of chicken, without herbs	kg	Nil	
	1603.00.30	- Other, with herbs	kg	Nil	
	1603.00.90	- Other	kg	Nil	
			Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.		
			- Fish, whole or in pieces, but not minced:		
		1604.11	-- Salmon:		
		1604.11.10	--- In airtight containers	kg	Nil
		1604.11.90	--- Other	kg	Nil
		1604.12	-- Herrings:		
		1604.12.10	--- In airtight containers	kg	Nil
		1604.12.90	--- Other	kg	Nil
		1604.13	-- Sardines, sardinella and brisling or sprats:		
			--- Sardines:		
		1604.13.11	---- In airtight containers	kg	Nil
		1604.13.19	---- Other	kg	Nil
			--- Other:		
		1604.13.91	---- In airtight containers	kg	Nil
		1604.13.99	---- Other	kg	Nil
		1604.14	--- Tunas, skipjack and bonito (<i>Sarda spp.</i>):		
		1604.14.10	--- In airtight containers	kg	Nil
		1604.14.90	--- Other	kg	Nil
		1604.15	-- Mackerel:		
		1604.15.10	--- In airtight containers	kg	Nil
		1604.15.90	--- Other	kg	Nil
		1604.16	-- Anchovies:		
		1604.16.10	--- In airtight containers	kg	Nil
		1604.16.90	--- Other	kg	Nil
		1604.19	-- Other:		
		1604.19.20	--- Horse mackerel, in airtight containers	kg	Nil
		1604.19.30	--- Other, in airtight containers	kg	Nil
		1604.19.90	--- Other	kg	Nil
		1604.20	- Other prepared or preserved fish:		
			-- Sharks' fins, prepared and ready for use:		
		1604.20.11	--- In airtight containers	kg	Nil
		1604.20.19	--- Other	kg	Nil
		-- Fish sausages:			
	1604.20.21	--- In airtight containers	kg	Nil	
	1604.20.29	--- Other	kg	Nil	
		-- Other:			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
16.05	1604.20.91	- - - In airtight containers	kg	Nil
	1604.20.99	- - - Other	kg	Nil
	1604.30	Caviar and caviar substitutes:		
	1604.30.10	- - In airtight containers	kg	Nil
	1604.30.90	- - Other	kg	Nil
		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.		
	1605.10	- Crab:		
	1605.10.10	- - In airtight containers	kg	Nil
	1605.10.90	- - Other	kg	Nil
	1605.20	- Shrimps and prawns:		
		- - Shrimp paste:		
	1605.20.11	- - - In airtight containers	kg	Nil
	1605.20.19	- - - Other	kg	Nil
		- - Other:		
	1605.20.91	- - - In airtight containers	kg	Nil
	1605.20.99	- - - Other	kg	Nil
	1605.30.00	- Lobster	kg	Nil
	1605.40	- Other crustaceans:		
	1605.40.10	- - In airtight containers	kg	Nil
	1605.40.90	- - Other	kg	Nil
	1605.90	- Other:		
1605.90.10	- - Abalone	kg	Nil	
1605.90.90	- - Other	kg	Nil	

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 and other products of Chapter 30.

Subheading Note.

1. For the purposes of subheadings 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.		
		- Raw sugar not containing added flavouring or colouring matter:		
	1701.11.00	-- Cane sugar	kg	Nil
	1701.12.00	-- Beet sugar	kg	Nil
		- Other:		
	1701.91.00	-- Containing added flavouring or colouring matter	kg	Nil
	1701.99	-- Other:		
		--- Refined sugar:		
	1701.99.11	---- White	kg	Nil
	1701.99.19	---- Other	kg	Nil
	1701.99.90	--- Other	kg	Nil
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1702.11.00	- Lactose and lactose syrup: - - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	Nil
	1702.19.00	- - Other	kg	Nil
	1702.20.00	- Maple sugar and maple syrup	kg	Nil
	1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
	1702.30.10	- - Glucose	kg	Nil
	1702.30.20	- - Glucose syrup	kg	Nil
	1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	kg	Nil
	1702.50.00	- Chemically pure fructose	kg	Nil
	1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:		
	1702.60.10	- - Fructose	kg	Nil
	1702.60.20	- - Fructose syrup	kg	Nil
	1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
	1702.90.10	- - Maltose	kg	Nil
	1702.90.20	- - Artificial honey, whether or not mixed with natural honey	kg	Nil
	1702.90.30	- - Flavoured or coloured sugars (excluding maltose)	kg	Nil
	1702.90.40	- - Caramel	kg	Nil
	1702.90.90	- - Other	kg	Nil
17.03		Molasses resulting from the extraction or refining of sugar.		
	1703.10	- Cane molasses:		
	1703.10.10	- - Containing added flavouring or colouring matter	kg	Nil
	1703.10.90	- - Other	kg	Nil
	1703.90	- Other:		
	1703.90.10	- - Containing added flavouring or colouring matter	kg	Nil
	1703.90.90	- - Other	kg	Nil
17.04		Sugar confectionery (including white chocolate), not containing cocoa.		
	1704.10.00	- Chewing gum, whether or not sugar-coated	kg	Nil
	1704.90	- Other:		
	1704.90.10	- - Medicated sweets	kg	Nil
	1704.90.20	- - White chocolate	kg	Nil
	1704.90.90	- - Other	kg	Nil

Chapter 18

Cocoa and cocoa preparations

Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
18.01	1801.00.00	Cocoa beans, whole or broken, raw or roasted.	kg	Nil
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	Nil
18.03		Cocoa paste, whether or not defatted.		
	1803.10.00	- Not defatted	kg	Nil
	1803.20.00	- Wholly or partly defatted	kg	Nil
18.04	1804.00.00	Cocoa butter, fat and oil.	kg	Nil
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg	Nil
18.06		Chocolate and other food preparations containing cocoa.		
	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg	Nil
	1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:		
	1806.20.10	-- Chocolate confectionery in blocks, slabs or bars	kg	Nil
	1806.20.90	-- Other	kg	Nil
	1806.31	- Other, in blocks, slabs or bars:		
	1806.31	-- Filled:		
	1806.31.10	--- Chocolate confectionery in blocks, slabs or bars	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1806.31.90	- - - Other	kg	Nil
	1806.32	- - Not filled:		
	1806.32.10	- - - Chocolate confectionery in blocks, slabs or bars	kg	Nil
	1806.32.90	- - - Other	kg	Nil
	1806.90	- Other:		
	1806.90.10	- - Chocolate confectionery in tablets or pastilles	kg	Nil
	1806.90.20	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa; food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	kg	Nil
	1806.90.90	- - Other	kg	Nil

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 cereal groats of Chapter 11;
 - (b) The terms "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.		
	1901.10	- Preparations for infant use, put up for retail sale:		
	1901.10.10	-- Of malt extract	kg	Nil
	1901.10.20	-- Of goods of headings 04.01 to 04.04	kg	Nil
	1901.10.30	-- Of soya-bean powder	kg	Nil
	1901.10.90	-- Other	kg	Nil
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
	1901.20.10	-- Of flour, groats, meal, starch or malt extract, not containing cocoa	kg	Nil
	1901.20.20	-- Of flour, groats, meal, starch or malt extract, containing cocoa	kg	Nil
	1901.20.30	-- Other, not containing cocoa	kg	Nil
	1901.20.40	-- Other, containing cocoa	kg	Nil
	1901.90	- Other:		
	1901.90.10	-- Infant food, not put up for retail sale	kg	Nil
	1901.90.20	-- Malt extract	kg	Nil
		-- Other, of goods of heading 04.01 to 04.04:		
	1901.90.31	--- Filled milk	kg	Nil
	1901.90.39	--- Other	kg	Nil
		-- Other soya-based preparations:		
	1901.90.41	--- In powder form	kg	Nil
	1901.90.49	--- In other form	kg	Nil
	1901.90.90	-- Other	kg	Nil
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as Spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.		
		- Uncooked pasta, not stuffed or otherwise prepared:		
	1902.11.00	-- Containing eggs	kg	Nil
	1902.19	-- Other:		
	1902.19.20	--- Rice vermicelli (bee hoon)	kg	Nil
	1902.19.90	--- Other	kg	Nil
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:		
	1902.20.10	-- Stuffed with meat or meat offal	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1902.20.90	- - Other	kg	Nil
	1902.30	- Other pasta:		
	1902.30.10	- - Instant noodles	kg	Nil
	1902.30.20	- - Instant rice vermicelli	kg	Nil
	1902.30.90	- - Other	kg	Nil
	1902.40.00	- Couscous	kg	Nil
19.03	1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	Nil
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.		
	1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	Nil
	1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg	Nil
	1904.30.00	- Bulgur wheat	kg	Nil
	1904.90	- Other:		
	1904.90.10	- - Rice preparations, including pre-cooked rice	kg	Nil
	1904.90.90	- - Other	kg	Nil
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.		
	1905.10.00	- Crispbread	kg	Nil
	1905.20.00	- Gingerbread and the like	kg	Nil
		- Sweet biscuits; waffles and wafers:		
	1905.31	- - Sweet biscuits:		
	1905.31.10	- - - Not containing cocoa	kg	Nil
	1905.31.20	- - - Containing cocoa	kg	Nil
	1905.32.00	- - Waffles and wafers	kg	Nil
	1905.40.00	- Rusks, toasted bread and similar toasted products	kg	Nil
	1905.90	- Other:		
	1905.90.10	- - Unsweetened teething biscuits	kg	Nil
	1905.90.20	- - Other unsweetened biscuits	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	1905.90.30	-- Cakes	kg	Nil
	1905.90.40	-- Pastries	kg	Nil
	1905.90.50	-- Flourless bakers' wares	kg	Nil
	1905.90.60	-- Empty cachets and similar products of a kind suitable for pharmaceutical use	kg	Nil
	1905.90.70	-- Communion wafers, sealing wafers, rice paper and similar products	kg	Nil
	1905.90.80	-- Other crisp savoury food products	kg	Nil
	1905.90.90	-- Other	kg	Nil

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, 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 takes precedence over all other subheadings of heading 20.05.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		
	2001.10.00	- Cucumbers and gherkins	kg	Nil
	2001.90	- Other:		
	2001.90.10	-- Onions	kg	Nil
	2001.90.90	-- Other	kg	Nil
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		
	2002.10	- Tomatoes, whole or in pieces:		
	2002.10.10	-- Cooked otherwise than by steaming or boiling in water	kg	Nil
	2002.10.90	-- Other	kg	Nil
	2002.90	- Other:		
	2002.90.10	-- Tomato paste	kg	Nil
	2002.90.90	-- Other	kg	Nil
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2003.10.00	- Mushrooms of the genus <i>Agaricus</i>	kg	Nil
	2003.20.00	- Truffles	kg	Nil
	2003.90.00	- Other	kg	Nil
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.		
	2004.10.00	- Potatoes	kg	Nil
	2004.90	- Other vegetables and mixtures of vegetables:		
	2004.90.10	-- Infant food	kg	Nil
	2004.90.90	-- Other	kg	Nil
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.		
	2005.10.00	- Homogenised vegetables	kg	Nil
	2005.20	- Potatoes:		
	2005.20.10	-- Chips and sticks	kg	Nil
	2005.20.90	-- Other	kg	Nil
	2005.40.00	- Peas (<i>Pisum sativum</i>)	kg	Nil
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
	2005.51.00	-- Beans, shelled	kg	Nil
	2005.59.00	-- Other	kg	Nil
	2005.60.00	- Asparagus	kg	Nil
	2005.70.00	- Olives	kg	Nil
	2005.80.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	kg	Nil
		- Other vegetables and mixtures of vegetables:		
	2005.91.00	-- Bamboo shoots	kg	Nil
	2005.99.00	-- Other	kg	Nil
20.06	2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	kg	Nil
20.07		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.		
	2007.10.00	- Homogenised preparations	kg	Nil
		- Other:		
	2007.91.00	-- Citrus fruit	kg	Nil
	2007.99	-- Other:		
	2007.99.10	--- Fruit grains and pastes other than of mangoes, pineapples or strawberries	kg	Nil
	2007.99.90	--- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.		
		- Nuts, ground-nuts and other seeds, whether or not mixed together:		
	2008.11	-- Ground-nuts:		
	2008.11.10	--- Roasted	kg	Nil
	2008.11.20	--- Peanut butter	kg	Nil
	2008.11.90	--- Other	kg	Nil
	2008.19	-- Other, including mixtures:		
	2008.19.10	--- Cashew nuts	kg	Nil
	2008.19.90	--- Other	kg	Nil
	2008.20.00	- Pineapples	kg	Nil
	2008.30	- Citrus fruit:		
	2008.30.10	-- Containing added sugar or other sweetening matter or spirits	kg	Nil
	2008.30.90	-- Other	kg	Nil
	2008.40	- Pears:		
	2008.40.10	-- Containing added sugar or other sweetening matter or spirits	kg	Nil
	2008.40.90	-- Other	kg	Nil
	2008.50	- Apricots:		
	2008.50.10	-- Containing added sugar or other sweetening matter or spirits	kg	Nil
	2008.50.90	-- Other	kg	Nil
	2008.60	- Cherries:		
	2008.60.10	-- Containing added sugar or other sweetening matter or spirits	kg	Nil
	2008.60.90	-- Other	kg	Nil
	2008.70	- Peaches, including nectarines:		
	2008.70.10	-- Containing added sugar or other sweetening matter or spirits	kg	Nil
	2008.70.90	-- Other	kg	Nil
	2008.80	- Strawberries:		
	2008.80.10	-- Containing added sugar or other sweetening matter or spirits	kg	Nil
	2008.80.90	-- Other	kg	Nil
		- Other, including mixtures other than those of subheading 2008.19:		
	2008.91.00	-- Palm hearts	kg	Nil
	2008.92	-- Mixtures:		
	2008.92.10	--- Of stems, roots and other edible parts of plants	kg	Nil
	2008.92.20	--- Other, containing added sugar or other sweetening matter or spirits	kg	Nil
	2008.92.90	--- Other	kg	Nil
	2008.99	-- Other:		
	2008.99.10	--- Lychees	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
20.09	2008.99.20	--- Longans	kg	Nil	
	2008.99.30	--- Of stems, roots and other edible parts of plants	kg	Nil	
	2008.99.40	--- Other, containing added sugar or other sweetening matter or spirits	kg	Nil	
	2008.99.90	--- Other	kg	Nil	
			Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar other sweetening matter.		
			- Orange juice:		
	2009.11.00	-- Frozen	kg	Nil	
	2009.12.00	-- Not frozen, of a Brix value not exceeding 20	kg	Nil	
	2009.19.00	-- Other	kg	Nil	
			- Grapefruit (including pomelo) juice:		
	2009.21.00	-- Of a Brix value not exceeding 20	kg	Nil	
	2009.29.00	-- Other	kg	Nil	
			- Juice of any other single citrus fruit:		
	2009.31.00	-- Of a Brix value not exceeding 20	kg	Nil	
	2009.39.00	-- Other	kg	Nil	
			- Pineapple juice:		
	2009.41.00	-- Of a Brix value not exceeding 20	kg	Nil	
	2009.49.00	-- Other	kg	Nil	
	2009.50.00	- Tomato juice	kg	Nil	
			- Grape juice (including grape must):		
	2009.61.00	-- Of a Brix value not exceeding 30	kg	Nil	
	2009.69.00	-- Other	kg	Nil	
			- Apple juice:		
	2009.71.00	-- Of a Brix value not exceeding 20	kg	Nil	
	2009.79.00	-- Other	kg	Nil	
	2009.80	- Juice of any other single fruit or vegetable:			
	2009.80.10	-- Blackcurrant juice	kg	Nil	
	2009.80.90	-- Other	kg	Nil	
	2009.90.00	- Mixtures of juices	kg	Nil	

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 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
21.01		Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
		- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
	2101.11	-- Extracts, essences and concentrates:		
	2101.11.10	--- Instant coffee	kg	5%
	2101.11.90	--- Other	kg	5%
	2101.12.00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg	5%
	2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
	2101.20.10	-- Tea preparations consisting of a mixture of tea, milk powder and sugar	kg	5%
	2101.20.90	-- Other	kg	5%
	2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	Nil
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.		
	2102.10	- Active yeasts:		
	2102.10.10	-- Bread yeasts	kg	Nil
	2102.10.90	-- Other	kg	Nil
	2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	kg	Nil
	2102.30.00	- Prepared baking powders	kg	Nil
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
	2103.10.00	- Soya sauce	kg	Nil
	2103.20.00	- Tomato ketchup and other tomato sauces	kg	Nil
	2103.30.00	- Mustard flour and meal and prepared mustard	kg	Nil
	2103.90	- Other:		
	2103.90.10	-- Chilli sauce	kg	Nil
	2103.90.20	-- Mixed condiments and mixed seasonings, including belachan (blachan)	kg	Nil
	2103.90.30	-- Fish sauce	kg	Nil
	2103.90.90	-- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.		
	2104.10	- Soups and broths and preparations therefor:		
	2104.10.10	-- Containing meat	kg	Nil
	2104.10.90	-- Other	kg	Nil
	2104.20	- Homogenised composite food preparations:		
	2104.20.10	-- Containing meat	kg	Nil
	2104.20.90	-- Other	kg	Nil
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	kg	Nil
21.06		Food preparations not elsewhere specified or included.		
	2106.10.00	- Protein concentrates and textured protein substances	kg	Nil
	2106.90	- Other:		
	2106.90.10	-- Dried bean curd and bean curd sticks	kg	Nil
	2106.90.20	-- Flavoured or coloured syrups	kg	Nil
	2106.90.30	-- Non-dairy creamer	kg	Nil
	2106.90.40	-- Autolysed yeast preparations	kg	Nil
		-- Non-alcoholic preparations of a kind used for the manufacture of beverages:		
	2106.90.51	--- Preparations of a kind used as raw material for the manufacture of composite concentrates	kg	Nil
	2106.90.52	--- Composite concentrates for simple dilution with water to make beverages	kg	Nil
	2106.90.53	--- Ginseng based products	kg	Nil
	2106.90.59	--- Other	kg	Nil
		-- Alcoholic preparations of a kind used for the manufacture of beverages:		
		--- Preparations of a kind used as raw material for the manufacture of composite concentrates:		
	2106.90.61	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	kg	\$250.00/dal
	2106.90.62	---- Of a kind used for the manufacture of alcoholic beverages, in other form	kg	\$250.00/dal
		--- Composite concentrates for simple dilution with water to make beverages:		
	2106.90.64	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	kg	\$250.00/dal
	2106.90.65	---- Of a kind used for the manufacture of alcoholic beverages, in other form	kg	\$250.00/dal
	2106.90.69	--- Other	kg	\$250.00/dal
	2106.90.70	-- Food supplements	kg	Nil
	2106.90.80	-- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		-- Other:		
	2106.90.91	--- Fortificant premixes	kg	Nil
	2106.90.92	--- Ginseng based preparations	kg	Nil
	2106.90.93	--- Food preparations for lactase deficient infants	kg	Nil
	2106.90.94	--- Other infant food preparations	kg	Nil
	2106.90.95	--- Seri kaya	kg	Nil
	2106.90.99	--- Other	kg	Nil

Chapter 22

Beverages, spirits and vinegar

Notes.

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

Subheading Note.

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

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		
	2201.10.00	- Mineral waters and aerated waters	1	Nil
	2201.90	- Other:		
	2201.90.10	-- Ice and snow	1	Nil
	2201.90.90	-- Other	1	Nil
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.		
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
	2202.10.10	-- Sparkling mineral waters or aerated waters, flavoured	1	Nil
	2202.10.90	-- Other	1	Nil
	2202.90	- Other:		
	2202.90.10	-- Flavoured UHT milk drink	1	Nil
	2202.90.20	-- Soya milk drink	1	Nil
	2202.90.30	-- Non-aerated beverages ready for immediate consumption without dilution	1	Nil
	2202.90.90	-- Other	1	Nil
22.03		Beer made from malt.		
	2203.00.10	- Stout or porter	1	Nil
	2203.00.90	- Other, including ale	1	Nil
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
	2204.10.00	- Sparkling wine	1	Nil
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.21	-- In containers holding 2 l or less: --- Wine:		
	2204.21.11	---- Of an alcoholic strength by volume not exceeding 15% vol	1	Nil
2204.21.12	---- Of an alcoholic strength by volume exceeding 15% vol --- Grape must with fermentation prevented or arrested by the addition of alcohol:	1	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2204.21.21	---- Of an alcoholic strength by volume not exceeding 15% vol	1	Nil
	2204.21.22	---- Of an alcoholic strength by volume exceeding 15% vol	1	Nil
	2204.29	-- Other:		
		--- Wine:		
	2204.29.11	---- Of an alcoholic strength by volume not exceeding 15% vol	1	Nil
	2204.29.12	---- Of an alcoholic strength by volume exceeding 15% vol	1	Nil
		--- Grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.29.21	---- Of an alcoholic strength by volume not exceeding 15% vol	1	Nil
	2204.29.22	---- Of an alcoholic strength by volume exceeding 15% vol	1	Nil
	2204.30	- Other grape must:		
	2204.30.10	-- Of an alcoholic strength by volume not exceeding 15% vol	1	Nil
	2204.30.20	-- Of an alcoholic strength by volume exceeding 15% vol	1	Nil
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
	2205.10	- In containers holding 2 l or less:		
	2205.10.10	-- Of an alcoholic strength by volume not exceeding 15% vol	1	Nil
	2205.10.20	-- Of an alcoholic strength by volume exceeding 15% vol	1	Nil
	2205.90	- Other:		
	2205.90.10	-- Of an alcoholic strength by volume not exceeding 15% vol	1	Nil
	2205.90.20	-- Of an alcoholic strength by volume exceeding 15% vol	1	Nil
22.06		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.		
	2206.00.10	- Cider or perry	1	Nil
	2206.00.20	- Sake (rice wine)	1	Nil
	2206.00.30	- Toddy	1	Nil
	2206.00.40	- Shandy	1	Nil
	2206.00.90	- Other, including mead	1	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.		
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	1	Nil
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength: -- Denatured ethyl alcohol, including methylated spirits:		
	2207.20.11	--- Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol	1	Nil
	2207.20.19	--- Other	1	Nil
	2207.20.90	-- Other	1	Nil
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
	2208.20	- Spirits obtained by distilling grape wine or grape marc:		
	2208.20.10	-- Brandy of an alcoholic strength by volume not exceeding 46% vol	1	Nil
	2208.20.20	-- Brandy of an alcoholic strength by volume exceeding 46% vol	1	Nil
	2208.20.30	-- Other, of an alcoholic strength by volume not exceeding 46% vol	1	Nil
	2208.20.40	-- Other, of an alcoholic strength by volume exceeding 46% vol	1	Nil
	2208.30	- Whiskies:		
	2208.30.10	-- Of an alcoholic strength by volume not exceeding 46% vol	1	Nil
	2208.30.20	-- Of an alcoholic strength by volume exceeding 46% vol	1	Nil
	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products:		
	2208.40.10	-- Of an alcoholic strength by volume not exceeding 46% vol	1	Nil
	2208.40.20	-- Of an alcoholic strength by volume exceeding 46% vol	1	Nil
	2208.50	- Gin and Geneva:		
	2208.50.10	-- Of an alcoholic strength by volume not exceeding 46% vol	1	Nil
	2208.50.20	-- Of an alcoholic strength by volume exceeding 46% vol	1	Nil
	2208.60	- Vodka:		
2208.60.10	-- Of an alcoholic strength by volume not exceeding 46% vol	1	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2208.60.20	-- Of an alcoholic strength by volume exceeding 46% vol	l	Nil
	2208.70	- Liqueurs and cordials:		
	2208.70.10	-- Of an alcoholic strength by volume not exceeding 57% vol	l	Nil
	2208.70.20	-- Of an alcoholic strength by volume exceeding 57% vol	l	Nil
	2208.90	- Other:		
	2208.90.10	-- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	l	Nil
	2208.90.20	-- Medicated samsu of an alcoholic strength by volume exceeding 40% vol	l	Nil
	2208.90.30	-- Other samsu of an alcoholic strength by volume not exceeding 40% vol	l	Nil
	2208.90.40	-- Other samsu of an alcoholic strength by volume exceeding 40% vol	l	Nil
	2208.90.50	-- Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	l	Nil
	2208.90.60	-- Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	l	Nil
	2208.90.70	-- Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	l	Nil
	2208.90.80	-- Bitters and similar beverages of an alcoholic strength exceeding 57% vol	l	Nil
	2208.90.90	-- Other	l	Nil
22.09	2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	l	Nil

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

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

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		
	2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	kg	Nil
	2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	Nil
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.		
	2302.10.00	- Of maize (corn)	kg	Nil
	2302.30.00	- Of wheat	kg	Nil
	2302.40	- Of other cereals:		
	2302.40.10	-- Of rice	kg	Nil
	2302.40.90	-- Other	kg	Nil
	2302.50.00	- Of leguminous plants	kg	Nil
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		
	2303.10	- Residues of starch manufacture and similar residues:		
	2303.10.10	-- Of manioc (cassava) or sago	kg	Nil
	2303.10.90	-- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	Nil
	2303.30.00	- Brewing or distilling dregs and waste	kg	Nil
23.04	2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	kg	Nil
23.05	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	kg	Nil
23.06		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, other than those of heading 23.04 or 23.05.		
	2306.10.00	- Of cotton seeds	kg	Nil
	2306.20.00	- Of linseed	kg	Nil
	2306.30.00	- Of sunflower seeds	kg	Nil
		- Of rape or colza seeds:		
	2306.41.00	-- Of low erucic acid rape or colza seeds	kg	Nil
	2306.49.00	-- Other	kg	Nil
	2306.50.00	- Of coconut or copra	kg	Nil
	2306.60.00	- Of palm nuts or kernels	kg	Nil
	2306.90	- Other:		
	2306.90.20	-- Of maize (corn) germ	kg	Nil
	2306.90.90	-- Other	kg	Nil
23.07	2307.00.00	Wine lees; argol.	kg	Nil
23.08	2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	kg	Nil
23.09		Preparations of a kind used in animal feeding.		
	2309.10	- Dog or cat food, put up for retail sale:		
	2309.10.10	-- Containing meat	kg	Nil
	2309.10.90	-- Other	kg	Nil
	2309.90	- Other:		
		-- Complete feed:		
	2309.90.11	--- Of a kind suitable for poultry	kg	Nil
	2309.90.12	--- Of a kind suitable for swine	kg	Nil
	2309.90.13	--- Of a kind suitable for prawns	kg	Nil
	2309.90.19	--- Other	kg	Nil
	2309.90.20	-- Premixes, feed supplements or feed additives	kg	Nil
	2309.90.30	-- Other, containing meat	kg	Nil
	2309.90.90	-- Other	kg	Nil

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
24.01		Unmanufactured tobacco; tobacco refuse.		
	2401.10	- Tobacco, not stemmed/stripped:		
	2401.10.10	-- Virginia type, flue-cured	kg	Nil
	2401.10.20	-- Virginia type, other than flue-cured	kg	Nil
	2401.10.30	-- Other, flue-cured	kg	Nil
	2401.10.90	-- Other, other than flue-cured	kg	Nil
	2401.20	- Tobacco, partly or wholly stemmed/stripped:		
	2401.20.10	-- Virginia type, flue-cured	kg	Nil
	2401.20.20	-- Virginia type, other than flue-cured	kg	Nil
	2401.20.30	-- Oriental type	kg	Nil
	2401.20.40	-- Burley type	kg	Nil
	2401.20.50	-- Other, flue-cured	kg	Nil
	2401.20.90	-- Other, other than flue-cured	kg	Nil
	2401.30	- Tobacco refuse:		
	2401.30.10	-- Tobacco stems	kg	Nil
2401.30.90	-- Other	kg	Nil	
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	kg	Nil
	2402.20	- Cigarettes containing tobacco:		
	2402.20.10	-- Beedies	kg	Nil
	2402.20.90	-- Other	kg	Nil
	2402.90	- Other:		
	2402.90.10	-- Cigars, cheroots and cigarillos of tobacco substitutes	kg	Nil
2402.90.20	-- Cigarettes of tobacco substitutes	kg	Nil	
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.		
	2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion: -- Packed for retail sale:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2403.10.11	--- Blended tobacco	kg	Nil
	2403.10.19	--- Other	kg	Nil
		-- Other manufactured tobacco for cigarette making:		
	2403.10.21	--- Blended tobacco	kg	Nil
	2403.10.29	--- Other	kg	Nil
	2403.10.90	-- Other	kg	Nil
		- Other:		
	2403.91.00	-- "Homogenised" or "reconstituted" tobacco	kg	Nil
	2403.99	-- Other:		
	2403.99.10	--- Tobacco extracts and essences	kg	Nil
	2403.99.30	--- Manufactured tobacco substitutes	kg	Nil
	2403.99.40	--- Snuff	kg	Nil
	2403.99.50	--- Other smokeless tobacco, including chewing and sucking tobacco	kg	Nil
	2403.99.60	--- Ang Hoon	kg	Nil
	2403.99.90	--- Other	kg	Nil

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 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_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 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chalks (heading 95.04); or

- (ij) Writing or drawing chalks or tailors' chalks (heading No. 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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.		
	2501.00.10	- Table salt	kg	Nil
	2501.00.41	- Other salt containing at least 94.7% of sodium chloride calculated on a dry basis: -- In package of a net weight of less than 45 kg	kg	Nil
	2501.00.49	-- Other	kg	Nil
	2501.00.50	- Sea water	kg	Nil
	2501.00.90	- Other	kg	Nil
25.02	2502.00.00	Unroasted iron pyrites.	kg	Nil
25.03	2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	kg	Nil
25.04		Natural graphite.		
	2504.10.00	- In powder or in flakes	kg	Nil
	2504.90.00	- Other	kg	Nil
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.		
	2505.10.00	- Silica sands and quartz sands	kg	Nil
	2505.90.00	- Other	kg	Nil
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2506.10.00	- Quartz	kg	Nil
	2506.20.00	- Quartzite	kg	Nil
25.07	2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	kg	Nil
25.08		Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		
	2508.10.00	- Bentonite	kg	Nil
	2508.30.00	- Fire-clay	kg	Nil
	2508.40.00	- Other clays	kg	Nil
	2508.50.00	- Andalusite, kyanite and sillimanite	kg	Nil
	2508.60.00	- Mullite	kg	Nil
	2508.70.00	- Chamotte or dinas earths	kg	Nil
25.09	2509.00.00	Chalk.	kg	Nil
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		
	2510.10	- Uground:		
	2510.10.10	-- Apatite	kg	Nil
	2510.10.90	-- Other	kg	Nil
	2510.20	- Ground:		
	2510.20.10	-- Apatite	kg	Nil
	2510.20.90	-- Other	kg	Nil
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		
	2511.10.00	- Natural barium sulphate (barytes)	kg	Nil
	2511.20.00	- Natural barium carbonate (witherite)	kg	Nil
25.12	2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	kg	Nil
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		
	2513.10.00	- Pumice stone	kg	Nil
	2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	kg	Nil
25.14	2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
		- Marble and travertine:		
	2515.11.00	- - Crude or roughly trimmed	kg	Nil
	2515.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
	2515.12.10	- - - Blocks	kg	Nil
	2515.12.20	- - - Slabs	kg	Nil
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	Nil	
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
		- Granite:		
	2516.11.00	- - Crude or roughly trimmed	kg	Nil
	2516.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
	2516.12.10	- - - Blocks	kg	Nil
	2516.12.20	- - - Slabs	kg	Nil
	2516.20.00	- Sandstone	kg	Nil
2516.90.00	- Other monumental or building stone	kg	Nil	
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		
	2517.10.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	kg	Nil
	2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg	Nil
	2517.30.00	- Tarred macadam	kg	Nil
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:		
	2517.41.00	- - Of marble	kg	Nil
2517.49.00	- - Other	kg	Nil	

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
25.18		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.		
	2518.10.00	- Dolomite, not calcined or sintered	kg	Nil
	2518.20.00	- Calcined or sintered dolomite	kg	Nil
	2518.30.00	- Dolomite ramming mix	kg	Nil
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.		
	2519.10.00	- Natural magnesium carbonate (magnesite)	kg	Nil
	2519.90.00	- Other	kg	Nil
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.		
	2520.10.00	- Gypsum; anhydrite	kg	Nil
	2520.20	- Plasters:		
	2520.20.10	-- Of a kind suitable for use in dentistry	kg	Nil
	2520.20.90	-- Other	kg	Nil
25.21	2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	kg	Nil
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		
	2522.10.00	- Quicklime	kg	Nil
	2522.20.00	- Slaked lime	kg	Nil
	2522.30.00	- Hydraulic lime	kg	Nil
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		
	2523.10	- Cement clinkers:		
	2523.10.10	-- Of a kind used in the manufacture of white cement	kg	Nil
	2523.10.90	-- Other	kg	Nil
	2523.21.00	- Portland cement: -- White cement, whether or not artificially coloured	kg	Nil
	2523.29	-- Other:		
	2523.29.10	--- Coloured cement	kg	Nil
	2523.29.90	--- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2523.30.00	- Aluminous cement	kg	Nil
	2523.90.00	- Other hydraulic cements	kg	Nil
25.24		Asbestos.		
	2524.10.00	- Crocidolite	kg	Nil
	2524.90.00	- Other	kg	Nil
25.25		Mica, including splittings; mica waste.		
	2525.10.00	- Crude mica and mica rifted into sheets or splittings	kg	Nil
	2525.20.00	- Mica powder	kg	Nil
	2525.30.00	- Mica waste	kg	Nil
25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		
	2526.10.00	- Not crushed, not powdered	kg	Nil
	2526.20	- Crushed or powdered:		
	2526.20.10	-- Talc powder	kg	Nil
	2526.20.90	-- Other	kg	Nil
25.28		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃B₃ calculated on the dry weight.		
	2528.10.00	- Natural sodium borates and concentrates thereof (whether or not calcined)	kg	Nil
	2528.90.00	- Other	kg	Nil
25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.		
	2529.10.00	- Feldspar	kg	Nil
	2529.21.00	- Fluorspar:		
	2529.21.00	-- Containing by weight 97% or less of calcium fluoride	kg	Nil
	2529.22.00	-- Containing by weight more than 97% of calcium fluoride	kg	Nil
	2529.30.00	- Leucite; nepheline and nepheline syenite	kg	Nil
25.30		Mineral substances not elsewhere specified or included.		
	2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	kg	Nil
	2530.20	- Kieserite, epsomite (natural magnesium sulphates):		
	2530.20.10	-- Kieserite	kg	Nil
	2530.20.20	-- Epsomite	kg	Nil
	2530.90.00	- Other	kg	Nil

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, "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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
26.01		Iron ores and concentrates, including roasted iron pyrites.		
		- Iron ores and concentrates, other than roasted iron pyrites:		
	2601.11.00	- - Non-agglomerated	kg	Nil
	2601.12.00	- - Agglomerated	kg	Nil
	2601.20.00	- Roasted iron pyrites	kg	Nil
26.02	2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	kg	Nil
26.03	2603.00.00	Copper ores and concentrates.	kg	Nil
26.04	2604.00.00	Nickel ores and concentrates.	kg	Nil
26.05	2605.00.00	Cobalt ores and concentrates.	kg	Nil
26.06	2606.00.00	Aluminium ores and concentrates.	kg	Nil
26.07	2607.00.00	Lead ores and concentrates.	kg	Nil
26.08	2608.00.00	Zinc ores and concentrates.	kg	Nil
26.09	2609.00.00	Tin ores and concentrates.	kg	Nil
26.10	2610.00.00	Chromium ores and concentrates.	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
26.11	2611.00.00	Tungsten ores and concentrates.	kg	Nil
26.12		Uranium or thorium ores and concentrates.		
	2612.10.00	- Uranium ores and concentrates	kg	Nil
	2612.20.00	- Thorium ores and concentrates	kg	Nil
26.13		Molybdenum ores and concentrates.		
	2613.10.00	- Roasted	kg	Nil
	2613.90.00	- Other	kg	Nil
26.14		Titanium ores and concentrates.		
	2614.00.10	- Ilmenite ores and concentrates	kg	Nil
	2614.00.90	- Other	kg	Nil
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.		
	2615.10.00	- Zirconium ores and concentrates	kg	Nil
	2615.90.00	- Other	kg	Nil
26.16		Precious metal ores and concentrates.		
	2616.10.00	- Silver ores and concentrates	kg	Nil
	2616.90.00	- Other	kg	Nil
26.17		Other ores and concentrates.		
	2617.10.00	- Antimony ores and concentrates	kg	Nil
	2617.90.00	- Other	kg	Nil
26.18	2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	kg	Nil
26.19	2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	kg	Nil
26.20		Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.		
		- Containing mainly zinc:		
	2620.11.00	- - Hard zinc spelter	kg	Nil
	2620.19.00	- - Other	kg	Nil
		- Containing mainly lead:		
	2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
26.21	2620.29.00	- - Other	kg	Nil
	2620.30.00	- Containing mainly copper	kg	Nil
	2620.40.00	- Containing mainly aluminium	kg	Nil
	2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg	Nil
		- Other:		
	2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	Nil
	2620.99.00	- - Other	kg	Nil
		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.		
	2621.10.00	- Ash and residues from the incineration of municipal waste	kg	Nil
	2621.90.00	- Other	kg	Nil

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, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral- matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes, or naphthalene, respectively.
4. For the purposes of subheading 2710.11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method)

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		
		- Coal, whether or not pulverised, but not agglomerated:		
	2701.11.00	-- Anthracite	kg	Nil
	2701.12	-- Bituminous coal:		
	2701.12.10	--- Coking coal	kg	Nil
	2701.12.90	--- Other	kg	Nil
	2701.19.00	-- Other coal	kg	Nil
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	Nil	
27.02		Lignite, whether or not agglomerated, excluding jet.		
	2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	kg	Nil
	2702.20.00	- Agglomerated lignite	kg	Nil
27.03		Peat (including peat litter), whether or not agglomerated.		
	2703.00.10	- Peat, whether or not compressed into bales, but not agglomerated	kg	Nil
	2703.00.20	- Agglomerated peat	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
27.04		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		
	2704.00.10	- Coke and semi-coke of coal	kg	Nil
	2704.00.20	- Coke and semi-coke of lignite or of peat	kg	Nil
	2704.00.30	- Retort carbon	kg	Nil
27.05	2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	kg	Nil
27.06	2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	kg	Nil
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		
	2707.10.00	- Benzol (benzene)	kg	Nil
	2707.20.00	- Toluol (toluene)	kg	Nil
	2707.30.00	- Xylol (xylenes)	kg	Nil
	2707.40.00	- Naphthalene	kg	Nil
	2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	kg	Nil
		- Other:		
	2707.91.00	-- Creosote oils	kg	Nil
	2707.99	-- Other:		
	2707.99.20	--- Carbon black feedstock	kg	Nil
2707.99.90	--- Other	kg	Nil	
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.		
	2708.10.00	- Pitch	kg	Nil
	2708.20.00	- Pitch coke	kg	Nil
27.09		Petroleum oils and oils obtained from bituminous minerals, crude.		
	2709.00.10	- Crude petroleum oils	kg	Nil
	2709.00.20	- Condensates	kg	Nil
	2709.00.90	- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:		
	2710.11	-- Light oils and preparations:		
		--- Motor spirit:		
	2710.11.11	---- Premium leaded	kg	22¢/dal
	2710.11.12	---- Premium unleaded	kg	22¢/dal
	2710.11.13	---- Regular leaded	kg	22¢/dal
	2710.11.14	---- Regular unleaded	kg	22¢/dal
	2710.11.15	---- Other, leaded	kg	22¢/dal
	2710.11.16	---- Other, unleaded	kg	22¢/dal
	2710.11.20	--- Aviation spirit	kg	22¢/dal
	2710.11.30	--- Tetrapropylene	kg	Nil
	2710.11.40	--- White spirit	kg	Nil
	2710.11.50	--- Low aromatic solvents containing by weight less than 1% aromatic content	kg	Nil
	2710.11.60	--- Other solvent spirits	kg	Nil
	2710.11.70	--- Naptha, reformat or preparations for preparing spirits	kg	Nil
	2710.11.90	--- Other	kg	Nil
	2710.19	-- Other:		
		--- Medium oils and preparations:		
	2710.19.13	---- Aviation turbine fuel (jet fuel) having a flash point of not less than 23°C	kg	Nil
	2710.19.14	---- Aviation turbine fuel (jet fuel) having a flash point of less than 23°C	kg	Nil
	2710.19.16	---- Kerosene	kg	Nil
	2710.19.19	---- Other	kg	Nil
	2710.19.20	--- Topped crudes	kg	Nil
	2710.19.30	--- Carbon black feedstock	kg	Nil
		--- Lubricating oils and greases:		
	2710.19.41	---- Lubricating oil feedstock	kg	44¢/dal
	2710.19.42	---- Lubricating oils for aircraft engines	kg	44¢/dal
	2710.19.43	---- Other lubricating oils	kg	44¢/dal

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2710.19.44	---- Lubricating greases	kg	11c/kg
	2710.19.50	--- Hydraulic brake fluid	kg	Nil
	2710.19.60	--- Transformer and circuit breakers oils	kg	Nil
		--- Fuel oils:		
	2710.19.71	---- High speed diesel fuel	kg	22c/dal
	2710.19.72	---- Other diesel fuel	kg	22c/dal
	2710.19.79	---- Other fuel oils	kg	22c/dal
	2710.19.90	--- Other	kg	22c/dal
		- Waste oils:		
	2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	Nil
	2710.99.00	-- Other	kg	Nil
27.11		Petroleum gases and other gaseous hydrocarbons.		
		- Liquefied:		
	2711.11.00	-- Natural gas	kg	Nil
	2711.12.00	-- Propane	kg	Nil
	2711.13.00	-- Butanes	kg	Nil
	2711.14	-- Ethylene, propylene, butylene and butadiene:		
	2711.14.10	--- Ethylene	kg	Nil
	2711.14.90	--- Other	kg	Nil
	2711.19.00	-- Other	kg	Nil
		- In gaseous state:		
	2711.21.00	-- Natural gas	kg	Nil
	2711.29.00	-- Other	kg	Nil
27.12		Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.		
	2712.10.00	- Petroleum jelly	kg	Nil
	2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	kg	Nil
	2712.90	- Other:		
	2712.90.10	-- Paraffin wax	kg	Nil
	2712.90.90	-- Other	kg	Nil
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		
		- Petroleum coke:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2713.11.00	- - Not calcined	kg	Nil
	2713.12.00	- - Calcined	kg	Nil
	2713.20.00	- Petroleum bitumen	kg	Nil
	2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	Nil
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		
	2714.10.00	- Bituminous or oil shale and tar sands	kg	Nil
	2714.90.00	- Other	kg	Nil
27.15	2715.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	kg	Nil
27.16	2716.00.00	Electrical energy.	1000 kWh	Nil

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

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

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

Chapter 28

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

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

-
- (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, Tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

- (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.
- Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of 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 74Bq/g (0.002 Ci/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

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

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

7. Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER I CHEMICAL ELEMENTS		
28.01		Fluorine, chlorine, bromine and iodine.		
	2801.10.00	- Chlorine	kg	Nil
	2801.20.00	- Iodine	kg	Nil
	2801.30.00	- Fluorine; bromine	kg	Nil
28.02	2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	kg	Nil
28.03		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).		
	2803.00.10	- Rubber grade carbon black	kg	Nil
	2803.00.20	- Acetylene black	kg	Nil
	2803.00.30	- Other carbon blacks	kg	Nil
	2803.00.90	- Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.04		Hydrogen, rare gases and other non-metals.		
	2804.10.00	- Hydrogen	m ³	Nil
		- Rare gases:		
	2804.21.00	- - Argon	m ³	Nil
	2804.29.00	- - Other	m ³	Nil
	2804.30.00	- Nitrogen	m ³	Nil
	2804.40.00	- Oxygen	m ³	Nil
	2804.50.00	- Boron; tellurium	kg	Nil
		- Silicon:		
	2804.61.00	- - Containing by weight not less than 99.99% of silicon	kg	Nil
	2804.69.00	- - Other	kg	Nil
	2804.70.00	- Phosphorus	kg	Nil
	2804.80.00	- Arsenic	kg	Nil
2804.90.00	- Selenium	kg	Nil	
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.		
		- Alkali or alkaline-earth metals:		
	2805.11.00	- - Sodium	kg	Nil
	2805.12.00	- - Calcium	kg	Nil
	2805.19.00	- - Other	kg	Nil
	2805.30.00	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	kg	Nil
2805.40.00	- Mercury	kg	Nil	
		SUB-CHAPTER II		
		INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.		
	2806.10.00	- Hydrogen chloride (hydrochloric acid)	kg	Nil
	2806.20.00	- Chlorosulphuric acid	kg	Nil
28.07	2807.00.00	Sulphuric acid; oleum.	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.08	2808.00.00	Nitric acid; sulphonitric acids.	kg	Nil
28.09		Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.		
	2809.10.00	- Diphosphorus pentaoxide	kg	Nil
	2809.20	- Phosphoric acid and polyphosphoric acids:		
	2809.20.30	-- Food grade	kg	Nil
	2809.20.90	-- Other	kg	Nil
28.10	2810.00.00	Oxides of boron; boric acids.	kg	Nil
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.		
		- Other inorganic acids:		
	2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	kg	Nil
	2811.19	-- Other:		
	2811.19.10	--- Arsenic acid	kg	Nil
	2811.19.90	--- Other	kg	Nil
		- Other inorganic oxygen compounds of non-metals:		
	2811.21.00	-- Carbon dioxide	kg	Nil
	2811.22	-- Silicon dioxide:		
	2811.22.10	--- Silica powder	kg	Nil
	2811.22.90	--- Other	kg	Nil
	2811.29	-- Other:		
	2811.29.10	--- Diarsenic pentaoxide	kg	Nil
	2811.29.90	--- Other	kg	Nil
		SUB-CHAPTER III		
		HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
28.12		Halides and halide oxides of non-metals.		
	2812.10.00	- Chlorides and chloride oxides	kg	Nil
	2812.90.00	- Other	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.		
	2813.10.00	- Carbon disulphide	kg	Nil
	2813.90.00	- Other	kg	Nil
SUB-CHAPTER IV				
INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METAL				
28.14		Ammonia, anhydrous or in aqueous solution.		
	2814.10.00	- Anhydrous ammonia	kg	Nil
	2814.20.00	- Ammonia in aqueous solution	kg	Nil
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.		
		- Sodium hydroxide (caustic soda):		
	2815.11.00	- - Solid	kg	Nil
	2815.12.00	- - In aqueous solution (soda lye or liquid soda)	kg	Nil
	2815.20.00	- Potassium hydroxide (caustic potash)	kg	Nil
	2815.30.00	- Peroxides of sodium or potassium	kg	Nil
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.		
	2816.10.00	- Hydroxide and peroxide of magnesium	kg	Nil
	2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	kg	Nil
28.17		Zinc oxide; zinc peroxide.		
	2817.00.10	- Zinc oxide	kg	Nil
	2817.00.20	- Zinc peroxide	kg	Nil
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.		
	2818.10.00	- Artificial corundum, whether or not chemically defined	kg	Nil
	2818.20.00	- Aluminium oxide, other than artificial corundum	kg	Nil
	2818.30.00	- Aluminium hydroxide	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.19	2819.10.00	- Chromium trioxide	kg	Nil
	2819.90.00	- Other	kg	Nil
28.20	Manganese oxides.			
	2820.10.00	- Manganese dioxide	kg	Nil
28.21	2820.90.00	- Other	kg	Nil
	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.			
28.21	2821.10.00	- Iron oxides and hydroxides	kg	Nil
	2821.20.00	- Earth colours	kg	Nil
28.22	2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	kg	Nil
28.23	2823.00.00	Titanium oxides.	kg	Nil
28.24	Lead oxides; red lead and orange lead.			
	2824.10.00	- Lead monoxide (litharge, massicot)	kg	Nil
28.25	2824.90.00	- Other	kg	Nil
	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.			
	2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	kg	Nil
	2825.20.00	- Lithium oxide and hydroxide	kg	Nil
	2825.30.00	- Vanadium oxides and hydroxides	kg	Nil
	2825.40.00	- Nickel oxides and hydroxides	kg	Nil
	2825.50.00	- Copper oxides and hydroxides	kg	Nil
	2825.60.00	- Germanium oxides and zirconium dioxide	kg	Nil
	2825.70.00	- Molybdenum oxides and hydroxides	kg	Nil
	2825.80.00	- Antimony oxides	kg	Nil
2825.90.00	- Other	kg	Nil	

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER V		
		SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.		
		- Fluorides:		
	2826.12.00	- - Of aluminium	kg	Nil
	2826.19.00	- - Other	kg	Nil
	2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	kg	Nil
	2826.90.00	- Other	kg	Nil
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.		
	2827.10.00	- Ammonium chloride	kg	Nil
	2827.20	- Calcium chloride:		
	2827.20.10	- - Commercial grade	kg	Nil
	2827.20.90	- - Other	kg	Nil
		- Other chlorides:		
	2827.31.00	- - Of magnesium	kg	Nil
	2827.32.00	- - Of aluminium	kg	Nil
	2827.35.00	- - Of nickel	kg	Nil
	2827.39.00	- - Other	kg	Nil
		- Chloride oxides and chloride hydroxides:		
	2827.41.00	- - Of copper	kg	Nil
	2827.49.00	- - Other	kg	Nil
		- Bromides and bromide oxides:		
	2827.51.00	- - Bromides of sodium or of potassium	kg	Nil
	2827.59.00	- - Other	kg	Nil
	2827.60.00	- Iodides and iodide oxides	kg	Nil
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.		
	2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	kg	Nil
	2828.90	- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2828.90.10	-- Sodium hypochlorite	kg	Nil
	2828.90.90	-- Other	kg	Nil
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates. - Chlorates:		
	2829.11.00	-- Of sodium	kg	Nil
	2829.19.00	-- Other	kg	Nil
	2829.90.00	- Other	kg	Nil
28.30		Sulphides; polysulphides, whether or not chemically defined.		
	2830.10.00	- Sodium sulphides	kg	Nil
	2830.90.00	- Other	kg	Nil
28.31		Dithionites and sulphonylates.		
	2831.10.00	- Of sodium	kg	Nil
	2831.90.00	- Other	kg	Nil
28.32		Sulphites; thiosulphates.		
	2832.10.00	- Sodium sulphites	kg	Nil
	2832.20.00	- Other sulphites	kg	Nil
	2832.30.00	- Thiosulphates	kg	Nil
28.33		Sulphates; alums; peroxosulphates (persulphates).		
		- Sodium sulphates:		
	2833.11.00	-- Disodium sulphate	kg	Nil
	2833.19.00	-- Other	kg	Nil
		- Other sulphates:		
	2833.21.00	-- Of magnesium	kg	Nil
	2833.22	-- Of aluminium:		
	2833.22.10	--- Commercial grade	kg	Nil
	2833.22.90	--- Other	kg	Nil
	2833.24.00	-- Of nickel	kg	Nil
	2833.25.00	-- Of copper	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2833.27.00	- - Of barium	kg	Nil
	2833.29	- - Other:		
	2833.29.10	- - - Of chromium or zinc	kg	Nil
	2833.29.20	- - - Tribasic lead sulphate	kg	Nil
	2833.29.90	- - - Other	kg	Nil
	2833.30.00	- Alums	kg	Nil
	2833.40.00	- Peroxosulphates (persulphates)	kg	Nil
28.34		Nitrites; nitrates.		
	2834.10.00	- Nitrites	kg	Nil
		- Nitrates:		
	2834.21.00	- - Of potassium	kg	Nil
	2834.29.00	- - Other	kg	Nil
28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.		
	2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites) - Phosphates:	kg	Nil
	2835.22.00	- - Of mono- or disodium	kg	Nil
	2835.24.00	- - Of potassium	kg	Nil
	2835.25	- - Calcium hydrogenorthophosphate ("dicalcium phosphate"):		
	2835.25.10	- - - Feed grade	kg	Nil
	2835.25.90	- - - Other	kg	Nil
	2835.26.00	- - Other phosphates of calcium	kg	Nil
	2835.29.00	- - Other	kg	Nil
		- Polyphosphates:		
	2835.31.00	- - Sodium triphosphate (sodium tripolyphosphate)	kg	Nil
	2835.39	- - Other:		
	2835.39.10	- - - Tetrasodium pyrophosphate	kg	Nil
	2835.39.90	- - - Other	kg	Nil
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2836.20.00	- Disodium carbonate	kg	Nil
	2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	kg	Nil
	2836.40.00	- Potassium carbonates	kg	Nil
	2836.50	- Calcium carbonate:		
	2836.50.10	-- Food or pharmaceutical grade	kg	Nil
	2836.50.90	-- Other	kg	Nil
	2836.60.00	- Barium carbonate	kg	Nil
		- Other:		
	2836.91.00	-- Lithium carbonates	kg	Nil
	2836.92.00	-- Strontium carbonate	kg	Nil
	2836.99.00	-- Other	kg	Nil
28.37		Cyanides, cyanide oxides and complex cyanides.		
		- Cyanides and cyanide oxides:		
	2837.11.00	-- Of sodium	kg	Nil
	2837.19.00	-- Other	kg	Nil
	2837.20.00	- Complex cyanides	kg	Nil
28.39		Silicates; commercial alkali metal silicates.		
		- Of sodium:		
	2839.11.00	-- Sodium metasilicates	kg	Nil
	2839.19	-- Other:		
	2839.19.10	--- Sodium silicates	kg	Nil
	2839.19.90	--- Other	kg	Nil
	2839.90.00	- Other	kg	Nil
28.40		Borates; peroxoborates (perborates).		
		- Disodium tetraborate (refined borax):		
	2840.11.00	-- Anhydrous	kg	Nil
	2840.19.00	-- Other	kg	Nil
	2840.20.00	- Other borates	kg	Nil
	2840.30.00	- Peroxoborates (perborates)	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
28.41		Salts of oxometallic or peroxometallic acids.		
	2841.30.00	- Sodium dichromate	kg	Nil
	2841.50.00	- Other chromates and dichromates; peroxochromates	kg	Nil
		- Manganites, manganates and permanganates:		
	2841.61.00	-- Potassium permanganate	kg	Nil
	2841.69.00	-- Other	kg	Nil
	2841.70.00	- Molybdates	kg	Nil
	2841.80.00	- Tungstates (wolframates)	kg	Nil
	2841.90.00	- Other	kg	Nil
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.		
	2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	kg	Nil
	2842.90	- Other:		
	2842.90.10	-- Sodium arsenite	kg	Nil
	2842.90.20	-- Copper or chromium salts	kg	Nil
	2842.90.90	-- Other	kg	Nil
		SUB-CHAPTER VI MISCELLANEOUS		
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.		
	2843.10.00	- Colloidal precious metals	kg	Nil
		- Silver compounds:		
	2843.21.00	-- Silver nitrate	kg	Nil
	2843.29.00	-- Other	kg	Nil
	2843.30.00	- Gold compounds	kg	Nil
	2843.90.00	- Other compounds; amalgams	kg	Nil
28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds:		
	2844.10.10	-- Natural uranium and its compounds	kg	Nil
	2844.10.90	-- Other	kg	Nil
	2844.20	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products:		
	2844.20.10	-- Uranium and its compounds; plutonium and its compounds	kg	Nil
	2844.20.90	-- Other	kg	Nil
	2844.30	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products:		
	2844.30.10	-- Uranium and its compounds; thorium and its compounds	kg	Nil
	2844.30.90	-- Other	kg	Nil
	2844.40	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:		
	2844.40.11	-- Radioactive elements and isotopes and compounds; radioactive residues: --- Radium and its salts	kg	Nil
	2844.40.19	--- Other	kg	Nil
	2844.40.90	-- Other	kg	Nil
	2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	Nil
28.45		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.		
	2845.10.00	- Heavy water (deuterium oxide)	kg	Nil
	2845.90.00	- Other	kg	Nil
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.		
	2846.10.00	- Cerium compounds	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2846.90.00	- Other	kg	Nil
28.47		Hydrogen peroxide, whether or not solidified with urea.		
	2847.00.10	- In liquid form	kg	Nil
	2847.00.90	- Other	kg	Nil
28.48	2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	kg	Nil
28.49		Carbides, whether or not chemically defined.		
	2849.10.00	- Of calcium	kg	Nil
	2849.20.00	- Of silicon	kg	Nil
	2849.90.00	- Other	kg	Nil
28.50	2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	kg	Nil
28.52		Compounds, inorganic or organic, of mercury, excluding amalgams.		
	2852.00.10	- Mercury sulphate	kg	Nil
	2852.00.20	- Mercury compounds of a kind used as luminophores	kg	Nil
	2852.00.90	- Other	kg	Nil
28.53	2853.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	kg	Nil

Chapter 29**Organic chemicals****Notes.**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
 - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;

- (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (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 cm³ (heading 36.06);
 - (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
 - (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 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitro-sulphohalogenated derivatives.
- Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading 29.29.
- For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.
5. (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with

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

- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or 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 numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol [heading 29.05].
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

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

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

polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the 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	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER I		
		HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.01		Acyclic hydrocarbons.		
	2901.10.00	- Saturated	kg	Nil
		- Unsaturated:		
	2901.21.00	-- Ethylene	kg	Nil
	2901.22.00	-- Propene (propylene)	kg	Nil
	2901.23.00	-- Butene (butylene) and isomers thereof	kg	Nil
	2901.24.00	-- Buta-1,3-diene and isoprene	kg	Nil
	2901.29	-- Other:		
	2901.29.10	--- Acetylene	kg	Nil
	2901.29.90	--- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.02		Cyclic hydrocarbons.		
		- Cyclanes, cyclenes and cycloterpenes:		
	2902.11.00	-- Cyclohexane	kg	Nil
	2902.19.00	-- Other	kg	Nil
	2902.20.00	- Benzene	kg	Nil
	2902.30.00	- Toluene	kg	Nil
		- Xylenes:		
	2902.41.00	-- o-Xylenes	kg	Nil
	2902.42.00	-- m-Xylenes	kg	Nil
	2902.43.00	-- p-Xylenes	kg	Nil
	2902.44.00	-- Mixed xylene isomers	kg	Nil
	2902.50.00	- Styrene	kg	Nil
	2902.60.00	- Ethylbenzene	kg	Nil
	2902.70.00	- Cumene	kg	Nil
	2902.90	- Other:		
	2902.90.10	-- Dodecylbenzene	kg	Nil
	2902.90.20	-- Other alkylbenzenes	kg	Nil
2902.90.90	-- Other	kg	Nil	
29.03		Halogenated derivatives of hydrocarbons.		
		- Saturated chlorinated derivatives of acyclic hydrocarbons:		
	2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride):		
	2903.11.10	--- Methyl chloride	kg	Nil
	2903.11.90	--- Other	kg	Nil
	2903.12.00	-- Dichloromethane (methylene chloride)	kg	Nil
	2903.13.00	-- Chloroform (trichloromethane)	kg	Nil
	2903.14.00	-- Carbon tetrachloride	kg	Nil
	2903.15.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	kg	Nil
	2903.19.00	-- Other	kg	Nil
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
	2903.21	-- Vinyl chloride (chloroethylene):		
	2903.21.10	--- Vinyl chloride monomer	kg	Nil
	2903.21.90	--- Other	kg	Nil
	2903.22.00	-- Trichloroethylene	kg	Nil
	2903.23.00	-- Tetrachloroethylene (perchloroethylene)	kg	Nil
	2903.29.00	-- Other	kg	Nil
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:			
2903.31.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	Nil	

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2903.39.00	-- Other - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	kg	Nil
	2903.41.00	-- Trichlorofluoromethane	kg	Nil
	2903.42.00	-- Dichlorodifluoromethane	kg	Nil
	2903.43.00	-- Trichlorotrifluoroethanes	kg	Nil
	2903.44.00	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	kg	Nil
	2903.45.00	-- Other derivatives perhalogenated only with fluorine and chlorine	kg	Nil
	2903.46.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	Nil
	2903.47.00	-- Other perhalogenated derivatives	kg	Nil
	2903.49.00	-- Other - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	kg	Nil
	2903.51.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	Nil
	2903.52.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg	Nil
	2903.59.00	-- Other - Halogenated derivatives of aromatic hydrocarbons:	kg	Nil
	2903.61.00	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	kg	Nil
	2903.62.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (<i>p</i> -chlorophenyl)ethane)	kg	Nil
	2903.69.00	-- Other	kg	Nil
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		
	2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	kg	Nil
	2904.20.00	- Derivatives containing only nitro or only nitroso groups	kg	Nil
	2904.90.00	- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER II		
		ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Saturated monohydric alcohols:		
	2905.11.00	-- Methanol (methyl alcohol)	kg	Nil
	2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	kg	Nil
	2905.13.00	-- Butan-1-ol (<i>n</i> -butyl alcohol)	kg	Nil
	2905.14.00	-- Other butanols	kg	Nil
	2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	kg	Nil
	2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	Nil
	2905.19.00	-- Other	kg	Nil
		- Unsaturated monohydric alcohols:		
	2905.22.00	-- Acyclic terpene alcohols	kg	Nil
	2905.29.00	-- Other	kg	Nil
		- Diols:		
	2905.31.00	-- Ethylene glycol (ethanediol)	kg	Nil
	2905.32.00	-- Propylene glycol (propane-1,2-diol)	kg	Nil
	2905.39.00	-- Other	kg	Nil
		- Other polyhydric alcohols:		
	2905.41.00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	kg	Nil
	2905.42.00	-- Pentaerythritol	kg	Nil
	2905.43.00	-- Mannitol	kg	Nil
	2905.44.00	-- D-glucitol (sorbitol)	kg	Nil
	2905.45.00	-- Glycerol	kg	Nil
	2905.49.00	-- Other	kg	Nil
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
	2905.51.00	-- Ethchlorvynol (INN)	kg	Nil
	2905.59.00	-- Other	kg	Nil
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Cyclanic, cyclenic or cycloterpenic:		
	2906.11.00	-- Menthol	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	Nil
	2906.13.00	-- Sterols and inositols	kg	Nil
	2906.19.00	-- Other	kg	Nil
		- Aromatic:		
	2906.21.00	-- Benzyl alcohol	kg	Nil
	2906.29.00	-- Other	kg	Nil
		SUB-CHAPTER III		
		PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.07		Phenols; phenol-alcohols.		
		- Monophenols:		
	2907.11.00	-- Phenol (hydroxybenzene) and its salts	kg	Nil
	2907.12.00	-- Cresols and their salts	kg	Nil
	2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	kg	Nil
	2907.15.00	-- Naphthols and their salts	kg	Nil
	2907.19.00	-- Other	kg	Nil
		- Polyphenols; phenol-alcohols:		
	2907.21.00	-- Resorcinol and its salts	kg	Nil
	2907.22.00	-- Hydroquinone (quinol) and its salts	kg	Nil
	2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg	Nil
	2907.29.00	-- Other	kg	Nil
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		
		- Derivatives containing only halogen substituents and their salts:		
	2908.11.00	-- Pentachlorophenol (ISO)	kg	Nil
	2908.19.00	-- Other	kg	Nil
		- Other:		
	2908.91.00	-- Dinoseb (ISO) and its salts	kg	Nil
	2908.99.00	-- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER IV		
		ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	2909.11.00	-- Diethyl ether	kg	Nil
	2909.19	-- Other:		
	2909.19.10	--- Methyl tertiary butyl ether	kg	Nil
	2909.19.90	--- Other	kg	Nil
	2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil
	2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	2909.41.00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	kg	Nil
	2909.43.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	Nil
	2909.44.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	Nil
	2909.49.00	-- Other	kg	Nil
	2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil
	2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2910.10.00	- Oxirane (ethylene oxide)	kg	Nil
	2910.20.00	- Methyloxirane (propylene oxide)	kg	Nil
	2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	Nil
	2910.40.00	- Dieldrin (ISO, INN)	kg	Nil
	2910.90.00	- Other	kg	Nil
29.11	2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	kg	Nil
SUB-CHAPTER V				
ALDEHYDE-FUNCTION COMPOUNDS				
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		
		- Acyclic aldehydes without other oxygen function:		
	2912.11	- - Methanal (formaldehyde):		
	2912.11.10	- - - Formalin	kg	Nil
	2912.11.90	- - - Other	kg	Nil
	2912.12.00	- - Ethanal (acetaldehyde)	kg	Nil
	2912.19.00	- - Other	kg	Nil
		- Cyclic aldehydes without other oxygen function:		
	2912.21.00	- - Benzaldehyde	kg	Nil
	2912.29.00	- - Other	kg	Nil
	2912.30.00	- Aldehyde-alcohols	kg	Nil
		- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
	2912.41.00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	Nil
	2912.42.00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	Nil
	2912.49.00	- - Other	kg	Nil
	2912.50.00	- Cyclic polymers of aldehydes	kg	Nil
	2912.60.00	- Paraformaldehyde	kg	Nil
29.13	2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER VI		
		KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
29.14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Acyclic ketones without other oxygen function:		
	2914.11.00	- - Acetone	kg	Nil
	2914.12.00	- - Butanone (methyl ethyl ketone)	kg	Nil
	2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	kg	Nil
	2914.19.00	- - Other	kg	Nil
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
	2914.21.00	- - Camphor	kg	Nil
	2914.22.00	- - Cyclohexanone and methylcyclohexanones	kg	Nil
	2914.23.00	- - Ionones and methylionones	kg	Nil
	2914.29.00	- - Other	kg	Nil
		- Aromatic ketones without other oxygen function:		
	2914.31.00	- - Phenylacetone (phenylpropan-2-one)	kg	Nil
	2914.39.00	- - Other	kg	Nil
	2914.40.00	- Ketone-alcohols and ketone-aldehydes	kg	Nil
	2914.50.00	- Ketone-phenols and ketones with other oxygen function	kg	Nil
		- Quinones:		
	2914.61.00	- - Anthraquinone	kg	Nil
	2914.69.00	- - Other	kg	Nil
	2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil
		SUB-CHAPTER VII		
		CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Formic acid, its salts and esters:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2915.11.00	-- Formic acid	kg	Nil
	2915.12.00	-- Salts of formic acid	kg	Nil
	2915.13.00	-- Esters of formic acid	kg	Nil
		- Acetic acid and its salts; acetic anhydride:		
	2915.21.00	-- Acetic acid	kg	Nil
	2915.24.00	-- Acetic anhydride	kg	Nil
	2915.29.00	-- Other	kg	Nil
		- Esters of acetic acid:		
	2915.31.00	-- Ethyl acetate	kg	Nil
	2915.32.00	-- Vinyl acetate	kg	Nil
	2915.33.00	-- <i>n</i> -Butyl acetate	kg	Nil
	2915.36.00	-- Dinoseb (ISO) acetate	kg	Nil
	2915.39.00	-- Other	kg	Nil
	2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	kg	Nil
	2915.50.00	- Propionic acid, its salts and esters	kg	Nil
	2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	kg	Nil
	2915.70	- Palmitic acid, stearic acid, their salts and esters:		
	2915.70.10	-- Palmitic acid, its salts and esters	kg	Nil
	2915.70.20	-- Stearic acid	kg	Nil
	2915.70.30	-- Salts and esters of stearic acid	kg	Nil
	2915.90	- Other:		
	2915.90.10	-- Acetyl chloride	kg	Nil
	2915.90.20	-- Lauric acid, myristic acid, their salts and esters	kg	Nil
	2915.90.90	-- Other	kg	Nil
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2916.11.00	-- Acrylic acid and its salts	kg	Nil
	2916.12.00	-- Esters of acrylic acid	kg	Nil
	2916.13.00	-- Methacrylic acid and its salts	kg	Nil
	2916.14	-- Esters of methacrylic acid:		
	2916.14.10	--- Methyl methacrylate	kg	Nil
	2916.14.90	--- Other	kg	Nil
	2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2916.19.00	-- Other	kg	Nil
	2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	Nil
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2916.31.00	-- Benzoic acid, its salts and esters	kg	Nil
	2916.32.00	-- Benzoyl peroxide and benzoyl chloride	kg	Nil
	2916.34.00	-- Phenylacetic acid and its salts	kg	Nil
	2916.35.00	-- Esters of phenylacetic acid	kg	Nil
	2916.36.00	-- Binapacryl (ISO)	kg	Nil
	2916.39	-- Other:		
	2916.39.10	--- 2,4-Dichlorophenyl acetic acid and its salts and esters	kg	Nil
	2916.39.90	--- Other	kg	Nil
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2917.11.00	-- Oxalic acid, its salts and esters	kg	Nil
	2917.12	-- Adipic acid, its salts and esters:		
	2917.12.10	--- Dioctyl adipate	kg	Nil
	2917.12.90	--- Other	kg	Nil
	2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	kg	Nil
	2917.14.00	-- Maleic anhydride	kg	Nil
	2917.19.00	-- Other	kg	Nil
	2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	Nil
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2917.32.00	-- Dioctyl orthophthalates	kg	Nil
	2917.33.00	-- Dinonyl or didecyl orthophthalates	kg	Nil
	2917.34.00	-- Other esters of orthophthalic acid	kg	Nil
	2917.35.00	-- Phthalic anhydride	kg	Nil
	2917.36.00	-- Terephthalic acid and its salts	kg	Nil
	2917.37.00	-- Dimethyl terephthalate	kg	Nil
	2917.39	-- Other:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
29.18	2917.39.10	- - - Trioctyltrimellitate	kg	Nil	
	2917.39.20	- - - Other phthalic plasticizers and esters of phthalic anhydride	kg	Nil	
	2917.39.90	- - - Other	kg	Nil	
			Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
			- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2918.11.00	- - Lactic acid, its salts and esters	kg	Nil	
	2918.12.00	- - Tartaric acid	kg	Nil	
	2918.13.00	- - Salts and esters of tartaric acid	kg	Nil	
	2918.14.00	- - Citric acid	kg	Nil	
	2918.15	- - Salts and esters of citric acid:			
	2918.15.10	- - - Calcium citrate	kg	Nil	
	2918.15.90	- - - Other	kg	Nil	
	2918.16.00	- - Gluconic acid, its salts and esters	kg	Nil	
	2918.18.00	- - Chlorobenzilate (ISO)	kg	Nil	
	2918.19.00	- - Other	kg	Nil	
			- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2918.21.00	- - Salicylic acid and its salts	kg	Nil	
	2918.22.00	- - O-Acetylsalicylic acid, its salts and esters	kg	Nil	
	2918.23.00	- - Other esters of salicylic acid and their salts	kg	Nil	
	2918.29	- - Other:			
	2918.29.10	- - - Alkyl sulphonate ester of phenol	kg	Nil	
	2918.29.90	- - - Other	kg	Nil	
	2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	Nil	
			- Other:		
	2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salt and esters	kg	Nil	
	2918.99.00	- - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER VIII		
		ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	2919.10.00	- Tris (2,3-dibromopropyl) phosphate	kg	Nil
	2919.90.00	- Other	kg	Nil
29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	kg	Nil
	2920.19.00	- - Other	kg	Nil
	2920.90	- Other:		
	2920.90.10	- - Dimethyl sulphate	kg	Nil
	2920.90.90	- - Other	kg	Nil
		SUB-CHAPTER IX		
		NITROGEN-FUNCTION COMPOUNDS		
29.21		Amine-function compounds.		
		- Acyclic monoamines and their derivatives; salts thereof:		
	2921.11.00	- - Methylamine, di- or trimethylamine and their salts	kg	Nil
	2921.19.00	- - Other	kg	Nil
		- Acyclic polyamines and their derivatives; salts thereof:		
	2921.21.00	- - Ethylenediamine and its salts	kg	Nil
	2921.22.00	- - Hexamethylenediamine and its salts	kg	Nil
	2921.29.00	- - Other	kg	Nil
	2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Aromatic monoamines and their derivatives; salts thereof:		
	2921.41.00	-- Aniline and its salts	kg	Nil
	2921.42.00	-- Aniline derivatives and their salts	kg	Nil
	2921.43.00	-- Toluidines and their derivatives; salts thereof	kg	Nil
	2921.44.00	-- Diphenylamine and its derivatives; salts thereof	kg	Nil
	2921.45.00	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	Nil
	2921.46.00	-- Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	Nil
	2921.49.00	-- Other	kg	Nil
		- Aromatic polyamines and their derivatives; salts thereof:		
	2921.51.00	-- <i>o</i> -, <i>m</i> -, <i>p</i> - Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	kg	Nil
	2921.59.00	-- Other	kg	Nil
29.22		Oxygen-function amino-compounds.		
		- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
	2922.11.00	-- Monoethanolamine and its salts	kg	Nil
	2922.12.00	-- Diethanolamine and its salts	kg	Nil
	2922.13.00	-- Triethanolamine and its salts	kg	Nil
	2922.14.00	-- Dextropropoxyphene (INN) and its salts	kg	Nil
	2922.19	-- Other:		
	2922.19.10	--- Ethambutol and its salts, esters and other derivatives suitable for the production of anti-tuberculosis preparations	kg	Nil
	2922.19.20	--- D-2-Amino-n-butyl-alcohol	kg	Nil
	2922.19.90	--- Other	kg	Nil
		- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
	2922.21.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	kg	Nil
	2922.29.00	-- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
	2922.31.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	Nil
	2922.39.00	-- Other	kg	Nil
		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		
	2922.41.00	-- Lysine and its esters; salts thereof	kg	Nil
	2922.42	-- Glutamic acid and its salts:		
	2922.42.10	--- Glutamic acid	kg	Nil
	2922.42.20	--- Monosodium glutamate	kg	Nil
	2922.42.90	--- Other salts	kg	Nil
	2922.43.00	-- Anthranilic acid and its salts	kg	Nil
	2922.44.00	-- Tilidine (INN) and its salts	kg	Nil
	2922.49	-- Other:		
	2922.49.10	--- Mefenamic acid and its salts	kg	Nil
	2922.49.90	--- Other	kg	Nil
	2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:		
	2922.50.10	-- <i>p</i> -Aminosalicylic acid and its salts, esters and other derivatives	kg	Nil
	2922.50.90	-- Other	kg	Nil
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		
	2923.10.00	- Choline and its salts	kg	Nil
	2923.20	- Lecithins and other phosphoaminolipids:		
	2923.20.10	-- Lecithins, whether or not chemically defined	kg	Nil
	2923.20.90	-- Other	kg	Nil
	2923.90.00	- Other	kg	Nil
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.		
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
	2924.11.00	-- Meprobamate (INN)	kg	Nil
	2924.12.00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2924.19.00	- - Other	kg	Nil
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
	2924.21	- - Ureines and their derivatives; salts thereof:		
	2924.21.10	- - - 4-Ethoxyphenylurea (dulcin)	kg	Nil
	2924.21.20	- - - Diuron and monuron	kg	Nil
	2924.21.90	- - - Other	kg	Nil
	2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	Nil
	2924.24.00	- - Ethinamate (INN)	kg	Nil
	2924.29	- - Other:		
	2924.29.10	- - - Aspartame	kg	Nil
	2924.29.20	- - - Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	kg	Nil
	2924.29.90	- - - Other	kg	Nil
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.		
		- Imides and their derivatives; salts thereof:		
	2925.11.00	- - Saccharin and its salts	kg	Nil
	2925.12.00	- - lutethimide (INN)	kg	Nil
	2925.19.00	- - Other	kg	Nil
		- Imines and their derivatives; salts thereof:		
	2925.21.00	- - Chlordimeform (ISO)	kg	Nil
	2925.29.00	- - Other	kg	Nil
29.26		Nitrile-function compounds.		
	2926.10.00	- Acrylonitrile	kg	Nil
	2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	kg	Nil
	2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	kg	Nil
	2926.90.00	- Other	kg	Nil
29.27		Diazo-, azo- or azoxy-compounds.		
	2927.00.10	- Azodicarbonamide	kg	Nil
	2927.00.90	- Other	kg	Nil
29.28		Organic derivatives of hydrazine or of hydroxylamine.		
	2928.00.10	- Linuron	kg	Nil
	2928.00.90	- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.29		Compounds with other nitrogen function.		
	2929.10.00	- Isocyanates	kg	Nil
	2929.90	- Other:		
	2929.90.10	- - Sodium cyclamate	kg	Nil
	2929.90.20	- - Other cyclamates	kg	Nil
	2929.90.90	- - Other	kg	Nil
SUB-CHAPTER X				
ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES				
29.30		Organo-sulphur compounds.		
	2930.20.00	- Thiocarbamates and dithiocarbamates	kg	Nil
	2930.30.00	- Thiuram mono-, di- or tetrasulphides	kg	Nil
	2930.40.00	- Methionine	kg	Nil
	2930.50.00	- Captafol (ISO) and methamidophos (ISO)	kg	Nil
	2930.90.00	- Other	kg	Nil
29.31		Other organo-inorganic compounds.		
	2931.00.10	- Tetraethyl lead	kg	Nil
	2931.00.20	- N-(phosphonomethyl) glycine and salts thereof	kg	Nil
	2931.00.30	- Ethephone	kg	Nil
	2931.00.40	- Organo-arsenic compounds	kg	Nil
	2931.00.90	- Other	kg	Nil
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.		
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
	2932.11.00	- - Tetrahydrofuran	kg	Nil
	2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	kg	Nil
	2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	Nil
	2932.19.00	- - Other	kg	Nil
		- Lactones:		
	2932.21.00	- - Coumarin, methylcoumarins and ethylcoumarins	kg	Nil
	2932.29.00	- - Other lactones	kg	Nil
	- Other:			
	2932.91.00	- - Isosafrole	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
29.33	2932.92.00	-- 1-[1,3-Benzodioxol-5-yl]propan-2-one	kg	Nil	
	2932.93.00	-- Piperonal	kg	Nil	
	2932.94.00	-- Safrole	kg	Nil	
	2932.95.00	-- Tetrahydrocannabinols (all isomers)	kg	Nil	
	2932.99	-- Other:			
	2932.99.10	--- Carbofuran	kg	Nil	
	2932.99.90	--- Other	kg	Nil	
			Heterocyclic compounds with nitrogen hetero-atom(s) only.		
			- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
	2933.11	-- Phenazone (antipyrin) and its derivatives:			
	2933.11.10	--- Dipyrone (analgin)	kg	Nil	
	2933.11.90	--- Other	kg	Nil	
	2933.19.00	-- Other	kg	Nil	
			- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
	2933.21.00	-- Hydantoin and its derivatives	kg	Nil	
	2933.29	-- Other:			
	2933.29.10	--- Cimetidine	kg	Nil	
	2933.29.90	--- Other	kg	Nil	
			- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
	2933.31.00	-- Pyridine and its salts	kg	Nil	
	2933.32.00	-- Piperidine and its salts	kg	Nil	
	2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	kg	Nil	
	2933.39	-- Other:			
	2933.39.10	--- Chlorpheniramine and isoniazid	kg	Nil	
	2933.39.20	--- Isonicotinic acid hydrazide and its salts, esters and derivatives, pharmaceutical grade	kg	Nil	
	2933.39.30	--- Paraquat salts	kg	Nil	
2933.39.90	--- Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
	2933.41.00	-- Levorphanol (INN) and its salts	kg	Nil
	2933.49.00	-- Other	kg	Nil
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
	2933.52.00	-- Malonylurea (barbituric acid) and its salts	kg	Nil
	2933.53.00	-- Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	kg	Nil
	2933.54.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	kg	Nil
	2933.55.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	Nil
	2933.59	-- Other:		
	2933.59.10	--- Diazinon	kg	Nil
	2933.59.90	--- Other	kg	Nil
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
	2933.61.00	-- Melamine	kg	Nil
	2933.69.00	-- Other	kg	Nil
		- Lactams:		
	2933.71.00	-- 6-Hexanelactam (epsilon-caprolactam)	kg	Nil
	2933.72.00	-- Clobazam (INN) and methyprylon (INN)	kg	Nil
	2933.79.00	-- Other lactams	kg	Nil
		- Other:		
	2933.91.00	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
29.34	2933.99	-- Other:		
	2933.99.10	--- Mebendazole or parbendazole	kg	Nil
	2933.99.90	--- Other	kg	Nil
		Nucleic acids and their salts; whether or not chemically defined; other heterocyclic compounds.		
	2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	Nil
	2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	Nil
	2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	kg	Nil
		- Other:		
	2934.91.00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	kg	Nil
	2934.99	-- Other:		
	2934.99.10	--- Nucleic acid and its salts	kg	Nil
	2934.99.20	--- Sultones; sultams; diltiazem	kg	Nil
	2934.99.30	--- 6-Amino penicillanic acid	kg	Nil
2934.99.90	--- Other	kg	Nil	
29.35	2935.00.00	Sulphonamides.	kg	Nil
SUB-CHAPTER XI				
PROVITAMINS, VITAMINS AND HORMONES				
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.		
		- Vitamins and their derivatives, unmixed:		
	2936.21.00	-- Vitamin A and their derivatives	kg	Nil
	2936.22.00	-- Vitamin B ₁ and its derivatives	kg	Nil
	2936.23.00	-- Vitamin B ₂ and its derivatives	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
29.37	2936.24.00	- - D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	kg	Nil	
	2936.25.00	- - Vitamin B ₆ and its derivatives	kg	Nil	
	2936.26.00	- - Vitamin B ₁₂ and its derivatives	kg	Nil	
	2936.27.00	- - Vitamin C and its derivatives	kg	Nil	
	2936.28.00	- - Vitamin E and its derivatives	kg	Nil	
	2936.29.00	- - Other vitamins and their derivatives	kg	Nil	
	2936.90.00	- Other, including natural concentrates	kg	Nil	
			Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.		
			- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
	2937.11.00	- - Somatotropin, its derivatives and structural analogues	kg	Nil	
	2937.12.00	- - Insulin and its salts	kg	Nil	
	2937.19.00	- - Other	kg	Nil	
			- Steroidal hormones, their derivatives and structural analogues:		
	2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	Nil	
	2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	kg	Nil	
	2937.23.00	- - Oestrogens and progestogens	kg	Nil	
	2937.29.00	- - Other	kg	Nil	
			- Catecholamine hormones, their derivatives and structural analogues:		
	2937.31.00	- - Epinephrine	kg	Nil	
	2937.39.00	- - Other	kg	Nil	
2937.40.00	- Amino-acid derivatives	kg	Nil		
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	Nil		
2937.90.00	- Other	kg	Nil		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER XII		
		GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
29.38		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
	2938.10.00	- Rutoside (rutin) and its derivatives	kg	Nil
	2938.90.00	- Other	kg	Nil
29.39		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
		- Alkaloids of opium and their derivatives; salts thereof:		
	2939.11.00	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	kg	Nil
	2939.19.00	-- Other	kg	Nil
	2939.20.00	- Alkaloids of cinchona and their derivatives; salts thereof	kg	Nil
	2939.30.00	- Caffeine and its salts	kg	Nil
		- Ephedrine and their salts:		
	2939.41.00	-- Ephedrine and its salts	kg	Nil
	2939.42.00	-- Pseudoephedrine (INN) and its salts	kg	Nil
	2939.43.00	-- Cathine (INN) and its salts	kg	Nil
	2939.49.00	-- Other	kg	Nil
		- Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts thereof:		
	2939.51.00	-- Fenetylline (INN) and its salts	kg	Nil
	2939.59.00	-- Other	kg	Nil
		- Alkaloids of rye ergot and their derivatives; salts thereof:		
	2939.61.00	-- Ergometrine (INN) and its salts	kg	Nil
	2939.62.00	-- Ergotamine (INN) and its salts	kg	Nil
	2939.63.00	-- Lysergic acid and its salts	kg	Nil
	2939.69.00	-- Other	kg	Nil
		- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	2939.91	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof:		
	2939.91.10	--- Cocaine and its derivatives	kg	Nil
	2939.91.90	--- Other	kg	Nil
	2939.99	-- Other:		
	2939.99.10	--- Nicotine sulphate	kg	Nil
	2939.99.90	--- Other	kg	Nil
		SUB-CHAPTER XIII		
		OTHER ORGANIC COMPOUNDS		
29.40	2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	kg	Nil
29.41		Antibiotics.		
	2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:		
		-- Amoxicillins and its salts:		
	2941.10.11	--- Non-sterile	kg	Nil
	2941.10.19	--- Other	kg	Nil
	2941.10.20	-- Ampicillin and its salts	kg	Nil
	2941.10.90	-- Other	kg	Nil
	2941.20.00	- Streptomycins and their derivatives; salts thereof	kg	Nil
	2941.30.00	- Tetracyclines and their derivatives; salts thereof	kg	Nil
	2941.40.00	- Chloramphenicol and its derivatives; salts thereof	kg	Nil
	2941.50.00	- Erythromycin and its derivatives; salts thereof	kg	Nil
	2941.90.00	- Other	kg	Nil
29.42	2942.00.00	Other organic compounds.	kg	Nil

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	HS Code	Description	Unit of Quantity	Rate of Import Duty
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.		
	3001.20.00	- Extracts of glands or other organs or of their secretions	kg	Nil
	3001.90.00	- Other	kg	Nil
30.02		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 micro-organisms (excluding yeasts) and similar products.		
	3002.10	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:		
	3002.10.10	-- Plasma protein solutions	kg	Nil
	3002.10.20	-- Antisera and modified immunological products, whether or not obtained by means of biotechnological processes	kg	Nil
	3002.10.90	-- Other	kg	Nil
	3002.20	- Vaccines for human medicine:		
	3002.20.10	-- Tetanus toxoid	kg	Nil
	3002.20.20	-- Pertussis, measles, meningitis or polio vaccines	kg	Nil
	3002.20.90	-- Other	kg	Nil
	3002.30.00	- Vaccines for veterinary medicine	kg	Nil
	3002.90.00	- Other	kg	Nil
	30.03		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.	
3003.10		- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3003.10.10		-- Containing amoxicillin (INN) or its salts	kg	Nil
3003.10.20		-- Containing ampicillin (INN) or its salts	kg	Nil
3003.10.90		-- Other	kg	Nil
3003.20.00		- Containing other antibiotics	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Containing hormones or other products of heading 29.37 but not containing antibiotics:		
	3003.31.00	-- Containing insulin	kg	Nil
	3003.39.00	-- Other	kg	Nil
	3003.40.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	kg	Nil
	3003.90.00	- Other	kg	Nil
30.04		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 system) or in forms or packings for retail sale.		
	3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
		-- Containing penicillins or derivatives thereof:		
	3004.10.15	--- Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof	kg	Nil
	3004.10.16	--- Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally	kg	Nil
	3004.10.19	--- Other	kg	Nil
		-- Containing streptomycins or derivatives thereof:		
	3004.10.21	--- In ointment form	kg	Nil
	3004.10.29	--- Other	kg	Nil
	3004.20	- Containing other antibiotics:		
		-- Containing erythromycin or derivatives thereof:		
	3004.20.31	--- Of a kind taken orally	kg	Nil
	3004.20.32	--- In ointment form	kg	Nil
	3004.20.39	--- Other	kg	Nil
		-- Containing tetracyclines or chloramphenicols or derivatives thereof:		
	3004.20.71	--- Of a kind taken orally or in ointment form	kg	Nil
	3004.20.79	--- Other	kg	Nil
		-- Other:		
	3004.20.91	--- Of a kind taken orally or in ointment form	kg	Nil
	3004.20.99	--- Other	kg	Nil
		- Containing hormones or other products of heading 29.37 but not containing antibiotics:		
	3004.31.00	-- Containing insulin	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3004.32	-- Containing corticosteroid hormones, their derivatives or structural analogues:		
	3004.32.40	--- Containing hydrocortisone sodium succinate or fluocinolone acetonide	kg	Nil
	3004.32.90	--- Other	kg	Nil
	3004.39.00	-- Other	kg	Nil
	3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:		
	3004.40.10	-- Containing morphine or its derivatives, for injection	kg	Nil
	3004.40.20	-- Containing quinine hydrochloride or dihydroquinine chloride, for injection	kg	Nil
	3004.40.30	-- Containing quinine sulphate or bisulphate, of a kind taken orally	kg	Nil
	3004.40.40	-- Containing quinine or its salts and other anti-malarial substances, other than goods of subheading 3004.40.20 or 3004.40.30	kg	Nil
	3004.40.50	-- Containing papaverine or berberine	kg	Nil
	3004.40.60	-- Containing theophylline	kg	Nil
	3004.40.70	-- Containing atropin sulphate	kg	Nil
	3004.40.90	-- Other	kg	Nil
	3004.50	- Other medicaments containing vitamins or other products of heading 29.36:		
	3004.50.10	-- Of a kind suitable for children, in syrup form	kg	Nil
		-- Other, containing more than one vitamin:		
	3004.50.81	--- Containing vitamin B complex	kg	Nil
	3004.50.89	--- Other	kg	Nil
	3004.50.90	-- Other	kg	Nil
	3004.90	- Other:		
	3004.90.10	-- Specialised medicines for cancer, AIDS or other intractable diseases	kg	Nil
	3004.90.20	-- Closed sterile water for inhalation, pharmaceutical grade	kg	Nil
	3004.90.30	-- Antiseptics	kg	Nil
		-- Anaesthetics:		
	3004.90.41	--- Containing procaine hydrochloride	kg	Nil
	3004.90.49	--- Other	kg	Nil
		-- Analgesics, antipyretics and other medicaments for the treatment of coughs or colds, whether or not containing antihistamines:		
	3004.90.51	--- Containing acetylsalicylic acid, paracetamol or dipyron (INN)	kg	Nil
	3004.90.59	--- Other	kg	Nil
	3004.90.60	-- Antimalarials	kg	Nil
	3004.90.70	-- Anthelmintic	kg	Nil
	3004.90.80	-- Transdermal therapeutic system patches for the treatment of cancer or heart diseases	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		-- Other:		
	3004.90.91	--- Sodium chloride solution or glucose solution	kg	Nil
	3004.90.92	--- Sorbitol	kg	Nil
	3004.90.93	--- Other, containing salbutamol (INN)	kg	Nil
	3004.90.99	--- Other	kg	Nil
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.		
	3005.10	- Adhesive dressings and other articles having an adhesive layer:		
	3005.10.10	-- Impregnated or coated with pharmaceutical substances	kg	Nil
	3005.10.90	-- Other	kg	Nil
	3005.90	- Other:		
	3005.90.10	-- Bandages	kg	Nil
	3005.90.20	-- Gauze	kg	Nil
	3005.90.90	-- Other	kg	Nil
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.		
	3006.10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:		
	3006.10.10	-- Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable	kg	Nil
	3006.10.90	-- Other	kg	Nil
	3006.20.00	- Blood-grouping reagents	kg	Nil
	3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:		
	3006.30.10	-- Barium sulphate, of a kind taken orally	kg	Nil
	3006.30.20	-- Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis	kg	Nil
	3006.30.30	-- Other microbial diagnostic reagents	kg	Nil
	3006.30.90	-- Other	kg	Nil
	3006.40	- Dental cements and other dental fillings; bone reconstruction cements:		
	3006.40.10	-- Dental cements and other dental fillings	kg	Nil
	3006.40.20	-- Bone reconstruction cements	kg	Nil
	3006.50.00	- First-aid boxes and kits	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	kg	Nil
	3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments - Other:	kg	Nil
	3006.91.00	- - Appliances identifiable for ostomy use	kg	Nil
	3006.92.00	- - Waste pharmaceuticals	kg	Nil

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	HS Code	Description	Unit of Quantity	Rate of Import Duty
31.01		Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.		
	3101.00.11	- - Of solely vegetable origin: - - Supplement fertilisers in liquid form, not chemically treated	kg	Nil
	3101.00.19	- - Other - Other:	kg	Nil
	3101.00.91	- - Supplement fertilisers in liquid form, not chemically treated	kg	Nil
	3101.00.99	- - Other	kg	Nil
31.02		Mineral or chemical fertilisers, nitrogenous.		
	3102.10.00	- Urea, whether or not in aqueous solution - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	kg	Nil
	3102.21.00	- - Ammonium sulphate	kg	Nil
	3102.29.00	- - Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	kg	Nil
	3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	Nil
	3102.50.00	- Sodium nitrate	kg	Nil
	3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	Nil
	3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	Nil
	3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	kg	Nil
31.03		Mineral or chemical fertilisers, phosphatic.		
	3103.10	- Superphosphates:		
	3103.10.10	- - Feed grade	kg	Nil
	3103.10.90	- - Other	kg	Nil
	3103.90	- Other:		
	3103.90.10	- - Calcined phosphatic fertilisers	kg	Nil
	3103.90.90	- - Other	kg	Nil
31.04		Mineral or chemical fertilisers, potassic.		
	3104.20.00	- Potassium chloride	kg	Nil
	3104.30.00	- Potassium sulphate	kg	Nil
	3104.90.00	- Other	kg	Nil
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.		
	3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	kg	Nil
	3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	Nil
	3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Nil
	3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
	3105.51.00	- - Containing nitrates and phosphates	kg	Nil
	3105.59.00	- - Other	kg	Nil
	3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	Nil
	3105.90.00	- Other	kg	Nil

Chapter 32

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

Notes.

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

- (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
- (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.		
	3201.10.00	- Quebracho extract	kg	Nil
	3201.20.00	- Wattle extract	kg	Nil
	3201.90	- Other:		
	3201.90.10	-- Gambier	kg	Nil
3201.90.90	-- Other	kg	Nil	
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.		
	3202.10.00	- Synthetic organic tanning substances	kg	Nil
	3202.90.00	- Other	kg	Nil
32.03		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.		
	3203.00.10	- Of a kind used in the food or drink industries	kg	Nil
	3203.00.90	- Other	kg	Nil
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.		
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
	3204.11	-- Disperse dyes and preparations based thereon:		
	3204.11.10	--- Crude	kg	Nil
	3204.11.90	--- Other	kg	Nil
	3204.12	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon:		
3204.12.10	--- Acid dyes	kg	Nil	
3204.12.90	--- Other	kg	Nil	

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3204.13.00	-- Basic dyes and preparations based thereon	kg	Nil
	3204.14.00	-- Direct dyes and preparations based thereon	kg	Nil
	3204.15.00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg	Nil
	3204.16.00	-- Reactive dyes and preparations based thereon	kg	Nil
	3204.17.00	-- Pigments and preparations based thereon	kg	Nil
	3204.19.00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	kg	Nil
	3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	Nil
	3204.90.00	- Other	kg	Nil
32.05	3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	kg	Nil
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.		
		- Pigments and preparations based on titanium dioxide:		
	3206.11	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter:		
	3206.11.10	--- Pigments	kg	Nil
	3206.11.90	--- Other	kg	Nil
	3206.19	-- Other:		
	3206.19.10	--- Pigments	kg	Nil
	3206.19.90	--- Other	kg	Nil
	3206.20	- Pigments and preparations based on chromium compounds:		
	3206.20.10	-- Chrome yellow, chrome green, molybdate orange or red based on chromium compounds	kg	Nil
	3206.20.90	-- Other	kg	Nil
		- Other colouring matter and other preparations:		
	3206.41	-- Ultramarine and preparations based thereon:		
	3206.41.10	--- Preparations	kg	Nil
	3206.41.90	--- Other	kg	Nil
	3206.42	-- Lithopone and other pigments and preparations based on zinc sulphide:		
	3206.42.10	--- Preparations	kg	Nil
	3206.42.90	--- Other	kg	Nil
	3206.49	-- Other:		
	3206.49.10	--- Preparations	kg	Nil
	3206.49.90	--- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
32.07	3206.50	- Inorganic products of a kind used as luminophores:		
	3206.50.10	-- Preparations	kg	Nil
	3206.50.90	-- Other	kg	Nil
		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.		
	3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	Nil
	3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations:		
	3207.20.10	-- Enamel frits	kg	Nil
	3207.20.90	-- Other	kg	Nil
	3207.30.00	- Liquid lustres and similar preparations	kg	Nil
	3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	kg	Nil
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.		
	3208.10	- Based on polyesters:		
		-- Varnishes (including lacquers):		
	3208.10.11	--- Of a kind used in dentistry	kg	Nil
	3208.10.19	--- Other	kg	Nil
	3208.10.90	-- Other	kg	Nil
	3208.20	- Based on acrylic or vinyl polymers:		
	3208.20.40	-- Anti-fouling or anti-corrosive paints for ships' hulls	kg	Nil
	3208.20.70	-- Varnishes (including lacquers), of a kind used in dentistry	kg	Nil
	3208.20.90	-- Other	kg	Nil
	3208.90	- Other:		
		-- Varnishes (including lacquers), exceeding 100°C heat resistance:		
	3208.90.11	--- Of a kind used in dentistry	kg	Nil
	3208.90.19	--- Other	kg	Nil
		-- Varnishes (including lacquers), not exceeding 100°C heat resistance:		
	3208.90.21	--- Of a kind used in dentistry	kg	Nil
3208.90.29	--- Other	kg	Nil	
3208.90.90	-- Other	kg	Nil	

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.		
	3209.10	- Based on acrylic or vinyl polymers:		
	3209.10.10	-- Varnishes (including lacquers)	kg	Nil
	3209.10.40	-- Leather paints	kg	Nil
	3209.10.50	-- Anti-fouling or anti-corrosive paints for ships' hulls	kg	Nil
	3209.10.90	-- Other	kg	Nil
	3209.90.00	- Other	kg	Nil
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.		
	3210.00	- Varnishes (including lacquers):		
	3210.00.11	-- Exceeding 100°C heat-resistance	kg	Nil
	3210.00.19	-- Other	kg	Nil
	3210.00.20	- Distempers	kg	Nil
	3210.00.30	- Prepared water pigments of a kind used for finishing leather	kg	Nil
	3210.00.50	- Polyurethane tar coating	kg	Nil
	3210.00.90	- Other	kg	Nil
32.11	3211.00.00	Prepared driers.	kg	Nil
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.		
	3212.10.00	- Stamping foils	kg	Nil
	3212.90	- Other:		
		-- 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):		
	3212.90.11	--- Aluminium paste	kg	Nil
	3212.90.12	--- Other, for leather	kg	Nil
	3212.90.19	--- Other	kg	Nil
		-- Dyes and other colouring matter put up in forms or packings for retail sale:		
	3212.90.21	--- Of a kind used in the food or drink industries	kg	Nil
	3212.90.29	--- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
32.13		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.		
	3213.10.00	- Colours in sets	kg	Nil
	3213.90.00	- Other	kg	Nil
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.		
	3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	Nil
	3214.90.00	- Other	kg	Nil
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.		
		- Printing ink:		
	3215.11	-- Black:		
	3215.11.10	--- Ultra-violet curable inks	kg	Nil
	3215.11.90	--- Other	kg	Nil
	3215.19.00	-- Other	kg	Nil
	3215.90	- Other:		
3215.90.10	-- Carbon mass of a kind used to manufacture one-time carbon paper	kg	Nil	
3215.90.60	-- Drawing ink and writing ink	kg	Nil	
3215.90.90	-- Other	kg	Nil	

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.		
	3301.12.00	- Essential oils of citrus fruit: - - Of orange	kg	Nil
	3301.13.00	- - Of lemon	kg	Nil
	3301.19.00	- - Other - Essential oils other than those of citrus fruit:	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3301.24.00	-- Of peppermint (<i>Mentha piperita</i>)	kg	Nil
	3301.25.00	-- Of other mints	kg	Nil
	3301.29	-- Other:		
		--- Pharmaceutical grade:		
	3301.29.11	---- Of lemon grass, citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose	kg	Nil
	3301.29.12	---- Of sandalwood	kg	Nil
	3301.29.19	---- Other	kg	Nil
		--- Other:		
	3301.29.91	---- Of lemon grass, citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose	kg	Nil
	3301.29.92	---- Of sandalwood	kg	Nil
	3301.29.99	---- Other	kg	Nil
	3301.30.00	- Resinoids	kg	Nil
	3301.90	- Other:		
	3301.90.10	-- Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	kg	Nil
	3301.90.90	-- Other	kg	Nil
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.		
	3302.10	- Of a kind used in the food or drink industries:		
	3302.10.10	-- Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	kg	\$250/dal
	3302.10.20	-- Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	kg	\$250/dal
	3302.10.90	-- Other	kg	Nil
	3302.90.00	- Other	kg	Nil
33.03	3303.00.00	Perfumes and toilet waters.	kg	5%
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		
	3304.10.00	- Lip make-up preparations	kg	5%
	3304.20.00	- Eye make-up preparations	kg	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3304.30.00	- Manicure and pedicure preparations	kg	5%
		- Other:		
	3304.91.00	-- Powders, whether or not compressed	kg	5%
	3304.99	-- Other:		
	3304.99.10	--- Face and skin creams and lotions	kg	5%
	3304.99.20	--- Anti-acne creams	kg	5%
	3304.99.90	--- Other	kg	5%
33.05		Preparations for use on the hair.		
	3305.10.00	- Shampoos	kg	5%
	3305.20.00	- Preparations for permanent waving or straightening	kg	30%
	3305.30.00	- Hair lacquers	kg	30%
	3305.90.00	- Other	kg	30%
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		
	3306.10	- Dentifrices:		
	3306.10.10	-- Prophylactic pastes or powders	kg	Nil
	3306.10.90	-- Other	kg	Nil
	3306.20.00	- Yarn used to clean between the teeth (dental floss)	kg	Nil
	3306.90.00	- Other	kg	Nil
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.		
	3307.10.00	- Pre-shave, shaving or after-shave preparations	kg	5%
	3307.20.00	- Personal deodorants and antiperspirants	kg	5%
	3307.30.00	- Perfumed bath salts and other bath preparations	kg	5%
		- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:		
	3307.41.00	-- "Agarbatti" and other odoriferous preparations which operate by burning	kg	Nil
	3307.49	-- Other:		
	3307.49.10	--- Room perfuming preparations	kg	5%
	3307.49.90	--- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3307.90	- Other:		
	3307.90.10	-- Animal toilet preparations	kg	5%
	3307.90.20	-- Contact lens solutions	kg	Nil
	3307.90.30	-- Papers and tissues, impregnated or coated with perfume or cosmetics	kg	Nil
	3307.90.40	-- Other perfumery or cosmetics, including depilatories	kg	5%
	3307.90.90	-- Other	kg	Nil

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 4.5×10^{-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;

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 68.08;
 - (k) Imitation jewellery of heading 71.17;
 - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

- (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	HS Code	Description	Unit of Quantity	Rate of Import Duty
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.		
	3401.11	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
		-- For toilet use (including medicated products):		
	3401.11.10	--- Medicated products	kg	5%
	3401.11.20	--- Bath soap	kg	5%
	3401.11.30	--- Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent	kg	Nil
	3401.11.90	--- Other	kg	5%
	3401.19	-- Other:		
	3401.19.10	--- Of felt or nonwovens, impregnated, coated or covered with soap or detergent	kg	Nil
	3401.19.90	--- Other	kg	5%
	3401.20	- Soap in other forms:		
	3401.20.10	-- Of a kind used for flotation de-inking of recycled paper	kg	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
34.02	3401.20.90	-- Other	kg	5%	
	3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	kg	5%	
		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-active agents, whether or not put up for retail sale:			
		-- Anionic:			
		3402.11			
		3402.11.10	--- Sulphated fatty alcohols	kg	Nil
		3402.11.20	--- Wetting agents of a kind used in the manufacture of herbicides	kg	Nil
		3402.11.90	--- Other	kg	Nil
		3402.12	-- Cationic:		
		3402.12.10	--- Wetting agents of a kind used in the manufacture of herbicides	kg	Nil
		3402.12.90	--- Other	kg	Nil
		3402.13.00	-- Non-ionic	kg	Nil
		3402.19.00	-- Other	kg	Nil
		3402.20	- Preparations put up for retail sale:		
			-- In liquid form:		
		3402.20.11	--- Anionic surface active preparations	kg	5%
		3402.20.12	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%
		3402.20.13	--- Other surface active preparations	kg	5%
		3402.20.19	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%
			-- Other:		
		3402.20.91	--- Anionic surface active preparations	kg	5%
		3402.20.92	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%
		3402.20.93	--- Other surface active preparations	kg	5%
		3402.20.99	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%
		3402.90	- Other:		
			-- In liquid form:		
			--- Anionic surface active preparations:		
		3402.90.11	---- Wetting agents	kg	5%
		3402.90.12	---- Other	kg	5%
	3402.90.13	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- Other surface active preparations:		
	3402.90.14	---- Wetting agents	kg	5%
	3402.90.15	---- Other	kg	5%
	3402.90.19	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%
		-- Other:		
		--- Anionic surface active preparations:		
	3402.90.91	---- Wetting agents	kg	5%
	3402.90.92	---- Other	kg	5%
	3402.90.93	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%
		--- Other surface active preparations:		
	3402.90.94	---- Wetting agents	kg	5%
	3402.90.95	---- Other	kg	5%
	3402.90.99	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.		
		- Containing petroleum oils or oils obtained from bituminous minerals:		
	3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials:		
		--- In liquid form:		
	3403.11.11	---- Lubricating oil preparations	kg	44€/dal
	3403.11.19	---- Other	kg	44€/dal
	3403.11.90	--- Other	kg	11€/kg
	3403.19	-- Other:		
		--- In liquid form:		
	3403.19.11	---- Oil for aircraft engines	kg	44€/dal
	3403.19.12	---- Other preparations containing silicone oil	kg	44€/dal
	3403.19.19	---- Other	kg	44€/dal
	3403.19.90	--- Other	kg	11€/kg
		- Other:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3403.91	- - Preparations for the treatment of textile materials, leather, furskins or other materials: - - - In liquid form:		
	3403.91.11	- - - - Preparations containing silicone oil	kg	44¢/dal
	3403.91.19	- - - - Other	kg	44¢/dal
	3403.91.90	- - - Other	kg	11¢/kg
	3403.99	- - Other: - - - In liquid form:		
	3403.99.11	- - - - Oil for aircraft engines	kg	44¢/dal
	3403.99.12	- - - - Other preparations containing silicone oil	kg	44¢/dal
	3403.99.19	- - - - Other	kg	44¢/dal
	3403.99.90	- - - Other	kg	11¢/kg
34.04		Artificial waxes and prepared waxes.		
	3404.20.00	- Of poly[oxyethylene] (polyethylene glycol)	kg	Nil
	3404.90.00	- Other	kg	Nil
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.		
	3405.10.00	- Polishes, creams and similar preparations for footwear or leather	kg	Nil
	3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	Nil
	3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	kg	Nil
	3405.40	- Scouring pastes and powders and other scouring preparations:		
	3405.40.10	- - Scouring pastes and powders	kg	5%
	3405.40.90	- - Other	kg	5%
	3405.90	- Other:		
	3405.90.10	- - Metal polishes	kg	Nil
	3405.90.90	- - Other	kg	Nil
34.06	3406.00.00	Candles, tapers and the like.	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
34.07		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).		
	3407.00.10	- Modelling pastes, including those put up for children's amusement	kg	Nil
	3407.00.20	- Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	kg	Nil
	3407.00.30	- Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	kg	Nil

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
35.01		Casein, caseinates and other casein derivatives; casein glues.		
	3501.10.00	- Casein	kg	Nil
	3501.90	- Other:		
	3501.90.10	-- Caseinates and other casein derivatives	kg	Nil
	3501.90.20	-- Casein glues	kg	Nil
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.		
		- Egg albumin:		
	3502.11.00	-- Dried	kg	Nil
	3502.19.00	-- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	kg	Nil
	3502.90.00	- Other	kg	Nil
35.03		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.		
	3503.00.10	- Glues	kg	Nil
	3503.00.20	- Gelatin in powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale	kg	Nil
	3503.00.30	- Isinglass	kg	Nil
	3503.00.90	- Other	kg	Nil
35.04	3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	kg	Nil
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.		
	3505.10	- Dextrins and other modified starches:		
	3505.10.10	- - Dextrins; soluble or roasted starches	kg	Nil
	3505.10.90	- - Other	kg	Nil
	3505.20.00	- Glues	kg	Nil
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.		
	3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	kg	Nil
		- Other:		
	3506.91.00	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	kg	Nil
	3506.99.00	- - Other	kg	Nil
35.07		Enzymes; prepared enzymes not elsewhere specified or included.		
	3507.10.00	- Rennet and concentrates thereof	kg	Nil
	3507.90.00	- Other	kg	Nil

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 cm³; and
 - (c) Resin torches, firelighters and the like.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
36.01	3601.00.00	Propellent powders.	kg	Nil
36.02	3602.00.00	Prepared explosives, other than propellent powders.	kg	Nil
36.03		Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.		
	3603.00.10	- Semi-fuses; elemented caps; signal tubes	kg	Nil
	3603.00.20	- Safety fuses or detonating fuses	kg	Nil
	3603.00.90	- Other	kg	Nil
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.		
	3604.10.00	- Fireworks	kg	30%
	3604.90	- Other:		
	3604.90.10	-- Distress signal equipment	kg	Nil
	3604.90.20	-- Miniature pyrotechnic munitions and percussion caps for toys	kg	Nil
	3604.90.90	-- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
36.05	3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	kg	10%
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.		
	3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	kg	Nil
	3606.90	- Other:		
	3606.90.10	-- Solid or semi-solid fuels, solidified alcohol and similar prepared fuels	kg	Nil
	3606.90.20	-- Lighter flints	kg	Nil
	3606.90.30	-- Other ferro-cerium and other pyrophoric alloys in all forms	kg	Nil
	3606.90.40	-- Resin torches, firelighters and the like	kg	Nil
	3606.90.90	-- Other	kg	Nil

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.		
	3701.10.00	- For X-ray	m ²	Nil
	3701.20.00	- Instant print film	kg	5%
	3701.30.00	- Other plates and film, with any side exceeding 255 mm	m ²	5%
		- Other:		
	3701.91.00	-- For colour photography (polychrome)	kg	5%
	3701.99.00	-- Other	m ²	5%
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.		
	3702.10.00	- For X-ray	m ²	Nil
		- Other film, without perforations, of a width not exceeding 105 mm:		
	3702.31.00	-- For colour photography (polychrome)	u	5%
	3702.32	-- Other, with silver halide emulsion:		
	3702.32.40	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m ²	5%
	3702.32.90	--- Other	m ²	5%
	3702.39	-- Other:		
	3702.39.30	--- Infra-red transparent film	m ²	5%
	3702.39.50	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m ²	5%
	3702.39.90	--- Other	m ²	5%
	- Other film, without perforations, of a width exceeding 105 mm:			
3702.41	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3702.41.30	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m ²	5%
	3702.41.90	--- Other	m ²	5%
	3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:		
	3702.42.40	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m ²	5%
	3702.42.90	--- Other	m ²	5%
	3702.43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m:		
	3702.43.30	--- Infra-red transparent film	m ²	5%
	3702.43.50	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m ²	5%
	3702.43.90	--- Other	m ²	5%
	3702.44	-- Of a width exceeding 105 mm but not exceeding 610 mm:		
	3702.44.30	--- Infra-red transparent film	m	5%
	3702.44.50	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	5%
	3702.44.90	--- Other - Other film, for colour photography (polychrome):	m	5%
	3702.51	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m:		
	3702.51.40	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	5%
	3702.51.90	--- Other	m	5%
	3702.52	-- Of a width not exceeding 16 mm and of a length exceeding 14 m:		
	3702.52.20	--- Of a kind suitable for use in cinematography	m	5%
	3702.52.50	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	5%
	3702.52.90	--- Other	m	5%
	3702.53	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides:		
	3702.53.40	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	5%
	3702.53.90	--- Other	m	5%
	3702.54	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:		
	3702.54.40	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3702.54.90	--- Other	m	5%
	3702.55	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:		
	3702.55.20	--- Of a kind suitable for use in cinematography	m	5%
	3702.55.50	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	5%
	3702.55.90	--- Other	m	5%
	3702.56	-- Of a width exceeding 35 mm:		
	3702.56.20	--- Of a kind suitable for use in cinematography	m	5%
	3702.56.50	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	5%
	3702.56.90	--- Other	m	5%
	3702.91	-- Of a width not exceeding 16 mm:		
	3702.91.40	--- Infra-red transparent film	m	5%
	3702.91.50	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	5%
	3702.91.90	--- Other	m	5%
	3702.93	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:		
	3702.93.40	--- Infra-red transparent film	m	5%
	3702.93.50	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	5%
	3702.93.90	--- Other	m	5%
	3702.94	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:		
	3702.94.20	--- Infra-red transparent film	m	5%
	3702.94.40	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	5%
	3702.94.90	--- Other	m	5%
	3702.95	-- Of a width exceeding 35 mm:		
	3702.95.20	--- Of a kind suitable for use in cinematography	m	5%
	3702.95.40	--- Infra-red transparent film	m	5%
	3702.95.50	--- Other, of a length of 120 m or more	m	5%
	3702.95.60	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	5%
	3702.95.90	--- Other	m	5%
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3703.10.00	- In rolls of a width exceeding 610 mm	kg	5%
	3703.20.00	- Other, for colour photography (polychrome)	kg	5%
	3703.90.00	- Other	kg	5%
37.04		Photographic plates, film, paper, paperboard and textiles, exposed but not developed.		
	3704.00.10	- Plates or film for X-ray	kg	Nil
	3704.00.90	- Other	kg	Nil
37.05		Photographic plates, and film, exposed and developed, other than cinematographic film.		
	3705.10.00	- For offset reproduction	kg	Nil
	3705.90	- Other:		
	3705.90.10	-- For X-ray	kg	Nil
	3705.90.20	-- Microfilm	kg	Nil
	3705.90.90	-- Other	kg	Nil
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.		
	3706.10	- Of a width of 35 mm or more:		
	3706.10.10	-- Newsreels, travelogues, technical and scientific films	m	Nil
	3706.10.30	-- Other documentary films	m	Nil
	3706.10.40	-- Other, consisting only of sound track	m	Nil
	3706.10.90	-- Other	m	Nil
	3706.90	- Other:		
	3706.90.10	-- Newsreels, travelogues, technical and scientific films	m	Nil
	3706.90.30	-- Other documentary films	m	Nil
	3706.90.40	-- Other, consisting only of sound track	m	Nil
	3706.90.90	-- Other	m	Nil
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.		
	3707.10.00	- Sensitising emulsions	kg	5%
	3707.90	- Other:		
	3707.90.10	-- Flashlight materials	kg	5%
	3707.90.90	-- Other	kg	5%

Chapter 38

Miscellaneous chemical products

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3(a) or 3(c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3(a) or 3(b) to Chapter 26 (heading 26.20);
 - (d) Medicaments (heading 30.03 or 30.04); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 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 fertiliser is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression "other wastes" applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or

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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).

Subheading Notes.

1. Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); dinoseb (ISO), its salts or 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 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.		
	3801.10.00	- Artificial graphite	kg	Nil
	3801.20.00	- Colloidal or semi-colloidal graphite	kg	Nil
	3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
38.02	3801.90.00	- Other	kg	Nil
		Activated carbon; activated natural mineral products; animal black, including spent animal black.		
	3802.10.00	- Activated carbon	kg	Nil
	3802.90	- Other:		
	3802.90.10	-- Activated bauxite	kg	Nil
	3802.90.20	-- Activated clays or activated earths	kg	Nil
	3802.90.90	-- Other	kg	Nil
38.03	3803.00.00	Tall oil, whether or not refined.	kg	Nil
38.04		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.		
	3804.00.10	- Concentrated sulphite lye	kg	Nil
	3804.00.90	- Other	kg	Nil
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.		
	3805.10.00	- Gum, wood or sulphate turpentine oils	kg	Nil
	3805.90.00	- Other	kg	Nil
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.		
	3806.10.00	- Rosin and resin acids	kg	Nil
	3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	Nil
	3806.30	- Ester gums:		
	3806.30.10	-- In blocks	kg	Nil
	3806.30.90	-- Other	kg	Nil
	3806.90	- Other:		
	3806.90.10	-- Run gums in blocks	kg	Nil
	3806.90.90	-- Other	kg	Nil
38.07	3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).		
	3808.50	- Goods specified in Subheading Note 1 to this Chapter:		
		-- Insecticides:		
	3808.50.11	--- Intermediate preparations for the manufacture of insecticides	kg	Nil
	3808.50.12	--- In the form of mosquito coils or mosquito coil powder	kg	Nil
	3808.50.13	--- In aerosol containers	kg	Nil
	3808.50.19	--- Other	kg	Nil
	3808.50.20	-- Fungicides	kg	Nil
	3808.50.30	-- Herbicides, anti-sprouting products and plant-growth regulators	kg	Nil
	3808.50.40	-- Disinfectants	kg	Nil
		-- Other:		
	3808.50.91	--- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	kg	Nil
	3808.50.99	--- Other	kg	Nil
		- Other:		
	3808.91	-- Insecticides:		
	3808.91.10	--- Intermediate preparations for the manufacture of insecticides	kg	Nil
	3808.91.20	--- In the form of mosquito coils or mosquito coil powder	kg	Nil
	3808.91.30	--- In aerosol containers	kg	Nil
	3808.91.90	--- Other	kg	Nil
	3808.92.00	-- Fungicides	kg	Nil
	3808.93.00	-- Herbicides, anti-sprouting products and plant-growth regulators	kg	Nil
	3808.94.00	-- Disinfectants	kg	Nil
	3808.99	-- Other:		
	3808.99.10	--- Wood preservatives, containing insecticides or fungicides	kg	Nil
	3808.99.90	--- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.		
	3809.10.00	- With a basis of amylaceous substances	kg	Nil
		- Other:		
	3809.91.00	-- Of a kind used in the textile or like industries	kg	Nil
	3809.92.00	-- Of a kind used in the paper or like industries	kg	Nil
	3809.93.00	-- Of a kind used in the leather or like industries	kg	Nil
38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.		
	3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	Nil
	3810.90.00	- Other	kg	Nil
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.		
		- Anti-knock preparations:		
	3811.11.00	-- Based on lead compounds	kg	Nil
	3811.19.00	-- Other	kg	Nil
		- Additives for lubricating oils:		
	3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals:		
	3811.21.10	--- Put up for retail sale	kg	Nil
	3811.21.90	--- Other	kg	Nil
	3811.29.00	-- Other	kg	Nil
	3811.90	- Other:		
	3811.90.10	-- Rust preventatives or corrosion inhibitors	kg	Nil
	3811.90.90	-- Other	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.		
	3812.10.00	- Prepared rubber accelerators	kg	Nil
	3812.20.00	- Compound plasticisers for rubber or plastics	kg	Nil
	3812.30	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics:		
	3812.30.10	-- White carbon	kg	Nil
	3812.30.90	-- Other	kg	Nil
38.13	3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	kg	Nil
38.14	3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	kg	Nil
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.		
		- Supported catalysts:		
	3815.11.00	-- With nickel or nickel compounds as the active substance	kg	Nil
	3815.12.00	-- With precious metal or precious metal compounds as the active substance	kg	Nil
	3815.19.00	-- Other	kg	Nil
	3815.90.00	- Other	kg	Nil
38.16		Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.		
	3816.00.10	- Refractory cements	kg	Nil
	3816.00.90	- Other	kg	Nil
38.17	3817.00.00	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 27.07 or 29.02.	kg	Nil
38.18	3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
38.19	3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	kg	Nil
38.20	3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	kg	Nil
38.21		Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.		
	3821.00.10	- Prepared culture media for the development of micro-organisms	kg	Nil
	3821.00.90	- Other	kg	Nil
38.22		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.		
	3822.00.10	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents	kg	Nil
	3822.00.20	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents	kg	Nil
	3822.00.30	- Sterilisation indicator strips and tapes	kg	Nil
	3822.00.90	- Other	kg	Nil
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
		- Industrial monocarboxylic fatty acids; acid oils from refining:		
	3823.11.00	-- Stearic acid	kg	Nil
	3823.12.00	-- Oleic acid	kg	Nil
	3823.13.00	-- Tall oil fatty acids	kg	Nil
	3823.19	-- Other:		
	3823.19.10	--- Acid oils from refining	kg	Nil
	3823.19.90	--- Other	kg	Nil
	3823.70	- Industrial fatty alcohols:		
	3823.70.10	-- In the form of wax	kg	Nil
	3823.70.90	-- Other	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.		
	3824.10.00	- Prepared binders for foundry moulds or cores	kg	Nil
	3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	Nil
	3824.40.00	- Prepared additives for cements, mortars or concretes	kg	Nil
	3824.50.00	- Non-refractory mortars and concretes	kg	Nil
	3824.60.00	- Sorbitol other than that of subheading 2905.44	kg	Nil
		- Mixtures containing halogenated derivatives of methane, ethane or propane:		
	3824.71.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	Nil
	3824.72.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg	Nil
	3824.73.00	-- Containing hydrobromofluorocarbons (HBFCs)	kg	Nil
	3824.74.00	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	kg	Nil
	3824.75.00	-- Containing carbon tetrachloride	kg	Nil
	3824.76.00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg	Nil
	3824.77.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	kg	Nil
	3824.78.00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg	Nil
	3824.79.00	-- Other	kg	Nil
		- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:		
	3824.81.00	-- Containing oxirane (ethylene oxide)	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3824.82.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	Nil
	3824.83.00	-- Containing tris[2,3-dibromopropyl] phosphate	kg	Nil
	3824.90	- Other:		
	3824.90.10	-- Ink removers, stencil correctors and other correcting fluids, put up in packings for retail sale	kg	Nil
	3824.90.20	-- Mixtures of chemicals, of a kind used in the manufacture of foodstuff	kg	Nil
	3824.90.30	-- Copying pastes with a basis of gelatine, whether presented in bulk or ready for use (for example, on a paper or textile backing)	kg	Nil
	3824.90.40	-- Composite inorganic solvents	kg	Nil
	3824.90.50	-- Acetone oil	kg	Nil
	3824.90.60	-- Preparations or mixtures containing monosodium glutamate	kg	Nil
	3824.90.90	-- Other	kg	Nil
38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.		
	3825.10.00	- Municipal waste	kg	Nil
	3825.20.00	- Sewage sludge	kg	Nil
	3825.30.00	- Clinical waste	kg	Nil
		- Waste organic solvents:		
	3825.41.00	-- Halogenated	kg	Nil
	3825.49.00	-- Other	kg	Nil
	3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	Nil
		- Other wastes from chemical or allied industries:		
	3825.61.00	-- Mainly containing organic constituents	kg	Nil
	3825.69.00	-- Other	kg	Nil
	3825.90.00	- Other	kg	Nil

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

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

Chapter 39

Plastics and articles thereof

Notes.

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

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

2. This Chapter does not cover:

- (a) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (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 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including 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 39.14).
8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares)

but not further worked (even if when so cut they become articles ready for use).

11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovescotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

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, the term "plasticisers" includes secondary plasticisers.

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER I		
		PRIMARY FORMS		
39.01		Polymers of ethylene, in primary forms.		
	3901.10	- Polyethylene having a specific gravity of less than 0.94:		
	3901.10.30	-- In the form of liquids or pastes	kg	Nil
	3901.10.90	-- Other	kg	Nil
	3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	kg	Nil
	3901.30	- Ethylene-vinyl acetate copolymers:		
	3901.30.30	-- In the form of liquids or pastes	kg	Nil
	3901.30.90	-- Other	kg	Nil
	3901.90	- Other:		
	3901.90.30	-- In the form of liquids or pastes	kg	Nil
	3901.90.90	-- Other	kg	Nil
39.02		Polymers of propylene or of other olefins, in primary forms.		
	3902.10	- Polypropylene:		
	3902.10.10	-- Powder	kg	Nil
	3902.10.20	-- Granules	kg	Nil
	3902.10.90	-- Other	kg	Nil
	3902.20	- Polyisobutylene:		
	3902.20.30	-- In the form of liquids or pastes	kg	Nil
	3902.20.90	-- Other	kg	Nil
	3902.30	- Propylene copolymers:		
	3902.30.30	-- In the form of liquids or pastes	kg	Nil
	3902.30.90	-- Other	kg	Nil
	3902.90	- Other:		
	3902.90.30	-- In the form of liquids or pastes	kg	Nil
	3902.90.90	-- Other	kg	Nil
39.03		Polymers of styrene, in primary forms.		
		- Polystyrene:		
	3903.11.00	-- Expansible	kg	Nil
	3903.19.00	-- Other	kg	Nil
	3903.20	- Styrene-acrylonitrile (SAN) copolymers:		
	3903.20.30	-- In dispersion	kg	Nil
	3903.20.90	-- Other	kg	Nil
	3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:		
	3903.30.30	-- In dispersion	kg	Nil
	3903.30.90	-- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3903.90	- Other:		
	3903.90.30	-- In dispersion	kg	Nil
	3903.90.90	-- Other	kg	Nil
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		
	3904.10	- Poly(vinyl chloride), not mixed with any other substances:		
	3904.10.10	-- Homopolymers, suspension type	kg	Nil
	3904.10.90	-- Other	kg	Nil
		- Other poly(vinyl chloride):		
	3904.21.00	-- Non-plasticised	kg	Nil
	3904.22.00	-- Plasticised	kg	Nil
	3904.30.00	- Vinyl chloride-vinyl acetate copolymers	kg	Nil
	3904.40.00	- Other vinyl chloride copolymers	kg	Nil
	3904.50	- Vinylidene chloride polymers:		
	3904.50.40	-- In dispersion	kg	Nil
	3904.50.90	-- Other	kg	Nil
		- Fluoro-polymers:		
	3904.61.00	-- Polytetrafluoroethylene	kg	Nil
	3904.69	-- Other:		
	3904.69.30	--- In dispersion	kg	Nil
	3904.69.90	--- Other	kg	Nil
	3904.90	- Other:		
	3904.90.30	-- In dispersion	kg	Nil
	3904.90.90	-- Other	kg	Nil
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		
		- Poly(vinyl acetate):		
	3905.12.00	-- In aqueous dispersion	kg	Nil
	3905.19.00	-- Other	kg	Nil
		- Vinyl acetate copolymers:		
	3905.21.00	-- In aqueous dispersion	kg	Nil
	3905.29.00	-- Other	kg	Nil
	3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:		
	3905.30.10	-- In dispersion	kg	Nil
	3905.30.90	-- Other	kg	Nil
		- Other:		
	3905.91.00	-- Copolymers	kg	Nil
	3905.99.00	-- Other	kg	Nil
39.06		Acrylic polymers in primary forms.		
	3906.10	- Poly(methyl methacrylate):		
	3906.10.10	-- In dispersion	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.07	3906.10.90	-- Other	kg	Nil
	3906.90	- Other: -- Copolymers:		
	3906.90.11	--- In dispersion	kg	Nil
	3906.90.19	--- Other	kg	Nil
		-- Other:		
	3906.90.91	--- In dispersion	kg	Nil
	3906.90.99	--- Other	kg	Nil
		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		
	3907.10.00	- Polyacetals	kg	Nil
	3907.20.00	- Other polyethers	kg	Nil
	3907.30	- Epoxide resins:		
	3907.30.20	-- Powder coatings	kg	Nil
	3907.30.30	-- In liquid or paste form	kg	Nil
	3907.30.90	-- Other	kg	Nil
	3907.40.00	- Polycarbonates	kg	Nil
	3907.50.00	- Alkyd resins	kg	Nil
	3907.60	- Poly(ethylene terephthalate):		
	3907.60.10	-- In dispersion	kg	Nil
	3907.60.90	-- Other	kg	Nil
	3907.70.00	- Poly(lactic acid) - Other polyesters:	kg	Nil
3907.91	-- Unsaturated:			
3907.91.20	--- In chip form	kg	Nil	
3907.91.90	--- Other	kg	Nil	
3907.99	-- Other:			
3907.99.40	--- Polyester based powder coatings	kg	Nil	
3907.99.90	--- Other	kg	Nil	
39.08		Polyamides in primary forms.		
	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:		
	3908.10.10	-- Polyamide-6	kg	Nil
	3908.10.90	-- Other	kg	Nil
	3908.90.00	- Other	kg	Nil
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.		
	3909.10	- Urea resins; thiourea resins:		
	3909.10.10	-- Moulding compounds	kg	Nil
	3909.10.90	-- Other	kg	Nil
	3909.20	- Melamine resins:		
	3909.20.10	-- Moulding compounds	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3909.20.90	-- Other	kg	Nil
	3909.30	- Other amino-resins:		
	3909.30.10	-- Moulding compounds	kg	Nil
	3909.30.90	-- Other	kg	Nil
	3909.40	- Phenolic resins:		
	3909.40.10	-- Moulding compounds other than phenol formaldehyde	kg	Nil
	3909.40.90	-- Other	kg	Nil
	3909.50.00	- Polyurethanes	kg	Nil
39.10		Silicones in primary forms.		
	3910.00.20	- In dispersion or in the form of solutions	kg	Nil
	3910.00.90	- Other	kg	Nil
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.		
	3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:		
	3911.10.10	-- In the form of liquids or pastes	kg	Nil
	3911.10.90	-- Other	kg	Nil
	3911.90.00	- Other	kg	Nil
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		
		- Cellulose acetates:		
	3912.11.00	-- Non-plasticised	kg	Nil
	3912.12.00	-- Plasticised	kg	Nil
	3912.20	- Cellulose nitrates (including collodions):		
		-- Non-plasticised:		
	3912.20.11	--- Water-based semi-finished nitrocellulose	kg	Nil
	3912.20.19	--- Other	kg	Nil
	3912.20.20	-- Plasticised	kg	Nil
		- Cellulose ethers:		
	3912.31.00	-- Carboxymethylcellulose and its salts	kg	Nil
	3912.39.00	-- Other	kg	Nil
	3912.90	- Other:		
	3912.90.20	-- In the form of granules	kg	Nil
	3912.90.90	-- Other	kg	Nil
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		
	3913.10.00	- Alginic acid, its salts and esters	kg	Nil
	3913.90.00	- Other	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.14		Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		
	3914.00.10	- Of a kind used in separating mercury or other metals from waste water	kg	Nil
	3914.00.90	- Other	kg	Nil
		SUB-CHAPTER II		
		WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
39.15		Waste, parings and scrap, of plastics.		
	3915.10.00	- Of polymers of ethylene	kg	Nil
	3915.20.00	- Of polymers of styrene	kg	Nil
	3915.30.00	- Of polymers of vinyl chloride	kg	Nil
	3915.90	- Of other plastics:		
	3915.90.10	-- Of copolymers of vinyl acetate and vinyl chloride in which the vinyl acetate monomer predominates	kg	Nil
	3915.90.90	-- Other	kg	Nil
39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.		
	3916.10	- Of polymers of ethylene:		
	3916.10.10	-- Monofilament	kg	Nil
	3916.10.20	-- Rods, sticks and profile shapes	kg	Nil
	3916.20	- Of polymers of vinyl chloride:		
	3916.20.10	-- Monofilament	kg	Nil
	3916.20.20	-- Rods, sticks and profile shapes	kg	Nil
	3916.90	- Of other plastics:		
	3916.90.40	-- Of hardened proteins	kg	Nil
	3916.90.90	-- Other	kg	Nil
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		
	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:		
	3917.10.10	-- Of hardened proteins	kg	Nil
	3917.10.90	-- Other	kg	Nil
		- Tubes, pipes and hoses, rigid:		
	3917.21.00	-- Of polymers of ethylene	kg	Nil
	3917.22.00	-- Of polymers of propylene	kg	Nil
	3917.23.00	-- Of polymers of vinyl chloride	kg	Nil
	3917.29.00	-- Of other plastics	kg	Nil
		- Other tubes, pipes and hoses:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3917.31.00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg	Nil
	3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings:		
	3917.32.10	--- Sausage or ham casings	kg	Nil
	3917.32.90	--- Other	kg	Nil
	3917.33.00	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg	Nil
	3917.39.00	-- Other	kg	Nil
	3917.40.00	- Fittings	kg	Nil
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.		
	3918.10	- Of polymers of vinyl chloride:		
		-- Floor coverings:		
	3918.10.11	--- Tiles	kg	Nil
	3918.10.19	--- Other	kg	Nil
	3918.10.90	-- Other	kg	Nil
	3918.90	- Of other plastics:		
		-- Floor coverings:		
	3918.90.11	--- Tiles, of polyethylene	kg	Nil
	3918.90.13	--- Other, of polyethylene	kg	Nil
	3918.90.19	--- Other	kg	Nil
		-- Other:		
	3918.90.91	--- Of polyethylene	kg	Nil
	3918.90.99	--- Other	kg	Nil
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		
	3919.10	- In rolls of a width not exceeding 20 cm:		
	3919.10.10	-- Of polymers of vinyl chloride	kg	Nil
		-- Of polyethylene:		
	3919.10.21	--- Tape of a kind used in the manufacture of telephonic or electric wires	kg	Nil
	3919.10.29	--- Other	kg	Nil
	3919.10.90	-- Other	kg	Nil
	3919.90	- Other:		
	3919.90.10	-- Of polymers of vinyl chloride	kg	Nil
	3919.90.90	-- Other	kg	Nil
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		
	3920.10.00	- Of polymers of ethylene	kg	Nil
	3920.20.00	- Of polymers of propylene	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Of polymers of styrene:		
	3920.30.10	-- Of a kind used as an adhesive by melting	kg	Nil
	3920.30.90	-- Other	kg	Nil
		- Of polymers of vinyl chloride:		
	3920.43.00	-- Containing by weight not less than 6% of plasticisers	kg	Nil
	3920.49.00	-- Other	kg	Nil
		- Of acrylic polymers:		
	3920.51.00	-- Of poly(methyl methacrylate)	kg	Nil
	3920.59.00	-- Other	kg	Nil
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
	3920.61.00	-- Of polycarbonates	kg	Nil
	3920.62	-- Of poly(ethylene terephthalate):		
	3920.62.10	--- Film	kg	Nil
	3920.62.90	--- Other	kg	Nil
	3920.63.00	-- Of unsaturated polyesters	kg	Nil
	3920.69.00	-- Of other polyesters	kg	Nil
		- Of cellulose or its chemical derivatives:		
	3920.71	-- Of regenerated cellulose:		
	3920.71.10	--- Cellophane film	kg	Nil
	3920.71.20	--- Viscose tear-off ribbon; foil	kg	Nil
	3920.71.90	--- Other	kg	Nil
	3920.73.00	-- Of cellulose acetate	kg	Nil
	3920.79.00	-- Of other cellulose derivatives	kg	Nil
		- Of other plastics:		
	3920.91	-- Of poly(vinyl butyral):		
	3920.91.10	--- Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m	kg	Nil
	3920.91.90	--- Other	kg	Nil
	3920.92	-- Of polyamides:		
	3920.92.10	--- Of polyamide-6	kg	Nil
	3920.92.20	--- Of a kind used as an adhesive by melting	kg	Nil
	3920.92.90	--- Other	kg	Nil
	3920.93	-- Of amino-resins:		
	3920.93.10	--- Of a kind used as an adhesive by melting	kg	Nil
	3920.93.90	--- Other	kg	Nil
	3920.94	-- Of phenolic resins:		
	3920.94.10	--- Phenol formaldehyde (bakelite) sheets	kg	Nil
	3920.94.90	--- Other	kg	Nil
	3920.99.00	-- Of other plastics	kg	Nil
39.21		Other plates, sheets, film, foil and strip, of plastics.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Cellular:		
		-- Of polymers of styrene:		
	3921.11.10	--- Plates and sheets	kg	Nil
	3921.11.90	--- Other	kg	Nil
	3921.12.00	-- Of polymers of vinyl chloride	kg	Nil
	3921.13.00	-- Of polyurethanes	kg	Nil
		-- Of regenerated cellulose:		
	3921.14.10	--- Plates and sheets	kg	Nil
	3921.14.90	--- Other	kg	Nil
		-- Of other plastics:		
	3921.19.10	--- Plates and sheets	kg	Nil
	3921.19.90	--- Other	kg	Nil
	3921.90	- Other:		
	3921.90.20	-- Plates and sheets	kg	Nil
	3921.90.90	-- Other	kg	Nil
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		
	3922.10.00	- Baths, shower-baths, sinks and wash-basins	kg	Nil
	3922.20	- Lavatory seats and covers:		
	3922.20.10	-- Lavatory covers	kg	Nil
	3922.20.20	-- Lavatory seats	kg	Nil
	3922.90	- Other:		
		-- Flushing water closets (lavatory pans), urinals or flushing cisterns:		
	3922.90.11	--- Parts of flushing cisterns	kg	Nil
	3922.90.19	--- Other	kg	Nil
	3922.90.90	-- Other	kg	Nil
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		
	3923.10.00	- Boxes, cases, crates and similar articles	kg	Nil
		- Sacks and bags (including cones):		
	3923.21	-- Of polymers of ethylene:		
	3923.21.10	--- Aseptic bags reinforced with aluminium foil (other than retort pouches)	kg	Nil
	3923.21.90	--- Other	kg	Nil
	3923.29.00	-- Of other plastics	kg	Nil
	3923.30	- Carboys, bottles, flasks and similar articles:		
	3923.30.10	-- Toothpaste tubes	kg	Nil
	3923.30.90	-- Other	kg	Nil
	3923.40.00	- Spools, cops, bobbins and similar supports	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
39.24	3923.50.00	- Stoppers, lids, caps and other closures	kg	Nil
	3923.90.00	- Other	kg	Nil
		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.		
	3924.10.00	- Tableware and kitchenware	kg	Nil
	3924.90	- Other:		
	3924.90.10	- - Bed pans, urinals (portable type) or chamber-pots	kg	Nil
	3924.90.90	- - Other	kg	Nil
39.25		Builders' ware of plastics, not elsewhere specified or included.		
	3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	Nil
	3925.20.00	- Doors, windows and their frames and thresholds for doors	kg	Nil
	3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	Nil
	3925.90.00	- Other	kg	Nil
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
	3926.10.00	- Office or school supplies	kg	Nil
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):		
	3926.20.60	- - Articles of apparel used for protection from chemical substances, radiation or fire	kg	Nil
	3926.20.90	- - Other	kg	Nil
	3926.30.00	- Fittings for furniture, coachwork or the like	kg	Nil
	3926.40.00	- Statuettes and other ornamental articles	kg	Nil
	3926.90	- Other:		
	3926.90.10	- - Floats for fishing nets	kg	Nil
	3926.90.20	- - Fans and handscreens, frames and handles therefor, and parts thereof	kg	Nil
		- - Hygienic, medical and surgical articles:		
	3926.90.32	- - - Plastic moulds with denture imprints	kg	Nil
	3926.90.39	- - - Other	kg	Nil
		- - Safety and protective devices:		
	3926.90.41	- - - Police shields	kg	Nil
	3926.90.42	- - - Protective masks and similar articles for use in welding and similar work	kg	Nil
	3926.90.44	- - - Life saving cushions for the protection of persons falling from heights	kg	Nil
	3926.90.45	- - - Reflected light nails	kg	Nil
	3926.90.49	- - - Other	kg	Nil
		- - Articles for industrial uses:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	3926.90.53	- - - Transmission or conveyor belts or belting	kg	Nil
	3926.90.55	- - - Plastic J-hooks or bunch blocks for detonators	kg	Nil
	3926.90.59	- - - Other	kg	Nil
	3926.90.60	- - Poultry feeders	kg	Nil
	3926.90.70	- - Corset busks and similar supports for articles of apparel or clothing accessories	kg	Nil
	3926.90.80	- - Cards for jewellery or small objects of personal adornment; beads; shoe lasts	kg	Nil
	3926.90.90	- - Other	kg	Nil

Chapter 40

Rubber and articles thereof

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature, the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not prevulcanised, 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 Notes 5 (B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

- (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

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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, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.		
	4001.10	- Natural rubber latex, whether or not pre-vulcanised:		
		-- Exceeding 0.5% ammonia content:		
	4001.10.11	--- Centrifuge concentrate	kg	Nil
	4001.10.19	--- Other	kg	Nil
		-- Not exceeding 0.5% ammonia content:		
	4001.10.21	--- Centrifuge concentrate	kg	Nil
	4001.10.29	--- Other	kg	Nil
		- Natural rubber in other forms:		
	4001.21	-- Smoked sheets:		
	4001.21.10	--- RSS Grade 1	kg	Nil
	4001.21.20	--- RSS Grade 2	kg	Nil
	4001.21.30	--- RSS Grade 3	kg	Nil
	4001.21.40	--- RSS Grade 4	kg	Nil
	4001.21.50	--- RSS Grade 5	kg	Nil
	4001.21.90	--- Other	kg	Nil
		-- Technically specified natural rubber (TSNR):		
	4001.22.10	--- TSNR 10	kg	Nil
	4001.22.20	--- TSNR 20	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4001.22.30	--- TSNR L	kg	Nil
	4001.22.40	--- TSNR CV	kg	Nil
	4001.22.50	--- TSNR GP	kg	Nil
	4001.22.90	--- Other	kg	Nil
	4001.29	-- Other:		
	4001.29.10	--- Air-dried sheets	kg	Nil
	4001.29.20	--- Latex crepes	kg	Nil
	4001.29.30	--- Sole crepes	kg	Nil
	4001.29.40	--- Remilled crepes, including flat bark crepes	kg	Nil
	4001.29.50	--- Other crepes	kg	Nil
	4001.29.60	--- Superior processing rubber	kg	Nil
	4001.29.70	--- Skim rubber	kg	Nil
	4001.29.80	--- Scrap (tree, earth or smoked) and cup lump	kg	Nil
	4001.29.90	--- Other	kg	Nil
	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums:		
		-- Jelutong:		
	4001.30.11	--- In primary forms	kg	Nil
	4001.30.19	--- Other	kg	Nil
		-- Other:		
	4001.30.91	--- In primary forms	kg	Nil
	4001.30.99	--- Other	kg	Nil
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.		
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
	4002.11.00	-- Latex	kg	Nil
	4002.19.00	-- Other	kg	Nil
	4002.20.00	- Butadiene rubber (BR)	kg	Nil
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
	4002.31.00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg	Nil
	4002.39.00	-- Other	kg	Nil
		- Chloroprene (chlorobutadiene) rubber (CR):		
	4002.41.00	-- Latex	kg	Nil
	4002.49.00	-- Other	kg	Nil
		- Acrylonitrile-butadiene rubber (NBR):		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4002.51.00	-- Latex	kg	Nil
	4002.59.00	-- Other	kg	Nil
	4002.60	- Isoprene rubber (IR):		
	4002.60.10	-- In primary forms	kg	Nil
	4002.60.90	-- Other	kg	Nil
	4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	Nil
	4002.80	- Mixtures of any product of heading 40.01 with any product of this heading:		
	4002.80.10	-- Mixtures of natural rubber latex with synthetic rubber latex	kg	Nil
	4002.80.90	-- Other	kg	Nil
	4002.91	- Other:		
	4002.91	-- Latex:		
	4002.91.10	--- Of poly(methyl-methacrylate) graft natural rubber	kg	Nil
	4002.91.90	--- Other	kg	Nil
	4002.99	-- Other:		
	4002.99.10	--- Of poly(methyl-methacrylate) graft natural rubber	kg	Nil
	4002.99.90	--- Other	kg	Nil
40.03	4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	Nil
40.04	4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	Nil
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.		
	4005.10.00	- Compounded with carbon black or silica	kg	Nil
	4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	kg	Nil
		- Other:		
	4005.91.00	-- Plates, sheets and strip	kg	Nil
	4005.99.00	-- Other	kg	Nil
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.		
	4006.10.00	- "Camel-back" strips for retreading rubber tyres	kg	Nil
	4006.90.00	- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.07	4007.00.00	Vulcanised rubber thread and cord.	kg	Nil
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.		
		- Of cellular rubber:		
	4008.11.00	-- Plates, sheets and strip	kg	Nil
	4008.19.00	-- Other	kg	Nil
		- Of non-cellular rubber:		
	4008.21.00	-- Plates, sheets and strip	kg	Nil
	4008.29.00	-- Other	kg	Nil
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).		
		- Not reinforced or otherwise combined with other materials:		
	4009.11.00	-- Without fittings	kg	Nil
	4009.12.00	-- With fittings	kg	Nil
		- Reinforced or otherwise combined only with metal:		
	4009.21	-- Without fittings:		
	4009.21.10	--- Mining slurry suction and discharge hoses	kg	Nil
	4009.21.90	--- Other	kg	Nil
	4009.22	-- With fittings:		
	4009.22.10	--- Mining slurry suction and discharge hoses	kg	Nil
	4009.22.90	--- Other	kg	Nil
		- Reinforced or otherwise combined only with textile materials:		
	4009.31	-- Without fittings:		
	4009.31.10	--- Mining slurry suction and discharge hoses	kg	Nil
	4009.31.90	--- Other	kg	Nil
	4009.32	-- With fittings:		
	4009.32.10	--- Mining slurry suction and discharge hoses	kg	Nil
	4009.32.90	--- Other	kg	Nil
		- Reinforced or otherwise combined with other materials:		
	4009.41	-- Without fittings:		
	4009.41.10	--- Mining slurry suction and discharge hoses	kg	Nil
	4009.41.90	--- Other	kg	Nil
	4009.42	-- With fittings:		
	4009.42.10	--- Mining slurry suction and discharge hoses	kg	Nil
	4009.42.90	--- Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.		
		- Conveyor belts or belting:		
	4010.11	-- Reinforced only with metal:		
	4010.11.10	--- Of a width exceeding 20 cm	kg	Nil
	4010.11.90	--- Other	kg	Nil
	4010.12	-- Reinforced only with textile materials:		
	4010.12.10	--- Of a width exceeding 20 cm	kg	Nil
	4010.12.90	--- Other	kg	Nil
	4010.19	-- Other:		
	4010.19.10	--- Of a width exceeding 20 cm	kg	Nil
	4010.19.90	--- Other	kg	Nil
		- Transmission belts or belting:		
	4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	Nil
	4010.32.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	Nil
	4010.33.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	Nil
	4010.34.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	Nil
	4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	Nil
	4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	Nil
	4010.39.00	-- Other	kg	Nil
40.11		New pneumatic tyres, of rubber.		
	4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	u	20%
	4011.20	- Of a kind used on buses or lorries:		
	4011.20.10	-- Of a width not exceeding 450 mm	u	20%
	4011.20.90	-- Other	u	20%
	4011.30.00	- Of a kind used on aircraft	u	Nil
	4011.40.00	- Of a kind used on motorcycles	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4011.50.00	- Of a kind used on bicycles - Other, having a "herring-bone" or similar tread:	u	20%
	4011.61.00	-- Of a kind used on agricultural or forestry vehicles and machines	u	15%
	4011.62.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	15%
	4011.63.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	15%
	4011.69.00	-- Other	u	15%
	4011.92.00	-- Of a kind used on agricultural or forestry vehicles and machines	u	15%
	4011.93.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	15%
	4011.94	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:		
	4011.94.10	--- Of a kind used on earth moving machinery	u	15%
	4011.94.90	--- Other	u	15%
	4011.99	-- Other:		
	4011.99.10	--- Of a kind used on vehicles of Chapter 87	u	20%
	4011.99.20	--- Of a kind used on earth moving machinery	u	15%
	4011.99.30	--- Other, of a width exceeding 450 mm	u	15%
	4011.99.90	--- Other	u	15%
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber. - Retreaded tyres:		
	4012.11.00	-- Of a kind used on motor cars (including station wagons and racing cars)	u	20%
	4012.12	-- Of a kind used on buses or lorries:		
	4012.12.10	--- Of a width not exceeding 450 mm	u	20%
	4012.12.90	--- Other	u	20%
	4012.13.00	-- Of a kind used on aircraft	u	Nil
	4012.19	-- Other:		
	4012.19.10	--- Of a kind used on motorcycles	u	20%
	4012.19.20	--- Of a kind used on bicycles	u	20%
	4012.19.30	--- Of a kind used on earth moving machinery	u	15%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4012.19.40	--- Of a kind used on other vehicles of Chapter 87	u	20%
	4012.19.90	--- Other	u	Nil
	4012.20	- Used pneumatic tyres:		
	4012.20.10	-- Of a kind used on motor cars (including station wagons, racing cars)	u	20%
		-- Of a kind used on buses or lorries:		
	4012.20.21	--- Of a width not exceeding 450 mm	u	20%
	4012.20.29	--- Other	u	20%
	4012.20.30	-- Of a kind used on aircraft	u	Nil
	4012.20.40	-- Of a kind used on motorcycles	u	20%
	4012.20.50	-- Of a kind used on bicycles	u	20%
	4012.20.60	-- Of a kind used on earth moving machinery	u	15%
	4012.20.70	-- Of a kind used on other vehicles of Chapter 87	u	20%
		-- Other:		
	4012.20.91	--- Buffed tyres	u	20%
	4012.20.99	--- Other	u	Nil
	4012.90	- Other:		
		-- Solid tyres:		
	4012.90.11	--- Not exceeding 100 mm in external diameter	kg	Nil
	4012.90.12	--- Exceeding 100 mm but not exceeding 250 mm in external diameter	kg	Nil
	4012.90.13	--- Exceeding 250 mm in external diameter, of a width not exceeding 450 mm, for use on vehicles of heading 87.09	kg	Nil
	4012.90.14	--- Other solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	kg	20%
	4012.90.15	--- Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09	kg	Nil
	4012.90.16	--- Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	kg	20%
	4012.90.19	--- Other	kg	20%
		-- Cushion tyres:		
	4012.90.21	--- Of a width not exceeding 450 mm	kg	20%
	4012.90.22	--- Of a width exceeding 450 mm	kg	20%
	4012.90.29	--- Other	kg	20%
	4012.90.70	-- Replaceable tyre treads of a width not exceeding 450 mm	kg	20%
	4012.90.80	-- Tyre flaps	kg	20%
	4012.90.90	-- Other	kg	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.13		Inner tubes, of rubber.		
	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:		
		- - Of a kind used on motor cars (including station wagons and racing cars):		
	4013.10.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	u	20%
	4013.10.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	u	20%
		- - Of a kind used on buses or lorries:		
	4013.10.21	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	u	20%
	4013.10.29	- - - Suitable for fitting to tyres of a width exceeding 450 mm	u	20%
	4013.20.00	- Of a kind used on bicycles	u	20%
	4013.90	- Other:		
		- - Of a kind used on earth moving machinery:		
	4013.90.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	u	15%
	4013.90.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	u	15%
	4013.90.20	- - Of a kind used on motorcycles	u	20%
		- - Of a kind used on other vehicles of Chapter 87:		
	4013.90.31	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	u	20%
	4013.90.39	- - - Suitable for fitting to tyres of a width exceeding 450 mm	u	20%
	4013.90.40	- - Of a kind used on aircraft	u	Nil
		- - Other:		
	4013.90.91	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	u	20%
	4013.90.99	- - - Suitable for fitting to tyres of a width exceeding 450 mm	u	20%
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.		
	4014.10.00	- Sheath contraceptives	kg	Nil
	4014.90	- Other:		
	4014.90.10	- - Teats for feeding bottles and similar articles	kg	Nil
	4014.90.40	- - Stoppers for pharmaceutical use	kg	Nil
	4014.90.90	- - Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.		
		- Gloves, mittens and mitts:		
	4015.11.00	-- Surgical	kg	Nil
	4015.19.00	-- Other	kg	Nil
	4015.90.00	- Other	kg	Nil
40.16		Other articles of vulcanised rubber other than hard rubber.		
	4016.10.00	- Of cellular rubber	kg	Nil
		- Other:		
	4016.91	-- Floor coverings and mats:		
	4016.91.10	--- Mats	kg	10%
	4016.91.90	--- Other	kg	10%
	4016.92	-- Erasers:		
	4016.92.10	--- Eraser tips	kg	Nil
	4016.92.90	--- Other	kg	Nil
	4016.93	-- Gaskets, washers and other seals:		
	4016.93.10	--- Packings of a kind used for electrolytic capacitors	kg	Nil
	4016.93.90	--- Other	kg	Nil
	4016.94.00	-- Boat or dock fenders, whether or not inflatable	kg	Nil
	4016.95.00	-- Other inflatable articles	kg	Nil
	4016.99	-- Other:		
		--- Parts and accessories for vehicles of Chapter 87:		
	4016.99.11	---- For vehicles of heading 87.02, 87.03, 87.04, 87.05 or 87.11	kg	20%
	4016.99.12	---- For vehicles of heading 87.09, 87.13, 87.15 or 87.16	kg	20%
	4016.99.17	---- For bicycles of heading 87.12	kg	20%
	4016.99.19	---- Other	kg	Nil
	4016.99.20	--- Parts and accessories of rotocutes of heading 88.04	kg	Nil
	4016.99.30	--- Rubber bands	kg	Nil
		--- Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses:		
4016.99.51	---- Rubber rollers	kg	Nil	
4016.99.59	---- Other	kg	Nil	
4016.99.60	--- Rail pads	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4016.99.70	- - - Structural bearings including bridge bearings	kg	Nil
	4016.99.80	- - - Rubber grommets and rubber covers for automotive wiring harnesses	kg	Nil
	4016.99.90	- - - Other	kg	Nil
40.17	4017.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	kg	Nil

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	HS Code	Description	Unit of Quantity	Rate of Import Duty
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.		
	4101.20.00	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	kg	Nil
	4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg	kg	Nil
	4101.90.00	- Other, including butts, bends and bellies	kg	Nil
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.		
	4102.10.00	- With wool on	kg	Nil
		- Without wool on:		
	4102.21.00	-- Pickled	kg	Nil
	4102.29.00	-- Other	kg	Nil
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.		
	4103.20.00	- Of reptiles	kg	Nil
	4103.30.00	- Of swine	kg	Nil
	4103.90.00	- Other	kg	Nil
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.		
		- In the wet state (including wet-blue):		
	4104.11.00	-- Full grains, unsplit; grain splits	kg	Nil
	4104.19.00	-- Other	kg	Nil
		- In the dry state (crust):		
	4104.41.00	-- Full grains, unsplit; grain splits	kg	Nil
	4104.49.00	-- Other	kg	Nil
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
41.06	4105.10.00	- In the wet state (including wet-blue)	kg	Nil
	4105.30.00	- In the dry state (crust)	kg	Nil
		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.		
		- Of goats or kids:		
	4106.21.00	- - In the wet state (including wet-blue)	kg	Nil
	4106.22.00	- - In the dry state (crust)	kg	Nil
		- Of swine:		
	4106.31.00	- - In the wet state (including wet-blue)	kg	Nil
	4106.32.00	- - In the dry state (crust)	kg	Nil
	4106.40.00	- Of reptiles	kg	Nil
	- Other:			
	4106.91.00	- - In the wet state (including wet-blue)	kg	Nil
	4106.92.00	- - In the dry state (crust)	kg	Nil
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.		
		- Whole hides and skins:		
	4107.11.00	- - Full grains, unsplit	kg	Nil
	4107.12.00	- - Grain splits	kg	Nil
	4107.19.00	- - Other	kg	Nil
		- Other, including sides:		
	4107.91.00	- - Full grains, unsplit	kg	Nil
	4107.92.00	- - Grain splits	kg	Nil
	4107.99.00	- - Other	kg	Nil
41.12	4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	kg	Nil
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.		
	4113.10.00	- Of goats or kids	kg	Nil
	4113.20.00	- Of swine	kg	Nil
	4113.30.00	- Of reptiles	kg	Nil
	4113.90.00	- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		
	4114.10.00	- Chamois (including combination chamois) leather	kg	Nil
	4114.20.00	- Patent leather and patent laminated leather; metallised leather	kg	Nil
41.15		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.		
	4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	Nil
	4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	Nil

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 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
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).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
42.01	4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	kg	Nil
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.		
	4202.11	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: - - With outer surface of leather, of composition leather or of patent leather:		
	4202.11.10	- - - Travel goods	u	Nil
	4202.11.90	- - - Other	u	Nil
	4202.12	- - With outer surface of plastics or of textile materials:		
	4202.12.10	- - - School satchels	u	Nil
	4202.12.90	- - - Other	u	Nil
	4202.19	- - Other:		
	4202.19.10	- - - School satchels, of vulcanised fibre	u	Nil
	4202.19.90	- - - Other	u	Nil
		- Handbags, whether or not with shoulder strap, including those without handle:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4202.21.00	-- With outer surface of leather, of composition leather or of patent leather	u	Nil
	4202.22.00	-- With outer surface of plastic sheeting or of textile materials	u	Nil
	4202.29.00	-- Other	u	Nil
	4202.31.00	- Articles of a kind normally carried in the pocket or in the handbag: -- With outer surface of leather, of composition leather or of patent leather	kg	Nil
	4202.32.00	-- With outer surface of plastic sheeting or of textile materials	kg	Nil
	4202.39.00	-- Other	kg	Nil
	4202.91	- Other: -- With outer surface of leather, of composition leather or of patent leather:		
	4202.91.10	--- Sports bags	kg	Nil
	4202.91.90	--- Other	kg	Nil
	4202.92	-- With outer surface of plastic sheeting or of textile materials:		
	4202.92.10	--- Toilet bags, of plastic sheeting	kg	Nil
	4202.92.90	--- Other	kg	Nil
	4202.99	-- Other:		
	4202.99.10	--- With outer surface of vulcanised fibre or paperboard	kg	Nil
	4202.99.90	--- Other	kg	Nil
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.		
	4203.10.00	- Articles of apparel	kg	10%
	4203.21.00	- Gloves, mittens and mitts: -- Specially designed for use in sports	kg	10%
	4203.29	-- Other gloves, mittens and mitts:		
	4203.29.10	--- Protective work gloves	kg	10%
	4203.29.90	--- Other	kg	10%
	4203.30.00	- Belts and bandoliers	kg	10%
	4203.40.00	- Other clothing accessories	kg	10%
42.05		Other articles of leather or of composition leather.		
	4205.00.10	- Boot laces; mats	kg	10%
	4205.00.20	- Industrial safety belts and harnesses	kg	Nil
	4205.00.30	- Leather strings or chords of a kind used for jewelry or articles of personal adornment	kg	Nil
	4205.00.40	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	kg	Nil
	4205.00.90	- Other	kg	Nil
42.06	4206.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	kg	Nil

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 43.04 as the case may be.
5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.		
	4301.10.00	- Of mink, whole, with or without head, tail or paws	kg	Nil
	4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg	Nil
	4301.60.00	- Of fox, whole, with or without head, tail or paws	kg	Nil
	4301.80.00	- Other furskins, whole, with or without head, tail or paws	kg	Nil
	4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	Nil
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.		
		- Whole skins, with or without head, tail or paws, not assembled:		
	4302.11.00	-- Of mink	kg	Nil
	4302.19.00	-- Other	kg	Nil
	4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	Nil
	4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	kg	Nil
43.03		Articles of apparel, clothing accessories and other articles of furskin.		
	4303.10.00	- Articles of apparel and clothing accessories	kg	10%
	4303.90	- Other:		
	4303.90.20	-- Articles for industrial uses	kg	10%
	4303.90.90	-- Other	kg	10%
43.04		Artificial fur and articles thereof.		
	4304.00.10	- Artificial fur	kg	10%
	4304.00.20	- Articles for industrial uses	kg	10%
		- Other:		
	4304.00.91	-- Sports bags	kg	10%
	4304.00.99	-- Other	kg	10%

- (n) Parts of firearms (heading 93.05);
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - (r) Articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
 3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
 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 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, 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, Dibétou, Doussié, Framiré, 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 Scraya, Yellow Meranti.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
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.		
	4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	kg	Nil
	4401.21.00	- Wood in chips or particles: -- Coniferous	kg	20%
	4401.22.00	-- Non-coniferous	kg	20%
	4401.30.00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	kg	20%
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		
	4402.10.00	- Of bamboo	kg	Nil
	4402.90.00	- Other	kg	Nil
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		
	4403.10	- Treated with paint, stains, creosote or other preservatives:		
	4403.10.10	-- Baulks, sawlogs and veneer logs	m ³	20%
	4403.10.90	-- Other	m ³	20%
	4403.20	- Other, coniferous:		
	4403.20.10	-- Baulks, sawlogs and veneer logs	m ³	20%
	4403.20.90	-- Other	m ³	20%
		- Other, of tropical wood specified in Subheading Note 1 to this Chapter:		
	4403.41	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
	4403.41.10	--- Baulks, sawlogs and veneer logs	m ³	20%
	4403.41.90	--- Other	m ³	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4403.49	-- Other:		
	4403.49.10	--- Baulks, sawlogs and veneer logs	m ³	20%
	4403.49.90	--- Other	m ³	20%
		- Other:		
	4403.91	-- Of oak (<i>Quercus spp.</i>):		
	4403.91.10	--- Baulks, sawlogs and veneer logs	m ³	20%
	4403.91.90	--- Other	m ³	20%
	4403.92	-- Of beech (<i>Fagus spp.</i>):		
	4403.92.10	--- Baulks, sawlogs and veneer logs	m ³	20%
	4403.92.90	--- Other	m ³	20%
	4403.99	-- Other:		
	4403.99.10	--- Baulks, sawlogs and veneer logs	m ³	20%
	4403.99.90	--- Other	m ³	20%
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.		
	4404.10.00	- Coniferous	kg	20%
	4404.20.00	- Non-coniferous	kg	20%
44.05	4405.00.00	Wood wool; wood flour.	kg	20%
44.06		Railway or tramway sleepers (cross-ties) of wood.		
	4406.10.00	- Not impregnated	m ³	20%
	4406.90.00	- Other	m ³	20%
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		
	4407.10.00	- Coniferous	m ³	20%
		- Of tropical wood specified in Subheading Note 1 to this Chapter:		
	4407.21.00	-- Mahogany (<i>Swietenia spp.</i>)	m ³	20%
	4407.22.00	-- Virola, Imbuia and Balsa	m ³	20%
	4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
	4407.25.10	--- Dark Red Meranti or Light Red Meranti	m ³	20%
	4407.25.20	--- Meranti Bakau	m ³	20%
	4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³	20%
	4407.27.00	-- Sapelli	m ³	20%
	4407.28.00	-- Iroko	m ³	20%
	4407.29	-- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- Jelutong (<i>Dyera spp.</i>):		
	4407.29.11	---- Planed, sanded or end-jointed	m ³	20%
	4407.29.19	---- Other	m ³	20%
		--- Kapur (<i>Dryobalanops spp.</i>):		
	4407.29.21	---- Planed, sanded or end-jointed	m ³	20%
	4407.29.29	---- Other	m ³	20%
		--- Kempas (<i>Koompassia spp.</i>):		
	4407.29.31	---- Planed, sanded or end-jointed	m ³	20%
	4407.29.39	---- Other	m ³	20%
		--- Keruing (<i>Dipterocarpus spp.</i>):		
	4407.29.41	---- Planed, sanded or end-jointed	m ³	20%
	4407.29.49	---- Other	m ³	20%
		--- Ramin (<i>Gonystylus spp.</i>):		
	4407.29.51	---- Planed, sanded or end-jointed	m ³	20%
	4407.29.59	---- Other	m ³	20%
		--- Teak (<i>Tectong spp.</i>):		
	4407.29.61	---- Planed, sanded or end-jointed	m ³	20%
	4407.29.69	---- Other	m ³	20%
	4407.29.70	--- Balau (<i>Shorea spp.</i>)	m ³	20%
	4407.29.80	--- Mengkulang (<i>Heritiera spp.</i>)	m ³	20%
		--- Other:		
	4407.29.91	---- Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), planed, sanded or end-jointed	m ³	20%
	4407.29.92	---- Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), other	m ³	20%
	4407.29.99	---- Other	m ³	20%
		- Other:		
	4407.91.00	-- Of oak (<i>Quercus spp.</i>)	m ³	20%
	4407.92.00	-- Of beech (<i>Fagus spp.</i>)	m ³	20%
	4407.93.00	-- Of maple (<i>Acer spp.</i>)	m ³	20%
	4407.94.00	-- Of cherry (<i>Prunus spp.</i>)	m ³	20%
	4407.95.00	-- Of ash (<i>Fraxinus spp.</i>)	m ³	20%
	4407.99.00	-- Other	m ³	20%
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.		
	4408.10	- Coniferous:		
	4408.10.10	-- Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture	kg	20%
	4408.10.30	-- Face veneer sheets	kg	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4408.10.90	- - Other	kg	20%
		- Of tropical wood specified in Subheading Note 1 to this Chapter:		
	4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	20%
	4408.39	- - Other:		
	4408.39.10	- - - Jelutong wood slats of a kind used for pencil manufacture	kg	20%
	4408.39.90	- - - Other	kg	20%
	4408.90.00	- Other	kg	20%
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, ends or faces, whether or not planed, sanded or end-jointed.		
	4409.10.00	- Coniferous	kg	20%
		- Non-coniferous:		
	4409.21.00	- - Of bamboo	kg	20%
	4409.29.00	- - Other	kg	20%
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		
		- Of wood:		
	4410.11.00	- - Particle board	kg	20%
	4410.12.00	- - Oriented strand board (OSB)	kg	20%
	4410.19.00	- - Other	kg	20%
	4410.90.00	- Other	kg	20%
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		
		- Medium density fibreboard (MDF):		
	4411.12.00	- - Of a thickness not exceeding 5 mm	kg	Nil
	4411.13.00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	kg	Nil
	4411.14.00	- - Of a thickness exceeding 9 mm	kg	Nil
		- Other:		
	4411.92.00	- - Of a density exceeding 0.8 g/cm ³	kg	Nil
	4411.93.00	- - Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	kg	Nil
	4411.94.00	- - Of a density not exceeding 0.5 g/cm ³	kg	Nil
44.12		Plywood, veneered panels and similar laminated wood.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4412.10.00	- Of bamboo	m ³	20%
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
	4412.31.00	- - With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	m ³	20%
	4412.32.00	- - Other, with at least one outer ply of non-coniferous wood	m ³	20%
	4412.39.00	- - Other	m ³	20%
		- Other:		
	4412.94.00	- - Blockboard, laminboard and battenboard	kg	20%
	4412.99.00	- - Other	kg	20%
44.13	4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	kg	20%
44.14	4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	kg	Nil
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		
	4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums	u	Nil
	4415.20.00	- Pallets, box pallets and other load boards; pallet collars	u	Nil
44.16		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		
	4416.00.10	- Staves	kg	20%
	4416.00.90	- Other	kg	Nil
44.17	4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	kg	Nil
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		
	4418.10.00	- Windows, French-windows and their frames	kg	Nil
	4418.20.00	- Doors and their frames and thresholds	kg	Nil
	4418.40.00	- Shuttering for concrete constructional work	kg	Nil
	4418.50.00	- Shingles and shakes	kg	20%
	4418.60.00	- Posts and beams	kg	20%
		- Assembled flooring panels:		
	4418.71.00	- - For mosaic floors	kg	20%
	4418.72.00	- - Other, multilayer	kg	20%
	4418.79.00	- - Other	kg	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4418.90	- Other:		
	4418.90.10	-- Cellular wood panels	kg	20%
	4418.90.90	-- Other	kg	20%
44.19	4419.00.00	Tableware and kitchenware, of wood.	kg	Nil
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.		
	4420.10.00	- Statuettes and other ornaments, of wood	kg	Nil
	4420.90	- Other:		
	4420.90.10	-- Wooden articles of furniture not falling in Chapter 94	kg	Nil
	4420.90.90	-- Other	kg	Nil
44.21		Other articles of wood.		
	4421.10.00	- Clothes hangers	kg	Nil
	4421.90	- Other:		
	4421.90.10	-- Spools, cops and bobbins, sewing thread reels and the like	kg	Nil
	4421.90.20	-- Match splints	kg	20%
	4421.90.30	-- Wooden pegs or pins for footwear	kg	20%
	4421.90.40	-- Candy-sticks, ice-cream sticks and ice-cream spoons	kg	Nil
	4421.90.70	-- Fans and handscreens, frames and handles therefor and parts of such frames and handles	kg	Nil
	4421.90.80	-- Toothpicks	kg	Nil
		-- Other:		
	4421.90.91	--- Horse and bullock gear	kg	Nil
	4421.90.92	--- Beads	kg	Nil
	4421.90.99	--- Other	kg	Nil

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).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.		
	4501.10.00	- Natural cork, raw or simply prepared	kg	Nil
	4501.90.00	- Other	kg	Nil
45.02	4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	kg	Nil
45.03		Articles of natural cork.		
	4503.10.00	- Corks and stoppers	kg	Nil
	4503.90.00	- Other	kg	Nil
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.		
	4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	Nil
	4504.90.00	- Other	kg	Nil

Chapter 46

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

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).		
		- Mats, matting and screens of vegetable materials:		
	4601.21.00	-- Of bamboo	kg	10%
	4601.22.00	-- Of rattan	kg	10%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4601.29.00	-- Other	kg	10%
		- Other:		
	4601.92	-- Of bamboo:		
	4601.92.10	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	Nil
	4601.92.90	--- Other	kg	Nil
	4601.93	-- Of rattan:		
	4601.93.10	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	Nil
	4601.93.90	--- Other	kg	Nil
	4601.94	-- Of other vegetable materials:		
	4601.94.10	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	Nil
	4601.94.90	--- Other	kg	Nil
	4601.99	-- Other:		
	4601.99.10	--- Mats and matting	kg	10%
	4601.99.20	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	Nil
	4601.99.90	--- Other	kg	Nil
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		
		- Of vegetable materials:		
	4602.11.00	-- Of bamboo	kg	Nil
	4602.12.00	-- Of rattan	kg	Nil
	4602.19.00	-- Other	kg	Nil
	4602.90.00	- Other	kg	Nil

SECTION X

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

Chapter 47

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

Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
47.01	4701.00.00	Mechanical wood pulp.	kg	Nil
47.02	4702.00.00	Chemical wood pulp, dissolving grades.	kg	Nil
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades. - Unbleached:		
	4703.11.00	-- Coniferous	kg	Nil
	4703.19.00	-- Non-coniferous	kg	Nil
		- Semi-bleached or bleached:		
	4703.21.00	-- Coniferous	kg	Nil
	4703.29.00	-- Non-coniferous	kg	Nil
47.04		Chemical wood pulp, sulphite, other than dissolving grades. - Unbleached:		
	4704.11.00	-- Coniferous	kg	Nil
	4704.19.00	-- Non-coniferous	kg	Nil
		- Semi-bleached or bleached:		
	4704.21.00	-- Coniferous	kg	Nil
	4704.29.00	-- Non-coniferous	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
47.05	4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	kg	Nil
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.		
	4706.10.00	- Cotton linters pulp	kg	Nil
	4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	Nil
	4706.30.00	- Other, of bamboo	kg	Nil
		- Other:		
	4706.91.00	-- Mechanical	kg	Nil
	4706.92.00	-- Chemical	kg	Nil
	4706.93.00	-- Semi-chemical	kg	Nil
47.07		Recovered (waste and scrap) paper or paperboard.		
	4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	Nil
	4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	Nil
	4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	Nil
	4707.90.00	- Other, including unsorted waste and scrap	kg	Nil

Chapter 48

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

Notes.

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of 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 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

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

- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or

- (c) containing more than 3% ash and having a brightness of 60% or more; or
- (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than $2.5 \text{ kPa} \cdot \text{m}^2/\text{g}$; or
- (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than $2.5 \text{ kPa} \cdot \text{m}^2/\text{g}$.

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

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

6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

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

Subheading Notes.

1. For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more

than 115 g/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 $3.7 \text{ kPa} \cdot \text{m}^2/\text{g}$ and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

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

3. For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding $1.8 \text{ newtons/g/m}^2$ at 50% relative humidity, at 23°C .
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130g/m^2 or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding $1.4 \text{ newtons/g/m}^2$ at 50% relative humidity, at 23°C .
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than $2 \text{ kPa} \cdot \text{m}^2/\text{g}$.
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 $1.47 \text{ kPa} \cdot \text{m}^2/\text{g}$.
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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.01	4801.00.10	- Weighing not more than 55g/m^2	kg	Nil
	4801.00.90	- Other	kg	Nil
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.		
	4802.10.00	- Hand-made paper and paperboard	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	Nil
	4802.40.00	- Wallpaper base - Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	kg	Nil
	4802.54	-- Weighing less than 40 g/m ² :		
	4802.54.10	--- Carbonising base paper, weighing less than 20 g/m ² , in rolls of more than 15 cm or in rectangular (including square) sheets with one side 36 cm or more and the other side 15 cm or more in the unfolded state	kg	Nil
	4802.54.90	--- Other	kg	Nil
	4802.55	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls:		
		--- Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks:		
	4802.55.21	---- In rolls of a width of 15 cm or less	kg	Nil
	4802.55.29	---- Other	kg	Nil
	4802.55.90	--- Other	kg	Nil
	4802.56	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
		--- Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks:		
	4802.56.21	---- In rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4802.56.29	---- Other	kg	Nil
	4802.56.90	--- Other	kg	Nil
	4802.57.00	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	kg	Nil
	4802.58	-- Weighing more than 150 g/m ² : --- Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4802.58.21	---- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4802.58.29	---- Other	kg	Nil
	4802.58.90	--- Other - Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :	kg	Nil
	4802.61	-- In rolls:		
	4802.61.10	--- Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks, in rolls of a width of 15 cm or less	kg	Nil
	4802.61.20	--- Other fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	kg	Nil
	4802.61.90	--- Other	kg	Nil
	4802.62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
	4802.62.10	--- Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4802.62.20	--- Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	kg	Nil
	4802.62.90	--- Other	kg	Nil
	4802.69.00	-- Other	kg	Nil
48.03		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.		
	4803.00.30	- Of cellulose wadding or of webs of cellulose fibres	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.04	4803.00.90	- Other	kg	Nil
		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.		
		- Kraftliner:		
	4804.11	-- Unbleached:		
	4804.11.10	--- Of a kind used in the manufacture of gypsum boards	kg	Nil
	4804.11.90	--- Other	kg	Nil
	4804.19	-- Other:		
	4804.19.10	--- Of a kind used in the manufacture of gypsum boards	kg	Nil
	4804.19.90	--- Other	kg	Nil
		- Sack kraft paper:		
	4804.21	-- Unbleached:		
	4804.21.10	--- Of a kind used for making cement bags	kg	Nil
		--- Other:		
	4804.21.91	---- Of a kind used in the manufacture of gypsum boards	kg	Nil
	4804.21.99	---- Other	kg	Nil
	4804.29	-- Other:		
	4804.29.10	--- Of a kind used in the manufacture of gypsum boards	kg	Nil
	4804.29.90	--- Other	kg	Nil
		- Other kraft paper and paperboard weighing 150 g/m ² or less:		
	4804.31	-- Unbleached:		
	4804.31.10	--- Electrical grade insulating kraft paper	kg	Nil
4804.31.30	--- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	kg	Nil	
4804.31.90	--- Other	kg	Nil	
4804.39	-- Other:			
4804.39.10	--- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	kg	Nil	
4804.39.90	--- Other	kg	Nil	
	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :			
4804.41	-- Unbleached:			
4804.41.10	--- Electrical grade insulating kraft paper	kg	Nil	
4804.41.90	--- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4804.42.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	Nil
	4804.49.00	-- Other	kg	Nil
	4804.51	- Other kraft paper and paperboard weighing 225 g/m ² or more:		
	4804.51.10	-- Unbleached:		
	4804.51.10	--- Electrical grade insulating kraft paper	kg	Nil
	4804.51.90	--- Other	kg	Nil
	4804.52	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process:		
	4804.52.10	--- Of a kind used in the manufacture of gypsum boards	kg	Nil
	4804.52.90	--- Other	kg	Nil
	4804.59.00	-- Other	kg	Nil
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.		
		- Fluting paper :		
	4805.11.00	-- Semi-chemical fluting paper	kg	Nil
	4805.12	-- Straw fluting paper:		
	4805.12.10	--- Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil
	4805.12.90	--- Other	kg	Nil
	4805.19	-- Other:		
	4805.19.10	--- Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil
	4805.19.90	--- Other	kg	Nil
		- Testliner (recycled liner board):		
	4805.24.00	-- Weighing 150 g/m ² or less	kg	Nil
	4805.25	-- Weighing more than 150 g/m ² :		
	4805.25.10	--- Weighing less than 225 g/m ²	kg	Nil
	4805.25.90	--- Other	kg	Nil
	4805.30	- Sulphite wrapping paper:		
	4805.30.10	-- Match box wrapping paper, coloured	kg	Nil
	4805.30.90	-- Other	kg	Nil
	4805.40.00	- Filter paper and paperboard	kg	Nil
	4805.50.00	- Felt paper and paperboard	kg	Nil
		- Other:		
	4805.91	-- Weighing 150 g/m ² or less:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4805.91.10	- - - Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6%	kg	Nil
	4805.91.90	- - - Other	kg	Nil
	4805.92	- - Weighing more than 150 g/m ² but less than 225 g/m ² :		
	4805.92.10	- - - Multi-ply paper and paperboard	kg	Nil
	4805.92.90	- - - Other	kg	Nil
	4805.93	- - Weighing 225 g/m ² or more:		
	4805.93.10	- - - Multi-ply paper and paperboard	kg	Nil
	4805.93.90	- - - Other	kg	Nil
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.		
	4806.10.00	- Vegetable parchment	kg	Nil
	4806.20.00	- Greaseproof papers	kg	Nil
	4806.30.00	- Tracing papers	kg	Nil
	4806.40.00	- Glassine and other glazed transparent or translucent papers	kg	Nil
48.07	4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	kg	Nil
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.		
	4808.10.00	- Corrugated paper and paperboard, whether or not perforated	kg	Nil
	4808.20.00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	Nil
	4808.30.00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg	Nil
	4808.90	- Other:		
	4808.90.10	- - Embossed paper including fancy paper of a kind used for the manufacture of writing, printing, lining or covering paper	kg	Nil
	4808.90.90	- - Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.		
	4809.20.00	- Self-copy paper	kg	Nil
	4809.90.00	- Other	kg	Nil
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
	4810.13	-- In rolls:		
	4810.13.40	--- Electrocardiograph, ultrasonography, spirometer, electro encephalograph and fetal monitoring papers, of a width of 15 cm or less	kg	Nil
	4810.13.50	--- Other, of a width of 15 cm or less	kg	Nil
	4810.13.90	--- Other	kg	Nil
	4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
	4810.14.50	--- Electrocardiograph, ultrasonography, spirometer, electro encephalograph and fetal monitoring papers, with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.14.60	--- Other, with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.14.90	--- Other	kg	Nil
	4810.19.00	-- Other - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :	kg	Nil
	4810.22	-- Light-weight coated paper:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4810.22.30	- - - Electrocardiograph, ultrasonography, spirometer, electro encephalograph and fetal monitoring papers, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.22.40	- - - Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.22.90	- - - Other	kg	Nil
	4810.29	- - Other:		
	4810.29.40	- - - Electrocardiograph, ultrasonography, spirometer, electro encephalograph and fetal monitoring papers, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.29.50	- - - Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.29.90	- - - Other	kg	Nil
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
	4810.31	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less:		
	4810.31.20	- - - Paper used as interleaf material for separating in-process battery plates, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.31.30	- - - Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.31.90	- - - Other	kg	Nil
	4810.32	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² :		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4810.32.20	- - - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.32.90	- - - Other	kg	Nil
	4810.39	- - Other:		
	4810.39.20	- - - Paper used as interleaf material for separating in-process battery plates, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.39.30	- - - Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.39.90	- - - Other - Other paper and paperboard:	kg	Nil
	4810.92	- - Multi-ply:		
	4810.92.10	- - - Grayback board	kg	Nil
	4810.92.30	- - - Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.92.90	- - - Other	kg	Nil
	4810.99	- - Other:		
	4810.99.20	- - - Paper used as interleaf material for separating in-process battery plates, in rolls of a width 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.99.30	- - - Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4810.99.90	- - - Other	kg	Nil
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.		
	4811.10	- Tarred, bituminised or asphalted paper and paperboard:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4811.10.10	-- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4811.10.90	-- Other	kg	Nil
	4811.41	- Gummed or adhesive paper and paperboard: -- Self-adhesive:		
	4811.41.10	--- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4811.41.90	--- Other	kg	Nil
	4811.49	-- Other :		
	4811.49.10	--- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4811.49.90	--- Other	kg	Nil
	4811.51	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): -- Bleached, weighing more than 150 g/m ² :		
	4811.51.10	--- Polyethylene coated paperboard of a kind used for the manufacture of papercup bottoms, in rolls of a width of less than 10 cm	kg	Nil
	4811.51.20	--- Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4811.51.90	--- Other	kg	Nil
	4811.59	-- Other:		
	4811.59.10	--- Polyethylene coated paperboard of a kind used for the manufacture of papercup bottoms, in rolls of a width of less than 10 cm	kg	Nil
	4811.59.20	--- Paper and paperboard covered on both faces with transparent sheets of plastics and with a lining of aluminium foil, for the packaging of liquid food products	kg	Nil
	4811.59.30	--- Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4811.59.90	--- Other	kg	Nil
	4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	4811.60.10	- - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4811.60.90	- - Other	kg	Nil
	4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
	4811.90.30	- - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil
	4811.90.90	- - Other	kg	Nil
48.12	4812.00.00	Filter blocks, slabs and plates, of paper pulp.	kg	Nil
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.		
	4813.10.00	- In the form of booklets or tubes	kg	Nil
	4813.20.00	- In rolls of a width not exceeding 5 cm	kg	Nil
	4813.90.00	- Other	kg	Nil
48.14		Wallpaper and similar wall coverings; window transparencies of paper.		
	4814.10.00	- "Ingrain" paper	kg	Nil
	4814.20.00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg	Nil
	4814.90.00	- Other	kg	Nil
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.		
	4816.20.00	- Self-copy paper	kg	Nil
	4816.90.00	- Other	kg	Nil
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.18	4817.10.00	- Envelopes	kg	Nil
	4817.20.00	- Letter cards, plain postcards and correspondence cards	kg	Nil
	4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	Nil
		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	kg	Nil
	4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	kg	Nil
	4818.30.00	- Tablecloths and serviettes	kg	Nil
	4818.40	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles: - - Napkins and napkin liners for babies and similar sanitary articles:		
	4818.40.11	- - - Napkin liners	kg	Nil
	4818.40.19	- - - Other	kg	Nil
	4818.40.20	- - Sanitary towels, tampons, and similar articles	kg	Nil
	4818.50.00	- Articles of apparel and clothing accessories	kg	Nil
	4818.90.00	- Other	kg	Nil
	48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	
4819.10.00		- Cartons, boxes and cases, of corrugated paper or paperboard	kg	Nil
4819.20.00		- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	Nil
4819.30.00		- Sacks and bags, having a base of a width of 40 cm or more	kg	Nil
4819.40.00		- Other sacks and bags, including cones	kg	Nil
4819.50.00		- Other packing containers, including record sleeves	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.20	4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	Nil
		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.		
	4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	Nil
	4820.20.00	- Exercise books	kg	Nil
	4820.30.00	- Binders (other than book covers), folders and file covers	kg	Nil
	4820.40.00	- Manifold business forms and interleaved carbon sets	kg	Nil
	4820.50.00	- Albums for samples or for collections	kg	Nil
	4820.90.00	- Other	kg	Nil
48.21		Paper or paperboard labels of all kinds, whether or not printed.		
	4821.10	- Printed:		
	4821.10.10	-- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg	Nil
	4821.10.90	-- Other	kg	Nil
	4821.90	- Other:		
	4821.90.10	-- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg	Nil
	4821.90.90	-- Other	kg	Nil
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).		
	4822.10.00	- Of a kind used for winding textile yarn	kg	Nil
	4822.90.00	- Other	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.		
	4823.20.00	- Filter paper and paperboard	kg	Nil
	4823.40	- Rolls, sheets and dials, printed for self-recording apparatus:		
	4823.40.10	-- Cardiograph recording paper	kg	Nil
	4823.40.90	-- Other	kg	Nil
		- Trays, dishes, plates, cups and the like, of paper or paperboard:		
	4823.61.00	-- Of bamboo	kg	Nil
	4823.69.00	-- Other	kg	Nil
	4823.70.00	- Moulded or pressed articles of paper pulp	kg	Nil
	4823.90	- Other:		
	4823.90.10	-- Cocooning frames for silk-worms	kg	Nil
	4823.90.20	-- Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg	Nil
	4823.90.30	-- Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups	kg	Nil
	4823.90.40	-- Paper tube sets of a kind used for the manufacture of fireworks	kg	Nil
	4823.90.50	-- Kraft paper in rolls of a width of 209 mm of a kind used as wrapper for dynamite sticks	kg	Nil
	4823.90.60	-- Punched jacquard cards	kg	Nil
	4823.90.70	-- Fans and handscreens	kg	Nil
	4823.90.90	-- Other	kg	Nil

Chapter 49

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

Notes.

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

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.		
	4901.10.00	- In single sheets, whether or not folded	kg	Nil
		- Other:		
	4901.91.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	kg	Nil
	4901.99	-- Other:		
49.01	4901.99.10	--- Educational, technical, scientific, historical or cultural books	kg	Nil
	4901.99.90	--- Other	kg	Nil
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.		
	4902.10.00	- Appearing at least four times a week	kg	Nil
	4902.90.00	- Other	kg	Nil
49.03	4903.00.00	Children's picture, drawing or colouring books.	kg	Nil
49.04	4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	kg	Nil
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.		
	4905.10.00	- Globes	kg	Nil
		- Other:		
	4905.91.00	-- In book form	kg	Nil
	4905.99.00	-- Other	kg	Nil
49.06		Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.		
	4906.00.10	- Plans and drawings, including photographic reproductions on sensitised paper	kg	Nil
	4906.00.90	- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
49.07		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.		
	4907.00.10	- Banknotes, being legal tender	kg	Nil
	4907.00.20	- Unused postage, revenue or similar stamps	kg	Nil
	4907.00.40	- Stock, share or bond certificates and similar documents of title; cheque forms	kg	Nil
	4907.00.90	- Other	kg	Nil
49.08		Transfers (decalcomanias).		
	4908.10.00	- Transfers (decalcomanias), vitrifiable	kg	Nil
	4908.90.00	- Other	kg	Nil
49.09	4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	kg	Nil
49.10	4910.00.00	Calendars of any kind, printed, including calendar blocks.	kg	Nil
49.11		Other printed matter, including printed pictures and photographs.		
	4911.10.00	- Trade advertising material, commercial catalogues and the like - Other:	kg	Nil
	4911.91	-- Pictures, designs and photographs:		
	4911.91.20	--- Wall pictures and diagrams for instructional purposes	kg	Nil
	4911.91.30	--- Other printed pictures and photographs	kg	Nil
	4911.91.90	--- Other	kg	Nil
	4911.99	-- Other:		
	4911.99.10	--- Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person	kg	Nil
	4911.99.20	--- Printed labels for explosives	kg	Nil
	4911.99.90	--- Other	kg	Nil

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 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (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 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

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

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

- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in 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 monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.
- (B) Exceptions:
 - (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (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 selvages and piece ends is not taken into consideration.)

(h) **Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) **Plain weave**

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

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule:

- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
50.01	5001.00.00	Silk-worm cocoons suitable for reeling.	kg	Nil
50.02	5002.00.00	Raw silk (not thrown).	kg	Nil
50.03	5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).	kg	Nil
50.04	5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	kg	Nil
50.05	5005.00.00	Yarn spun from silk waste, not put up for retail sale.	kg	Nil
50.06	5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	kg	Nil
50.07		Woven fabrics of silk or of silk waste.		
	5007.10.00	- Fabrics of noil silk	kg	Nil
	5007.20.00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	kg	Nil
	5007.90.00	- Other fabrics	kg	Nil

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).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
51.01		Wool, not carded or combed.		
		- Greasy, including fleece-washed wool:		
	5101.11.00	-- Shorn wool	kg	Nil
	5101.19.00	-- Other	kg	Nil
		- Degreased, not carbonised:		
	5101.21.00	-- Shorn wool	kg	Nil
	5101.29.00	-- Other	kg	Nil
	5101.30.00	- Carbonised	kg	Nil
51.02		Fine or coarse animal hair, not carded or combed.		
		- Fine animal hair:		
	5102.11.00	-- Of Kashmir (cashmere) goats	kg	Nil
	5102.19.00	-- Other	kg	Nil
	5102.20.00	- Coarse animal hair	kg	Nil
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.		
	5103.10.00	- Noils of wool or of fine animal hair	kg	Nil
	5103.20.00	- Other waste of wool or of fine animal hair	kg	Nil
	5103.30.00	- Waste of coarse animal hair	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
51.04	5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	kg	Nil
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).		
	5105.10.00	- Carded wool	kg	Nil
		- Wool tops and other combed wool:		
	5105.21.00	- - Combed wool in fragments	kg	Nil
	5105.29.00	- - Other	kg	Nil
		- Fine animal hair, carded or combed:		
	5105.31.00	- - Of Kashmir (cashmere) goats	kg	Nil
	5105.39.00	- - Other	kg	Nil
	5105.40.00	- Coarse animal hair, carded or combed	kg	Nil
51.06		Yarn of carded wool, not put up for retail sale.		
	5106.10.00	- Containing 85% or more by weight of wool	kg	Nil
	5106.20.00	- Containing less than 85% by weight of wool	kg	Nil
51.07		Yarn of combed wool, not put up for retail sale.		
	5107.10.00	- Containing 85% or more by weight of wool	kg	Nil
	5107.20.00	- Containing less than 85% by weight of wool	kg	Nil
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.		
	5108.10.00	- Carded	kg	Nil
	5108.20.00	- Combed	kg	Nil
51.09		Yarn of wool or of fine animal hair, put up for retail sale.		
	5109.10.00	- Containing 85% or more by weight of wool or of fine animal hair	kg	Nil
	5109.90.00	- Other	kg	Nil
51.10	5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	kg	Nil
51.11		Woven fabrics of carded wool or of carded fine animal hair.		
		- Containing 85% or more by weight of wool or of fine animal hair:		
	5111.11.00	- - Of a weight not exceeding 300 g/m ²	kg	Nil
	5111.19.00	- - Other	kg	Nil
	5111.20.00	- Other, mixed mainly or solely with man-made filaments	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
51.12	5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	kg	Nil
	5111.90.00	- Other	kg	Nil
		Woven fabrics of combed wool or of combed fine animal hair.		
		- Containing 85% or more by weight of wool or of fine animal hair:		
	5112.11.00	- - Of a weight not exceeding 200 g/m ²	kg	Nil
	5112.19.00	- - Other	kg	Nil
	5112.20.00	- Other, mixed mainly or solely with man-made filaments	kg	Nil
	5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	kg	Nil
	5112.90.00	- Other	kg	Nil
51.13	5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	kg	Nil

Chapter 52

Cotton

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
52.01	5201.00.00	Cotton, not carded or combed.	kg	Nil
52.02		Cotton waste (including yarn waste and garnetted stock).		
	5202.10.00	- Yarn waste (including thread waste)	kg	Nil
		- Other:		
	5202.91.00	-- Garnetted stock	kg	Nil
	5202.99.00	-- Other	kg	Nil
52.03	5203.00.00	Cotton, carded or combed.	kg	Nil
52.04		Cotton sewing thread, whether or not put up for retail sale.		
		- Not put up for retail sale:		
	5204.11.00	-- Containing 85% or more by weight of cotton	kg	Nil
	5204.19.00	-- Other	kg	Nil
	5204.20.00	- Put up for retail sale	kg	Nil
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.		
		- Single yarn, of uncombed fibres:		
	5205.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	Nil
	5205.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	Nil
	5205.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	Nil
	5205.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number) - Single yarn, of combed fibres:	kg	Nil
	5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	Nil
	5205.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	Nil
	5205.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	Nil
	5205.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	Nil
	5205.26.00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg	Nil
	5205.27.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg	Nil
	5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number) - Multiple (folded) or cabled yarn, of uncombed fibres:	kg	Nil
	5205.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	Nil
	5205.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	Nil
	5205.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	Nil
	5205.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	Nil
	5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) - Multiple (folded) or cabled yarn, of combed fibres:	kg	Nil
	5205.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	Nil
	5205.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	Nil
	5205.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5205.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	Nil
	5205.46.00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg	Nil
	5205.47.00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	Nil
	5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	Nil
52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale. - Single yarn, of uncombed fibres:		
	5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	Nil
	5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	Nil
	5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	Nil
	5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	Nil
	5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	Nil
		- Single yarn, of combed fibres:		
	5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	Nil
	5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	Nil
	5206.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	Nil
	5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	Nil
	5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	Nil
		- Multiple (folded) or cabled yarn, of uncombed fibres:		
	5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	Nil
	5206.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5206.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex [exceeding 43 metric number but not exceeding 52 metric number per single yarn]	kg	Nil
	5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex [exceeding 52 metric number but not exceeding 80 metric number per single yarn]	kg	Nil
	5206.35.00	- - Measuring per single yarn less than 125 decitex [exceeding 80 metric number per single yarn]	kg	Nil
		- Multiple (folded) or cabled yarn, of combed fibres:		
	5206.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	Nil
	5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex [exceeding 14 metric number but not exceeding 43 metric number per single yarn]	kg	Nil
	5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex [exceeding 43 metric number but not exceeding 52 metric number per single yarn]	kg	Nil
	5206.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex [exceeding 52 metric number but not exceeding 80 metric number per single yarn]	kg	Nil
	5206.45.00	- - Measuring per single yarn less than 125 decitex [exceeding 80 metric number per single yarn]	kg	Nil
52.07		Cotton yarn (other than sewing thread) put up for retail sale.		
	5207.10.00	- Containing 85% or more by weight of cotton	kg	Nil
	5207.90.00	- Other	kg	Nil
52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².		
		- Unbleached:		
	5208.11.00	- - Plain weave, weighing not more than 100 g/m ²	kg	Nil
	5208.12.00	- - Plain weave, weighing more than 100 g/m ²	kg	Nil
	5208.13.00	- - 3-thread or 4-thread twill, including cross twill	kg	Nil
	5208.19.00	- - Other fabrics	kg	Nil
		- Bleached:		
	5208.21.00	- - Plain weave, weighing not more than 100 g/m ²	kg	Nil
	5208.22.00	- - Plain weave, weighing more than 100 g/m ²	kg	Nil
	5208.23.00	- - 3-thread or 4-thread twill, including cross twill	kg	Nil
	5208.29.00	- - Other fabrics	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
52.09		- Dyed:			
	5208.31.00	-- Plain weave, weighing not more than 100 g/m ²	kg	Nil	
	5208.32.00	-- Plain weave, weighing more than 100 g/m ²	kg	Nil	
	5208.33.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5208.39.00	-- Other fabrics	kg	Nil	
		- Of yarns of different colours:			
	5208.41.00	-- Plain weave, weighing not more than 100 g/m ²	kg	Nil	
	5208.42.00	-- Plain weave, weighing more than 100 g/m ²	kg	Nil	
	5208.43.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5208.49.00	-- Other fabrics	kg	Nil	
		- Printed:			
	5208.51.00	-- Plain weave, weighing not more than 100 g/m ²	kg	Nil	
	5208.52.00	-- Plain weave, weighing more than 100 g/m ²	kg	Nil	
	5208.59.00	-- Other fabrics	kg	Nil	
		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².			
		- Unbleached:			
	5209.11.00	-- Plain weave	kg	Nil	
	5209.12.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5209.19.00	-- Other fabrics	kg	Nil	
		- Bleached:			
	5209.21.00	-- Plain weave	kg	Nil	
	5209.22.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5209.29.00	-- Other fabrics	kg	Nil	
		- Dyed:			
	5209.31.00	-- Plain weave	kg	Nil	
	5209.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5209.39.00	-- Other fabrics	kg	Nil	
		- Of yarns of different colours:			
	5209.41.00	-- Plain weave	kg	Nil	
	5209.42.00	-- Denim	kg	Nil	
	5209.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5209.49.00	-- Other fabrics	kg	Nil	
	- Printed:				
5209.51.00	-- Plain weave	kg	Nil		
5209.52.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil		
5209.59.00	-- Other fabrics	kg	Nil		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².		
		- Unbleached:		
	5210.11.00	-- Plain weave	kg	Nil
	5210.19.00	-- Other fabrics	kg	Nil
		- Bleached:		
	5210.21.00	-- Plain weave	kg	Nil
	5210.29.00	-- Other fabrics	kg	Nil
		- Dyed:		
	5210.31.00	-- Plain weave	kg	Nil
	5210.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil
	5210.39.00	-- Other fabrics	kg	Nil
		- Of yarns of different colours:		
	5210.41.00	-- Plain weave	kg	Nil
	5210.49.00	-- Other fabrics	kg	Nil
		- Printed:		
	5210.51.00	-- Plain weave	kg	Nil
5210.59.00	-- Other fabrics	kg	Nil	
52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².		
		- Unbleached:		
	5211.11.00	-- Plain weave	kg	Nil
	5211.12.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil
	5211.19.00	-- Other fabrics	kg	Nil
	5211.20.00	- Bleached	kg	Nil
		- Dyed:		
	5211.31.00	-- Plain weave	kg	Nil
	5211.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil
	5211.39.00	-- Other fabrics	kg	Nil
		- Of yarns of different colours:		
	5211.41.00	-- Plain weave	kg	Nil
	5211.42.00	-- Denim	kg	Nil
	5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	Nil
	5211.49.00	-- Other fabrics	kg	Nil
		- Printed:		
5211.51.00	-- Plain weave	kg	Nil	
5211.52.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
5211.59.00	-- Other fabrics	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
52.12		Other woven fabrics of cotton.		
		- Weighing not more than 200 g/m ² :		
	5212.11.00	-- Unbleached	kg	Nil
	5212.12.00	-- Bleached	kg	Nil
	5212.13.00	-- Dyed	kg	Nil
	5212.14.00	-- Of yarns of different colours	kg	Nil
	5212.15.00	-- Printed	kg	Nil
		- Weighing more than 200 g/m ² :		
	5212.21.00	-- Unbleached	kg	Nil
	5212.22.00	-- Bleached	kg	Nil
	5212.23.00	-- Dyed	kg	Nil
	5212.24.00	-- Of yarns of different colours	kg	Nil
	5212.25.00	-- Printed	kg	Nil

Chapter 53

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).		
	5301.10.00	- Flax, raw or retted	kg	Nil
	5301.21.00	- Flax, broken, scutched, hackled or otherwise processed, but not spun: -- Broken or scutched	kg	Nil
	5301.29.00	-- Other	kg	Nil
	5301.30.00	- Flax tow or waste	kg	Nil
53.02		True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).		
	5302.10.00	- True hemp, raw or retted	kg	Nil
	5302.90.00	- Other	kg	Nil
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).		
	5303.10.00	- Jute and other textile bast fibres, raw or retted	kg	Nil
	5303.90.00	- Other	kg	Nil
53.05	5305.00.00	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	kg	Nil
53.06		Flax yarn.		
	5306.10.00	- Single	kg	Nil
	5306.20.00	- Multiple (folded) or cabled	kg	Nil
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.		
	5307.10.00	- Single	kg	Nil
	5307.20.00	- Multiple (folded) or cabled	kg	Nil
53.08		Yarn of other vegetable textile fibres; paper yarn.		
	5308.10.00	- Coir yarn	kg	Nil
	5308.20.00	- True hemp yarn	kg	Nil
	5308.90	- Other:		
	5308.90.10	-- Paper yarn	kg	Nil
	5308.90.90	-- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
53.09		Woven fabrics of flax.		
	5309.11.00	- Containing 85% or more by weight of flax: -- Unbleached or bleached	kg	Nil
	5309.19.00	-- Other	kg	Nil
	5309.21.00	- Containing less than 85% by weight of flax: -- Unbleached or bleached	kg	Nil
	5309.29.00	-- Other	kg	Nil
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.		
	5310.10.00	- Unbleached	kg	Nil
	5310.90.00	- Other	kg	Nil
53.11	5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	kg	Nil

Chapter 54

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

Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

- (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
- (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

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

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.		
	5401.10.00	- Of synthetic filaments	kg	Nil
	5401.20.00	- Of artificial filaments	kg	Nil
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.		
	5402.11.00	- High tenacity yarn of nylon or other polyamides: - - Of aramids	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5402.19.00	-- Other	kg	Nil
	5402.20.00	- High tenacity yarn of polyesters - Textured yarn:	kg	Nil
	5402.31.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	Nil
	5402.32.00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	Nil
	5402.33.00	-- Of polyesters	kg	Nil
	5402.34.00	-- Of polypropylene	kg	Nil
	5402.39.00	-- Other - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	kg	Nil
	5402.44.00	-- Elastomeric	kg	Nil
	5402.45.00	-- Other, of nylon or other polyamides	kg	Nil
	5402.46.00	-- Other, of polyesters, partially oriented	kg	Nil
	5402.47.00	-- Other, of polyesters	kg	Nil
	5402.48.00	-- Other, of polypropylene	kg	Nil
	5402.49.00	-- Other - Other yarn, single, with a twist exceeding 50 turns per metre:	kg	Nil
	5402.51.00	-- Of nylon or other polyamides	kg	Nil
	5402.52.00	-- Of polyesters	kg	Nil
	5402.59.00	-- Other - Other yarn, multiple (folded) or cabled:	kg	Nil
	5402.61.00	-- Of nylon or other polyamides	kg	Nil
	5402.62.00	-- Of polyesters	kg	Nil
	5402.69.00	-- Other	kg	Nil
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.		
	5403.10.00	- High tenacity yarn of viscose rayon - Other yarn, single:	kg	Nil
	5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	Nil
	5403.32.00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	kg	Nil
	5403.33.00	-- Of cellulose acetate	kg	Nil
	5403.39.00	-- Other - Other yarn, multiple (folded) or cabled:	kg	Nil
	5403.41.00	-- Of viscose rayon	kg	Nil
	5403.42.00	-- Of cellulose acetate	kg	Nil
	5403.49.00	-- Other	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.		
		- Monofilament:		
	5404.11.00	-- Elastomeric	kg	Nil
	5404.12.00	-- Other, of polypropylene	kg	Nil
	5404.19.00	-- Other	kg	Nil
	5404.90.00	- Other	kg	Nil
54.05	5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	kg	Nil
54.06	5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	kg	Nil
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.		
	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:		
		-- Unbleached:		
	5407.10.11	--- Tyre fabrics and conveyor duck	kg	Nil
	5407.10.19	--- Other	kg	Nil
		-- Other:		
	5407.10.91	--- Tyre fabrics and conveyor duck	kg	Nil
	5407.10.99	--- Other	kg	Nil
	5407.20.00	- Woven fabrics obtained from strip or the like	kg	Nil
	5407.30.00	- Fabrics specified in Note 9 to Section XI	kg	Nil
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
	5407.41	-- Unbleached or bleached:		
	5407.41.10	--- Woven nylon mesh fabrics of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	kg	Nil
	5407.41.90	--- Other	kg	Nil
	5407.42.00	-- Dyed	kg	Nil
	5407.43.00	-- Of yarns of different colours	kg	Nil
	5407.44.00	-- Printed	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
	5407.51.00	-- Unbleached or bleached	kg	Nil
	5407.52.00	-- Dyed	kg	Nil
	5407.53.00	-- Of yarns of different colours	kg	Nil
	5407.54.00	-- Printed	kg	Nil
		- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
	5407.61.00	-- Containing 85% or more by weight of non-textured polyester filaments	kg	Nil
	5407.69.00	-- Other	kg	Nil
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
	5407.71.00	-- Unbleached or bleached	kg	Nil
	5407.72.00	-- Dyed	kg	Nil
	5407.73.00	-- Of yarns of different colours	kg	Nil
	5407.74.00	-- Printed	kg	Nil
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
	5407.81.00	-- Unbleached or bleached	kg	Nil
	5407.82.00	-- Dyed	kg	Nil
	5407.83.00	-- Of yarns of different colours	kg	Nil
	5407.84.00	-- Printed	kg	Nil
		- Other woven fabrics:		
	5407.91.00	-- Unbleached or bleached	kg	Nil
	5407.92.00	-- Dyed	kg	Nil
	5407.93.00	-- Of yarns of different colours	kg	Nil
	5407.94.00	-- Printed	kg	Nil
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.		
	5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon:		
	5408.10.10	-- Unbleached	kg	Nil
	5408.10.90	-- Other	kg	Nil
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
	5408.21.00	-- Unbleached or bleached	kg	Nil
	5408.22.00	-- Dyed	kg	Nil
	5408.23.00	-- Of yarns of different colours	kg	Nil
	5408.24.00	-- Printed	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Other woven fabrics:		
	5408.31.00	- - Unbleached or bleached	kg	Nil
	5408.32.00	- - Dyed	kg	Nil
	5408.33.00	- - Of yarns of different colours	kg	Nil
	5408.34.00	- - Printed	kg	Nil

Chapter 55

Man-made staple fibres

Note.

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

- (a) Length of tow exceeding 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
- (e) Total measurement of tow more than 20,000 decitex.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
55.01		Synthetic filament tow.		
	5501.10.00	- Of nylon or other polyamides	kg	Nil
	5501.20.00	- Of polyesters	kg	Nil
	5501.30.00	- Acrylic or modacrylic	kg	Nil
	5501.40.00	- Of polypropylene	kg	Nil
	5501.90.00	- Other	kg	Nil
55.02	5502.00.00	Artificial filament tow.	kg	Nil
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.		
		- Of nylon or other polyamides:		
	5503.11.00	-- Of aramids	kg	Nil
	5503.19.00	-- Other	kg	Nil
	5503.20.00	- Of polyesters	kg	Nil
	5503.30.00	- Acrylic or modacrylic	kg	Nil
	5503.40.00	- Of polypropylene	kg	Nil
	5503.90.00	- Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
55.04	5504.10.00	Artificial staple fibres, not carded, combed or otherwise processed for spinning. - Of viscose rayon	kg	Nil
	5504.90.00	- Other	kg	Nil
55.05	5505.10.00	Waste (including noils, yarn waste and garnetted stock) of man-made fibres. - Of synthetic fibres	kg	Nil
	5505.20.00	- Of artificial fibres	kg	Nil
55.06	5506.10.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning. - Of nylon or other polyamides	kg	Nil
	5506.20.00	- Of polyesters	kg	Nil
	5506.30.00	- Acrylic or modacrylic	kg	Nil
	5506.90.00	- Other	kg	Nil
55.07	5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	kg	Nil
55.08	5508.10.00	Sewing thread of man-made staple fibres, whether or not put up for retail sale. - Of synthetic staple fibres	kg	Nil
	5508.20.00	- Of artificial staple fibres	kg	Nil
55.09	5509.11.00	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale. - Containing 85% or more by weight of staple fibres of nylon or other polyamides: -- Single yarn	kg	Nil
	5509.12.00	-- Multiple (folded) or cabled yarn	kg	Nil
	5509.21.00	- Containing 85% or more by weight of polyester staple fibres: -- Single yarn	kg	Nil
	5509.22.00	-- Multiple (folded) or cabled yarn	kg	Nil
	5509.31.00	- Containing 85% or more by weight of acrylic or modacrylic staple fibres: -- Single yarn	kg	Nil
	5509.32.00	-- Multiple (folded) or cabled yarn	kg	Nil
	5509.41.00	- Other yarn, containing 85% or more by weight of synthetic staple fibres: -- Single yarn	kg	Nil
	5509.42.00	-- Multiple (folded) or cabled yarn	kg	Nil
	5509.51.00	- Other yarn, of polyester staple fibres: -- Mixed mainly or solely with artificial staple fibres	kg	Nil
	5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	kg	Nil
	5509.53.00	-- Mixed mainly or solely with cotton	kg	Nil
	5509.59.00	-- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Other yarn, of acrylic or modacrylic staple fibres:		
	5509.61.00	-- Mixed mainly or solely with wool or fine animal hair	kg	Nil
	5509.62.00	-- Mixed mainly or solely with cotton	kg	Nil
	5509.69.00	-- Other	kg	Nil
		- Other yarn:		
	5509.91.00	-- Mixed mainly or solely with wool or fine animal hair	kg	Nil
	5509.92.00	-- Mixed mainly or solely with cotton	kg	Nil
	5509.99.00	-- Other	kg	Nil
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.		
		- Containing 85% or more by weight of artificial staple fibres:		
	5510.11.00	-- Single yarn	kg	Nil
	5510.12.00	-- Multiple (folded) or cabled yarn	kg	Nil
	5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	Nil
	5510.30.00	- Other yarn, mixed mainly or solely with cotton	kg	Nil
	5510.90.00	- Other yarn	kg	Nil
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.		
	5511.10.00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg	Nil
	5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg	Nil
	5511.30.00	- Of artificial staple fibres	kg	Nil
55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.		
		- Containing 85% or more by weight of polyester staple fibres:		
	5512.11.00	-- Unbleached or bleached	kg	Nil
	5512.19.00	-- Other	kg	Nil
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
	5512.21.00	-- Unbleached or bleached	kg	Nil
	5512.29.00	-- Other	kg	Nil
		- Other:		
	5512.91.00	-- Unbleached or bleached	kg	Nil
	5512.99.00	-- Other	kg	Nil
55.13		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Unbleached or bleached:		
	5513.11.00	-- Of polyester staple fibres, plain weave	kg	Nil
	5513.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	Nil
	5513.13.00	-- Other woven fabrics of polyester staple fibres	kg	Nil
	5513.19.00	-- Other woven fabrics	kg	Nil
		- Dyed:		
	5513.21.00	-- Of polyester staple fibres, plain weave	kg	Nil
	5513.23.00	-- Other woven fabrics of polyester staple fibres	kg	Nil
	5513.29.00	-- Other woven fabrics	kg	Nil
		- Of yarns of different colours:		
	5513.31.00	-- Of polyester staple fibres, plain weave	kg	Nil
	5513.39.00	-- Other woven fabrics	kg	Nil
		- Printed:		
	5513.41.00	-- Of polyester staple fibres, plain weave	kg	Nil
	5513.49.00	-- Other woven fabrics	kg	Nil
55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².		
		- Unbleached or bleached:		
	5514.11.00	-- Of polyester staple fibres, plain weave	kg	Nil
	5514.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	Nil
	5514.19.00	-- Other woven fabrics	kg	Nil
		- Dyed:		
	5514.21.00	-- Of polyester staple fibres, plain weave	kg	Nil
	5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	Nil
	5514.23.00	-- Other woven fabrics of polyester staple fibres	kg	Nil
	5514.29.00	-- Other woven fabrics	kg	Nil
	5514.30.00	- Of yarns of different colours	kg	Nil
		- Printed:		
	5514.41.00	-- Of polyester staple fibres, plain weave	kg	Nil
	5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	Nil
	5514.43.00	-- Other woven fabrics of polyester staple fibres	kg	Nil
	5514.49.00	-- Other woven fabrics	kg	Nil
55.15		Other woven fabrics of synthetic staple fibres.		
		- Of polyester staple fibres:		
	5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibres	kg	Nil
	5515.12.00	-- Mixed mainly or solely with man-made filaments	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5515.13.00	-- Mixed mainly or solely with wool or fine animal hair	kg	Nil
	5515.19.00	-- Other	kg	Nil
	5515.21.00	- Of acrylic or modacrylic staple fibres: -- Mixed mainly or solely with man-made filaments	kg	Nil
	5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	kg	Nil
	5515.29.00	-- Other	kg	Nil
	5515.91.00	- Other woven fabrics: -- Mixed mainly or solely with man-made filaments	kg	Nil
	5515.99.00	-- Other	kg	Nil
55.16		Woven fabrics of artificial staple fibres.		
		- Containing 85% or more by weight of artificial staple fibres:		
	5516.11.00	-- Unbleached or bleached	kg	Nil
	5516.12.00	-- Dyed	kg	Nil
	5516.13.00	-- Of yarns of different colours	kg	Nil
	5516.14.00	-- Printed	kg	Nil
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
	5516.21.00	-- Unbleached or bleached	kg	Nil
	5516.22.00	-- Dyed	kg	Nil
	5516.23.00	-- Of yarns of different colours	kg	Nil
	5516.24.00	-- Printed	kg	Nil
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
	5516.31.00	-- Unbleached or bleached	kg	Nil
	5516.32.00	-- Dyed	kg	Nil
	5516.33.00	-- Of yarns of different colours	kg	Nil
	5516.34.00	-- Printed	kg	Nil
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
	5516.41.00	-- Unbleached or bleached	kg	Nil
	5516.42.00	-- Dyed	kg	Nil
	5516.43.00	-- Of yarns of different colours	kg	Nil
	5516.44.00	-- Printed	kg	Nil
		- Other:		
	5516.91.00	-- Unbleached or bleached	kg	Nil
	5516.92.00	-- Dyed	kg	Nil
	5516.93.00	-- Of yarns of different colours	kg	Nil
	5516.94.00	-- Printed	kg	Nil

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 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); 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	HS Code	Description	Unit of Quantity	Rate of Import Duty
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.		
	5601.10.00	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding - Wadding; other articles of wadding:	kg	Nil
	5601.21.00	-- Of cotton	kg	Nil
	5601.22	-- Of man-made fibres:		
	5601.22.10	--- Wrapped cigarette tow	kg	Nil
	5601.22.90	--- Other	kg	Nil
	5601.29.00	-- Other	kg	Nil
	5601.30	- Textile flock and dust and mill neps:		
	5601.30.10	-- Polyamide fibre flock	kg	Nil
	5601.30.90	-- Other	kg	Nil
56.02		Felt, whether or not impregnated, coated, covered or laminated.		
	5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics - Other felt, not impregnated, coated, covered or laminated:	kg	Nil
	5602.21.00	-- Of wool or fine animal hair	kg	Nil
	5602.29.00	-- Of other textile materials	kg	Nil
	5602.90.00	- Other	kg	Nil
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.		
		- Of man-made filaments:		
	5603.11.00	-- Weighing not more than 25 g/m ²	kg	Nil
	5603.12.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	kg	Nil
5603.13.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	kg	Nil	

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5603.14.00	- - Weighing more than 150 g/m ²	kg	Nil
		- Other:		
	5603.91.00	- - Weighing not more than 25 g/m ²	kg	Nil
	5603.92.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	kg	Nil
	5603.93.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	kg	Nil
	5603.94.00	- - Weighing more than 150 g/m ²	kg	Nil
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.		
	5604.10.00	- Rubber thread and cord, textile covered	kg	Nil
	5604.90.00	- Other	kg	Nil
56.05	5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	kg	Nil
56.06	5606.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	kg	Nil
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.		
		- Of sisal or other textile fibres of the genus <i>Agave</i> :		
	5607.21.00	- - Binder or baler twine	kg	Nil
	5607.29.00	- - Other	kg	Nil
		- Of polyethylene or polypropylene:		
	5607.41.00	- - Binder or baler twine	kg	Nil
	5607.49.00	- - Other	kg	Nil
	5607.50	- Of other synthetic fibres:		
	5607.50.10	- - V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene yarns measuring more than 10,000 decitex, of a kind used for textile packing (sealing material)	kg	Nil
	5607.50.90	- - Other	kg	Nil
	5607.90	- Other:		
	5607.90.10	- - Of artificial fibres	kg	Nil
	5607.90.20	- - Of abaca (Manila hemp or <i>Musa textilis</i> Nee) or other hard (leaf) fibres	kg	Nil
	5607.90.90	- - Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.		
		- Of man-made textile materials:		
	5608.11.00	- - Made up fishing nets	kg	Nil
	5608.19	- - Other:		
	5608.19.20	- - - Net bags	kg	Nil
	5608.19.90	- - - Other	kg	Nil
	5608.90.00	- Other	kg	Nil
56.09	5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	kg	Nil

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.		
	5701.10.00	- Of wool or fine animal hair	m ²	5%
	5701.90	- Of other textile materials:		
	5701.90.10	-- Of cotton	m ²	5%
	5701.90.90	-- Other	m ²	5%
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.		
	5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m ²	5%
	5702.20.00	- Floor coverings of coconut fibres (coir)	m ²	5%
		- Other, of pile construction, not made up:		
	5702.31.00	-- Of wool or fine animal hair	m ²	5%
	5702.32.00	-- Of man-made textile materials	m ²	5%
	5702.39	-- Of other textile materials:		
	5702.39.10	--- Of cotton	m ²	5%
	5702.39.90	--- Other	m ²	5%
		- Other, of pile construction, made up:		
	5702.41.00	-- Of wool or fine animal hair	m ²	5%
	5702.42.00	-- Of man-made textile materials	m ²	5%
	5702.49	-- Of other textile materials:		
	5702.49.10	--- Of cotton	m ²	5%
	5702.49.20	--- Of jute fibres	m ²	5%
	5702.49.90	--- Other	m ²	5%
5702.50	- Other, not of pile construction, not made up:			
5702.50.10	-- Of cotton	m ²	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5702.50.20	- - Of jute fibres	m ²	5%
	5702.50.90	- - Other	m ²	5%
		- Other, not of pile construction, made up:		
	5702.91.00	- - Of wool or fine animal hair	m ²	5%
	5702.92.00	- - Of man-made textile materials	m ²	5%
	5702.99	- - Of other textile materials:		
	5702.99.10	- - - Of cotton	m ²	5%
	5702.99.20	- - - Of jute fibres	m ²	5%
	5702.99.90	- - - Other	m ²	5%
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.		
	5703.10.00	- Of wool or fine animal hair	m ²	5%
	5703.20.00	- Of nylon or other polyamides	m ²	5%
	5703.30.00	- Of other man-made textile materials	m ²	5%
	5703.90	- Of other textile materials:		
	5703.90.10	- - Of cotton	m ²	5%
	5703.90.20	- - Of jute fibres	m ²	5%
	5703.90.90	- - Other	m ²	5%
57.04		Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up.		
	5704.10.00	- Tiles, having a maximum surface area of 0.3 m ²	m ²	5%
	5704.90.00	- Other	m ²	5%
57.05		Other carpets and other textile floor coverings, whether or not made up.		
	5705.00.10	- Of cotton	m ²	5%
	5705.00.20	- Of jute fibres	m ²	5%
	5705.00.90	- Other	m ²	5%

Chapter 58

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

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

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

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.		
	5801.10.00	- Of wool or fine animal hair	kg	Nil
		- Of cotton:		
	5801.21.00	-- Uncut weft pile fabrics	kg	Nil
	5801.22.00	-- Cut corduroy	kg	Nil
	5801.23.00	-- Other weft pile fabrics	kg	Nil
	5801.24.00	-- Warp pile fabrics, épinglé (uncut)	kg	Nil
	5801.25.00	-- Warp pile fabrics, cut	kg	Nil
	5801.26.00	-- Chenille fabrics	kg	Nil
		- Of man-made fibres:		
	5801.31.00	-- Uncut weft pile fabrics	kg	Nil
	5801.32.00	-- Cut corduroy	kg	Nil
	5801.33.00	-- Other weft pile fabrics	kg	Nil
	5801.34.00	-- Warp pile fabrics, épinglé (uncut)	kg	Nil
	5801.35.00	-- Warp pile fabrics, cut	kg	Nil
	5801.36.00	-- Chenille fabric	kg	Nil
	5801.90	- Of other textile materials:		
5801.90.10	-- Of silk	kg	Nil	
5801.90.90	-- Other	kg	Nil	
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.		
		- Terry towelling and similar woven terry fabrics, of cotton:		
	5802.11.00	-- Unbleached	kg	Nil
	5802.19.00	-- Other	kg	Nil
	5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	kg	Nil
	- Tufted textile fabrics	kg	Nil	
58.03		Gauze, other than narrow fabrics of heading 58.06.		
	5803.00.10	- Of cotton	kg	Nil
	5803.00.90	- Other	kg	Nil
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.		
	5804.10	- Tulles and other net fabrics:		
	5804.10.10	-- Of silk	kg	Nil
	5804.10.20	-- Of cotton	kg	Nil
	5804.10.90	-- Other	kg	Nil
	- Mechanically made lace:			

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5804.21.00	- - Of man-made fibres	kg	Nil
	5804.29.00	- - Of other textile materials	kg	Nil
	5804.30.00	- Hand-made lace	kg	Nil
58.05		Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.		
	5805.00.10	- Of cotton	kg	Nil
	5805.00.90	- Other	kg	Nil
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).		
	5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:		
	5806.10.10	- - Of silk	kg	Nil
	5806.10.20	- - Of cotton	kg	Nil
	5806.10.90	- - Other	kg	Nil
	5806.20.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	kg	Nil
		- Other woven fabrics:		
	5806.31	- - Of cotton:		
	5806.31.10	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	kg	Nil
	5806.31.20	- - - Backing for electrical insulating paper	kg	Nil
	5806.31.30	- - - Slide fastener ribbons of a width not exceeding 12 mm	kg	Nil
	5806.31.40	- - - Webbing used in covering pipes, poles and the like	kg	Nil
	5806.31.90	- - - Other	kg	Nil
	5806.32	- - Of man-made fibres:		
	5806.32.10	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics	kg	Nil
	5806.32.20	- - - Slide fastener ribbons of a width not exceeding 12 mm	kg	Nil
	5806.32.30	- - - Webbing used in covering pipes, poles and the like	kg	Nil
	5806.32.90	- - - Other	kg	Nil
	5806.39	- - Of other textile materials:		
	5806.39.10	- - - Of silk	kg	Nil
	5806.39.90	- - - Other	kg	Nil
	5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.		
	5807.10.00	- Woven	kg	Nil
	5807.90.00	- Other	kg	Nil
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.		
	5808.10	- Braids in the piece:		
	5808.10.10	- - Combined with rubber thread	kg	Nil
	5808.10.90	- - Other	kg	Nil
	5808.90.00	- Other	kg	Nil
58.09	5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	kg	Nil
58.10		Embroidery in the piece, in strips or in motifs.		
	5810.10.00	- Embroidery without visible ground	kg	Nil
		- Other embroidery:		
	5810.91.00	- - Of cotton	kg	Nil
	5810.92.00	- - Of man-made fibres	kg	Nil
	5810.99.00	- - Of other textile materials	kg	Nil
58.11	5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	kg	Nil

Chapter 59

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

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 58.11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

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

4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

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

5. Heading 59.07 does not apply to:
- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) Wood veneered on a backing of textile fabrics (heading 44.08);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
 - (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).
6. Heading 59.10 does not apply to:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabric with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.		
	5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg	Nil
	5901.90	- Other:		
	5901.90.10	-- Tracing cloth	kg	Nil
	5901.90.20	-- Prepared painting canvas	kg	Nil
	5901.90.90	-- Other	kg	Nil
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.		
	5902.10	- Of nylon or other polyamides:		
	5902.10.10	-- Chafer canvas tyre, rubberised	kg	10%
	5902.10.90	-- Other	kg	10%
	5902.20	- Of polyesters:		
	5902.20.20	-- Chafer canvas tyre, rubberised	kg	10%
	5902.20.90	-- Other	kg	10%
	5902.90.00	- Other	kg	10%
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.		
	5903.10.00	- With poly(vinyl chloride)	kg	10%
	5903.20.00	- With polyurethane	kg	10%
	5903.90	- Other:		
	5903.90.10	-- Canvas-type fabrics impregnated, coated, covered or laminated with nylon or other polyamides	kg	10%
	5903.90.90	-- Other	kg	10%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.		
	5904.10.00	- Linoleum	m ²	10%
	5904.90.00	- Other	m ²	10%
59.05	5905.00.00	Textile wall coverings.	m ²	Nil
59.06		Rubberised textile fabrics, other than those of heading 59.02.		
	5906.10.00	- Adhesive tape of a width not exceeding 20 cm - Other:	kg	Nil
	5906.91.00	-- Knitted or crocheted	kg	10%
	5906.99	-- Other:		
	5906.99.10	--- Rubberised sheeting suitable for hospital use	kg	10%
	5906.99.90	--- Other	kg	10%
59.07		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.		
	5907.00.10	- Fabrics impregnated, coated or covered with oil or oil-based preparations	kg	10%
	5907.00.30	- Textile fabrics impregnated, coated or covered with fire resistant substances	kg	10%
	5907.00.40	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	kg	10%
	5907.00.50	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	kg	10%
	5907.00.60	- Fabrics impregnated, coated or covered with other substances	kg	10%
	5907.00.90	- Other	kg	Nil
59.08		Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.		
	5908.00.10	- Wicks; incandescent gas mantles	kg	Nil
	5908.00.90	- Other	kg	Nil
59.09		Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	5909.00.10	- Fire hoses	kg	Nil
	5909.00.90	- Other	kg	Nil
59.10	5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	kg	Nil
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.		
	5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg	Nil
	5911.20.00	- Bolting cloth, whether or not made up - 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):	kg	Nil
	5911.31.00	-- Weighing less than 650 g/m ²	kg	Nil
	5911.32.00	-- Weighing 650 g/m ² or more	kg	Nil
	5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	Nil
	5911.90	- Other:		
	5911.90.10	-- Textile packings and gaskets	kg	Nil
	5911.90.90	-- Other	kg	Nil

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.		
	6001.10	- "Long pile" fabrics:		
	6001.10.10	-- Unbleached, not mercerised	kg	Nil
	6001.10.90	-- Other	kg	Nil
		- Looped pile fabrics:		
	6001.21.00	-- Of cotton	kg	Nil
	6001.22.00	-- Of man-made fibres	kg	Nil
	6001.29.00	-- Of other textile materials	kg	Nil
		- Other:		
	6001.91.00	-- Of cotton	kg	Nil
	6001.92	-- Of man-made fibres:		
	6001.92.10	--- Unbleached	kg	Nil
	6001.92.90	--- Other	kg	Nil
	6001.99	-- Of other textile materials:		
	6001.99.10	--- Unbleached, not mercerised	kg	Nil
	6001.99.90	--- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		
	6002.40.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg	Nil
	6002.90.00	- Other	kg	Nil
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.		
	6003.10.00	- Of wool or fine animal hair	kg	Nil
	6003.20.00	- Of cotton	kg	Nil
	6003.30.00	- Of synthetic fibres	kg	Nil
	6003.40.00	- Of artificial fibres	kg	Nil
	6003.90.00	- Other	kg	Nil
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		
	6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread:		
	6004.10.10	-- Containing by weight not more than 20% of elastomeric yarn	kg	Nil
	6004.10.90	-- Other	kg	Nil
	6004.90.00	- Other	kg	Nil
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.		
		- Of cotton :		
	6005.21.00	-- Unbleached or bleached	kg	Nil
	6005.22.00	-- Dyed	kg	Nil
	6005.23.00	-- Of yarns of different colours	kg	Nil
	6005.24.00	-- Printed	kg	Nil
		- Of synthetic fibres :		
	6005.31	-- Unbleached or bleached:		
	6005.31.10	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	Nil
	6005.31.90	--- Other	kg	Nil
	6005.32	-- Dyed:		
	6005.32.10	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	Nil
	6005.32.90	--- Other	kg	Nil
6005.33	-- Of yarns of different colours:			

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	6005.33.10	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	Nil
	6005.33.90	--- Other	kg	Nil
	6005.34	-- Printed:		
	6005.34.10	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	Nil
	6005.34.90	--- Other	kg	Nil
		- Of artificial fibres:		
	6005.41.00	-- Unbleached or bleached	kg	Nil
	6005.42.00	-- Dyed	kg	Nil
	6005.43.00	-- Of yarns of different colours	kg	Nil
	6005.44.00	-- Printed	kg	Nil
	6005.90.00	- Other	kg	Nil
60.06		Other knitted or crocheted fabrics.		
	6006.10.00	- Of wool or fine animal hair	kg	Nil
		- Of cotton :		
	6006.21.00	-- Unbleached or bleached	kg	Nil
	6006.22.00	-- Dyed	kg	Nil
	6006.23.00	-- Of yarns of different colours	kg	Nil
	6006.24.00	-- Printed	kg	Nil
		- Of synthetic fibres:		
	6006.31	-- Unbleached or bleached:		
	6006.31.10	--- Nylon fibre mesh of a kind used as backing material for mosaic tiles	kg	Nil
	6006.31.90	--- Other	kg	Nil
	6006.32	-- Dyed :		
	6006.32.10	--- Nylon fibre mesh of a kind used as backing material for mosaic tiles	kg	Nil
	6006.32.90	--- Other	kg	Nil
	6006.33.00	-- Of yarns of different colours	kg	Nil
	6006.34.00	-- Printed	kg	Nil
		- Of artificial fibres :		
	6006.41.00	-- Unbleached or bleached	kg	Nil
	6006.42.00	-- Dyed	kg	Nil
	6006.43.00	-- Of yarns of different colours	kg	Nil
	6006.44.00	-- Printed	kg	Nil
	6006.90.00	- Other	kg	Nil

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from same fabric as the outer surface of the other components of the set and whose back is made from 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 same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
 - one 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 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

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

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

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

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.		
	6101.20.00	- Of cotton	u	Nil
	6101.30.00	- Of man-made fibres	u	Nil
	6101.90.00	- Of other textile materials	u	Nil
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.		
	6102.10.00	- Of wool or fine animal hair	u	Nil
	6102.20.00	- Of cotton	u	Nil
	6102.30.00	- Of man-made fibres	u	Nil
	6102.90.00	- Of other textile materials	u	Nil
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
	6103.10.00	- Suits	u	Nil
		- Ensembles:		
	6103.22.00	-- Of cotton	u	Nil
	6103.23.00	-- Of synthetic fibres	u	Nil
	6103.29.00	-- Of other textile materials	u	Nil
		- Jackets and blazers:		
	6103.31.00	-- Of wool or fine animal hair	u	Nil
	6103.32.00	-- Of cotton	u	Nil
	6103.33.00	-- Of synthetic fibres	u	Nil
	6103.39	-- Of other textile materials:		
	6103.39.10	--- Of ramie, linen or silk	u	Nil
	6103.39.90	--- Other	u	Nil
		- Trousers, bib and brace overalls, breeches and shorts:		
	6103.41.00	-- Of wool or fine animal hair	u	Nil
6103.42.00	-- Of cotton	u	Nil	
6103.43.00	-- Of synthetic fibres	u	Nil	
6103.49.00	-- Of other textile materials	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
		- Suits:		
	6104.13.00	-- Of synthetic fibres	u	Nil
	6104.19	-- Of other textile materials:		
	6104.19.20	--- Of cotton	u	Nil
	6104.19.90	--- Other	u	Nil
		- Ensembles:		
	6104.22.00	-- Of cotton	u	Nil
	6104.23.00	-- Of synthetic fibres	u	Nil
	6104.29.00	-- Of other textile materials	u	Nil
		- Jackets and blazers:		
	6104.31.00	-- Of wool or fine animal hair	u	Nil
	6104.32.00	-- Of cotton	u	Nil
	6104.33.00	-- Of synthetic fibres	u	Nil
	6104.39.00	-- Of other textile materials	u	Nil
		- Dresses:		
	6104.41.00	-- Of wool or fine animal hair	u	Nil
	6104.42.00	-- Of cotton	u	Nil
	6104.43.00	-- Of synthetic fibres	u	Nil
	6104.44.00	-- Of artificial fibres	u	Nil
	6104.49.00	-- Of other textile materials	u	Nil
		- Skirts and divided skirts:		
	6104.51.00	-- Of wool or fine animal hair	u	Nil
	6104.52.00	-- Of cotton	u	Nil
	6104.53.00	-- Of synthetic fibres	u	Nil
	6104.59.00	-- Of other textile materials	u	Nil
		- Trousers, bib and brace overalls, breeches and shorts:		
	6104.61.00	-- Of wool or fine animal hair	u	Nil
	6104.62.00	-- Of cotton	u	Nil
	6104.63.00	-- Of synthetic fibres	u	Nil
	6104.69.00	-- Of other textile materials	u	Nil
61.05		Men's or boys' shirts, knitted or crocheted.		
	6105.10.00	- Of cotton	u	Nil
	6105.20	- Of man-made fibres:		
	6105.20.10	-- Of synthetic fibres	u	Nil
	6105.20.20	-- Of artificial fibres	u	Nil
	6105.90.00	- Of other textile materials	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.		
	6106.10.00	- Of cotton	u	Nil
	6106.20.00	- Of man-made fibres	u	Nil
	6106.90.00	- Of other textile materials	u	Nil
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
		- Underpants and briefs:		
	6107.11.00	-- Of cotton	u	Nil
	6107.12.00	-- Of man-made fibres	u	Nil
	6107.19.00	-- Of other textile materials	u	Nil
		- Nightshirts and pyjamas:		
	6107.21.00	-- Of cotton	u	Nil
	6107.22.00	-- Of man-made fibres	u	Nil
	6107.29.00	-- Of other textile materials	u	Nil
		- Other:		
6107.91.00	-- Of cotton	u	Nil	
6107.99.00	-- Of other textile materials	u	Nil	
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
		- Slips and petticoats:		
	6108.11.00	-- Of man-made fibres	u	Nil
	6108.19	-- Of other textile materials:		
	6108.19.20	--- Of wool or fine animal hair	u	Nil
	6108.19.30	--- Of cotton	u	Nil
	6108.19.90	--- Other	u	Nil
		- Briefs and panties:		
	6108.21.00	-- Of cotton	u	Nil
	6108.22.00	-- Of man-made fibres	u	Nil
	6108.29.00	-- Of other textile materials	u	Nil
		- Nightdresses and pyjamas:		
	6108.31.00	-- Of cotton	u	Nil
	6108.32.00	-- Of man-made fibres	u	Nil
	6108.39.00	-- Of other textile materials	u	Nil
		- Other:		
	6108.91.00	-- Of cotton	u	Nil
6108.92.00	-- Of man-made fibres	u	Nil	
6108.99.00	-- Of other textile materials	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.09		T-shirts, singlets and other vests, knitted or crocheted.		
	6109.10	- Of cotton:		
	6109.10.10	-- For men or boys	u	Nil
	6109.10.20	-- For women or girls	u	Nil
	6109.90	- Of other textile materials:		
	6109.90.10	-- For men or boys, of ramie, linen or silk	u	Nil
	6109.90.20	-- For men or boys, of other textile materials	u	Nil
	6109.90.90	-- Other	u	Nil
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.		
		- Of wool or fine animal hair:		
	6110.11.00	-- Of wool	u	Nil
	6110.12.00	-- Of Kashmir (cashmere) goats	u	Nil
	6110.19.00	-- Other	u	Nil
	6110.20.00	- Of cotton	u	Nil
	6110.30.00	- Of man-made fibres	u	Nil
	6110.90.00	- Of other textile materials	u	Nil
61.11		Babies' garments and clothing accessories, knitted or crocheted.		
	6111.20.00	- Of cotton	kg	Nil
	6111.30.00	- Of synthetic fibres	kg	Nil
	6111.90.00	- Of other textile materials	kg	Nil
61.12		Track suits, ski suits and swimwear, knitted or crocheted.		
		- Track suits:		
	6112.11.00	-- Of cotton	u	Nil
	6112.12.00	-- Of synthetic fibres	u	Nil
	6112.19.00	-- Of other textile materials	u	Nil
	6112.20.00	- Ski suits	u	Nil
		- Men's or boys' swimwear:		
	6112.31.00	-- Of synthetic fibres	u	Nil
	6112.39.00	-- Of other textile materials	u	Nil
		- Women's or girls' swimwear:		
	6112.41.00	-- Of synthetic fibres	u	Nil
	6112.49.00	-- Of other textile materials	u	Nil
61.13		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.		
	6113.00.10	- Divers' wetsuits	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	6113.00.20	- Protective or safety garments for workers	kg	Nil
	6113.00.90	- Other	kg	Nil
61.14		Other garments, knitted or crocheted.		
	6114.20.00	- Of cotton	kg	Nil
	6114.30.00	- Of man-made fibres	kg	Nil
	6114.90.00	- Of other textile materials	kg	Nil
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.		
	6115.10.00	- Graduated compression hosiery (for example, stockings for varicose veins) - Other panty hose and tights:	kg	Nil
	6115.21.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	kg	Nil
	6115.22.00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	kg	Nil
	6115.29	-- Of other textile materials:		
	6115.29.10	--- Of cotton	kg	Nil
	6115.29.90	--- Other	kg	Nil
	6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:		
	6115.30.10	-- Of cotton	kg	Nil
	6115.30.90	-- Other - Other:	kg	Nil
	6115.94.00	-- Of wool or fine animal hair	kg	Nil
	6115.95.00	-- Of cotton	kg	Nil
	6115.96.00	-- Of synthetic fibres	kg	Nil
	6115.99.00	-- Of other textile materials	kg	Nil
61.16		Gloves, mittens and mitts, knitted or crocheted.		
	6116.10.00	- Impregnated, coated or covered with plastics or rubber - Other:	kg	Nil
	6116.91.00	-- Of wool or fine animal hair	kg	Nil
	6116.92.00	-- Of cotton	kg	Nil
	6116.93	-- Of synthetic fibres:		
	6116.93.10	--- Divers' gloves	kg	Nil
	6116.93.90	--- Other	kg	Nil
	6116.99.00	-- Of other textile materials	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.		
	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like:		
	6117.10.10	-- Of cotton	u	Nil
	6117.10.90	-- Other	u	Nil
	6117.80	- Other accessories:		
		-- Ties, bow ties and cravats:		
	6117.80.11	--- Of wool or fine animal hair	kg	Nil
	6117.80.19	--- Other	kg	Nil
	6117.80.90	-- Other	kg	Nil
	6117.90.00	- Parts	kg	Nil

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from same fabric as the outer surface of the other components of the set and whose back is made from 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 same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or 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	HS Code	Description	Unit of Quantity	Rate of Import Duty
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.		
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	6201.11.00	-- Of wool or fine animal hair	u	Nil
	6201.12.00	-- Of cotton	u	Nil
	6201.13.00	-- Of man-made fibres	u	Nil
	6201.19.00	-- Of other textile materials	u	Nil
		- Other:		
	6201.91.00	-- Of wool or fine animal hair	u	Nil
	6201.92.00	-- Of cotton	u	Nil
	6201.93.00	-- Of man-made fibres	u	Nil
	6201.99.00	-- Of other textile materials	u	Nil
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.		
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	6202.11.00	-- Of wool or fine animal hair	u	Nil
	6202.12.00	-- Of cotton	u	Nil
	6202.13.00	-- Of man-made fibres	u	Nil
	6202.19.00	-- Of other textile materials	u	Nil
		- Other:		
	6202.91.00	-- Of wool or fine animal hair	u	Nil
	6202.92.00	-- Of cotton	u	Nil
	6202.93.00	-- Of man-made fibres	u	Nil
	6202.99.00	-- Of other textile materials	u	Nil
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
		- Suits:		
	6203.11.00	-- Of wool or fine animal hair	u	Nil
	6203.12.00	-- Of synthetic fibres	u	Nil
	6203.19	-- Of other textile materials:		
	6203.19.10	--- Of cotton	u	Nil
	6203.19.90	--- Other	u	Nil
		- Ensembles:		
	6203.22.00	-- Of cotton	u	Nil
	6203.23.00	-- Of synthetic fibres	u	Nil
	6203.29.00	-- Of other textile materials	u	Nil
		- Jackets and blazers:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	6203.31.00	-- Of wool or fine animal hair	u	Nil
	6203.32.00	-- Of cotton	u	Nil
	6203.33.00	-- Of synthetic fibres	u	Nil
	6203.39.00	-- Of other textile materials	u	Nil
		- Trousers, bib and brace overalls, breeches and shorts:		
	6203.41.00	-- Of wool or fine animal hair	u	Nil
	6203.42	-- Of cotton:		
	6203.42.10	--- Bib and brace overalls	u	Nil
	6203.42.90	--- Other	u	Nil
	6203.43.00	-- Of synthetic fibres	u	Nil
	6203.49.00	-- Of other textile materials	u	Nil
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
		- Suits:		
	6204.11.00	-- Of wool or fine animal hair	u	Nil
	6204.12.00	-- Of cotton	u	Nil
	6204.13.00	-- Of synthetic fibres	u	Nil
	6204.19.00	-- Of other textile materials	u	Nil
		- Ensembles:		
	6204.21.00	-- Of wool or fine animal hair	u	Nil
	6204.22.00	-- Of cotton	u	Nil
	6204.23.00	-- Of synthetic fibres	u	Nil
	6204.29.00	-- Of other textile materials	u	Nil
		- Jackets and blazers:		
	6204.31.00	-- Of wool or fine animal hair	u	Nil
	6204.32.00	-- Of cotton	u	Nil
	6204.33.00	-- Of synthetic fibres	u	Nil
	6204.39.00	-- Of other textile materials	u	Nil
		- Dresses:		
	6204.41.00	-- Of wool or fine animal hair	u	Nil
	6204.42.00	-- Of cotton	u	Nil
	6204.43.00	-- Of synthetic fibres	u	Nil
	6204.44.00	-- Of artificial fibres	u	Nil
	6204.49.00	-- Of other textile materials	u	Nil
		- Skirts and divided skirts:		
	6204.51.00	-- Of wool or fine animal hair	u	Nil
	6204.52.00	-- Of cotton	u	Nil
	6204.53.00	-- Of synthetic fibres	u	Nil
	6204.59.00	-- Of other textile materials	u	Nil
		- Trousers, bib and brace overalls, breeches and shorts:		
	6204.61.00	-- Of wool or fine animal hair	u	Nil
	6204.62.00	-- Of cotton	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	6204.63.00	-- Of synthetic fibres	u	Nil
	6204.69.00	-- Of other textile materials	u	Nil
62.05		Men's or boys' shirts.		
	6205.20.00	- Of cotton	u	Nil
	6205.30.00	- Of man-made fibres	u	Nil
	6205.90.00	- Of other textile materials	u	Nil
62.06		Women's or girls' blouses, shirts and shirt-blouses.		
	6206.10.00	- Of silk or silk waste	u	Nil
	6206.20.00	- Of wool or fine animal hair	u	Nil
	6206.30.00	- Of cotton	u	Nil
	6206.40.00	- Of man-made fibres	u	Nil
	6206.90.00	- Of other textile materials	u	Nil
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.		
		- Underpants and briefs:		
	6207.11.00	-- Of cotton	u	Nil
	6207.19.00	-- Of other textile materials	u	Nil
		- Nightshirts and pyjamas:		
	6207.21.00	-- Of cotton	u	Nil
	6207.22.00	-- Of man-made fibres	u	Nil
	6207.29.00	-- Of other textile materials	u	Nil
		- Other:		
	6207.91.00	-- Of cotton	kg	Nil
	6207.99.00	-- Of other textile materials	kg	Nil
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.		
		- Slips and petticoats:		
	6208.11.00	-- Of man-made fibres	u	Nil
	6208.19.00	-- Of other textile materials	u	Nil
		- Nightdresses and pyjamas:		
	6208.21.00	-- Of cotton	u	Nil
	6208.22.00	-- Of man-made fibres	u	Nil
	6208.29.00	-- Of other textile materials	u	Nil
		- Other:		
	6208.91	-- Of cotton:		
	6208.91.10	--- Panties and briefs	kg	Nil
	6208.91.90	--- Other	kg	Nil
	6208.92.00	-- Of man-made fibres	kg	Nil
	6208.99	-- Of other textile materials:		
	6208.99.10	--- Of wool or fine animal hair	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	6208.99.90	- - - Other	kg	Nil
62.09		Babies' garments and clothing accessories.		
	6209.20	- Of cotton:		
	6209.20.20	- - T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	kg	Nil
	6209.20.90	- - Other	kg	Nil
	6209.30	- Of synthetic fibres:		
	6209.30.10	- - Suits, pants and similar articles	kg	Nil
	6209.30.20	- - T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	kg	Nil
	6209.30.30	- - Clothing accessories	kg	Nil
	6209.30.90	- - Other	kg	Nil
	6209.90.00	- Of other textile materials	kg	Nil
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.		
	6210.10	- Of fabrics of heading 56.02 or 56.03:		
	6210.10.10	- - Protective work garments	kg	Nil
	6210.10.90	- - Other	kg	Nil
	6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19:		
	6210.20.10	- - Protective work garments	u	Nil
	6210.20.90	- - Other	u	Nil
	6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19:		
	6210.30.10	- - Protective work garments	u	Nil
	6210.30.90	- - Other	u	Nil
	6210.40.00	- Other men's or boys' garments	u	Nil
	6210.50.00	- Other women's or girls' garments	u	Nil
62.11		Track suits, ski suits and swimwear; other garments.		
		- Swimwear:		
	6211.11.00	- - Men's or boys'	u	Nil
	6211.12.00	- - Women's or girls'	u	Nil
	6211.20.00	- Ski suits	u	Nil
		- Other garments, men's or boys':		
	6211.32.00	- - Of cotton	kg	Nil
	6211.33.00	- - Of man-made fibres	kg	Nil
	6211.39.00	- - Of other textile materials	kg	Nil
		- Other garments, women's or girls':		
	6211.41.00	- - Of wool or fine animal hair	kg	Nil
	6211.42.00	- - Of cotton	kg	Nil
	6211.43	- - Of man-made fibres:		
	6211.43.10	- - - Surgical gowns	kg	Nil
	6211.43.90	- - - Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	6211.49.00	-- Of other textile materials	kg	Nil
62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.		
	6212.10	- Brassières:		
	6212.10.10	-- Of cotton	kg	Nil
	6212.10.90	-- Of other textile materials	kg	Nil
	6212.20	- Girdles and panty-girdles:		
	6212.20.10	-- Of cotton	kg	Nil
	6212.20.90	-- Of other textile materials	kg	Nil
	6212.30	- Corselettes:		
	6212.30.10	-- Of cotton	kg	Nil
	6212.30.90	-- Of other textile materials	kg	Nil
	6212.90	- Other:		
	6212.90.10	-- Of cotton	kg	Nil
	6212.90.90	-- Of other textile materials	kg	Nil
62.13		Handkerchiefs.		
	6213.20.00	- Of cotton	kg	Nil
	6213.90.00	- Of other textile materials	kg	Nil
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.		
	6214.10.00	- Of silk or silk waste	u	Nil
	6214.20.00	- Of wool or fine animal hair	u	Nil
	6214.30.00	- Of synthetic fibres	u	Nil
	6214.40.00	- Of artificial fibres	u	Nil
	6214.90.00	- Of other textile materials	u	Nil
62.15		Ties, bow ties and cravats.		
	6215.10.00	- Of silk or silk waste	kg	Nil
	6215.20.00	- Of man-made fibres	kg	Nil
	6215.90.00	- Of other textile materials	kg	Nil
62.16		Gloves, mittens and mitts.		
	6216.00.10	- Protective work gloves, mittens and mitts	kg	Nil
		- Other:		
	6216.00.91	-- Of wool or fine animal hair	kg	Nil
	6216.00.92	-- Of cotton	kg	Nil
	6216.00.99	-- Other	kg	Nil
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.		
	6217.10.00	- Accessories	kg	Nil
	6217.90.00	- Parts	kg	Nil

Chapter 63

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

Notes.

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

In order to be classified in this 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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER I		
		OTHER MADE UP TEXTILE ARTICLES		
63.01		Blankets and travelling rugs.		
	6301.10.00	- Electric blankets	u	5%
	6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg	5%
	6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	kg	5%
	6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg	5%
	6301.90.00	- Other blankets and travelling rugs	kg	5%
63.02		Bed linen, table linen, toilet linen and kitchen linen.		
	6302.10.00	- Bed linen, knitted or crocheted	kg	5%
		- Other bed linen, printed:		
	6302.21.00	-- Of cotton	kg	5%
	6302.22	-- Of man-made fibres:		
	6302.22.10	--- Of nonwoven fabrics	kg	5%
	6302.22.90	--- Other	kg	5%
	6302.29.00	-- Of other textile materials	kg	5%
		- Other bed linen:		
	6302.31.00	-- Of cotton	kg	5%
	6302.32	-- Of man-made fibres:		
	6302.32.10	--- Of nonwoven fabrics	kg	5%
	6302.32.90	--- Other	kg	5%
	6302.39.00	-- Of other textile materials	kg	5%
	6302.40.00	- Table linen, knitted or crocheted	kg	5%
		- Other table linen:		
	6302.51.00	-- Of cotton	kg	5%
	6302.53.00	-- Of man-made fibres	kg	5%
	6302.59.00	-- Of other textile materials	kg	5%
	6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	5%
		- Other:		
	6302.91.00	-- Of cotton	kg	5%
	6302.93.00	-- Of man-made fibres	kg	5%
	6302.99.00	-- Of other textile materials	kg	5%
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.		
		- Knitted or crocheted:		
	6303.12.00	-- Of synthetic fibres	kg	5%
	6303.19	-- Of other textile materials:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
63.04	6303.19.10	--- Of cotton	kg	5%
	6303.19.90	--- Other	kg	5%
		- Other:		
	6303.91.00	-- Of cotton	kg	5%
	6303.92.00	-- Of synthetic fibres	kg	5%
	6303.99.00	-- Of other textile materials	kg	5%
		Other furnishing articles, excluding those of heading 94.04.		
		- Bedspreads:		
	6304.11.00	-- Knitted or crocheted	kg	5%
	6304.19	-- Other:		
	6304.19.10	--- Of cotton	kg	5%
	6304.19.20	--- Other, nonwoven	kg	5%
	6304.19.90	--- Other	kg	5%
		- Other:		
	6304.91	-- Knitted or crocheted:		
	6304.91.10	--- Mosquito nets	kg	Nil
	6304.91.90	--- Other	kg	5%
	6304.92.00	-- Not knitted or crocheted, of cotton	kg	5%
	6304.93.00	-- Not knitted or crocheted, of synthetic fibres	kg	5%
6304.99.00	-- Not knitted or crocheted, of other textile materials	kg	5%	
63.05		Sacks and bags, of a kind used for the packing of goods.		
	6305.10	- Of jute or of other textile bast fibres of heading 53.03:		
		-- New:		
	6305.10.11	--- Of jute	kg	Nil
	6305.10.19	--- Other	kg	Nil
		-- Used:		
	6305.10.21	--- Of jute	kg	Nil
	6305.10.29	--- Other	kg	Nil
	6305.20.00	- Of cotton	kg	Nil
		- Of man-made textile materials:		
	6305.32	-- Flexible intermediate bulk containers:		
	6305.32.10	--- Nonwoven	kg	Nil
	6305.32.20	--- Knitted or crocheted	kg	Nil
	6305.32.90	--- Other	kg	Nil
	6305.33	-- Other, of polyethylene or polypropylene strip or the like:		
	6305.33.10	--- Knitted or crocheted	kg	Nil
	6305.33.20	--- Of woven fabrics of strip or the like	kg	Nil
6305.33.90	--- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	6305.39	-- Other:		
	6305.39.10	--- Nonwoven	kg	Nil
	6305.39.20	--- Knitted or crocheted	kg	Nil
	6305.39.90	--- Other	kg	Nil
	6305.90	- Of other textile materials:		
	6305.90.10	-- Of hemp of heading 53.05	kg	Nil
	6305.90.20	-- Of coconut (coir) of heading 53.05	kg	Nil
	6305.90.90	-- Other	kg	Nil
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.		
		- Tarpaulins, awnings and sunblinds:		
	6306.12.00	-- Of synthetic fibres	kg	Nil
	6306.19	-- Of other textile materials:		
	6306.19.10	--- Of vegetable textile fibres of heading 53.05	kg	5%
	6306.19.20	--- Of cotton	kg	5%
	6306.19.90	--- Other	kg	5%
		- Tents:		
	6306.22.00	-- Of synthetic fibres	kg	Nil
	6306.29	-- Of other textile materials:		
	6306.29.10	--- Of cotton	kg	5%
	6306.29.90	--- Other	kg	5%
	6306.30.00	- Sails	kg	Nil
	6306.40	- Pneumatic mattresses:		
	6306.40.10	-- Of cotton	kg	5%
	6306.40.90	-- Other	kg	5%
		- Other:		
	6306.91.00	-- Of cotton	kg	5%
	6306.99	-- Of other textile materials:		
	6306.99.10	--- Nonwoven	kg	5%
	6306.99.90	--- Other	kg	5%
63.07		Other made up articles, including dress patterns.		
	6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:		
	6307.10.10	-- Nonwoven other than felt	kg	Nil
	6307.10.20	-- Of felt	kg	5%
	6307.10.90	-- Other	kg	5%
	6307.20.00	- Life-jackets and life-belts	kg	Nil
	6307.90	- Other:		
	6307.90.30	-- Umbrella covers in pre-cut triangular form	kg	Nil
	6307.90.60	-- Life harnesses	kg	Nil
	6307.90.90	-- Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER II		
		SETS		
63.08	6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	kg	Nil
		SUB-CHAPTER III		
		WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
63.09	6309.00.00	Worn clothing and other worn articles.	kg	Nil
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.		
	6310.10	- Sorted:		
	6310.10.10	- - Used or new rags	kg	5%
	6310.10.90	- - Other	kg	Nil
	6310.90	- Other:		
	6310.90.10	- - Used or new rags	kg	5%
	6310.90.90	- - Other	kg	Nil

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS,
SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF;
PREPARED FEATHERS AND ARTICLES MADE THEREWITH;
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1. This Chapter does not cover:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter:
 - (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4. Subject to Note 3 to this Chapter:

- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.		
	6401.10.00	- Footwear incorporating a protective metal toe-cap	2u	5%
	6401.92.00	- Other footwear:		
	6401.99.00	-- Covering the ankle but not covering the knee	2u	5%
		-- Other	2u	5%
64.02		Other footwear with outer soles and uppers of rubber or plastics.		
		- Sports footwear:		
	6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	2u	5%
	6402.19.00	-- Other	2u	5%
	6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	5%
	6402.91	- Other footwear:		
		-- Covering the ankle:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
64.03	6402.91.10	- - - Diving boots	2u	5%
	6402.91.90	- - - Other	2u	5%
	6402.99.00	- - Other	2u	5%
		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.		
		- Sports footwear:		
	6403.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	2u	5%
	6403.19	- - Other:		
	6403.19.10	- - - Fitted with spikes, cleats or the like	2u	5%
	6403.19.90	- - - Other	2u	5%
	6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	5%
	6403.40.00	- Other footwear, incorporating a protective metal toe-cap	2u	5%
		- Other footwear with outer soles of leather:		
	6403.51.00	- - Covering the ankle	2u	5%
	6403.59.00	- - Other	2u	5%
	- Other footwear:			
6403.91.00	- - Covering the ankle	2u	5%	
6403.99.00	- - Other	2u	5%	
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.		
		- Footwear with outer soles of rubber or plastics:		
	6404.11	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
	6404.11.10	- - - Fitted with spikes, cleats or the like	2u	5%
	6404.11.90	- - - Other	2u	5%
	6404.19.00	- - Other	2u	5%
	6404.20.00	- Footwear with outer soles of leather or composition leather	2u	5%
64.05		Other footwear.		
	6405.10.00	- With uppers of leather or composition leather	2u	5%
	6405.20.00	- With uppers of textile materials	2u	5%
	6405.90.00	- Other	2u	5%
64.06		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.		
	6406.10	- Uppers and parts thereof, other than stiffeners:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	6406.10.10	-- Metal toe-caps	kg	Nil
	6406.10.90	-- Other	kg	5%
	6406.20.00	- Outer soles and heels, of rubber or plastics	kg	5%
		- Other:		
	6406.91.00	-- Of wood	kg	5%
	6406.99	-- Of other materials:		
		--- Of metal:		
	6406.99.11	---- Of iron or steel	kg	Nil
	6406.99.12	---- Of copper	kg	Nil
	6406.99.19	---- Other	kg	Nil
		--- Of rubber or plastics:		
	6406.99.21	---- In-soles	kg	5%
	6406.99.29	---- Other	kg	5%
	6406.99.90	--- Other	kg	5%

Chapter 65

Headgear and parts thereof

Notes.

1. This Chapter does not cover:
 - (a) Worn headgear of heading 63.09;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
65.01	6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	kg	10%
65.02	6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	kg	10%
65.04	6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	kg	10%
65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.		
	6505.10.00	- Hair-nets	kg	10%
	6505.90.00	- Other	kg	10%
65.06		Other headgear, whether or not lined or trimmed.		
	6506.10	- Safety headgear:		
	6506.10.10	- - Helmets for motorcyclists	u	10%
	6506.10.20	- - Industrial safety helmets and firefighters' helmets, excluding steel helmets	u	10%
	6506.10.30	- - Steel helmets	u	10%
	6506.10.90	- - Other	u	10%
		- Other:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	6506.91.00	-- Of rubber or of plastics	kg	10%
	6506.99	-- Of other materials:		
	6506.99.10	--- Of furskin	kg	10%
	6506.99.90	--- Other	kg	10%
65.07	6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	kg	10%

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof**Notes.**

1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (heading 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).		
	6601.10.00	- Garden or similar umbrellas	u	10%
		- Other:		
	6601.91.00	-- Having a telescopic shaft	u	10%
	6601.99.00	-- Other	u	10%
66.02	6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	u	Nil
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.		
	6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	kg	10%
	6603.90	- Other:		
	6603.90.10	-- For articles of heading 66.01	kg	10%
	6603.90.20	-- For articles of heading 66.02	kg	Nil

Chapter 67

**Prepared feathers and down and articles made of feathers or of down;
artificial flowers; articles of human hair**

Notes.

1. This Chapter does not cover:
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (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	HS Code	Description	Unit of Quantity	Rate of Import Duty
67.01	6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	kg	Nil
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.		
	6702.10.00	- Of plastics	kg	Nil
	6702.90.00	- Of other materials	kg	Nil
67.03	6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	kg	Nil
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.		
		- Of synthetic textile materials:		
	6704.11.00	- - Complete wigs	kg	Nil
	6704.19.00	- - Other	kg	Nil
	6704.20.00	- Of human hair	kg	Nil
	6704.90.00	- Of other materials	kg	Nil

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 and paperboard);
 - (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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
68.01	6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	kg	Nil
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).		
	6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	kg	Nil
	6802.21.00	-- Marble, travertine and alabaster	kg	Nil
	6802.23.00	-- Granite	kg	Nil
	6802.29.00	-- Other stone - Other:	kg	Nil
	6802.91.00	-- Marble, travertine and alabaster	kg	Nil
	6802.92.00	-- Other calcareous stone	kg	Nil
	6802.93.00	-- Granite	kg	Nil
	6802.99.00	-- Other stone	kg	Nil
68.03	6803.00.00	Worked slate and articles of slate or of agglomerated slate.	kg	Nil
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.		
	6804.10.00	- Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like:	kg	Nil
	6804.21.00	-- Of agglomerated synthetic or natural diamond	kg	Nil
	6804.22.00	-- Of other agglomerated abrasives or of ceramics	kg	Nil
	6804.23.00	-- Of natural stone	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
68.05	6804.30.00	- Hand sharpening or polishing stones	kg	Nil
		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.		
	6805.10.00	- On a base of woven textile fabric only	kg	Nil
	6805.20	- On a base of paper or paperboard only:		
	6805.20.10	-- Polishing discs	kg	Nil
	6805.20.90	-- Other	kg	Nil
	6805.30.00	- On a base of other materials	kg	Nil
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.		
	6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg	Nil
	6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	Nil
	6806.90.00	- Other	kg	Nil
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).		
	6807.10.00	- In rolls	kg	Nil
	6807.90.00	- Other	kg	Nil
68.08	6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	kg	Nil
68.09		Articles of plaster or of compositions based on plaster.		
		- Boards, sheets, panels, tiles and similar articles, not ornamented:		
	6809.11.00	-- Faced or reinforced with paper or paperboard only	kg	Nil
	6809.19.00	-- Other	kg	Nil
	6809.90	- Other articles:		
	6809.90.10	-- Dental moulds of plaster	kg	Nil
	6809.90.90	-- Other	kg	Nil
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
68.11		- Tiles, flagstones, bricks and similar articles:		
	6810.11.00	-- building blocks and bricks	kg	Nil
	6810.19.00	-- Other	kg	Nil
		- Other articles:		
	6810.91.00	-- Prefabricated structural components for building or civil engineering	kg	Nil
	6810.99.00	-- Other	kg	Nil
		Articles of asbestos-cement, of cellulose fibre-cement or the like.		
	6811.40.00	- Containing asbestos	kg	Nil
		- Not containing asbestos:		
	6811.81.00	-- Corrugated sheets	kg	Nil
6811.82.00	-- Other sheets, panels, tiles and similar articles	kg	Nil	
6811.83.00	-- Tubes, pipes and tube or pipe fittings	kg	Nil	
6811.89.00	-- Other articles	kg	Nil	
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.		
	6812.80	- Of crocidolite:		
	6812.80.10	-- Clothing, clothing accessories, footwear and headgear; paper, millboard and felt; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics	kg	Nil
	6812.80.90	-- Other	kg	Nil
		- Other:		
	6812.91.00	-- Clothing, clothing accessories, footwear and headgear	kg	Nil
	6812.92.00	-- Paper, millboard and felt	kg	Nil
	6812.93.00	-- Compressed asbestos fibre jointing, in sheets or rolls	kg	Nil
	6812.99	-- Other:		
	6812.99.10	--- Fabricated asbestos fibres (other than of crocidolite); mixtures with a basis of asbestos (other than of crocidolite) or with a basis of asbestos (other than of crocidolite) and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics	kg	Nil
6812.99.90	--- Other	kg	Nil	

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.		
	6813.20.00	- Containing asbestos	kg	Nil
		- Not containing asbestos:		
	6813.81.00	-- Brake linings and pads	kg	Nil
	6813.89.00	-- Other	kg	Nil
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.		
	6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	Nil
	6814.90.00	- Other	kg	Nil
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.		
	6815.10	- Non-electrical articles of graphite or other carbon:		
	6815.10.10	-- Yarn or thread	kg	Nil
	6815.10.20	-- Bricks, paving slabs, floor tiles and similar construction goods	kg	Nil
	6815.10.90	-- Other	kg	Nil
	6815.20.00	- Articles of peat	kg	Nil
		- Other articles:		
6815.91.00	-- Containing magnesite, dolomite or chromite	kg	Nil	
6815.99.00	-- Other	kg	Nil	

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 69.01 to 69.03.
2. This Chapter does not cover:
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER I		
		GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS		
69.01	6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	kg	Nil
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.		
	6902.10.00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	kg	Nil
	6902.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	kg	Nil
	6902.90.00	- Other	kg	Nil
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.		
	6903.10.00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	kg	Nil
	6903.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	kg	Nil
	6903.90.00	- Other	kg	Nil
		SUB-CHAPTER II		
		OTHER CERAMIC PRODUCTS		
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.		
	6904.10.00	- Building bricks	1000u	Nil
	6904.90.00	- Other	kg	Nil
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.		
	6905.10.00	- Roofing tiles	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	6905.90	- Other:		
	6905.90.10	- - Lining bricks for ball mills	kg	Nil
	6905.90.90	- - Other	kg	Nil
69.06	6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	kg	Nil
			kg	Nil
69.07		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	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	m ²	Nil
	6907.90.00	- Other	m ²	Nil
69.08		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	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	m ²	Nil
	6908.90	- Other:		
	6908.90.10	- - Plain tiles	m ²	Nil
	6908.90.90	- - Other	m ²	Nil
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.		
		- Ceramic wares for laboratory, chemical or other technical uses:		
	6909.11.00	- - Of porcelain or china	kg	Nil
	6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	kg	Nil
	6909.19.00	- - Other	kg	Nil
	6909.90.00	- Other	kg	Nil
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.		
	6910.10.00	- Of porcelain or china	u	Nil
	6910.90.00	- Other	u	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.		
	6911.10.00	- Tableware and kitchenware	kg	Nil
	6911.90.00	- Other	kg	Nil
69.12	6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	kg	Nil
69.13		Statuettes and other ornamental ceramic articles.		
	6913.10.00	- Of porcelain or china	kg	Nil
	6913.90.00	- Other	kg	Nil
69.14		Other ceramic articles.		
	6914.10.00	- Of porcelain or china	kg	Nil
	6914.90.00	- Other	kg	Nil

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.

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

4. For the purposes of heading 70.19, the expression "glass wool" means:
- (a) Mineral wools with a silica (SiO₂) content not less than 60% by weight;
 - (b) Mineral wools with a silica (SiO₂) content less than 60% but with an alkaline oxide (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B₂O₃) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06

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

Subheading Note.

1. For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
70.01	7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	kg	Nil
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.		
	7002.10.00	- Balls	kg	Nil
	7002.20.00	- Rods	kg	Nil
		- Tubes:		
	7002.31	-- Of fused quartz or other fused silica:		
	7002.31.10	--- For vacuum tubes	kg	Nil
	7002.31.90	--- Other	kg	Nil
	7002.32	-- Of other glass having a linear coefficient of expansion not exceeding 5x10 ⁻⁶ per Kelvin within a temperature range of 0°C to 300°C:		
	7002.32.10	--- For vacuum tubes	kg	Nil
	7002.32.90	--- Other	kg	Nil
	7002.39	-- Other:		
	7002.39.10	--- For vacuum tubes	kg	Nil
	7002.39.90	--- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		
		- Non-wired sheets:		
	7003.12	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
	7003.12.10	--- Optical glass, not optically worked	m ²	Nil
	7003.12.20	--- Other, in square or rectangular shape (including with 1, 2, 3 or 4 corners cut)	m ²	Nil
	7003.12.90	--- Other	m ²	Nil
	7003.19	-- Other:		
	7003.19.10	--- Optical glass, not optically worked	m ²	Nil
	7003.19.90	--- Other	m ²	Nil
	7003.20.00	- Wired sheets	m ²	Nil
	7003.30.00	- Profiles	m ²	Nil
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		
	7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
	7004.20.10	-- Optical glass, not optically worked	m ²	Nil
	7004.20.90	-- Other	m ²	Nil
	7004.90	- Other glass:		
	7004.90.10	-- Optical glass, not optically worked	m ²	Nil
	7004.90.90	-- Other	m ²	Nil
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		
	7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:		
	7005.10.10	-- Optical glass, not optically worked	m ²	Nil
	7005.10.90	-- Other	m ²	Nil
		- Other non-wired glass:		
	7005.21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		
	7005.21.10	--- Optical glass, not optically worked	m ²	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7005.21.90	- - - Other	m ²	Nil
	7005.29	- - Other:		
	7005.29.10	- - - Optical glass, not optically worked	m ²	Nil
	7005.29.90	- - - Other	m ²	Nil
	7005.30.00	- Wired glass	m ²	Nil
70.06		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.		
	7006.00.10	- Optical glass, not optically worked	kg	Nil
	7006.00.90	- Other	kg	Nil
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.		
		- Toughened (tempered) safety glass:		
	7007.11	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	kg	Nil
	7007.11.10	- - - Suitable for vehicles of Chapter 87	kg	20%
	7007.11.20	- - - Suitable for aircraft or spacecraft of Chapter 88	kg	Nil
	7007.11.30	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	kg	Nil
	7007.11.40	- - - Suitable for ships, boats or floating structures of Chapter 89	kg	Nil
	7007.19	- - Other:		
	7007.19.10	- - - Suitable for earth moving machinery	m ²	15%
	7007.19.90	- - - Other	m ²	20%
		- Laminated safety glass:		
	7007.21	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
	7007.21.10	- - - Suitable for vehicles of Chapter 87	kg	20%
	7007.21.20	- - - Suitable for aircraft or spacecraft of Chapter 88	kg	Nil
	7007.21.30	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	kg	Nil
	7007.21.40	- - - Suitable for ships, boats or floating structures of Chapter 89	kg	Nil
	7007.29	- - Other:		
	7007.29.10	- - - Suitable for earth moving machinery	m ²	15%
	7007.29.90	- - - Other	m ²	20%
70.08	7008.00.00	Multiple-walled insulating units of glass.	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.		
	7009.10.00	- Rear-view mirrors for vehicles	kg	20%
		- Other:		
	7009.91.00	-- Unframed	kg	Nil
	7009.92.00	-- Framed	kg	Nil
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.		
	7010.10.00	- Ampoules	kg	Nil
	7010.20.00	- Stoppers, lids and other closures	kg	Nil
	7010.90	- Other:		
	7010.90.10	-- Carboys and demijohns	kg	Nil
	7010.90.20	-- Bottles and vials for antibiotics, serums and other injectables of a capacity not exceeding 1 l	kg	Nil
	7010.90.30	-- Bottles for intravenous fluids	kg	Nil
	7010.90.90	-- Other	kg	Nil
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.		
	7011.10	- For electric lighting:		
	7011.10.10	-- Stems	kg	Nil
	7011.10.90	-- Other	kg	Nil
	7011.20	- For cathode-ray tubes:		
	7011.20.10	-- Television tubes	kg	Nil
	7011.20.90	-- Other	kg	Nil
	7011.90.00	- Other	kg	Nil
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		
	7013.10.00	- Of glass-ceramics	kg	Nil
		- Stemware drinking glasses, other than of glass-ceramics:		
	7013.22.00	-- Of lead crystal	kg	Nil
	7013.28.00	-- Other	kg	Nil
		- Other drinking glasses, other than of glass-ceramics:		
	7013.33.00	-- Of lead crystal	kg	Nil
7013.37.00	-- Other	kg	Nil	

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:		
	7013.41.00	- - Of lead crystal	kg	Nil
	7013.42.00	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg	Nil
	7013.49.00	- - Other	kg	Nil
		- Other glassware:		
	7013.91.00	- - Of lead crystal	kg	Nil
	7013.99.00	- - Other	kg	Nil
70.14		Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.		
	7014.00.10	- Of a kind suitable for use in motor vehicles	kg	Nil
	7014.00.90	- Other	kg	Nil
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.		
	7015.10.00	- Glasses for corrective spectacles	kg	Nil
	7015.90	- Other:		
	7015.90.10	- - Clock or watch glasses	kg	10%
	7015.90.90	- - Other	kg	Nil
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.		
	7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	Nil
	7016.90.00	- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		
	7017.10	- Of fused quartz or other fused silica:		
	7017.10.10	- - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	kg	Nil
	7017.10.90	- - Other	kg	Nil
	7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg	Nil
	7017.90.00	- Other	kg	Nil
			kg	Nil
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.		
	7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	kg	Nil
	7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	kg	Nil
	7018.90.00	- Other	kg	Nil
			kg	Nil
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		
		- Slivers, rovings, yarn and chopped strands:		
	7019.11.00	- - Chopped strands, of a length of not more than 50 mm	kg	Nil
	7019.12.00	- - Rovings	kg	Nil
	7019.19	- - Other:		
	7019.19.10	- - - Yarn	kg	Nil
	7019.19.90	- - - Other	kg	Nil
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
	7019.31.00	- - Mats	kg	Nil
	7019.32.00	- - Thin sheets (voiles)	kg	Nil
	7019.39	- - Other:		
	7019.39.10	- - - Asphalt or coal-tar impregnated glass-fibre outerwrap for pipelines	kg	Nil
	7019.39.90	- - - Other	kg	Nil
	7019.40.00	- Woven fabrics of rovings	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
70.20		- Other woven fabrics:		
	7019.51.00	-- Of a width not exceeding 30 cm	kg	Nil
	7019.52.00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	kg	Nil
	7019.59.00	-- Other	kg	Nil
	7019.90	- Other:		
	7019.90.30	-- Escape chutes	kg	Nil
	7019.90.90	-- Other	kg	Nil
		Other articles of glass.		
		- Glass moulds:		
	7020.00.11	-- Of a kind used for the manufacture of acrylic goods	kg	Nil
	7020.00.19	-- Other	kg	Nil
7020.00.20	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	kg	Nil	
7020.00.90	- Other	kg	Nil	

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

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

- (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (A) The expression "precious metal" means silver, gold and platinum.
- (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

- (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
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, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4(B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER I		
		NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.		
	7101.10.00	- Natural pearls	kg	5%
		- Cultured pearls:		
	7101.21.00	-- Unworked	kg	5%
	7101.22.00	-- Worked	kg	5%
71.02		Diamonds, whether or not worked, but not mounted or set.		
	7102.10.00	- Unsorted	carat	5%
		- Industrial:		
	7102.21.00	-- Unworked or simply sawn, cleaved or bruted	carat	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7102.29.00	- - Other	carat	5%
		- Non- industrial:		
	7102.31.00	- - Unworked or simply sawn, cleaved or bruted	carat	5%
	7102.39.00	- - Other	carat	5%
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		
	7103.10.00	- Unworked or simply sawn or roughly shaped	kg	5%
		- Otherwise worked:	carat	5%
	7103.91.00	- - Rubies, sapphires and emeralds	carat	5%
	7103.99.00	- - Other	carat	5%
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		
	7104.10	- Piezo-electric quartz:		
	7104.10.10	- - Unworked	kg	Nil
	7104.10.20	- - Worked	kg	Nil
	7104.20.00	- Other, unworked or simply sawn or roughly shaped	kg	5%
	7104.90.00	- Other	kg	5%
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.		
	7105.10.00	- Of diamonds	carat	Nil
	7105.90.00	- Other	kg	Nil
		SUB-CHAPTER II		
		PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		
	7106.10.00	- Powder	kg	Nil
		- Other:		
	7106.91.00	- - Unwrought	kg	Nil
	7106.92.00	- - Semi-manufactured	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
71.07	7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	kg	Nil
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form. - Non-monetary:		
	7108.11.00	-- Powder	kg	Nil
	7108.12	-- Other unwrought forms:		
	7108.12.10	--- In lumps, ingots or cast bars	kg	Nil
	7108.12.90	--- Other	kg	Nil
	7108.13.00	-- Other semi-manufactured forms	kg	Nil
	7108.20.00	- Monetary	kg	Nil
71.09	7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	kg	Nil
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form. - Platinum:		
	7110.11	-- Unwrought or in powder form:		
	7110.11.10	--- In lumps, ingots, cast bars, powder or sponge	kg	Nil
	7110.11.90	--- Other	kg	Nil
	7110.19.00	-- Other	kg	Nil
		- Palladium:		
	7110.21	-- Unwrought or in powder form:		
	7110.21.10	--- Alloys, containing not less than 20% palladium by weight, suitable for use in the making of artificial teeth	kg	Nil
	7110.21.20	--- Other, in lumps, ingots, cast bars, powder or sponge	kg	Nil
	7110.21.90	--- Other	kg	Nil
	7110.29.00	-- Other	kg	Nil
		- Rhodium:		
	7110.31	-- Unwrought or in powder form:		
	7110.31.10	--- In lumps, ingots, cast bars, powder or sponge	kg	Nil
	7110.31.90	--- Other	kg	Nil
	7110.39.00	-- Other	kg	Nil
		- Iridium, osmium and ruthenium:		
	7110.41	-- Unwrought or in powder form:		
	7110.41.10	--- In lumps, ingots, cast bars, powder or sponge	kg	Nil
	7110.41.90	--- Other	kg	Nil
	7110.49.00	-- Other	kg	Nil
71.11		Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
71.12	7111.00.10	- Silver or gold, clad with platinum	kg	Nil
	7111.00.90	- Other	kg	Nil
		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.		
	7112.30.00	- Ash containing precious metal or precious metal compounds - Other :	kg	Nil
	7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	Nil
	7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	Nil
	7112.99	-- Other:		
	7112.99.10	--- Of silver, including metal clad with silver but excluding sweepings containing other precious metals	kg	Nil
	7112.99.90	--- Other	kg	Nil
SUB-CHAPTER III				
JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES				
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.		
		- Of precious metal whether or not plated or clad with precious metal:		
	7113.11	-- Of silver, whether or not plated or clad with other precious metal:		
	7113.11.10	--- Parts	kg	5%
	7113.11.90	--- Other	kg	5%
	7113.19	-- Of other precious metal, whether or not plated or clad with precious metal:		
	7113.19.10	--- Parts	kg	5%
	7113.19.90	--- Other	kg	5%
	7113.20	- Of base metal clad with precious metal:		
	7113.20.10	-- Parts	kg	5%
7113.20.90	-- Other	kg	5%	
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.		
	7114.11.00	- Of precious metal whether or not plated or clad with precious metal: -- Of silver, whether or not plated or clad with other precious metal	kg	5%

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	kg	5%
	7114.20.00	- Of base metal clad with precious metal	kg	5%
71.15		Other articles of precious metal or of metal clad with precious metal.		
	7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	kg	Nil
	7115.90	- Other:		
	7115.90.10	- - Of gold or silver	kg	Nil
	7115.90.20	- - Of metal clad with gold or silver	kg	Nil
	7115.90.90	- - Other	kg	Nil
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		
	7116.10.00	- Of natural or cultured pearls	kg	5%
	7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg	5%
71.17		Imitation jewellery.		
		- Of base metal, whether or not plated with precious metal:		
	7117.11	- - Cuff-links and studs:		
	7117.11.10	- - - Parts	kg	5%
	7117.11.90	- - - Other	kg	5%
	7117.19	- - Other:		
	7117.19.10	- - - Bangles	kg	5%
	7117.19.20	- - - Other imitation jewellery	kg	5%
	7117.19.90	- - - Parts	kg	5%
	7117.90	- Other:		
	7117.90.10	- - Bangles	kg	5%
	7117.90.20	- - Other imitation jewellery	kg	5%
	7117.90.90	- - Parts	kg	5%
71.18		Coin.		
	7118.10	- Coin (other than gold coin), not being legal tender:		
	7118.10.10	- - Silver coin	kg	Nil
	7118.10.90	- - Other	kg	Nil
	7118.90	- Other:		
	7118.90.10	- - Gold coin, whether or not legal tender	kg	Nil
	7118.90.20	- - Silver coin, being legal tender	kg	Nil
	7118.90.90	- - Other	kg	Nil

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. This Section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof of heading 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
 - (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals;

- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

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

3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets), and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - (c) A cermet of heading 81.13 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) **Waste and scrap**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **Powders**

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

Chapter 72

Iron and steel

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Pig iron**

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium

- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys 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.

(k) **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:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1(c) must each exceed 10% by weight.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		SUB-CHAPTER I		
		PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
72.01		Pig iron and, spiegeleisen in pigs, blocks or other primary forms.		
	7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg	Nil
	7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg	Nil
	7201.50.00	- Alloy pig iron; spiegeleisen	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.02		Ferro-alloys.		
		- Ferro-manganese:		
	7202.11.00	-- Containing by weight more than 2% of carbon	kg	Nil
	7202.19.00	-- Other	kg	Nil
		- Ferro-silicon:		
	7202.21.00	-- Containing by weight more than 55% of silicon	kg	Nil
	7202.29.00	-- Other	kg	Nil
	7202.30.00	- Ferro-silico-manganese	kg	Nil
		- Ferro-chromium:		
	7202.41.00	-- Containing by weight more than 4% of carbon	kg	Nil
	7202.49.00	-- Other	kg	Nil
	7202.50.00	- Ferro-silico-chromium	kg	Nil
	7202.60.00	- Ferro-nickel	kg	Nil
	7202.70.00	- Ferro-molybdenum	kg	Nil
	7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	kg	Nil
		- Other:		
	7202.91.00	-- Ferro-titanium and ferro-silico-titanium	kg	Nil
	7202.92.00	-- Ferro-vanadium	kg	Nil
	7202.93.00	-- Ferro-niobium	kg	Nil
	7202.99.00	-- Other	kg	Nil
72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.		
	7203.10.00	- Ferrous products obtained by direct reduction of iron ore	kg	Nil
	7203.90.00	- Other	kg	Nil
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.		
	7204.10.00	- Waste and scrap of cast iron	kg	Nil
		- Waste and scrap of alloy steel:		
	7204.21.00	-- Of stainless steel	kg	Nil
	7204.29.00	-- Other	kg	Nil
	7204.30.00	- Waste and scrap of tinned iron or steel	kg	Nil
		- Other waste and scrap:		
	7204.41.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	Nil
	7204.49.00	-- Other	kg	Nil
	7204.50.00	- Remelting scrap ingots	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.		
	7205.10.00	- Granules	kg	Nil
	7205.21.00	- Powders:		
		-- Of alloy steel	kg	Nil
	7205.29.00	-- Other	kg	Nil
		SUB-CHAPTER II		
		IRON AND NON-ALLOY STEEL		
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).		
	7206.10	- Ingots:		
	7206.10.10	-- Containing by weight more than 0.6% of carbon	kg	Nil
	7206.10.90	-- Other	kg	Nil
	7206.90.00	- Other	kg	Nil
72.07		Semi-finished products of iron or non-alloy steel.		
		- Containing by weight less than 0.25% of carbon:		
	7207.11.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	Nil
	7207.12	-- Other, of rectangular (other than square) cross-section:		
	7207.12.10	--- Slabs	kg	Nil
	7207.12.90	--- Other	kg	Nil
	7207.19.00	-- Other	kg	Nil
	7207.20	- Containing by weight 0.25% or more of carbon:		
		-- Containing by weight less than 0.6% of carbon:		
	7207.20.11	--- Slabs	kg	Nil
	7207.20.19	--- Other	kg	Nil
		-- Other:		
	7207.20.91	--- Slabs	kg	Nil
	7207.20.99	--- Other	kg	Nil
72.08		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.		
	7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	kg	Nil
		- Other, in coils, not further worked than hot-rolled, pickled:		
	7208.25	-- Of a thickness of 4.75 mm or more:		
	7208.25.10	--- Coils for re-rolling	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7208.25.90	- - - Other	kg	Nil
	7208.26.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil
	7208.27.00	- - Of a thickness of less than 3 mm	kg	Nil
		- Other, in coils, not further worked than hot-rolled:		
	7208.36.00	- - Of a thickness exceeding 10 mm	kg	Nil
	7208.37.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Nil
	7208.38.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil
	7208.39.00	- - Of a thickness of less than 3 mm	kg	Nil
	7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	kg	Nil
		- Other, not in coils, not further worked than hot-rolled:		
	7208.51.00	- - Of a thickness exceeding 10 mm	kg	Nil
	7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Nil
	7208.53.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil
	7208.54.00	- - Of a thickness of less than 3 mm	kg	Nil
	7208.90.00	- Other	kg	Nil
72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.		
		- In coils, not further worked than cold-rolled (cold-reduced):		
	7209.15.00	- - Of a thickness of 3 mm or more	kg	Nil
	7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	kg	Nil
	7209.17.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	Nil
	7209.18	- - Of a thickness of less than 0.5 mm:		
	7209.18.10	- - - Tin-mill blackplate	kg	Nil
	7209.18.20	- - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	kg	Nil
	7209.18.90	- - - Other	kg	Nil
		- Not in coils, not further worked than cold-rolled (cold-reduced):		
	7209.25.00	- - Of a thickness of 3 mm or more	kg	Nil
	7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	kg	Nil
	7209.27.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	Nil
	7209.28	- - Of a thickness of less than 0.5 mm:		
	7209.28.10	- - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	kg	Nil
	7209.28.90	- - - Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
72.10	7209.90	- Other:			
	7209.90.10	-- Corrugated	kg	Nil	
	7209.90.90	-- Other	kg	Nil	
			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.		
			- Plated or coated with tin:		
		7210.11	-- Of a thickness of 0.5 mm or more:		
		7210.11.10	--- Containing by weight 0.6 % or more of carbon	kg	Nil
		7210.11.90	--- Other	kg	Nil
		7210.12	-- Of a thickness of less than 0.5 mm:		
		7210.12.10	--- Containing by weight 0.6 % or more of carbon	kg	Nil
		7210.12.90	--- Other	kg	Nil
		7210.20	- Plated or coated with lead, including terne-plate:		
		7210.20.10	-- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	Nil
		7210.20.90	-- Other	kg	Nil
		7210.30	- Electrolytically plated or coated with zinc:		
		7210.30.10	-- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	Nil
		7210.30.90	-- Other	kg	Nil
			- Otherwise plated or coated with zinc:		
		7210.41	-- Corrugated:		
		7210.41.10	--- Of a thickness not exceeding 1.2 mm	kg	Nil
		7210.41.20	--- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	Nil
		7210.41.90	--- Other	kg	Nil
		7210.49	-- Other:		
		7210.49.10	--- Of a thickness not exceeding 1.2 mm	kg	Nil
		7210.49.20	--- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	Nil
		7210.49.90	--- Other	kg	Nil
		7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	Nil
			- Plated or coated with aluminium:		
		7210.61	-- Plated or coated with aluminium-zinc alloys:		
		7210.61.10	--- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	Nil
		7210.61.90	--- Other	kg	Nil
	7210.69	-- Other:			
	7210.69.10	--- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	Nil	
	7210.69.90	--- Other	kg	Nil	
	7210.70	- Painted, varnished or coated with plastics:			

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
72.11	7210.70.10	-- Containing by weight less than 0.6% of carbon and of a thickness 1.5 mm or less	kg	Nil	
	7210.70.90	-- Other	kg	Nil	
	7210.90	- Other:			
	7210.90.10	-- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	Nil	
	7210.90.90	-- Other	kg	Nil	
			Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.		
			- Not further worked than hot-rolled:		
		7211.13	-- 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:		
		7211.13.10	--- Hoop and strip, of a width exceeding 150 mm but not exceeding 400 mm	kg	Nil
		7211.13.20	--- Corrugated, containing by weight less than 0.6% of carbon	kg	Nil
		7211.13.90	--- Other	kg	Nil
		7211.14	-- Other, of a thickness of 4.75 mm or more:		
		7211.14.10	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
		7211.14.20	--- Corrugated, containing by weight less than 0.6% of carbon	kg	Nil
		7211.14.90	--- Other	kg	Nil
		7211.19	-- Other:		
		7211.19.10	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
		7211.19.20	--- Corrugated, containing by weight less than 0.6% of carbon	kg	Nil
		7211.19.30	--- Other, of a thickness of 0.17 mm or less	kg	Nil
		7211.19.90	--- Other	kg	Nil
			- Not further worked than cold-rolled (cold-reduced):		
		7211.23	-- Containing by weight less than 0.25% of carbon:		
		7211.23.10	--- Corrugated	kg	Nil
		7211.23.20	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
		7211.23.30	--- Other, of a thickness of 0.17 mm or less	kg	Nil
		7211.23.90	--- Other	kg	Nil
		7211.29	-- Other:		
		7211.29.10	--- Corrugated	kg	Nil
		7211.29.20	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
		7211.29.30	--- Other, of a thickness of 0.17 mm or less	kg	Nil
		7211.29.90	--- Other	kg	Nil
		7211.90	- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
72.12	7211.90.10	-- Hoop and strip, of a width not exceeding 400 mm	kg	Nil	
	7211.90.20	-- Corrugated, containing by weight less than 0.6% of carbon	kg	Nil	
	7211.90.30	-- Other, of a thickness of 0.17 mm or less	kg	Nil	
	7211.90.90	-- Other	kg	Nil	
			Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.		
		7212.10	- Plated or coated with tin:		
		7212.10.10	-- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
		7212.10.90	-- Other	kg	Nil
		7212.20	- Electrolytically plated or coated with zinc:		
		7212.20.10	-- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
		7212.20.20	-- Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	Nil
		7212.20.90	-- Other	kg	Nil
		7212.30	- Otherwise plated or coated with zinc:		
		7212.30.10	-- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
		7212.30.20	-- Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	Nil
		7212.30.90	-- Other	kg	Nil
		7212.40	- Painted, varnished or coated with plastics:		
		7212.40.10	-- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
		7212.40.20	-- Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	Nil
		7212.40.90	-- Other	kg	Nil
		7212.50	- Otherwise plated or coated:		
		7212.50.10	-- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
		7212.50.20	-- Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	Nil
		7212.50.90	-- Other	kg	Nil
		7212.60	- Clad:		
		7212.60.10	-- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
		7212.60.20	-- Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	Nil
	7212.60.90	-- Other	kg	Nil	
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
	7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	Nil	
	7213.20.00	- Other, of free-cutting steel	kg	Nil	

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.14	7213.91.00	- Other: -- Of circular cross-section measuring less than 14 mm in diameter	kg	Nil
	7213.99.00	-- Other	kg	Nil
		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.		
	7214.10	- Forged: -- Containing by weight less than 0.6% of carbon:		
	7214.10.11	--- Of circular cross-section	kg	Nil
	7214.10.19	--- Other	kg	Nil
		-- Other: --- Of circular cross-section	kg	Nil
	7214.10.21	--- Of circular cross-section	kg	Nil
	7214.10.29	--- Other	kg	Nil
	7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling: -- Containing by weight less than 0.6% of carbon:		
	7214.20.11	--- Of circular cross-section	kg	Nil
	7214.20.19	--- Other	kg	Nil
		-- Other: --- Of circular cross-section	kg	Nil
	7214.20.21	--- Of circular cross-section	kg	Nil
	7214.20.29	--- Other	kg	Nil
	7214.30.00	- Other, of free-cutting steel	kg	Nil
		- Other: -- Of rectangular (other than square) cross-section:		
	7214.91	-- Of rectangular (other than square) cross-section:		
	7214.91.10	--- Containing by weight less than 0.6% of carbon	kg	Nil
	7214.91.20	--- Containing by weight 0.6% or more of carbon	kg	Nil
7214.99	-- Other: --- Containing by weight 0.6% or more of carbon, other than of circular cross-section	kg	Nil	
7214.99.10	--- Containing by weight 0.6% or more of carbon, other than of circular cross-section	kg	Nil	
7214.99.90	--- Other	kg	Nil	
72.15		Other bars and rods of iron or non-alloy steel.		
	7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	Nil
	7215.50	- Other, not further worked than cold-formed or cold-finished:		
	7215.50.10	-- Containing by weight 0.6% or more of carbon, other than of circular cross-section	kg	Nil
7215.50.90	-- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
72.16	7215.90.00	- Other	kg	Nil
		Angles, shapes and sections of iron or non-alloy steel.		
	7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg	Nil
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
	7216.21.00	-- L sections	kg	Nil
	7216.22.00	-- T sections	kg	Nil
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:		
	7216.31.00	-- U sections	kg	Nil
	7216.32.00	-- I sections	kg	Nil
	7216.33.00	-- H sections	kg	Nil
	7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg	Nil
	7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:		
	7216.50.10	-- Of a height of less than 80 mm	kg	Nil
	7216.50.90	-- Other	kg	Nil
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
	7216.61.00	-- Obtained from flat-rolled products	kg	Nil
	7216.69.00	-- Other	kg	Nil
	- Other:			
7216.91.00	-- Cold-formed or cold-finished from flat-rolled products	kg	Nil	
7216.99.00	-- Other	kg	Nil	
72.17		Wire of iron or non-alloy steel.		
	7217.10	- Not plated or coated, whether or not polished:		
	7217.10.10	-- Containing by weight less than 0.25% of carbon	kg	Nil
		-- Containing by weight 0.25% or more but less than 0.6% of carbon:		
	7217.10.22	--- Bead wire; flat hard steel reed wire; prestressed concrete steel wire; free-cutting steel wire	kg	Nil
	7217.10.29	--- Other	kg	Nil
	-- Containing by weight 0.6% or more of carbon:			
7217.10.31	--- Spokes wire; bead wire; flat hard steel reed wire; prestressed concrete steel wire; free-cutting steel wire	kg	Nil	

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7217.10.39	- - - Other	kg	Nil
	7217.20	- Plated or coated with zinc:		
	7217.20.10	- - Containing by weight less than 0.25% carbon	kg	Nil
	7217.20.20	- - Containing by weight 0.25% or more but less than 0.45% of carbon - - Containing by weight 0.45% or more of carbon:	kg	Nil
	7217.20.91	- - - High carbon steel core wire for steel reinforced aluminium conductors (ACSR)	kg	Nil
	7217.20.99	- - - Other	kg	Nil
	7217.30	- Plated or coated with other base metals:		
	7217.30.10	- - Containing by weight less than 0.25% of carbon	kg	Nil
	7217.30.20	- - Containing by weight 0.25% or more of carbon but less than 0.6% of carbon - - Containing by weight 0.6% or more of carbon:	kg	Nil
	7217.30.31	- - - Copper alloy coated high carbon steel wire of a kind used in the manufacture of pneumatic rubber tyres (bead wire)	kg	Nil
	7217.30.39	- - - Other	kg	Nil
	7217.90.00	- Other		
		SUB-CHAPTER III		
		STAINLESS STEEL		
72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.		
	7218.10.00	- Ingots and other primary forms - Other:	kg	Nil
	7218.91.00	- - Of rectangular (other than square) cross-section	kg	Nil
	7218.99.00	- - Other	kg	Nil
72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.		
		- Not further worked than hot-rolled, in coils:		
	7219.11.00	- - Of a thickness exceeding 10 mm	kg	Nil
	7219.12.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Nil
	7219.13.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil
	7219.14.00	- - Of a thickness of less than 3 mm - Not further worked than hot-rolled, not in coils:	kg	Nil
	7219.21.00	- - Of a thickness exceeding 10 mm	kg	Nil
	7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7219.23.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil
	7219.24.00	-- Of a thickness of less than 3 mm - Not further worked than cold-rolled (cold-reduced):	kg	Nil
	7219.31.00	-- Of a thickness of 4.75 mm or more	kg	Nil
	7219.32.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil
	7219.33.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	Nil
	7219.34.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	Nil
	7219.35.00	-- Of a thickness of less than 0.5 mm	kg	Nil
	7219.90	- Other:		
	7219.90.10	-- Of a thickness of 1.5 mm or more but not exceeding 125 mm with patterns in relief derived from rolling, or perforated, corrugated or polished	kg	Nil
	7219.90.20	-- Of a thickness of less than 1.5 mm without patterns in relief derived from rolling, or perforated, corrugated or polished	kg	Nil
	7219.90.90	-- Other	kg	Nil
72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm. - Not further worked than hot-rolled:		
	7220.11	-- Of a thickness of 4.75 mm or more:		
	7220.11.10	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
	7220.11.90	--- Other	kg	Nil
	7220.12	-- Of a thickness of less than 4.75 mm:		
	7220.12.10	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
	7220.12.90	--- Other	kg	Nil
	7220.20	- Not further worked than cold-rolled (cold-reduced):		
	7220.20.10	-- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
	7220.20.90	-- Other	kg	Nil
	7220.90	- Other:		
	7220.90.10	-- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
	7220.90.90	-- Other	kg	Nil
72.21	7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	kg	Nil
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
	7222.11.00	- - Of circular cross-section	kg	Nil
	7222.19.00	- - Other	kg	Nil
	7222.20	- Bars and rods, not further worked than cold-formed or cold-finished:		
	7222.20.10	- - Of circular cross-section	kg	Nil
	7222.20.90	- - Other	kg	Nil
	7222.30	- Other bars and rods:		
	7222.30.10	- - Of circular cross-section	kg	Nil
	7222.30.90	- - Other	kg	Nil
	7222.40.00	- Angles, shapes and sections	kg	Nil
72.23		Wire of stainless steel.		
	7223.00.10	- Having a cross-sectional dimension exceeding 13 mm	kg	Nil
	7223.00.90	- Other	kg	Nil
		SUB-CHAPTER IV		
		OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.		
	7224.10.00	- Ingots and other primary forms	kg	Nil
	7224.90.00	- Other	kg	Nil
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.		
		- Of silicon-electrical steel:		
	7225.11.00	- - Grain-oriented	kg	Nil
	7225.19.00	- - Other	kg	Nil
	7225.30.00	- Other, not further worked than hot-rolled, in coils	kg	Nil
	7225.40.00	- Other, not further worked than hot-rolled, not in coils	kg	Nil
	7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	kg	Nil
		- Other:		
	7225.91.00	- - Electrolytically plated or coated with zinc	kg	Nil
	7225.92.00	- - Otherwise plated or coated with zinc	kg	Nil
	7225.99.00	- - Other	kg	Nil
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.		
		- Of silicon-electrical steel:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7226.11	-- Grain-oriented:		
	7226.11.10	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
	7226.11.90	--- Other	kg	Nil
	7226.19	-- Other:		
	7226.19.10	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
	7226.19.90	--- Other	kg	Nil
	7226.20	- Of high speed steel:		
	7226.20.10	-- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
	7226.20.90	-- Other	kg	Nil
	7226.91	-- Not further worked than hot-rolled:		
	7226.91.10	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
	7226.91.90	--- Other	kg	Nil
	7226.92	-- Not further worked than cold-rolled [cold-reduced]:		
	7226.92.10	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
	7226.92.90	--- Other	kg	Nil
	7226.99	-- Other:		
	7226.99.10	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil
	7226.99.90	--- Other	kg	Nil
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		
	7227.10.00	- Of high speed steel	kg	Nil
	7227.20.00	- Of silico-manganese steel	kg	Nil
	7227.90.00	- Other	kg	Nil
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.		
	7228.10	- Bars and rods, of high speed steel:		
	7228.10.10	-- Of circular cross-section	kg	Nil
	7228.10.90	-- Other	kg	Nil
	7228.20	- Bars and rods, of silico-manganese steel:		
	7228.20.10	-- Of circular cross-section	kg	Nil
	7228.20.90	-- Other	kg	Nil
	7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
	7228.30.10	-- Of circular cross-section	kg	Nil
	7228.30.90	-- Other	kg	Nil
	7228.40	- Other bars and rods, not further worked than forged:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7228.40.10	-- Of circular cross-section	kg	Nil
	7228.40.90	-- Other	kg	Nil
	7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished:		
	7228.50.10	-- Of circular cross-section	kg	Nil
	7228.50.90	-- Other	kg	Nil
	7228.60	- Other bars and rods:		
	7228.60.10	-- Of circular cross-section	kg	Nil
	7228.60.90	-- Other	kg	Nil
	7228.70.00	- Angles, shapes and sections	kg	Nil
	7228.80	- Hollow drill bars and rods:		
		-- Containing by weight 0.6% or more of carbon:		
	7228.80.11	--- Of circular cross-section	kg	Nil
	7228.80.19	--- Other	kg	Nil
	7228.80.90	-- Other	kg	Nil
72.29		Wire of other alloy steel.		
	7229.20.00	- Of silico-manganese steel	kg	Nil
	7229.90.00	- Other	kg	Nil

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.		
	7301.10.00	- Sheet piling	kg	Nil
	7301.20.00	- Angles, shapes and sections	kg	Nil
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.		
	7302.10.00	- Rails	kg	Nil
	7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	kg	Nil
	7302.40.00	- Fish-plates and sole plates	kg	Nil
	7302.90	- Other:		
	7302.90.10	-- Sleepers (cross-ties)	kg	Nil
	7302.90.90	-- Other	kg	Nil
73.03		Tubes, pipes and hollow profiles, seamless, of cast iron.		
	7303.00.10	- Tubes and pipes	kg	Nil
	7303.00.90	- Other	kg	Nil
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Line pipe of a kind used for oil or gas pipelines:		
	7304.11.00	-- Of stainless steel	kg	Nil
	7304.19.00	-- Other	kg	Nil
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
	7304.22.00	-- Drill pipe of stainless steel	kg	Nil
	7304.23.00	-- Other drill pipe	kg	Nil
	7304.24.00	-- Other, of stainless steel	kg	Nil
	7304.29.00	-- Other	kg	Nil
		- Other, of circular cross-section, of iron or non-alloy steel:		
	7304.31	-- Cold-drawn or cold-rolled (cold-reduced):		
	7304.31.10	--- Drillrod casing and tubing with pin and box threads	kg	Nil
	7304.31.90	--- Other	kg	Nil
	7304.39.00	-- Other	kg	Nil
		- Other, of circular cross-section, of stainless steel:		
	7304.41.00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	Nil
	7304.49.00	-- Other	kg	Nil
		- Other, of circular cross-section, of other alloy steel:		
	7304.51	-- Cold-drawn or cold-rolled (cold-reduced):		
	7304.51.10	--- Drillrod casing and tubing with pin and box threads	kg	Nil
	7304.51.90	--- Other	kg	Nil
	7304.59.00	-- Other	kg	Nil
	7304.90.00	- Other	kg	Nil
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.		
		- Line pipe of a kind used for oil or gas pipelines:		
	7305.11.00	-- Longitudinally submerged arc welded	kg	Nil
	7305.12.00	-- Other, longitudinally welded	kg	Nil
	7305.19.00	-- Other	kg	Nil
	7305.20.00	- Casing of a kind used in drilling for oil or gas	kg	Nil
		- Other, welded:		
	7305.31	-- Longitudinally welded:		
	7305.31.10	--- Stainless steel pipes and tubes	kg	Nil
	7305.31.90	--- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.06	7305.39.00	- - Other	kg	Nil
	7305.90.00	- Other	kg	Nil
		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.		
		- Line pipe of a kind used for oil or gas pipelines:		
	7306.11.00	- - Welded, of stainless steel	kg	Nil
	7306.19.00	- - Other	kg	Nil
		- Casing and tubing of a kind used in drilling for oil or gas:		
	7306.21.00	- - Welded, of stainless steel	kg	Nil
	7306.29.00	- - Other	kg	Nil
	7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel:		
	7306.30.10	- - Boiler tubes	kg	Nil
	7306.30.20	- - Single or double-walled, copper-plated, fluoro-resin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm	kg	Nil
	7306.30.30	- - Sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm	kg	Nil
	7306.30.90	- - Other	kg	Nil
	7306.40	- Other, welded, of circular cross-section, of stainless steel:		
	7306.40.10	- - Boiler tubes	kg	Nil
	7306.40.20	- - Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	kg	Nil
	7306.40.30	- - Pipes and tubes containing by weight at least 30% of nickel, with an external diameter not exceeding 10 mm	kg	Nil
	7306.40.90	- - Other	kg	Nil
	7306.50	- Other, welded, of circular cross-section, of other alloy steel:		
	7306.50.10	- - Boiler tubes	kg	Nil
	7306.50.90	- - Other	kg	Nil
		- Other, welded, of non-circular cross-section:		
	7306.61.00	- - Of square or rectangular cross-section	kg	Nil
	7306.69.00	- - Of other non-circular cross-section	kg	Nil
	7306.90	- Other:		
	7306.90.10	- - Bundy-weld pipes and tubes	kg	Nil
	7306.90.90	- - Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.		
		- Cast fittings:		
	7307.11.00	-- Of non-malleable cast iron	kg	Nil
	7307.19.00	-- Other	kg	Nil
		- Other, of stainless steel:		
	7307.21.00	-- Flanges	kg	Nil
	7307.22.00	-- Threaded elbows, bends and sleeves	kg	Nil
	7307.23.00	-- Butt welding fittings	kg	Nil
	7307.29.00	-- Other	kg	Nil
		- Other:		
	7307.91.00	-- Flanges	kg	Nil
	7307.92.00	-- Threaded elbows, bends and sleeves	kg	Nil
	7307.93.00	-- Butt welding fittings	kg	Nil
	7307.99.00	-- Other	kg	Nil
73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.		
	7308.10	- Bridges and bridge-sections:		
	7308.10.10	-- Prefabricated modular type joined by shear connectors	kg	Nil
	7308.10.90	-- Other	kg	Nil
	7308.20	- Towers and lattice masts:		
		-- Towers:		
	7308.20.11	--- Prefabricated modular type joined by shear connectors	kg	Nil
	7308.20.19	--- Other	kg	Nil
		-- Lattice masts:		
	7308.20.21	--- Prefabricated modular type joined by shear connectors	kg	Nil
	7308.20.29	--- Other	kg	Nil
	7308.30.00	- Doors, windows and their frames and thresholds for doors	kg	Nil
	7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping:		
	7308.40.10	-- Prefabricated modular type joined by shear connectors	kg	Nil
	7308.40.90	-- Other	kg	Nil
	7308.90	- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7308.90.20	-- Prefabricated modular type joined by shear connectors	kg	Nil
	7308.90.30	-- Corrugated, curved or bent galvanized plates for assembly into underground conduits and culverts	kg	Nil
	7308.90.40	-- Parts of tubes or tunnels, made of formed and bended corrugated sheet of iron or steel	kg	Nil
	7308.90.50	-- Rails for ships	kg	Nil
	7308.90.90	-- Other	kg	Nil
73.09	7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
	7310.10.00	- Of a capacity of 50 l or more - Of a capacity of less than 50 l:	kg	Nil
	7310.21	-- Cans which are to be closed by soldering or crimping:		
	7310.21.10	--- Of a capacity of less than 1 l	kg	Nil
	7310.21.90	--- Other	kg	Nil
	7310.29	-- Other:		
	7310.29.10	--- Of a capacity of less than 1 l	kg	Nil
	7310.29.90	--- Other	kg	Nil
73.11		Containers for compressed or liquefied gas, of iron or steel.		
		- Seamless steel cylinders, except for LPG cylinders:		
	7311.00.11	-- Of a capacity of less than 30 l	kg	Nil
	7311.00.19	-- Other	kg	Nil
		- Other:		
	7311.00.91	-- Of a capacity of less than 30 l	kg	Nil
	7311.00.99	-- Other	kg	Nil
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.		
	7312.10	- Stranded wire, ropes and cables:		
	7312.10.10	-- Locked coils, flattened strands and non-rotating wire ropes	kg	Nil
	7312.10.20	-- Plated or coated with brass and of a nominal diameter not exceeding 3 mm	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7312.10.40	-- Stranded wire of diameter of less than 3 mm	kg	Nil
	7312.10.90	-- Other	kg	Nil
	7312.90.00	- Other	kg	Nil
73.13	7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	kg	Nil
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.		
		- Woven cloth:		
	7314.12.00	-- Endless bands for machinery, of stainless steel	kg	Nil
	7314.14.00	-- Other woven cloth, of stainless steel	kg	Nil
	7314.19	-- Other:		
	7314.19.10	--- Endless bands for machinery other than of stainless steel	kg	Nil
	7314.19.90	--- Other	kg	Nil
	7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	kg	Nil
		- Other grill, netting and fencing, welded at the intersection:		
	7314.31.00	-- Plated or coated with zinc	kg	Nil
	7314.39.00	-- Other	kg	Nil
		- Other cloth, grill, netting and fencing:		
	7314.41.00	-- Plated or coated with zinc	kg	Nil
	7314.42.00	-- Coated with plastics	kg	Nil
	7314.49.00	-- Other	kg	Nil
	7314.50.00	- Expanded metal	kg	Nil
73.15		Chain and parts thereof, of iron or steel.		
		- Articulated link chain and parts thereof:		
	7315.11	-- Roller chain:		
		--- Of mild steel:		
	7315.11.11	---- Bicycle chain	kg	Nil
	7315.11.12	---- Motorcycle chain	kg	Nil
	7315.11.19	---- Other	kg	Nil
		--- Other:		
	7315.11.21	---- Bicycle chain	kg	Nil
	7315.11.22	---- Motorcycle chain	kg	Nil
	7315.11.23	---- Other transmission type of pitch length not less than 6 mm but not more than 32 mm	kg	Nil
	7315.11.29	---- Other	kg	Nil
	7315.12.00	-- Other chain	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7315.19	-- Parts:		
		--- Of mild steel:		
	7315.19.11	---- Of bicycle chain	kg	Nil
	7315.19.12	---- Of motorcycle chain	kg	Nil
	7315.19.19	---- Other	kg	Nil
		--- Other:		
	7315.19.91	---- Of bicycle chain	kg	Nil
	7315.19.92	---- Of motorcycle chain	kg	Nil
	7315.19.99	---- Other	kg	Nil
	7315.20	- Skid chain:		
	7315.20.10	-- Of mild steel	kg	Nil
	7315.20.90	-- Other	kg	Nil
		- Other chain:		
	7315.81	-- Stud-link:		
	7315.81.10	--- Of mild steel	kg	Nil
	7315.81.90	--- Other	kg	Nil
	7315.82	-- Other, welded link:		
	7315.82.10	--- Of mild steel	kg	Nil
	7315.82.90	--- Other	kg	Nil
	7315.89	-- Other:		
		--- Of mild steel:		
	7315.89.11	---- Bicycle chain	kg	Nil
	7315.89.12	---- Motorcycle chain	kg	Nil
	7315.89.19	---- Other	kg	Nil
		--- Other:		
	7315.89.21	---- Bicycle chain	kg	Nil
	7315.89.22	---- Motorcycle chain	kg	Nil
	7315.89.29	---- Other	kg	Nil
	7315.90	- Other parts:		
	7315.90.10	-- Of mild steel	kg	Nil
	7315.90.90	-- Other	kg	Nil
73.16	7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	kg	Nil
73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.		
	7317.00.10	- Wire nails	kg	Nil
	7317.00.20	- Staples	kg	Nil
	7317.00.90	- Other	kg	Nil
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. - Threaded articles:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7318.11.00	-- Coach screws	kg	Nil
	7318.12	-- Other wood screws:		
	7318.12.10	--- Of an external diameter not exceeding 16 mm	kg	Nil
	7318.12.90	--- Other	kg	Nil
	7318.13	-- Screw hooks and screw rings:		
	7318.13.10	--- Of an external diameter not exceeding 16 mm	kg	Nil
	7318.13.90	--- Other	kg	Nil
	7318.14	-- Self-tapping screws:		
	7318.14.10	--- Of an external diameter not exceeding 16 mm	kg	Nil
	7318.14.90	--- Other	kg	Nil
	7318.15	-- Other screws and bolts, whether or not with their nuts or washers:		
		--- Of an external diameter not exceeding 16 mm:		
	7318.15.11	---- Screws for metal	kg	Nil
	7318.15.12	---- Bolts for metal, with or without nuts	kg	Nil
	7318.15.19	---- Other	kg	Nil
		--- Other:		
	7318.15.91	---- Screws for metal	kg	Nil
	7318.15.92	---- Bolts for metal, with or without nuts	kg	Nil
	7318.15.99	---- Other	kg	Nil
	7318.16	-- Nuts:		
	7318.16.10	--- Of an external diameter not exceeding 16 mm	kg	Nil
	7318.16.90	--- Other	kg	Nil
	7318.19	-- Other:		
	7318.19.10	--- Of an external diameter not exceeding 16 mm	kg	Nil
	7318.19.90	--- Other	kg	Nil
		- Non-threaded articles:		
	7318.21	-- Spring washers and other lock washers:		
	7318.21.10	--- Of an external diameter not exceeding 16 mm	kg	Nil
	7318.21.90	--- Other	kg	Nil
	7318.22	-- Other washers:		
	7318.22.10	--- Of an external diameter not exceeding 16 mm	kg	Nil
	7318.22.90	--- Other	kg	Nil
	7318.23	-- Rivets:		
	7318.23.10	--- Of an external diameter not exceeding 16 mm	kg	Nil
	7318.23.90	--- Other	kg	Nil
	7318.24	-- Cotter pins and cotter-pins:		
	7318.24.10	--- Of an external diameter not exceeding 16 mm	kg	Nil
	7318.24.90	--- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7318.29	-- Other:		
	7318.29.10	--- Of an external diameter not exceeding 16 mm	kg	Nil
	7318.29.90	--- Other	kg	Nil
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.		
	7319.20.00	- Safety pins	kg	Nil
	7319.30.00	- Other pins	kg	Nil
	7319.90.00	- Other	kg	Nil
73.20		Springs and leaves for springs, of iron or steel.		
	7320.10	- Leaf-springs and leaves therefor:		
	7320.10.10	-- For motor vehicles or earth moving machinery	kg	20%
	7320.10.90	-- Other	kg	Nil
	7320.20	- Helical springs:		
	7320.20.10	-- For motor vehicles or earth moving machinery	kg	20%
	7320.20.90	-- Other	kg	Nil
	7320.90	- Other:		
	7320.90.10	-- For motor vehicles	kg	20%
	7320.90.90	-- Other	kg	Nil
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.		
		- Cooking appliances and plate warmers:		
	7321.11.00	-- For gas fuel or for both gas and other fuels	u	Nil
	7321.12.00	-- For liquid fuel	u	Nil
	7321.19.00	-- Other, including appliances for solid fuel	u	Nil
		- Other appliances:		
	7321.81.00	-- For gas fuel or for both gas and other fuels	u	Nil
	7321.82.00	-- For liquid fuel	u	Nil
	7321.89.00	-- Other, including appliances for solid fuel	u	Nil
	7321.90	- Parts:		
	7321.90.10	-- Of burners for kerosene stoves	kg	Nil
	7321.90.90	-- Other	kg	Nil
73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.23		- Radiators and parts thereof:		
	7322.11.00	-- Of cast iron	kg	Nil
	7322.19.00	-- Other	kg	Nil
	7322.90.00	- Other	kg	Nil
		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
	7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like - Other:	kg	Nil
	7323.91	-- Of cast iron, not enamelled:		
	7323.91.10	--- Kitchenware	kg	Nil
	7323.91.90	--- Other	kg	Nil
	7323.92.00	-- Of cast iron, enamelled	kg	Nil
	7323.93	-- Of stainless steel:		
	7323.93.10	--- Kitchenware	kg	Nil
	7323.93.90	--- Other	kg	Nil
	7323.94.00	-- Of iron (other than cast iron) or steel, enamelled	kg	Nil
	7323.99	-- Other:		
7323.99.10	--- Kitchenware	kg	Nil	
7323.99.90	--- Other	kg	Nil	
73.24		Sanitary ware and parts thereof, of iron or steel.		
	7324.10.00	- Sinks and wash basins, of stainless steel - Baths:	kg	Nil
	7324.21.00	-- Of cast iron, whether or not enamelled	kg	Nil
	7324.29.00	-- Other	kg	Nil
	7324.90	- Other, including parts:		
	7324.90.10	-- Flushing water closets or urinals (fixed type)	kg	Nil
	7324.90.20	-- Bedpans, urinals (portable type) and chamber-pots	kg	Nil
	7324.90.90	-- Other	kg	Nil
73.25		Other cast articles of iron or steel.		
	7325.10	- Of non-malleable cast iron:		
	7325.10.10	-- Spouts and cups for latex collection	kg	Nil
	7325.10.90	-- Other	kg	Nil
		- Other:		
	7325.91.00	-- Grinding balls and similar articles for mills	kg	Nil
	7325.99	-- Other:		
	7325.99.10	--- Spouts and cups for latex collection	kg	Nil
7325.99.90	--- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
73.26		Other articles of iron or steel.		
		- Forged or stamped, but not further worked:		
	7326.11.00	- - Grinding balls and similar articles for mills	kg	Nil
	7326.19.00	- - Other	kg	Nil
	7326.20	- Articles of iron or steel wire:		
	7326.20.20	- - Rat traps	kg	Nil
	7326.20.50	- - Wire poultry cages and the like	kg	Nil
	7326.20.90	- - Other	kg	Nil
	7326.90	- Other:		
	7326.90.10	- - Ships' rudders	kg	Nil
	7326.90.30	- - Stainless steel clamp assemblies with rubber sleeves for hubless cast iron pipes and pipe fittings	kg	Nil
	7326.90.40	- - Spouts and cups for latex collection	kg	Nil
	7326.90.50	- - Rat traps	kg	Nil
	7326.90.70	- - Horseshoes; riding boot spurs	kg	Nil
	7326.90.90	- - Other	kg	Nil

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		
Elements		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.

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
74.01	7401.00.00	Copper mattes; cement copper (precipitated copper).	kg	Nil
74.02	7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	kg	Nil
74.03		Refined copper and copper alloys, unwrought.		
		- Refined copper:		
	7403.11.00	-- Cathodes and sections of cathodes	kg	Nil
	7403.12.00	-- Wire-bars	kg	Nil
	7403.13.00	-- Billets	kg	Nil
	7403.19.00	-- Other	kg	Nil
		- Copper alloys:		
	7403.21.00	-- Copper-zinc base alloys (brass)	kg	Nil
	7403.22.00	-- Copper-tin base alloys (bronze)	kg	Nil
	7403.29.00	-- Other copper alloys (other than master alloys of heading 74.05)	kg	Nil
74.04	7404.00.00	Copper waste and scrap.	kg	Nil
74.05	7405.00.00	Master alloys of copper.	kg	Nil
74.06		Copper powders and flakes.		
	7406.10.00	- Powders of non-lamellar structure	kg	Nil
	7406.20.00	- Powders of lamellar structure; flakes	kg	Nil
74.07		Copper bars, rods and profiles.		
	7407.10	- Of refined copper:		
	7407.10.30	-- Profiles	kg	Nil
	7407.10.90	-- Other	kg	Nil
		- Of copper alloys.		
	7407.21.00	-- Of copper-zinc base alloys (brass)	kg	Nil
	7407.29.00	-- Other	kg	Nil
74.08		Copper wire.		
		- Of refined copper:		
	7408.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	kg	Nil
	7408.19.00	-- Other	kg	Nil
		- Of copper alloys:		
	7408.21.00	-- Of copper-zinc base alloys (brass)	kg	Nil
	7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	Nil
	7408.29.00	-- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.		
		- Of refined copper:		
	7409.11.00	- - In coils	kg	Nil
	7409.19.00	- - Other	kg	Nil
		- Of copper-zinc base alloys (brass):		
	7409.21.00	- - In coils	kg	Nil
	7409.29.00	- - Other	kg	Nil
		- Of copper-tin base alloys (bronze):		
	7409.31.00	- - In coils	kg	Nil
7409.39.00	- - Other	kg	Nil	
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel- zinc base alloys (nickel silver)	kg	Nil	
7409.90.00	- Of other copper alloys	kg	Nil	
74.10		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.		
		- Not backed:		
	7410.11.00	- - Of refined copper	kg	Nil
	7410.12.00	- - Of copper alloys	kg	Nil
		- Backed:		
7410.21.00	- - Of refined copper	kg	Nil	
7410.22.00	- - Of copper alloys	kg	Nil	
74.11		Copper tubes and pipes.		
	7411.10.00	- Of refined copper	kg	Nil
		- Of copper alloys:		
	7411.21.00	- - Of copper-zinc base alloys (brass)	kg	Nil
	7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	Nil
7411.29.00	- - Other	kg	Nil	
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).		
	7412.10.00	- Of refined copper	kg	Nil
	7412.20	- Of copper alloys:		
	7412.20.10	- - Of copper-zinc base alloys (brass)	kg	Nil
7412.20.90	- - Other	kg	Nil	
74.13	7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
74.15		Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.		
	7415.10	- Nails and tacks, drawing pins, staples and similar articles:		
	7415.10.10	-- Nails	kg	Nil
	7415.10.20	-- Staples	kg	Nil
	7415.10.90	-- Other	kg	Nil
		- Other articles, not threaded:		
	7415.21.00	-- Washers (including spring washers)	kg	Nil
	7415.29.00	-- Other	kg	Nil
		- Other threaded articles:		
	7415.33	-- Screws; bolts and nuts:		
	7415.33.10	--- Screws	kg	Nil
	7415.33.20	--- Bolts and nuts	kg	Nil
	7415.39.00	-- Other	kg	Nil
74.18		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.		
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
	7418.11.00	-- Pot scourers and scouring or polishing pads, gloves and the like	kg	Nil
	7418.19.00	-- Other	kg	Nil
	7418.20.00	- Sanitary ware and parts thereof	kg	Nil
74.19		Other articles of copper.		
	7419.10.00	- Chain and parts thereof	kg	Nil
		- Other:		
	7419.91.00	-- Cast, moulded, stamped or forged, but not further worked	kg	Nil
	7419.99	-- Other:		
	7419.99.10	--- Electroplating anodes; machine belt fasteners; fittings (not including propellers of heading 84.85) for ships or other vessels; capacity measures (other than for domestic use); fittings for fire hoses	kg	Nil
	7419.99.20	--- Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment of a capacity of 300 l or less; other fitting for hoses	kg	Nil
		--- Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7419.99.31	---- For machinery	kg	Nil
	7419.99.39	---- Other	kg	Nil
	7419.99.40	--- Springs	kg	Nil
	7419.99.50	--- Cigarette cases or boxes and similar articles	kg	Nil
	7419.99.90	--- Other	kg	Nil

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 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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
75.01	7501.10.00	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. - Nickel mattes	kg	Nil
	7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	Nil
75.02	7502.10.00	Unwrought nickel. - Nickel, not alloyed	kg	Nil
	7502.20.00	- Nickel alloys	kg	Nil
75.03	7503.00.00	Nickel waste and scrap.	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
75.04	7504.00.00	Nickel powders and flakes.	kg	Nil
75.05		Nickel bars, rods, profiles and wire.		
		- Bars, rods and profiles:		
	7505.11.00	-- Of nickel, not alloyed	kg	Nil
	7505.12.00	-- Of nickel alloys	kg	Nil
		- Wire:		
	7505.21.00	-- Of nickel, not alloyed	kg	Nil
	7505.22.00	-- Of nickel alloys	kg	Nil
75.06		Nickel plates, sheets, strip and foil.		
	7506.10.00	- Of nickel, not alloyed	kg	Nil
	7506.20.00	- Of nickel alloys	kg	Nil
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).		
		- Tubes and pipes:		
	7507.11.00	-- Of nickel, not alloyed	kg	Nil
	7507.12.00	-- Of nickel alloys	kg	Nil
	7507.20.00	- Tube or pipe fittings	kg	Nil
75.08		Other articles of nickel.		
	7508.10.00	- Cloth, grill and netting, of nickel wire	kg	Nil
	7508.90	- Other:		
	7508.90.30	-- Bolts and nuts	kg	Nil
	7508.90.40	-- Other articles suitable for use in building	kg	Nil
	7508.90.90	-- Other	kg	Nil

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 uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

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

(a) Aluminium, not alloyed

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

TABLE - Other elements	
Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾
⁽¹⁾ Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn	
⁽²⁾ Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.	

(b) Aluminium alloys

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

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
 - (ii) the total content by weight of such other elements exceeds 1%.
2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91 the 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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
76.01	7601.10.00	Unwrought aluminium. - Aluminium, not alloyed	kg	Nil
	7601.20.00	- Aluminium alloys	kg	Nil
76.02	7602.00.00	Aluminium waste or scrap.	kg	Nil
76.03		Aluminium powders and flakes.		
	7603.10.00	- Powders of non lamellar structure	kg	Nil
	7603.20.00	- Powders of lamellar structure; flakes	kg	Nil
76.04		Aluminium bars, rods and profiles.		
		- Of aluminium, not alloyed:		
	7604.10.10	-- Bars and rods	kg	Nil
	7604.10.90	-- Other	kg	Nil
		- Of aluminium alloys:		
	7604.21	-- Hollow profiles:		
	7604.21.10	--- Perforated tube profiles for evaporator coils of motor vehicle air conditioning machines	kg	Nil
	7604.21.90	--- Other	kg	Nil
	7604.29	-- Other:		
	7604.29.10	--- Extruded bars and rods	kg	Nil
7604.29.30	--- Y-shaped profiles for zip fasteners, in coils	kg	Nil	
7604.29.90	--- Other	kg	Nil	
76.05		Aluminium wire.		
		- Of aluminium, not alloyed:		
	7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	Nil
	7605.19	-- Other:		
	7605.19.10	--- Of a diameter not exceeding 0.0508 mm	kg	Nil
	7605.19.90	--- Other	kg	Nil
		- Of aluminium alloys:		
	7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	Nil
	7605.29	-- Other:		
7605.29.10	--- Of a diameter not exceeding 0.254 mm	kg	Nil	
7605.29.90	--- Other	kg	Nil	
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.		
		- Rectangular (including square):		
	7606.11.00	-- Of aluminium, not alloyed	kg	Nil
	- Of aluminium alloys:			
7606.12	-- Can stock including end stock and tab stock, in coils	kg	Nil	
	7606.12.10	--- Can stock including end stock and tab stock, in coils	kg	Nil

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- Sheets:		
	7606.12.31	---- Of aluminium alloy 5082 or 5182, exceeding 1,000 mm in width, in coils	kg	Nil
	7606.12.39	---- Other	kg	Nil
	7606.12.40	--- Other, plain or figured by rolling or pressing but not otherwise surface treated	kg	Nil
	7606.12.90	--- Other	kg	Nil
		- Other:		
	7606.91	-- Of aluminium, not alloyed:		
	7606.91.20	--- Plain or figured by rolling or pressing but not otherwise surface treated	kg	Nil
	7606.91.90	--- Other	kg	Nil
	7606.92	-- Of aluminium alloys:		
	7606.92.30	--- Plain or figured by rolling or pressing but not otherwise surface treated	kg	Nil
	7606.92.90	--- Other	kg	Nil
76.07		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.		
		- Not backed:		
	7607.11.00	-- Rolled but not further worked	kg	Nil
	7607.19	-- Other:		
	7607.19.10	--- Foil of aluminium alloy A1075 or A3903	kg	Nil
	7607.19.90	--- Other	kg	Nil
	7607.20	- Backed:		
	7607.20.40	-- Imitation gold or silver	kg	Nil
	7607.20.90	-- Other	kg	Nil
76.08		Aluminium tubes and pipes.		
	7608.10.00	- Of aluminium, not alloyed	kg	Nil
	7608.20.00	- Of aluminium alloys	kg	Nil
76.09	7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	Nil
76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.		
	7610.10.00	- Doors, windows and their frames and thresholds for doors	kg	Nil
	7610.90	- Other:		
	7610.90.10	-- Bridges and bridge section, towers, lattice masts	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	7610.90.90	-- Other	kg	Nil
76.11	7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	kg	Nil
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
	7612.10.00	- Collapsible tubular containers	kg	Nil
	7612.90	- Other:		
	7612.90.10	-- Seamless containers for fresh milk	kg	Nil
	7612.90.90	-- Other	kg	Nil
76.13	7613.00.00	Aluminium containers for compressed or liquefied gas.	kg	Nil
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.		
	7614.10	- With steel core:		
		-- Cables:		
	7614.10.11	--- Of circular cross-section not exceeding 500 mm ²	kg	Nil
	7614.10.12	--- Of circular cross-section exceeding 500 mm ² but not exceeding 630 mm ²	kg	Nil
	7614.10.19	--- Other	kg	Nil
	7614.10.90	-- Other	kg	Nil
	7614.90	- Other:		
		-- Cables:		
	7614.90.11	--- Of circular cross-section not exceeding 500 mm ²	kg	Nil
	7614.90.12	--- Of circular cross-section exceeding 500 mm ² but not exceeding 630 mm ²	kg	Nil
	7614.90.19	--- Other	kg	Nil
	7614.90.90	-- Other	kg	Nil
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.		
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
	7615.11.00	-- Pot scourers and scouring or polishing pads, gloves and the like	kg	Nil
	7615.19.00	-- Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
76.16	7615.20	- Sanitary ware and parts thereof:		
	7615.20.10	- - Bedpans, urinals (portable type) and chamber-pots	kg	Nil
	7615.20.90	- - Other	kg	Nil
		Other articles of aluminium.		
	7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles:		
	7616.10.10	- - Nails	kg	Nil
	7616.10.20	- - Staples and hooks; bolts and nuts	kg	Nil
	7616.10.90	- - Other	kg	Nil
		- Other:		
	7616.91.00	- - Cloth, grill, netting and fencing, of aluminium wire	kg	Nil
	7616.99	- - Other:		
	7616.99.20	- - - Ferrules for use in the manufacture of pencils	kg	Nil
	7616.99.30	- - - Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	kg	Nil
	7616.99.40	- - - Bobbins, spools, reels and similar supports for textile yarn	kg	Nil
	7616.99.60	- - - Spouts and cups for latex collection	kg	Nil
7616.99.90	- - - Other	kg	Nil	

Chapter 77

(Reserved for possible future use in the Harmonized System)

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
78.01	7801.10.00	Unwrought lead	kg	Nil
		- Refined lead		
		- Other		
	7801.91.00	-- Containing by weight antimony as the principal other element	kg	Nil
	7801.99	-- Other:		
	7801.99.10	-- Unrefined lead	kg	Nil
	7801.99.90	--- Other	kg	Nil
78.02	7802.00.00	lead waste and scrap.	kg	Nil
78.04		lead plates, sheets, strip and foil, lead powders and flakes.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
78.06		- Plates, sheets, strip and foil:		
	7804.11.00	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	kg	Nil
	7804.19.00	- - Other	kg	Nil
	7804.20.00	- Powders and flakes	kg	Nil
		Other articles of lead.		
	7806.00.20	- Bars, rods, profiles and wire	kg	Nil
	7806.00.30	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	Nil
7806.00.90	- Other	kg	Nil	

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
79.01		Unwrought zinc.		
		- Zinc, not alloyed:		
	7901.11.00	- - Containing by weight 99.99% or more of zinc	kg	Nil
	7901.12.00	- - Containing by weight less than 99.99% of zinc	kg	Nil
	7901.20.00	- Zinc alloys	kg	Nil
79.02	7902.00.00	Zinc waste and scrap.	kg	Nil
79.03		Zinc dust, powders and flakes.		
	7903.10.00	- Zinc dust	kg	Nil
	7903.90.00	- Other	kg	Nil
79.04	7904.00.00	Zinc bars, rods, profiles and wire.	kg	Nil
79.05		Zinc plates, sheets, strip and foil.		
	7905.00.10	- Plates, sheet and strip	kg	Nil
	7905.00.20	- Foil	kg	Nil
79.07		Other articles of zinc.		
	7907.00.30	- Gutters, roof capping, skylight frames and other fabricated building components	kg	Nil
	7907.00.40	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	kg	Nil
	7907.00.90	- Other	kg	Nil

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.

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
80.01	8001.10.00	Unwrought tin. - Tin, not alloyed	kg	Nil
	8001.20.00	- Tin alloys	kg	Nil
80.02	8002.00.00	Tin waste and scrap.	kg	Nil
80.03	8003.00.00	Tin bars, rods, profiles and wire.	kg	Nil
80.07		Other articles of tin.		
	8007.00.20	- Plates, sheets and strip, of a thickness exceeding 0.2 mm	kg	Nil
	8007.00.30	- 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; powders and flakes	kg	Nil
	8007.00.40	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	Nil
	8007.00.90	- Other	kg	Nil

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	HS Code	Description	Unit of Quantity	Rate of Import Duty
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.		
	8101.10.00	- Powders	kg	Nil
		- Other:		
	8101.94.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	kg	Nil
	8101.96.00	-- Wire	kg	Nil
	8101.97.00	-- Waste and scrap	kg	Nil
8101.99.00	-- Other	kg	Nil	
81.02		Molybdenum and articles thereof, including waste and scrap.		
	8102.10.00	- Powders	kg	Nil
		- Other:		
	8102.94.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	Nil
	8102.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	Nil
	8102.96.00	-- Wire	kg	Nil
	8102.97.00	-- Waste and scrap	kg	Nil
	8102.99.00	-- Other	kg	Nil
81.03		Tantalum and articles thereof, including waste and scrap.		
	8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	Nil
	8103.30.00	- Waste and scrap	kg	Nil
	8103.90.00	- Other	kg	Nil
81.04		Magnesium and articles thereof, including waste and scrap.		
		- Unwrought magnesium:		
	8104.11.00	-- Containing at least 99.8% by weight of magnesium	kg	Nil
8104.19.00	-- Other	kg	Nil	

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8104.20.00	- Waste and scrap	kg	Nil
	8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	kg	Nil
	8104.90.00	- Other	kg	Nil
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.		
	8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:		
	8105.20.10	- - Unwrought	kg	Nil
	8105.20.90	- - Other	kg	Nil
	8105.30.00	- Waste and scrap	kg	Nil
	8105.90.00	- Other	kg	Nil
81.06		Bismuth and articles thereof, including waste and scrap.		
	8106.00.10	- Unwrought bismuth; waste and scrap; powders	kg	Nil
	8106.00.90	- Other	kg	Nil
81.07		Cadmium and articles thereof, including waste and scrap.		
	8107.20.00	- Unwrought cadmium; powders	kg	Nil
	8107.30.00	- Waste and scrap	kg	Nil
	8107.90.00	- Other	kg	Nil
81.08		Titanium and articles thereof, including waste and scrap.		
	8108.20.00	- Unwrought titanium; powders	kg	Nil
	8108.30.00	- Waste and scrap	kg	Nil
	8108.90.00	- Other	kg	Nil
81.09		Zirconium and articles thereof, including waste and scrap.		
	8109.20.00	- Unwrought zirconium; powders	kg	Nil
	8109.30.00	- Waste and scrap	kg	Nil
	8109.90.00	- Other	kg	Nil
81.10		Antimony and articles thereof, including waste and scrap.		
	8110.10.00	- Unwrought antimony; powders	kg	Nil
	8110.20.00	- Waste and scrap	kg	Nil
	8110.90.00	- Other	kg	Nil
81.11	8111.00.00	Manganese and articles thereof, including waste and scrap.	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.		
		- Beryllium:		
	8112.12.00	-- Unwrought; powders	kg	Nil
	8112.13.00	-- Waste and scrap	kg	Nil
	8112.19.00	-- Other	kg	Nil
		- Chromium:		
	8112.21.00	-- Unwrought; powders	kg	Nil
	8112.22.00	-- Waste and scrap	kg	Nil
	8112.29.00	-- Other	kg	Nil
		- Thallium:		
	8112.51.00	-- Unwrought; powders	kg	Nil
	8112.52.00	-- Waste and scrap	kg	Nil
	8112.59.00	-- Other	kg	Nil
		- Other:		
	8112.92.00	-- Unwrought; waste and scrap; powders	kg	Nil
	8112.99.00	-- Other	kg	Nil
81.13	8113.00.00	Cermets and articles thereof, including waste and scrap.	kg	Nil

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
82.01		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.		
	8201.10.00	- Spades and shovels	kg	Nil
	8201.20.00	- Forks	kg	Nil
	8201.30	- Mattocks, picks, hoes and rakes:		
	8201.30.10	-- Hoes and rakes	kg	Nil
	8201.30.90	-- Other	kg	Nil
	8201.40.00	- Axes, bill hooks and similar hewing tools	kg	Nil
	8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears]	kg	Nil
	8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg	Nil
	8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	kg	Nil
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).		
	8202.10.00	- Hand saws	kg	Nil
	8202.20.00	- Band saw blades	kg	Nil
		- Circular saw blades (including slitting or slotting saw blades):		
	8202.31.00	-- With working part of steel	kg	Nil
	8202.39.00	-- Other, including parts	kg	Nil
	8202.40.00	- Chain saw blades	kg	Nil
		- Other saw blades:		
	8202.91.00	-- Straight saw blades, for working metal	kg	Nil
	8202.99	-- Other:		
	8202.99.10	--- Straight saw blades	kg	Nil
	8202.99.90	--- Other	kg	Nil
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.		
	8203.10.00	- Files, rasps and similar tools	kg	Nil
	8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	Nil
	8203.30.00	- Metal cutting shears and similar tools	kg	Nil
	8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	Nil
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8204.11.00	- Hand-operated spanners and wrenches: - - Non-adjustable	kg	Nil
	8204.12.00	- - Adjustable	kg	Nil
	8204.20.00	- Interchangeable spanner sockets, with or without handles	kg	Nil
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks.		
	8205.10.00	- Drilling, threading or tapping tools	kg	Nil
	8205.20.00	- Hammers and sledge hammers	kg	Nil
	8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	kg	Nil
	8205.40.00	- Screwdrivers	kg	Nil
		- Other hand tools (including glaziers' diamonds):		
	8205.51	- - Household tools:		
	8205.51.10	- - - Flat irons	kg	Nil
	8205.51.90	- - - Other	kg	Nil
	8205.59.00	- - Other	kg	Nil
	8205.60.00	- Blow lamps	kg	Nil
	8205.70.00	- Vices, clamps and the like	kg	Nil
	8205.80.00	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	kg	Nil
	8205.90.00	- Sets of articles of two or more of the foregoing subheadings	kg	Nil
82.06	8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	kg	Nil
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.		
		- Rock drilling or earth boring tools:		
	8207.13.00	- - With working part of cermets	kg	Nil
	8207.19.00	- - Other, including parts	kg	Nil
	8207.20.00	- Dies for drawing or extruding metal	kg	Nil
	8207.30.00	- Tools for pressing, stamping or punching	kg	Nil
	8207.40.00	- Tools for tapping or threading	kg	Nil
	8207.50.00	- Tools for drilling, other than for rock drilling	kg	Nil
	8207.60.00	- Tools for boring or broaching	kg	Nil
	8207.70.00	- Tools for milling	kg	Nil
	8207.80.00	- Tools for turning	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8207.90.00	- Other interchangeable tools	kg	Nil
82.08		Knives and cutting blades, for machines or for mechanical appliances.		
	8208.10.00	- For metal working	kg	Nil
	8208.20.00	- For wood working	kg	Nil
	8208.30.00	- For kitchen appliances or for machines used by the food industry	kg	Nil
	8208.40.00	- For agricultural, horticultural or forestry machines	kg	Nil
	8208.90.00	- Other	kg	Nil
82.09	8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	kg	Nil
82.10	8210.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	kg	Nil
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.		
	8211.10.00	- Sets of assorted articles - Other:	u	Nil
	8211.91.00	-- Table knives having fixed blades	u	Nil
	8211.92	-- Other knives having fixed blades:		
	8211.92.50	--- For agricultural, horticultural or forestry use	u	Nil
	8211.92.90	--- Other	u	Nil
	8211.93	-- Knives having other than fixed blades:		
	8211.93.20	--- For agricultural, horticultural or forestry use	u	Nil
	8211.93.90	--- Other	u	Nil
	8211.94.00	-- Blades	kg	Nil
	8211.95.00	-- Handles of base metal	kg	Nil
82.12		Razors and razor blades (including razor blade blanks in strips).		
	8212.10.00	- Razors	u	Nil
	8212.20	- Safety razor blades, including razor blade blanks in strips:		
	8212.20.10	-- Double-edged razor blades	u	Nil
	8212.20.90	-- Other	u	Nil
	8212.90.00	- Other parts	kg	Nil
82.13	8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).		
	8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	Nil
	8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	kg	Nil
	8214.90.00	- Other	kg	Nil
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.		
	8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	kg	Nil
	8215.20.00	- Other sets of assorted articles	kg	Nil
		- Other:		
	8215.91.00	-- Plated with precious metal	kg	Nil
	8215.99.00	-- Other	kg	Nil

Chapter 83

Miscellaneous articles of base metal

Notes.

- 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 headings 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.
- 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	HS Code	Description	Unit of Quantity	Rate of Import Duty
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.		
	8301.10.00	- Padlocks	kg	Nil
	8301.20.00	- Locks of a kind used for motor vehicles	kg	Nil
	8301.30.00	- Locks of a kind used for furniture	kg	Nil
	8301.40.00	- Other locks	kg	Nil
	8301.50.00	- Clasps and frames with clasps, incorporating locks	kg	Nil
	8301.60.00	- Parts	kg	Nil
	8301.70.00	- Keys presented separately	kg	Nil
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.		
	8302.10.00	- Hinges	kg	Nil
	8302.20.00	- Castors	kg	Nil
	8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	kg	Nil
		- Other mountings, fittings and similar articles:		
	8302.41	- - Suitable for buildings:		
	8302.41.30	- - - Hasps and staples for doors; hooks and eyes; bolts	kg	Nil
	8302.41.90	- - - Other	kg	Nil
	8302.42	- - Other, suitable for furniture:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8302.42.10	- - - Bolts and hasps	kg	Nil
	8302.42.90	- - - Other	kg	Nil
	8302.49	- - Other:		
	8302.49.10	- - - Of a kind suitable for saddlery	kg	Nil
	8302.49.90	- - - Other	kg	Nil
	8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	Nil
	8302.60.00	- Automatic door closers	kg	Nil
83.03	8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	kg	Nil
83.04		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.		
	8304.00.10	- Filing cabinets and card-index cabinets	kg	Nil
	8304.00.20	- Office or desk equipment of copper or of lead	kg	Nil
	8304.00.90	- Other	kg	Nil
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.		
	8305.10	- Fittings for loose-leaf binders or files:		
	8305.10.10	- - For double loop wire binders	kg	Nil
	8305.10.90	- - Other	kg	Nil
	8305.20.00	- Staples in strips	kg	Nil
	8305.90.00	- Other, including parts	kg	Nil
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.		
	8306.10	- Bells, gongs and the like:		
	8306.10.10	- - For cycles	kg	Nil
	8306.10.20	- - Other, of copper	kg	Nil
	8306.10.90	- - Other	kg	Nil
		- Statuettes and other ornaments:		
	8306.21.00	- - Plated with precious metals	kg	Nil
	8306.29	- - Other:		
	8306.29.10	- - - Of copper or lead	kg	Nil
	8306.29.90	- - - Other	kg	Nil
	8306.30	- Photograph, picture or similar frames; mirrors:		
	8306.30.10	- - Of copper	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8306.30.90	-- Other	kg	Nil
83.07		Flexible tubing of base metal, with or without fittings.		
	8307.10.00	- Of iron or steel	kg	Nil
	8307.90.00	- Of other base metal	kg	Nil
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.		
	8308.10.00	- Hooks, eyes and eyelets	kg	Nil
	8308.20.00	- Tubular or bifurcated rivets	kg	Nil
	8308.90	- Other, including parts:		
	8308.90.10	-- Beads	kg	Nil
	8308.90.20	-- Spangles	kg	Nil
	8308.90.90	-- Other	kg	Nil
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.		
	8309.10.00	- Crown corks	kg	Nil
	8309.90	- Other:		
	8309.90.10	-- Capsules for bottles	kg	Nil
	8309.90.20	-- Top ends of aluminium cans	kg	Nil
	8309.90.30	-- Other caps for cans	kg	Nil
	8309.90.40	-- Bungs for metal drums; bung covers; seals; case corner protectors	kg	Nil
	8309.90.50	-- Other, of aluminium	kg	Nil
	8309.90.90	-- Other	kg	Nil
83.10	8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	kg	Nil
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.		
	8311.10	- Coated electrodes of base metal, for electric arc-welding:		
	8311.10.10	-- In rolls	kg	Nil
	8311.10.90	-- Other	kg	Nil
	8311.20	- Cored wire of base metal, for electric arc-welding:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8311.20.10	- - In rolls	kg	Nil
	8311.20.90	- - Other	kg	Nil
	8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:		
	8311.30.10	- - In rolls	kg	Nil
	8311.30.90	- - Other	kg	Nil
	8311.90.00	- Other	kg	Nil

SECTION XVI

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

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - (e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (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 Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

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

Notes.

1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
 - (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
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 a 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 a 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.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term "pocket-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.

(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuits boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:

(i) the manufacture or repair of masks and reticles;

(ii) assembling semiconductor devices or electronic integrated circuits; 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, 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 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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.		
	8401.10.00	- Nuclear reactors	kg	Nil
	8401.20.00	- Machinery and apparatus for isotopic separation, and part thereof	kg	Nil
	8401.30.00	- Fuel elements (cartridges), non-irradiated	kg	Nil
	8401.40.00	- Parts of nuclear reactors	kg	Nil
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.		
	8402.11	- Steam or other vapour generating boilers: -- Watertube boilers with a steam production exceeding 45 t per hour:		
	8402.11.10	--- Electrically operated	kg	20%
	8402.11.20	--- Not electrically operated	kg	Nil
	8402.12	-- Watertube boilers with a steam production not exceeding 45 t per hour: --- Electrically operated:		
	8402.12.11	---- Boilers with a steam production exceeding 15 t per hour	kg	20%
	8402.12.19	---- Other	kg	20%
	8402.12.21	--- Not electrically operated: ---- Boilers with a steam production exceeding 15 t per hour	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8402.12.29	---- Other	kg	Nil
	8402.19	-- Other vapour generating boilers, including hybrid boilers: --- Electrically operated:		
	8402.19.11	---- Boilers with a steam production exceeding 15 t per hour	kg	20%
	8402.19.19	---- Other --- Not electrically operated:	kg	20%
	8402.19.21	---- Boilers with a steam production exceeding 15 t per hour	kg	Nil
	8402.19.29	---- Other	kg	Nil
	8402.20	- Super-heated water boilers:		
	8402.20.10	-- Electrically operated	kg	20%
	8402.20.20	-- Not electrically operated	kg	Nil
	8402.90	- Parts:		
	8402.90.10	-- Boiler bodies or shells	kg	Nil
	8402.90.90	-- Other	kg	Nil
84.03		Central heating boilers other than those of heading 84.02.		
	8403.10.00	- Boilers	u	Nil
	8403.90	- Parts:		
	8403.90.10	-- Boiler bodies or shells	kg	Nil
	8403.90.90	-- Other	kg	Nil
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.		
	8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03:		
	8404.10.10	-- For use with boilers of heading 84.02	kg	Nil
	8404.10.20	-- For use with boilers of heading 84.03	kg	Nil
	8404.20.00	- Condensers for steam or other vapour power units	kg	Nil
	8404.90	- Parts:		
		-- Of goods of subheading 8404.10.10:		
	8404.90.11	--- Boiler bodies or shells	kg	Nil
	8404.90.19	--- Other -- Of goods of subheading 8404.10.20:	kg	Nil
	8404.90.21	--- Boiler bodies or shells	kg	Nil
	8404.90.29	--- Other	kg	Nil
	8404.90.90	-- Other	kg	Nil
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.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	kg	Nil
	8405.90.00	- Parts	kg	Nil
84.06		Steam turbines and other vapour turbines.		
	8406.10.00	- Turbines for marine propulsion - Other turbines:	u	Nil
	8406.81.00	-- Of an output exceeding 40 MW	u	Nil
	8406.82.00	-- Of an output not exceeding 40 MW	u	Nil
	8406.90.00	- Parts	kg	Nil
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.		
	8407.10.00	- Aircraft engines - Marine propulsion engines:	u	Nil
	8407.21.00	-- Outboard motors	u	Nil
	8407.29	-- Other:		
	8407.29.10	--- Of an output not exceeding 750 kW	u	Nil
	8407.29.90	--- Of an output exceeding 750 kW	u	Nil
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
	8407.31.00	-- Of a cylinder capacity not exceeding 50 cc	u	20%
	8407.32.00	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	u	20%
	8407.33.00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	u	20%
	8407.34	-- Of a cylinder capacity exceeding 1,000 cc:		
	8407.34.10	--- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	u	20%
	8407.34.20	--- For other vehicles of heading 87.01	u	20%
	8407.34.30	--- For vehicles of heading 87.11	u	20%
	8407.34.90	--- Other	u	20%
	8407.90	- Other engines:		
	8407.90.10	-- Of a power not exceeding 18.65 kW	u	20%
	8407.90.20	-- Of a power exceeding 18.65 kW but not exceeding 22.38 kW	u	20%
	8407.90.90	-- Of a power exceeding 22.38 kW	u	20%
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		
	8408.10	- Marine propulsion engines:		
	8408.10.40	-- Of a power not exceeding 750 kW	u	Nil
	8408.10.90	-- Of a power exceeding 750 kW	u	Nil
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:		
		-- Of an output not exceeding 60 kW:		
	8408.20.11	--- For the vehicles of subheading 8701.10	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8408.20.12	--- Other, fully assembled	u	20%
	8408.20.19	--- Not fully assembled	u	20%
		-- Other:		
	8408.20.91	--- For the vehicles of subheading 8701.10	u	20%
	8408.20.92	--- Other, fully assembled	u	20%
	8408.20.99	--- Not fully assembled	u	20%
	8408.90	- Other engines:		
	8408.90.10	-- Of an output not exceeding 18.65 kW	u	20%
	8408.90.50	-- Of an output exceeding 100 kW	u	20%
		-- Other:		
	8408.90.91	--- For earth moving machinery	u	15%
	8408.90.92	--- For railway locomotives or tramway vehicles	u	Nil
	8408.90.99	--- Other	u	Nil
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.		
	8409.10.00	- For aircraft engines	kg	Nil
		- Other:		
	8409.91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
		--- For earth moving machinery:		
	8409.91.11	---- Carburettors and parts thereof	kg	15%
		---- Cylinder blocks, liners, heads and head covers:		
	8409.91.12	----- Cylinder blocks	kg	15%
	8409.91.13	----- Cylinder liners	kg	15%
	8409.91.14	----- Other	kg	15%
		---- Pistons, piston rings and gudgeon pins:		
	8409.91.15	----- Pistons	kg	15%
	8409.91.16	----- Other	kg	15%
	8409.91.19	---- Other	kg	15%
		--- For the vehicles of heading 87.01:		
	8409.91.21	---- Carburettors and parts thereof	kg	20%
		---- Cylinder blocks, liners, heads and head covers:		
	8409.91.22	----- Cylinder blocks	kg	20%
	8409.91.23	----- Cylinder liners	kg	20%
	8409.91.24	----- Other	kg	20%
		---- Pistons, piston rings and gudgeon pins:		
	8409.91.25	----- Pistons	kg	20%
	8409.91.26	----- Other	kg	20%
	8409.91.29	---- Other	kg	20%
		--- For vehicles of heading 87.11:		
	8409.91.41	---- Carburettors and parts thereof	kg	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		---- Cylinder blocks, cylinder liners, crank cases, heads and head covers:		
	8409.91.42	----- Cylinder blocks; crank cases	kg	20%
	8409.91.43	----- Cylinder liners	kg	20%
	8409.91.44	----- Other	kg	20%
		---- Pistons, pistons rings and gudgeon pins:		
	8409.91.45	----- Pistons	kg	20%
	8409.91.46	----- Other	kg	20%
	8409.91.49	---- Other	kg	20%
		--- For other vehicles of Chapter 87:		
	8409.91.51	---- Carburettors and parts thereof	kg	20%
		---- Cylinder blocks, cylinder liners, crank cases, heads and head covers:		
	8409.91.52	----- Cylinder blocks; crank cases	kg	20%
	8409.91.53	----- Cylinder liners	kg	20%
	8409.91.54	----- Other	kg	20%
		---- Pistons, piston rings and gudgeon pins:		
	8409.91.55	----- Pistons	kg	20%
	8409.91.56	----- Other	kg	20%
	8409.91.59	---- Other	kg	20%
		--- For vessels of Chapter 89:		
		---- For marine propulsion engines of a power not exceeding 22.38 kW:		
	8409.91.61	----- Cylinder blocks; crank cases	kg	Nil
	8409.91.62	----- Pistons	kg	Nil
	8409.91.63	----- Other	kg	Nil
		---- For marine propulsion engines of a power exceeding 22.38 kW:		
	8409.91.64	----- Cylinder blocks; crank cases	kg	Nil
	8409.91.65	----- Pistons	kg	Nil
	8409.91.66	----- Other	kg	Nil
		--- For other engines:		
	8409.91.71	---- Carburettors and parts thereof	kg	Nil
		---- Cylinder blocks, cylinder liners, heads and head covers:		
	8409.91.72	----- Cylinder blocks	kg	Nil
	8409.91.73	----- Cylinder liners	kg	Nil
	8409.91.74	----- Other	kg	Nil
		---- Pistons, piston rings and gudgeon pins:		
	8409.91.75	----- Pistons	kg	Nil
	8409.91.76	----- Other	kg	Nil
	8409.91.79	---- Other	kg	Nil
	8409.99	-- Other:		
		--- For earth moving machinery:		
	8409.99.11	---- Carburettors and parts thereof	kg	15%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		---- Cylinder blocks, cylinder liners, heads and head covers:		
	8409.99.12	----- Cylinder blocks	kg	15%
	8409.99.13	----- Cylinder liners	kg	15%
	8409.99.14	----- Other	kg	15%
		---- Pistons, piston rings and gudgeon pins:		
	8409.99.15	----- Pistons	kg	15%
	8409.99.16	----- Other	kg	15%
	8409.99.19	---- Other	kg	15%
		--- For the vehicles of heading 87.01:		
	8409.99.21	---- Carburettors and parts thereof	kg	20%
		---- Cylinder blocks, cylinder liners, heads and head covers:		
	8409.99.22	----- Cylinder blocks	kg	20%
	8409.99.23	----- Cylinder liners	kg	20%
	8409.99.24	----- Other	kg	20%
		---- Pistons, piston rings and gudgeon pins:		
	8409.99.25	----- Pistons	kg	20%
	8409.99.26	----- Other	kg	20%
	8409.99.29	---- Other	kg	20%
		--- For other vehicles of Chapter 87:		
	8409.99.41	---- Carburettors and parts thereof	kg	20%
		---- Cylinder blocks, cylinder liners, crank cases, heads and head covers:		
	8409.99.42	----- Cylinder blocks; crank cases	kg	20%
	8409.99.43	----- Cylinder liners	kg	20%
	8409.99.44	----- Other	kg	20%
		---- Pistons, piston rings and gudgeon pins:		
	8409.99.45	----- Pistons	kg	20%
	8409.99.46	----- Other	kg	20%
	8409.99.49	---- Other	kg	20%
		--- For vessels of Chapter 89:		
		---- For marine propulsion engines of a power not exceeding 22.38 kW:		
	8409.99.51	----- Cylinder blocks; crank cases	kg	Nil
	8409.99.52	----- Pistons	kg	Nil
	8409.99.53	----- Other	kg	Nil
		---- For marine propulsion engines of a power exceeding 22.38 kW:		
	8409.99.54	----- Cylinder blocks; crank cases	kg	Nil
	8409.99.55	----- Pistons	kg	Nil
	8409.99.56	----- Other	kg	Nil
		--- For other engines:		
	8409.99.61	---- Carburettors and parts thereof	kg	Nil
		---- Cylinder blocks, cylinder liners, heads and head covers:		
	8409.99.62	----- Cylinder blocks	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8409.99.63	- - - - Cylinder liners	kg	Nil
	8409.99.64	- - - - Other	kg	Nil
		- - - - Pistons, piston rings and gudgeon pins:		
	8409.99.65	- - - - Pistons	kg	Nil
	8409.99.66	- - - - Other	kg	Nil
	8409.99.69	- - - - Other	kg	Nil
84.10		Hydraulic turbines, water wheels, and regulators therefor.		
		- Hydraulic turbines and water wheels:		
	8410.11.00	- - Of a power not exceeding 1,000 kW	u	Nil
	8410.12.00	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u	Nil
	8410.13.00	- - Of a power exceeding 10,000 kW	u	Nil
	8410.90.00	- Parts, including regulators	kg	Nil
84.11		Turbo-jets, turbo-propellers and other gas turbines.		
		- Turbo-jets:		
	8411.11.00	- - Of a thrust not exceeding 25 kN	u	Nil
	8411.12.00	- - Of a thrust exceeding 25 kN	u	Nil
		- Turbo-propellers:		
	8411.21.00	- - Of a power not exceeding 1,100 kW	u	Nil
	8411.22.00	- - Of a power exceeding 1,100 kW	u	Nil
		- Other gas turbines:		
	8411.81.00	- - Of a power not exceeding 5,000 kW	u	Nil
	8411.82.00	- - Of a power exceeding 5,000 kW	u	Nil
		- Parts:		
	8411.91.00	- - Of turbo-jets or turbo-propellers	kg	Nil
	8411.99.00	- - Other	kg	Nil
84.12		Other engines and motors.		
	8412.10.00	- Reaction engines other than turbo-jets	u	Nil
		- Hydraulic power engines and motors:		
	8412.21.00	- - Linear acting (cylinders)	u	Nil
	8412.29.00	- - Other	u	Nil
		- Pneumatic power engines and motors:		
	8412.31.00	- - Linear acting (cylinders)	u	Nil
	8412.39.00	- - Other	u	Nil
	8412.80.00	- Other	u	Nil
	8412.90	- Parts:		
	8412.90.10	- - Of goods of subheading 8412.10	kg	Nil
	8412.90.90	- - Other	kg	Nil
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Pumps fitted or designed to be fitted with a measuring device:		
	8413.11.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u	20%
	8413.19	-- Other:		
	8413.19.10	--- Electrically operated	u	20%
	8413.19.20	--- Not electrically operated	u	Nil
	8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19:		
	8413.20.10	-- Water pumps	u	Nil
	8413.20.90	-- Other	u	Nil
	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:		
		-- For earth moving machinery or motor vehicles:		
	8413.30.11	--- Reciprocating or rotary type	u	20%
	8413.30.19	--- Other	u	20%
		-- Other:		
	8413.30.91	--- Reciprocating or rotary type	u	Nil
	8413.30.99	--- Other	u	Nil
	8413.40	- Concrete pumps:		
	8413.40.10	-- Electrically operated	u	20%
	8413.40.20	-- Not electrically operated	u	Nil
	8413.50	- Other reciprocating positive displacement pumps:		
	8413.50.10	-- Electrically operated	u	20%
	8413.50.20	-- Not electrically operated	u	Nil
	8413.60	- Other rotary positive displacement pumps:		
	8413.60.10	-- Electrically operated	u	20%
	8413.60.20	-- Not electrically operated	u	Nil
	8413.70	- Other centrifugal pumps:		
	8413.70.10	-- Single stage, single suction horizontal shaft water pump suitable for belt drive or direct coupling, other than pumps with shafts common with prime mover	u	20%
		-- Other, electrically operated:		
	8413.70.22	--- Impulse-turbo water pumps of a capacity not exceeding 100 W, of a kind suitable for household use	u	20%
	8413.70.29	--- Other	u	20%
	8413.70.30	-- Not electrically operated	u	Nil
		- Other pumps; liquid elevators:		
	8413.81	-- Pumps:		
	8413.81.10	--- Electrically operated	u	20%
	8413.81.20	--- Not electrically operated	u	Nil
	8413.82	-- Liquid elevators:		
	8413.82.10	--- Electrically operated	u	20%
	8413.82.20	--- Not electrically operated	u	Nil
		- Parts:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8413.91	-- Of pumps:		
	8413.91.10	--- Of pumps of subheading 8413.20.10	kg	Nil
	8413.91.20	--- Of pumps of subheading 8413.20.90	kg	Nil
	8413.91.30	--- Of pumps of subheading 8413.70.10	kg	20%
	8413.91.40	--- Of other centrifugal pumps	kg	20%
	8413.91.50	--- Of other pumps, electrically operated	kg	20%
	8413.91.90	--- Of other pumps, not electrically operated	kg	Nil
	8413.92	-- Of liquid elevators:		
	8413.92.10	--- Of electrically operated liquid elevators	kg	20%
	8413.92.20	--- Of non-electrically operated liquid elevators	kg	Nil
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.		
	8414.10	- Vacuum pumps:		
	8414.10.10	-- Electrically operated	u	5%
	8414.10.20	-- Not electrically operated	u	Nil
	8414.20	- Hand-or foot-operated air pumps:		
	8414.20.10	-- Bicycle pumps	u	Nil
	8414.20.90	-- Other	u	Nil
	8414.30	- Compressors of a kind used in refrigerating equipment:		
	8414.30.10	-- Having a capacity exceeding 21 kW or more; having a displacement per revolution of 220 cc or more	u	5%
	8414.30.90	-- Other	u	5%
	8414.40.00	- Air compressors mounted on a wheeled chassis for towing	u	Nil
		- Fans:		
	8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:		
	8414.51.10	--- Table fans and box fans	u	5%
	8414.51.90	--- Other	u	5%
	8414.59	-- Other:		
	8414.59.10	--- Of a capacity not exceeding 125 kW	u	5%
	8414.59.90	--- Other	u	5%
	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm:		
	8414.60.10	-- Fitted with a filter	u	5%
	8414.60.90	-- Other	u	5%
	8414.80	- Other:		
		-- Hoods having a maximum horizontal side exceeding 120 cm:		
	8414.80.11	--- Fitted with a filter	u	5%
	8414.80.12	--- Not fitted with a filter, for industrial use	u	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8414.80.19	- - - Not fitted with a filter, other than for industrial use	u	5%
	8414.80.30	- - Free piston generators for gas turbines	u	5%
		- - Compressors other than those of subheading 8414.30 and 8414.40:		
	8414.80.41	- - - Gas compression modules for use in oil drilling operations	u	5%
	8414.80.42	- - - Other, having a capacity exceeding 21 kW or more; having a displacement per revolution of 220 cc or more	u	5%
	8414.80.49	- - - Other	u	5%
		- - Air pumps:		
	8414.80.51	- - - Electrically operated	u	5%
	8414.80.59	- - - Not electrically operated	u	Nil
		- - Other:		
	8414.80.91	- - - Electrically operated	u	5%
	8414.80.99	- - - Not electrically operated	u	Nil
	8414.90	- Parts:		
		- - Of electrically operated equipment:		
	8414.90.11	- - - Of pumps or compressors	kg	5%
	8414.90.12	- - - Of goods of subheading 8414.60 or 8414.80	kg	5%
	8414.90.19	- - - Other	kg	5%
		- - Of non-electrically operated equipment:		
	8414.90.91	- - - Of goods of subheading 8414.10, 8414.20 or 8414.40	kg	Nil
	8414.90.99	- - - Other	kg	Nil
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.		
	8415.10.00	- Window or wall types, self-contained or "split-system"	u	5%
	8415.20.00	- Of a kind used for persons, in motor vehicles	u	5%
		- Other:		
	8415.81	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle [reversible heat pumps]:		
		- - - Of a kind used in aircraft:		
	8415.81.11	- - - - Of an output not exceeding 21.10 kW	u	5%
	8415.81.12	- - - - Of an output exceeding 21.10 kW, with an air flow rate of each evaporator unit of over 67.96 m ³ /min	u	5%
	8415.81.19	- - - - Other	u	5%
	8415.81.20	- - - Of a kind used in railway rolling stock	u	5%
	8415.81.30	- - - Of a kind used in road vehicles other than those of subheading 8415.20	u	5%
		- - - Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8415.81.91	---- Of an output exceeding 21.10 kW, with an air flow rate of each evaporator unit of over 67.96 m ³ /min	u	5%
	8415.81.99	---- Other	u	5%
	8415.82	-- Other, incorporating a refrigerating unit: --- Of a kind used in aircraft:		
	8415.82.11	---- Of an output exceeding 21.10 kW, with an air flow rate of each evaporator unit of over 67.96 m ³ /min	u	5%
	8415.82.19	---- Other	u	5%
	8415.82.20	--- Of a kind used in railway rolling stock	u	5%
	8415.82.30	--- Of a kind used in road vehicles other than those of subheading 8415.20	u	5%
	8415.82.90	--- Other	u	5%
	8415.83	-- Not incorporating a refrigerating unit: --- Of a kind used in aircraft:		
	8415.83.11	---- Of an output exceeding 21.10 kW, with an air flow rate of each evaporator unit of over 67.96 m ³ /min	u	5%
	8415.83.19	---- Other	u	5%
	8415.83.20	--- Of a kind used in railway rolling stock	u	5%
	8415.83.30	--- Of a kind used in road vehicles other than those of subheading 8415.20	u	5%
	8415.83.90	--- Other	u	5%
	8415.90	- Parts: -- Of machines of an output not exceeding 21.10 kW:		
	8415.90.12	--- Chassis or cabinets, welded and painted	kg	5%
	8415.90.19	--- Other -- Of machines of an output exceeding 21.10 kW but not exceeding 26.38 kW: --- With an air flow rate of each evaporator unit of over 67.96 m ³ /min:	kg	5%
	8415.90.21	---- Chassis or cabinets, welded and painted	kg	5%
	8415.90.22	---- Other --- Other:	kg	5%
	8415.90.23	---- Chassis or cabinets, welded and painted	kg	5%
	8415.90.29	---- Other -- Of machines of an output exceeding 26.38 kW but not exceeding 52.75 kW: --- With an air flow rate of each evaporator unit of over 67.96 m ³ /min:	kg	5%
	8415.90.31	---- Chassis or cabinets, welded and painted	kg	5%
	8415.90.32	---- Other --- Other:	kg	5%
	8415.90.33	---- Chassis or cabinets, welded and painted	kg	5%
	8415.90.39	---- Other	kg	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		-- Of machines of an output exceeding 52.75 kW: --- With an air flow rate of each evaporator unit of over 67.96 m ³ /min:		
	8415.90.41	---- Chassis or cabinets, welded and painted	kg	5%
	8415.90.42	---- Other --- Other:	kg	5%
	8415.90.43	---- Chassis or cabinets, welded and painted	kg	5%
	8415.90.49	---- Other	kg	5%
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.		
	8416.10.00	- Furnace burners for liquid fuel	kg	Nil
	8416.20.00	- Other furnace burners, including combination burners	kg	Nil
	8416.30.00	- Mechanical stokers including their mechanical grates, mechanical ash dischargers and similar appliances	kg	Nil
	8416.90.00	- Parts	kg	Nil
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.		
	8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	Nil
	8417.20.00	- Bakery ovens, including biscuit ovens	u	Nil
	8417.80.00	- Other	u	Nil
	8417.90.00	- Parts	kg	Nil
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.		
	8418.10	- Combined refrigerator-freezers, fitted with separate external doors:		
	8418.10.10	-- Household type	u	5%
	8418.10.90	-- Other - Refrigerators, household type:	u	5%
	8418.21.00	-- Compression-type	u	5%
	8418.29.00	-- Other	u	5%
	8418.30.00	- Freezers of the chest type, not exceeding 800 l capacity	u	5%
	8418.40.00	- Freezers of the upright type, not exceeding 900 l capacity	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:		
	8418.50.10	-- Refrigerating chambers exceeding 200 l capacity	u	5%
	8418.50.90	-- Other	u	5%
		- Other refrigerating or freezing equipment; heat pumps:		
	8418.61.00	-- Heat pumps other than air conditioning machines of heading 84.15	u	5%
	8418.69	-- Other:		
	8418.69.10	--- Beverage coolers	kg	5%
	8418.69.20	--- Water chillers having a refrigerating capacity of 100,000 l or more	kg	5%
	8418.69.30	--- Drinking water coolers	kg	5%
	8418.69.50	--- Scale ice-maker units	kg	5%
	8418.69.90	--- Other	kg	5%
		- Parts:		
	8418.91	-- Furniture designed to receive refrigerating or freezing equipment:		
	8418.91.10	--- For goods of subheading 8418.10, 8418.21, 8418.29, 8418.30 or 8418.40	kg	5%
	8418.91.90	--- Other	kg	5%
	8418.99	-- Other:		
	8418.99.10	--- Evaporators and condensers	kg	5%
	8418.99.20	--- Cabinets and doors, welded or painted	kg	5%
	8418.99.40	--- Aluminium roll-bonds for subheading 8418.10.10, 8418.21 or 8418.29	kg	5%
	8418.99.90	--- Other	kg	5%
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.		
		- Instantaneous or storage water heaters, non-electric:		
	8419.11	-- Instantaneous gas water heaters:		
	8419.11.10	--- Household type	u	Nil
	8419.11.90	--- Other	u	Nil
	8419.19	-- Other:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8419.19.10	- - - Household type	u	Nil
	8419.19.90	- - - Other	u	Nil
	8419.20.00	- Medical, surgical or laboratory sterilisers	u	20%
		- Dryers:		
	8419.31	- - For agricultural products:		
	8419.31.10	- - - Electrically operated	u	20%
	8419.31.20	- - - Not electrically operated	u	Nil
	8419.32	- - For wood, paper pulp, paper or paperboard:		
	8419.32.10	- - - Electrically operated	u	20%
	8419.32.20	- - - Not electrically operated	u	Nil
	8419.39	- - Other:		
		- - - Electrically operated:		
	8419.39.11	- - - - Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	u	20%
	8419.39.19	- - - - Other	u	20%
	8419.39.20	- - - Not electrically operated	u	Nil
	8419.40	- Distilling or rectifying plant:		
	8419.40.10	- - Electrically operated	u	20%
	8419.40.20	- - Not electrically operated	u	Nil
	8419.50	- Heat exchange units:		
	8419.50.10	- - Cooling towers	u	20%
	8419.50.20	- - Condensers for air conditioners for motor vehicles	u	20%
	8419.50.30	- - Other condensers for air conditioners	u	20%
	8419.50.40	- - Other, electrically operated	u	20%
	8419.50.90	- - Other, not electrically operated	u	Nil
	8419.60	- Machinery for liquefying air or other gases:		
	8419.60.10	- - Electrically operated	u	20%
	8419.60.20	- - Not electrically operated	u	Nil
		- Other machinery, plant and equipment:		
	8419.81	- - For making hot drinks or for cooking or heating food:		
	8419.81.10	- - - Electrically operated	u	20%
	8419.81.20	- - - Not electrically operated	u	Nil
	8419.89	- - Other:		
		- - - Electrically operated:		
	8419.89.11	- - - - Evaporators for air-conditioning machines for motor vehicles	u	20%
	8419.89.13	- - - - Machinery for the treatment of material by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	u	20%
	8419.89.19	- - - - Other	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8419.89.20	- - - Not electrically operated	u	Nil
	8419.90	- Parts:		
		- - Of electrically operated articles:		
	8419.90.12	- - - Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	kg	20%
	8419.90.19	- - - Other	kg	20%
	8419.90.20	- - Of non-electrically operated articles	kg	Nil
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.		
	8420.10	- Calendering or other rolling machines:		
	8420.10.10	- - Apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards or their components	u	Nil
		- - For ironing machines and wringers suitable for domestic use:		
	8420.10.21	- - - Roller-type ironing machines	u	Nil
	8420.10.29	- - - Other	u	Nil
	8420.10.90	- - Other	u	Nil
		- Parts:		
	8420.91	- - Cylinders:		
	8420.91.10	- - - Parts of apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	kg	Nil
	8420.91.20	- - - For ironing machines or wringers suitable for domestic use	kg	Nil
	8420.91.90	- - - Other	kg	Nil
	8420.99	- - Other:		
	8420.99.10	- - - Parts of apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	kg	Nil
	8420.99.90	- - - Other	kg	Nil
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.		
		- Centrifuges, including centrifugal dryers:		
	8421.11.00	- - Cream separators	u	5%
	8421.12.00	- - Clothes-dryers	u	5%
	8421.19	- - Other:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8421.19.10	--- Of a kind used for sugar manufacture	u	5%
	8421.19.90	--- Other	u	5%
		- Filtering or purifying machinery and apparatus for liquids:		
	8421.21	-- For filtering or purifying water:		
		--- Of a capacity not exceeding 500 l/hr:		
	8421.21.11	---- Filtering machinery and apparatus for domestic use	u	Nil
	8421.21.19	---- Other	u	20%
		--- Of a capacity exceeding 500 l/hr:		
	8421.21.21	---- Filtering machinery and apparatus for domestic use	u	Nil
	8421.21.29	---- Other	u	20%
	8421.22	-- For filtering or purifying beverages other than water:		
	8421.22.10	--- Of a capacity not exceeding 500 l/hr	u	20%
	8421.22.20	--- Of a capacity exceeding 500 l/hr	u	20%
	8421.23	-- Oil or petrol-filters for internal combustion engines:		
		--- For earth moving machinery:		
	8421.23.11	---- Oil filters	u	15%
	8421.23.19	---- Other	u	15%
		--- For motor vehicles of Chapter 87:		
	8421.23.21	---- Oil filters	u	20%
	8421.23.29	---- Other	u	20%
		--- Other:		
	8421.23.91	---- Oil filters	u	Nil
	8421.23.99	---- Other	u	Nil
	8421.29	-- Other:		
	8421.29.10	--- Of a kind suitable for medical or laboratory use	u	20%
	8421.29.20	--- Of a kind used for sugar manufacture	u	20%
	8421.29.30	--- Of a kind used in oil drilling operations	u	20%
	8421.29.40	--- Petrol filters	u	20%
	8421.29.50	--- Oil filters other than those of subheading 8421.23	u	20%
	8421.29.90	--- Other	u	20%
		- Filtering or purifying machinery and apparatus for gases:		
	8421.31	-- Intake air filters for internal combustion engines:		
		--- For earth moving machinery	u	15%
	8421.31.20	--- For motor vehicles of Chapter 87	u	20%
	8421.31.90	--- Other	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8421.39	-- Other:		
	8421.39.10	--- Laminar flow units	u	20%
	8421.39.90	--- Other	u	20%
		- Parts:		
	8421.91	-- Of centrifuges, including centrifugal dryers:		
	8421.91.10	--- Of goods of subheading 8421.12	kg	20%
	8421.91.20	--- Of goods of subheading 8421.19.10	kg	20%
	8421.91.90	--- Of goods of subheading 8421.11 or 8421.19.90	kg	20%
	8421.99	-- Other:		
	8421.99.20	--- Filtering cartridges of filters of subheading 8421.23	kg	Nil
	8421.99.30	--- Of goods of subheading 8421.31	kg	Nil
		--- Other:		
	8421.99.91	---- Of goods of subheading 8421.29.20	kg	Nil
	8421.99.92	---- Of goods of subheading 8421.21.11 or 8421.21.21	kg	Nil
	8421.99.93	---- Of goods of subheading 8421.23.11, 8421.23.19, 8421.23.91 or 8421.23.99	kg	Nil
	8421.99.99	---- Other	kg	Nil
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverage.		
		- Dish washing machines:		
	8422.11	-- Of the household type:		
	8422.11.10	--- Electrically operated	u	5%
	8422.11.20	--- Not electrically operated	u	Nil
	8422.19.00	-- Other	u	5%
	8422.20.00	- Machinery for cleaning or drying bottles or other containers	u	20%
	8422.30.00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	u	20%
	8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	20%
	8422.90	- Parts:		
	8422.90.10	-- Of goods of subheading 8422.11	kg	20%
	8422.90.90	-- Other	kg	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
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.		
	8423.10	- Personal weighing machines, including baby scales; household scales:		
	8423.10.10	-- Electrically operated	u	20%
	8423.10.20	-- Not electrically operated	u	Nil
	8423.20	- Scales for continuous weighing of goods on conveyors:		
	8423.20.10	-- Electrically operated	u	20%
	8423.20.20	-- Not electrically operated	u	Nil
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:		
	8423.30.10	-- Electrically operated	u	20%
	8423.30.20	-- Not electrically operated	u	Nil
	8423.81	- Other weighing machinery: -- Having a maximum weighing capacity not exceeding 30 kg:		
	8423.81.10	--- Electrically operated	u	20%
	8423.81.20	--- Not electrically operated	u	Nil
	8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg: --- Electrically operated:		
	8423.82.11	---- Having a maximum weighing capacity not exceeding 1,000 kg	u	20%
	8423.82.19	---- Other --- Not electrically operated:	u	20%
	8423.82.21	---- Having a maximum weighing capacity not exceeding 1,000 kg	u	Nil
	8423.82.29	---- Other	u	Nil
	8423.89	-- Other:		
	8423.89.10	--- Electrically operated	u	20%
	8423.89.20	--- Not electrically operated	u	Nil
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery:		
	8423.90.10	-- Weighing machine weights -- Other parts of weighing machinery:	kg	Nil
	8423.90.21	--- Of electrically operated machines	kg	20%
	8423.90.29	--- Of non-electrically operated machines	kg	Nil
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.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8424.10	- Fire extinguishers, whether or not charged:		
	8424.10.10	-- Of a kind suitable for aircraft use	u	Nil
	8424.10.90	-- Other	u	Nil
	8424.20	- Spray guns and similar appliances:		
		-- Electrically operated:		
	8424.20.11	--- Agricultural or horticultural	u	20%
	8424.20.19	--- Other	u	20%
		-- Not electrically operated:		
	8424.20.21	--- Agricultural or horticultural	u	Nil
	8424.20.29	--- Other	u	Nil
	8424.30	- Steam or sand blasting machines and similar jet projecting machines:		
	8424.30.10	-- Electrically operated	u	20%
	8424.30.20	-- Not electrically operated	u	Nil
		- Other appliances:		
	8424.81	-- Agricultural or horticultural:		
	8424.81.10	--- Drip irrigation systems	u	20%
	8424.81.20	--- Other, electrically operated	u	20%
	8424.81.30	--- Hand-operated insecticide sprayers	u	Nil
	8424.81.40	--- Other, not electrically operated	u	Nil
	8424.89	-- Other:		
	8424.89.10	--- Hand-operated household sprayers of a capacity not exceeding 3 l	u	20%
	8424.89.20	--- Spray heads with dip tubes	u	20%
	8424.89.40	--- Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on printed circuit boards or printed wiring boards substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to printed circuit boards or printed wiring boards or their components; apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	u	20%
	8424.89.50	--- Other, electrically operated	u	20%
	8424.89.90	--- Other, not electrically operated	u	Nil
	8424.90	- Parts:		
		-- Of fire extinguishers:		
	8424.90.11	--- Electrically operated	kg	20%
	8424.90.19	--- Other	kg	Nil
		-- Of spray guns and similar appliances:		
		--- Electrically operated:		
	8424.90.21	---- Of goods of subheading 8424.20.11	kg	20%
	8424.90.23	---- Other	kg	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- Not electrically operated:		
	8424.90.24	---- Of goods of subheading 8424.20.21	kg	Nil
	8424.90.29	---- Other	kg	Nil
		-- Of steam or sand blasting machines and similar jet projecting machines:		
	8424.90.31	--- Of electrically operated machines	kg	20%
	8424.90.32	--- Of non-electrically operated machines	kg	Nil
		-- Of other appliances:		
	8424.90.91	--- Of goods of subheading 8424.81.10 or 8424.81.20	kg	20%
	8424.90.92	--- Of goods of subheading 8424.81.30 or 8424.81.40	kg	Nil
	8424.90.99	--- Other	kg	20%
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.		
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
	8425.11.00	-- Powered by electric motor	u	20%
	8425.19.00	-- Other	u	Nil
		- Other winches; capstans:		
	8425.31.00	-- Powered by electric motor	u	20%
	8425.39.00	-- Other	u	Nil
		- Jacks; hoists of a kind used for raising vehicles:		
	8425.41.00	-- Built-in jacking systems of a type used in garages	u	20%
	8425.42	-- Other jacks and hoists, hydraulic:		
	8425.42.10	--- Jacks used in tipping mechanisms for lorries	u	20%
	8425.42.90	--- Other	u	Nil
	8425.49	-- Other:		
	8425.49.10	--- Electrically operated	u	20%
	8425.49.20	--- Not electrically operated	u	Nil
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.		
		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
	8426.11.00	-- Overhead travelling cranes on fixed support	u	Nil
	8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	u	Nil
	8426.19	-- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8426.19.10	- - - Bridge cranes and gantry cranes	u	Nil
	8426.19.90	- - - Other	u	Nil
	8426.20.00	- Tower cranes	u	Nil
	8426.30.00	- Portal or pedestal jib cranes	u	Nil
		- Other machinery, self-propelled:		
	8426.41.00	- - On tyres	u	Nil
	8426.49.00	- - Other	u	Nil
		- Other machinery:		
	8426.91.00	- - Designed for mounting on road vehicles	u	Nil
	8426.99.00	- - Other	u	Nil
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.		
	8427.10.00	- Self-propelled trucks powered by an electric motor	u	Nil
	8427.20.00	- Other self-propelled trucks	u	Nil
	8427.90.00	- Other trucks	u	Nil
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).		
	8428.10	- Lifts and skip hoists:		
	8428.10.10	- - Passenger lifts	u	Nil
		- - Other lifts:		
	8428.10.21	- - - Of a kind used in buildings	u	Nil
	8428.10.29	- - - Other	u	Nil
	8428.10.90	- - Skip hoists	u	Nil
	8428.20	- Pneumatic elevators and conveyors:		
	8428.20.10	- - Of a kind used for agriculture	u	Nil
	8428.20.20	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil
	8428.20.90	- - Other	u	Nil
		- Other continuous-action elevators and conveyors, for goods or materials:		
	8428.31.00	- - Specially designed for underground use	u	Nil
	8428.32	- - Other, bucket type:		
	8428.32.10	- - - Of a kind used for agriculture	u	Nil
	8428.32.90	- - - Other	u	Nil
	8428.33	- - Other, belt type:		
	8428.33.10	- - - Of a kind used for agriculture	u	Nil
	8428.33.20	- - - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8428.33.90	- - - Other	u	Nil
	8428.39	- - Other:		
	8428.39.10	- - - Of a kind used for agriculture	u	Nil
	8428.39.30	- - - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil
	8428.39.90	- - - Other	u	Nil
	8428.40.00	- Escalators and moving walkways	u	Nil
	8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u	Nil
	8428.90	- Other machinery:		
	8428.90.20	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil
	8428.90.90	- - Other	u	Nil
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.		
		- Bulldozers and angledozers:		
	8429.11.00	- - Track laying	u	15%
	8429.19.00	- - Other	u	15%
	8429.20.00	- Graders and levellers	u	15%
	8429.30.00	- Scrapers	u	15%
	8429.40	- Tamping machines and road rollers:		
	8429.40.10	- - Road rollers	u	15%
	8429.40.30	- - Tamping machines	u	15%
		- Mechanical shovels, excavators and shovel loaders:		
	8429.51.00	- - Front-end shovel loaders	u	15%
	8429.52.00	- - Machinery with a 360° revolving superstructure	u	15%
	8429.59.00	- - Other	u	15%
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.		
	8430.10.00	- Pile-drivers and pile-extractors	u	15%
	8430.20.00	- Snow-ploughs and snow-blowers	u	Nil
		- Coal or rock cutters and tunnelling machinery:		
	8430.31.00	- - Self-propelled	u	15%
	8430.39.00	- - Other	u	15%
		- Other boring or sinking machinery:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8430.41.00	-- Self-propelled	u	15%
	8430.49	-- Other:		
	8430.49.10	--- Wellhead platforms and integrated production modules for use in drilling operations	u	Nil
	8430.49.90	--- Other	u	15%
	8430.50.00	- Other machinery, self-propelled	u	15%
		- Other machinery, not self-propelled:		
	8430.61.00	-- Tamping or compacting machinery	u	15%
	8430.69.00	-- Other	u	15%
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.		
	8431.10	- Of machinery of heading 84.25:		
		-- Of electrically operated machines:		
	8431.10.13	--- Of goods of subheading 8425.11, 8425.31 or 8425.49.10	kg	20%
	8431.10.19	--- Other	kg	20%
		-- Of non-electrically operated machines:		
	8431.10.22	--- Of goods of subheading 8425.19, 8425.39, 8425.41, 8425.42.10 or 8425.42.90	kg	Nil
	8431.10.29	--- Other	kg	Nil
	8431.20.00	- Of machinery of heading 84.27	kg	Nil
		- Of machinery of heading 84.28:		
	8431.31	-- Of lifts, skip hoists or escalators:		
	8431.31.10	--- Of goods of subheading 8428.10.21, 8428.10.29 or 8428.10.90	kg	Nil
	8431.31.20	--- Of goods of subheading 8428.10.10 or 8428.40.00	kg	Nil
	8431.39	-- Other:		
	8431.39.10	--- Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10	kg	Nil
	8431.39.20	--- Of goods of subheading 8428.90	kg	Nil
	8431.39.40	--- Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	kg	Nil
	8431.39.90	--- Other	kg	Nil
		- Of machinery of heading 84.26, 84.29 or 84.30:		
	8431.41.00	-- Buckets, shovels, grabs and grips	kg	15%
	8431.42.00	-- Bulldozer or angledozer blades	kg	15%
	8431.43.00	-- Parts of boring or sinking machinery of subheading 8430.41 or 8430.49:	kg	15%
	8431.49	-- Other:		
	8431.49.10	--- Parts of machinery of heading 84.26	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.32	8431.49.20	- - - Cutting edges or end bits for scrapers, graders or levellers	kg	15%
	8431.49.30	- - - Of road rollers	kg	15%
	8431.49.90	- - - Other	kg	Nil
		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.		
	8432.10.00	- Ploughs - Harrows, scarifiers, cultivators, weeders and hoes:	u	Nil
	8432.21.00	- - Disc harrows	u	Nil
	8432.29.00	- - Other	u	Nil
	8432.30.00	- Seeders, planters and transplanters	u	Nil
	8432.40.00	- Manure spreaders and fertiliser distributors	u	Nil
	8432.80	- Other machinery:		
	8432.80.10	- - Agricultural or horticultural type	u	Nil
	8432.80.20	- - Lawn or sports-ground rollers	u	Nil
	8432.80.90	- - Other	u	Nil
	8432.90	- Parts:		
	8432.90.10	- - Of machinery of subheading 8432.80.90	kg	Nil
8432.90.20	- - Of lawn or sports-ground rollers	kg	Nil	
8432.90.90	- - Other	kg	Nil	
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.		
		- Mowers for lawns, parks or sports-grounds:		
	8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane	u	Nil
	8433.19	- - Other:		
	8433.19.10	- - - Manually operated	u	Nil
	8433.19.90	- - - Other	u	Nil
	8433.20.00	- Other mowers, including cutter bars for tractor mounting	u	Nil
	8433.30.00	- Other haymaking machinery	u	Nil
	8433.40.00	- Straw or fodder balers, including pick-up balers - Other harvesting machinery; threshing machinery:	u	Nil
	8433.51.00	- - Combine harvester-threshers	u	Nil
	8433.52.00	- - Other threshing machinery	u	Nil
8433.53.00	- - Root or tuber harvesting machines	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8433.59	-- Other:		
	8433.59.10	--- Cotton pickers and cotton gins	u	Nil
	8433.59.90	--- Other	u	Nil
	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:		
	8433.60.10	-- Electrically operated	u	20%
	8433.60.20	-- Not electrically operated	u	Nil
	8433.90	- Parts:		
	8433.90.10	-- Castors, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm	kg	20%
	8433.90.20	-- Other, of goods of subheading 8433.11 or 8433.19.90	kg	Nil
	8433.90.30	-- Other, of goods of subheading 8433.19.10	kg	Nil
	8433.90.90	-- Other	kg	20%
84.34		Milking machines and dairy machinery.		
	8434.10	- Milking machines:		
	8434.10.10	-- Electrically operated	u	20%
	8434.10.20	-- Not electrically operated	u	Nil
	8434.20	- Dairy machinery:		
	8434.20.10	-- Electrically operated	u	20%
	8434.20.20	-- Not electrically operated	u	Nil
	8434.90	- Parts:		
	8434.90.10	-- Of electrically operated machines	kg	20%
	8434.90.20	-- Of non-electrically operated machines	kg	Nil
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.		
	8435.10	- Machinery:		
	8435.10.10	-- Electrically operated	u	20%
	8435.10.20	-- Not electrically operated	u	Nil
	8435.90	- Parts:		
	8435.90.10	-- Of electrically operated machines	kg	20%
	8435.90.20	-- Of non-electrically operated machines	kg	Nil
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.		
	8436.10	- Machinery for preparing animal feeding stuffs:		
	8436.10.10	-- Electrically operated	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8436.10.20	-- Not electrically operated - Poultry-keeping machinery; poultry incubators and brooders:	u	Nil
	8436.21	-- Poultry incubators and brooders:		
	8436.21.10	--- Electrically operated	u	20%
	8436.21.20	--- Not electrically operated	u	Nil
	8436.29	-- Other:		
	8436.29.10	--- Electrically operated	u	20%
	8436.29.20	--- Not electrically operated	u	Nil
	8436.80	- Other machinery:		
		-- Electrically operated:		
	8436.80.11	--- Agricultural or horticultural type	u	20%
	8436.80.19	--- Other	u	20%
		-- Not electrically operated:		
	8436.80.21	--- Agricultural or horticultural type	u	Nil
	8436.80.29	--- Other	u	Nil
		- Parts:		
	8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders:		
	8436.91.10	--- Of electrically operated machines and equipment	kg	20%
	8436.91.20	--- Of non-electrically operated machines and equipment	kg	Nil
	8436.99	-- Other:		
		--- Of electrically operated machines and equipment:		
	8436.99.11	---- Agricultural or horticultural type	kg	20%
	8436.99.19	---- Other	kg	20%
		--- Of non-electrically operated machines and equipment:		
	8436.99.21	---- Agricultural or horticultural type	kg	Nil
	8436.99.29	---- Other	kg	Nil
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.		
	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:		
	8437.10.10	-- For bread grains, electrically operated; winnowing and similar cleaning machines, electrically operated	u	20%
	8437.10.20	-- For bread grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	u	Nil
	8437.10.30	-- Other, electrically operated	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8437.10.40	-- Other, not electrically operated	u	Nil
	8437.80	- Other machinery:		
	8437.80.10	-- Rice hullers and cone type rice mills, electrically operated	u	20%
	8437.80.20	-- Rice hullers and cone type rice mills, not electrically operated	u	Nil
	8437.80.30	-- Industrial type coffee and corn mills, electrically operated	u	20%
	8437.80.40	-- Industrial type coffee and corn mills, not electrically operated	u	Nil
		-- Other, electrically operated:		
	8437.80.51	--- Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	u	20%
	8437.80.59	--- Other	u	20%
		-- Other, not electrically operated:		
	8437.80.61	--- Polishing machines for rice, sifting and sieving machines, bran cleaner machines and husking machines	u	Nil
	8437.80.69	--- Other	u	Nil
	8437.90	- Parts:		
		-- Of electrically operated machines:		
	8437.90.11	--- Of machines of subheading 8437.10	kg	20%
	8437.90.19	--- Other	kg	20%
		-- Of non-electrically operated machines:		
	8437.90.21	--- Of machines of subheading 8437.10	kg	Nil
	8437.90.29	--- Other	kg	Nil
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.		
	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:		
	8438.10.10	-- Electrically operated	u	20%
	8438.10.20	-- Not electrically operated	u	Nil
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate:		
	8438.20.10	-- Electrically operated	u	20%
	8438.20.20	-- Not electrically operated	u	Nil
	8438.30	- Machinery for sugar manufacture:		
	8438.30.10	-- Electrically operated	u	20%
	8438.30.20	-- Not electrically operated	u	Nil
	8438.40	- Brewery machinery:		
	8438.40.10	-- Electrically operated	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8438.40.20	-- Not electrically operated	u	Nil
	8438.50	- Machinery for the preparation of meat or poultry:		
	8438.50.10	-- Electrically operated	u	20%
	8438.50.20	-- Not electrically operated	u	Nil
	8438.60	- Machinery for the preparation of fruits, nuts or vegetables:		
	8438.60.10	-- Electrically operated	u	20%
	8438.60.20	-- Not electrically operated	u	Nil
	8438.80	- Other machinery:		
		-- Coffee pulpers:		
	8438.80.11	--- Electrically operated	u	20%
	8438.80.12	--- Not electrically operated	u	Nil
		-- Other:		
	8438.80.91	--- Electrically operated	u	20%
	8438.80.92	--- Not electrically operated	u	Nil
	8438.90	- Parts:		
		-- Of electrically operated machines:		
	8438.90.11	--- Of goods of subheading 8438.30.10	kg	20%
	8438.90.12	--- Of coffee pulpers	kg	20%
	8438.90.19	--- Other	kg	20%
		-- Of non-electrically operated machines:		
	8438.90.21	--- Of goods of subheading 8438.30.20	kg	Nil
	8438.90.22	--- Of coffee pulpers	kg	Nil
	8438.90.29	--- Other	kg	Nil
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.		
	8439.10.00	- Machinery for making pulp of fibrous cellulosic material	u	20%
	8439.20.00	- Machinery for making paper or paperboard	u	20%
	8439.30.00	- Machinery for finishing paper or paperboard	u	20%
		- Parts:		
	8439.91	-- Of machinery for making pulp of fibrous cellulosic material:		
	8439.91.10	--- Of electrically operated machines	kg	20%
	8439.91.20	--- Of non-electrically operated machines	kg	Nil
	8439.99	-- Other:		
	8439.99.10	--- Of electrically operated machines	kg	20%
	8439.99.20	--- Of non-electrically operated machines	kg	Nil
84.40		Book-binding machinery, including book-sewing machines.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
84.41	8440.10	- Machinery:			
	8440.10.10	-- Electrically operated	u	20%	
	8440.10.20	-- Not electrically operated	u	Nil	
	8440.90	- Parts:			
	8440.90.10	-- Of electrically operated machines	kg	20%	
	8440.90.20	-- Of non-electrically operated machines	kg	Nil	
			Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.		
		8441.10	- Cutting machines:		
		8441.10.10	-- Electrically operated	u	20%
		8441.10.20	-- Not electrically operated	u	Nil
		8441.20	- Machines for making bags, sacks or envelopes:		
		8441.20.10	-- Electrically operated	u	20%
		8441.20.20	-- Not electrically operated	u	Nil
		8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding:		
		8441.30.10	-- Electrically operated	u	20%
		8441.30.20	-- Not electrically operated	u	Nil
		8441.40	- Machines for moulding articles in paper pulp, paper or paperboard:		
		8441.40.10	-- Electrically operated	u	20%
		8441.40.20	-- Not electrically operated	u	Nil
		8441.80	- Other machinery:		
		8441.80.10	-- Electrically operated	u	20%
		8441.80.20	-- Not electrically operated	u	Nil
	8441.90	- Parts:			
	8441.90.10	-- Of electrically operated machines	kg	20%	
	8441.90.20	-- Of non-electrically operated machines	kg	Nil	
84.42		Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
		- Machinery, apparatus and equipment:			
		8442.30.10	-- Electrically operated	u	20%
		8442.30.20	-- Not electrically operated	u	Nil
		8442.40	- Parts of the foregoing machinery, apparatus or equipment:		
		8442.40.10	-- Of electrically operated machines, apparatus or equipment	kg	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.43	8442.40.20	-- Of non-electrically operated machines, apparatus or equipment	kg	Nil
	8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	Nil
		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.		
		- Printing machinery used for printing by means of plates, cylinder and other printing components of heading 84.42:		
	8443.11.00	-- Offset printing machinery, reel-fed	u	20%
	8443.12.00	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm on the unfolded state)	u	20%
	8443.13.00	-- Other offset printing machinery	u	20%
	8443.14.00	-- Letterpress printing machinery, reel-fed, excluding flexographic printing	u	20%
	8443.15.00	-- Letterpress printing machinery, other than reel-fed, excluding flexographic printing	u	20%
	8443.16.00	-- Flexographic printing machinery	u	20%
	8443.17.00	-- Gravure printing machinery	u	20%
	8443.19.00	-- Other	u	20%
		- Other printers, copying machines and facsimile machines, whether or not combined:		
	8443.31	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network:		
	8443.31.10	--- Printer-copiers, printing by the ink-jet process	u	Nil
	8443.31.20	--- Printer-copiers, printing by the laser process	u	Nil
	8443.31.30	--- Combination printer-copier-facsimile machines	u	5%
	8443.31.90	--- Other	u	Nil
	8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network:		
	8443.32.10	--- Dot matrix printers	u	Nil
8443.32.20	--- Ink-jet printers	u	20%	
8443.32.30	--- Laser printers	u	Nil	
8443.32.40	--- Facsimile machines	u	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8443.32.50	- - - Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	u	20%
	8443.32.90	- - - Other	u	Nil
	8443.39	- - Other: - - - Electrostatic photocopying apparatus operating by reproducing the original image directly onto the copy (direct process):		
	8443.39.11	- - - - Colour	u	Nil
	8443.39.19	- - - - Other	u	Nil
	8443.39.20	- - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process), operating by converting the original document into digital code	u	Nil
	8443.39.30	- - - Other photocopying apparatus incorporating an optical system	u	Nil
	8443.39.40	- - - Ink-jet printers	u	20%
	8443.39.90	- - - Other - Parts and accessories:	u	Nil
	8443.91.00	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	kg	20%
	8443.99	- - Other :		
	8443.99.10	- - - Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	kg	20%
	8443.99.20	- - - Ink-filled printer cartridges	kg	Nil
	8443.99.30	- - - Paper feeders and sorters	kg	Nil
	8443.99.90	- - - Other	kg	20%
84.44		Machines for extruding, drawing, texturing or cutting man-made textile materials.		
	8444.00.10	- Electrically operated	u	20%
	8444.00.20	- Not electrically operated	u	Nil
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47. - Machines for preparing textile fibres:		
	8445.11	- - Carding machines:		
	8445.11.10	- - - Electrically operated	u	20%
	8445.11.20	- - - Not electrically operated	u	Nil
	8445.12	- - Combing machines:		
	8445.12.10	- - - Electrically operated	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8445.12.20	- - - Not electrically operated	u	Nil
	8445.13	- - Drawing or roving machines:		
	8445.13.10	- - - Electrically operated	u	20%
	8445.13.20	- - - Not electrically operated	u	Nil
	8445.19	- - Other:		
	8445.19.10	- - - Electrically operated	u	20%
	8445.19.20	- - - Not electrically operated	u	Nil
	8445.20	- Textile spinning machines:		
	8445.20.10	- - Electrically operated	u	20%
	8445.20.20	- - Not electrically operated	u	Nil
	8445.30	- Textile doubling or twisting machines:		
	8445.30.10	- - Electrically operated	u	20%
	8445.30.20	- - Not electrically operated	u	Nil
	8445.40	- Textile winding (including weft-winding) or reeling machines:		
	8445.40.10	- - Electrically operated	u	20%
	8445.40.20	- - Not electrically operated	u	Nil
	8445.90	- Other:		
	8445.90.10	- - Electrically operated	u	20%
	8445.90.20	- - Not electrically operated	u	Nil
84.46		Weaving machines (looms).		
	8446.10	- For weaving fabrics of a width not exceeding 30 cm:		
	8446.10.10	- - Electrically operated	u	20%
	8446.10.20	- - Not electrically operated	u	Nil
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:		
	8446.21.00	- - Power looms	u	20%
	8446.29.00	- - Other	u	Nil
	8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	u	20%
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.		
		- Circular knitting machines:		
	8447.11	- - With cylinder diameter not exceeding 165 mm:		
	8447.11.10	- - - Electrically operated	u	20%
	8447.11.20	- - - Not electrically operated	u	Nil
	8447.12	- - With cylinder diameter exceeding 165 mm:		
	8447.12.10	- - - Electrically operated	u	20%
	8447.12.20	- - - Not electrically operated	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8447.20	- Flat knitting machines; stitch-bonding machines:		
	8447.20.10	-- Electrically operated	u	20%
	8447.20.20	-- Not electrically operated	u	Nil
	8447.90	- Other:		
	8447.90.10	-- Electrically operated	u	20%
	8447.90.20	-- Not electrically operated	u	Nil
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).		
	8448.11	- Auxiliary machinery for machines of headings 84.44, 84.45, 84.46 or 84.47: -- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:		
	8448.11.10	--- Electrically operated	kg	20%
	8448.11.20	--- Not electrically operated	kg	Nil
	8448.19	-- Other:		
	8448.19.10	--- Electrically operated	kg	20%
	8448.19.20	--- Not electrically operated	kg	Nil
	8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery - Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	kg	Nil
	8448.31.00	-- Card clothing	kg	Nil
	8448.32.00	-- Of machines for preparing textile fibres, other than card clothing	kg	Nil
	8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	kg	Nil
	8448.39.00	-- Other - Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	kg	Nil
	8448.42.00	-- Reeds for looms, healds and heald-frames	kg	Nil
	8448.49	-- Other:		
	8448.49.11	--- Parts of electrically operated machines: ---- Shuttles	kg	20%
	8448.49.19	---- Other	kg	20%
	8448.49.20	--- Parts of non-electrically operated machines - Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.49	8448.51.00	- - Sinkers, needles and other articles used in forming stitches	kg	Nil
	8448.59.00	- - Other	kg	Nil
		Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.		
	8449.00.10	- Electrically operated	kg	20%
84.50	8449.00.20	- Not electrically operated	kg	Nil
		Household or laundry-type washing machines, including machines which both wash and dry.		
		- Machines, each of a dry linen capacity not exceeding 10 kg:		
	8450.11	- - Fully-automatic machines:		
	8450.11.10	- - - Each of a dry linen capacity not exceeding 6 kg	u	5%
	8450.11.90	- - - Other	u	5%
	8450.12.00	- - Other machines, with built-in centrifugal drier	u	5%
	8450.19.00	- - Other	u	5%
	8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	u	5%
	8450.90	- Parts:		
	8450.90.10	- - Of goods of subheading 8450.20	kg	20%
	8450.90.20	- - Of goods of subheading 8450.11, 8450.12 or 8450.19	kg	20%
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.		
	8451.10.00	- Dry-cleaning machines	u	20%
		- Drying machines:		
	8451.21.00	- - Each of a dry linen capacity not exceeding 10 kg	u	20%
	8451.29.00	- - Other	u	20%
	8451.30.00	- Ironing machines and presses (including fusing presses)	u	20%
	8451.40.00	- Washing, bleaching or dyeing machines	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	20%
	8451.80	- Other machinery:		
	8451.80.10	-- For domestic use	u	20%
	8451.80.90	-- Other	u	20%
	8451.90	- Parts:		
	8451.90.10	-- Of machines of a dry linen capacity not exceeding 10 kg	kg	20%
	8451.90.90	-- Other	kg	20%
84.52		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.		
	8452.10.00	- Sewing machines of the household type	u	5%
		- Other sewing machines:		
	8452.21.00	-- Automatic units	u	5%
	8452.29.00	-- Other	u	5%
	8452.30.00	- Sewing machine needles	kg	5%
	8452.40.00	- Furniture, bases and covers for sewing machines and parts thereof	kg	5%
	8452.90	- Other parts of sewing machines:		
		-- Of machinery of subheading 8452.10:		
	8452.90.11	--- Arms and beds, stands with or without centre frames; flywheels; belt guards; treadles or pedals	kg	5%
	8452.90.19	--- Other	kg	5%
	8452.90.90	-- Other	kg	5%
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.		
	8453.10	- Machinery for preparing, tanning or working hides, skins or leather:		
	8453.10.10	-- Electrically operated	u	20%
	8453.10.20	-- Not electrically operated	u	Nil
	8453.20	- Machinery for making or repairing footwear:		
	8453.20.10	-- Electrically operated	u	20%
	8453.20.20	-- Not electrically operated	u	Nil
	8453.80	- Other machinery:		
	8453.80.10	-- Electrically operated	u	20%
	8453.80.20	-- Not electrically operated	u	Nil
	8453.90.00	- Parts	kg	Nil
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8454.10.00	- Converters	u	Nil
	8454.20.00	- Ingot moulds and ladles	u	Nil
	8454.30.00	- Casting machines	u	Nil
	8454.90.00	- Parts	kg	Nil
84.55		Metal-rolling mills and rolls therefor.		
	8455.10.00	- Tube mills	u	Nil
		- Other rolling mills:		
	8455.21.00	- - Hot or combination hot and cold	u	Nil
	8455.22.00	- - Cold	u	Nil
	8455.30.00	- Rolls for rolling mills	u	Nil
	8455.90.00	- Other parts	kg	Nil
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.		
	8456.10.00	- Operated by laser or other light or photon beam processes	u	20%
	8456.20.00	- Operated by ultrasonic processes	u	20%
	8456.30.00	- Operated by electro-discharge processes	u	20%
	8456.90	- Other:		
	8456.90.10	- - Machine tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards	u	20%
	8456.90.20	- - Wet processing equipment for the application by immersion of electrochemical solutions, whether or not for the purpose of removing material on printed circuit boards or printed wiring boards	u	20%
	8456.90.90	- - Other	u	20%
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.		
	8457.10.00	- Machining centres	u	20%
	8457.20.00	- Unit construction machines (single station)	u	20%
	8457.30.00	- Multi-station transfer machines	u	20%
84.58		Lathes (including turning centres) for removing metal.		
		- Horizontal lathes:		
	8458.11.00	- - Numerically controlled	u	20%
	8458.19.00	- - Other	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
84.59		- Other lathes:			
	8458.91.00	- - Numerically controlled	u	20%	
	8458.99.00	- - Other	u	20%	
			Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.		
		8459.10	- Way-type unit head machines:		
		8459.10.10	- - Electrically operated	u	20%
		8459.10.20	- - Not electrically operated	u	Nil
			- Other drilling machines:		
		8459.21.00	- - Numerically controlled	u	20%
		8459.29	- - Other:		
		8459.29.10	- - - Electrically operated	u	20%
		8459.29.20	- - - Not electrically operated	u	Nil
			- Other boring-milling machines:		
		8459.31.00	- - Numerically controlled	u	20%
		8459.39	- - Other:		
		8459.39.10	- - - Electrically operated	u	20%
		8459.39.20	- - - Not electrically operated	u	Nil
		8459.40	- Other boring machines:		
		8459.40.10	- - Electrically operated	u	20%
		8459.40.20	- - Not electrically operated	u	Nil
			- Milling machines, knee-type:		
		8459.51.00	- - Numerically controlled	u	20%
		8459.59	- - Other:		
		8459.59.10	- - - Electrically operated	u	20%
		8459.59.20	- - - Not electrically operated	u	Nil
			- Other milling machines:		
		8459.61.00	- - Numerically controlled	u	20%
		8459.69	- - Other:		
		8459.69.10	- - - Electrically operated	u	20%
		8459.69.20	- - - Not electrically operated	u	Nil
		8459.70	- Other threading or tapping machines:		
		8459.70.10	- - Electrically operated	u	20%
	8459.70.20	- - Not electrically operated	u	Nil	
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.			

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
	8460.11.00	- - Numerically controlled	u	20%
	8460.19	- - Other:		
	8460.19.10	- - - Electrically operated	u	20%
	8460.19.20	- - - Not electrically operated	u	Nil
		- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
	8460.21.00	- - Numerically controlled	u	20%
	8460.29	- - Other:		
	8460.29.10	- - - Electrically operated	u	20%
	8460.29.20	- - - Not electrically operated	u	Nil
		- Sharpening (tool or cutter grinding) machines:		
	8460.31	- - Numerically controlled:		
	8460.31.10	- - - Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW	u	20%
	8460.31.90	- - - Other	u	20%
	8460.39	- - Other:		
	8460.39.10	- - - Electrically operated	u	20%
	8460.39.20	- - - Not electrically operated	u	Nil
	8460.40	- Honing or lapping machines:		
	8460.40.10	- - Electrically operated	u	20%
	8460.40.20	- - Not electrically operated	u	Nil
	8460.90	- Other:		
	8460.90.10	- - Electrically operated	u	20%
	8460.90.20	- - Not electrically operated	u	Nil
84.61		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.		
	8461.20	- Shaping or slotting machines:		
	8461.20.10	- - Electrically operated	u	20%
	8461.20.20	- - Not electrically operated	u	Nil
	8461.30	- Broaching machines:		
	8461.30.10	- - Electrically operated	u	20%
	8461.30.20	- - Not electrically operated	u	Nil
	8461.40	- Gear cutting, gear grinding or gear finishing machines:		
	8461.40.10	- - Electrically operated	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8461.40.20	-- Not electrically operated	u	Nil
	8461.50	- Sawing or cutting-off machines:		
	8461.50.10	-- Electrically operated	u	20%
	8461.50.20	-- Not electrically operated	u	Nil
	8461.90	- Other:		
	8461.90.10	-- Electrically operated	u	20%
	8461.90.90	-- Not electrically operated	u	Nil
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.		
	8462.10	- Forging or die-stamping machines (including presses) and hammers:		
	8462.10.10	-- Electrically operated	u	20%
	8462.10.20	-- Not electrically operated	u	Nil
		- Bending, folding, straightening or flattening machines (including presses):		
	8462.21.00	-- Numerically controlled	u	20%
	8462.29	-- Other:		
	8462.29.10	--- Electrically operated	u	20%
	8462.29.20	--- Not electrically operated	u	Nil
		- Shearing machines (including presses), other than combined punching and shearing machines:		
	8462.31.00	-- Numerically controlled	u	20%
	8462.39	-- Other:		
	8462.39.10	--- Electrically operated	u	20%
	8462.39.20	--- Not electrically operated	u	Nil
		- Punching or notching machines (including presses), including combined punching and shearing machines:		
	8462.41.00	-- Numerically controlled	u	20%
	8462.49	-- Other:		
	8462.49.10	--- Electrically operated	u	20%
	8462.49.20	--- Not electrically operated	u	Nil
		- Other:		
	8462.91.00	-- Hydraulic presses	u	Nil
	8462.99	-- Other:		
	8462.99.10	--- Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated	u	20%
	8462.99.20	--- Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8462.99.50	- - - Other, electrically operated	u	20%
	8462.99.60	- - - Other, not electrically operated	u	Nil
84.63		Other machine-tools for working metal or cermets, without removing material.		
	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like:		
	8463.10.10	-- Electrically operated	u	20%
	8463.10.20	-- Not electrically operated	u	Nil
	8463.20	- Thread rolling machines:		
	8463.20.10	-- Electrically operated	u	20%
	8463.20.20	-- Not electrically operated	u	Nil
	8463.30	- Machines for working wire:		
	8463.30.10	-- Electrically operated	u	20%
	8463.30.20	-- Not electrically operated	u	Nil
	8463.90	- Other:		
	8463.90.10	-- Electrically operated	u	20%
	8463.90.20	-- Not electrically operated	u	Nil
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.		
	8464.10	- Sawing machines:		
	8464.10.10	-- Electrically operated	u	20%
	8464.10.20	-- Not electrically operated	u	Nil
	8464.20	- Grinding or polishing machines:		
	8464.20.10	-- Electrically operated	u	20%
	8464.20.20	-- Not electrically operated	u	Nil
	8464.90	- Other:		
	8464.90.10	-- Electrically operated	u	20%
	8464.90.20	-- Not electrically operated	u	Nil
84.65		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.		
	8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	u	20%
	8465.91	- Other:		
	8465.91.10	-- Sawing machines: - - - For scoring printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates, electrically operated	u	20%
	8465.91.20	- - - Other, electrically operated	u	20%
	8465.91.90	- - - Other	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8465.92	-- Planing, milling or moulding (by cutting) machines:		
	8465.92.10	--- For routing printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates	u	20%
	8465.92.20	--- Other, electrically operated,	u	20%
	8465.92.90	--- Other	u	Nil
	8465.93	-- Grinding, sanding or polishing machines:		
	8465.93.10	--- Electrically operated	u	20%
	8465.93.20	--- Not electrically operated	u	Nil
	8465.94	-- Bending or assembling machines:		
	8465.94.10	--- Electrically operated	u	20%
	8465.94.20	--- Not electrically operated	u	Nil
	8465.95	-- Drilling or morticing machines:		
	8465.95.10	--- Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm	u	20%
	8465.95.30	--- Other, electrically operated	u	20%
	8465.95.90	--- Other	u	Nil
	8465.96	-- Splitting, slicing or paring machines:		
	8465.96.10	--- Electrically operated	u	20%
	8465.96.20	--- Not electrically operated	u	Nil
	8465.99	-- Other:		
	8465.99.30	--- Lathes, electrically operated	u	20%
	8465.99.40	--- Lathes, not electrically operated	u	Nil
	8465.99.50	--- Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; for scoring printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards	u	20%
	8465.99.60	--- Other, electrically operated	u	20%
	8465.99.90	--- Other	u	Nil
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.		
	8466.10	- Tool holders and self-opening dieheads:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8466.10.10	-- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil
	8466.10.90	-- Other	kg	Nil
	8466.20	- Work holders:		
	8466.20.10	-- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil
	8466.20.90	-- Other	kg	Nil
	8466.30	- Dividing heads and other special attachments for machine-tools:		
	8466.30.10	-- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil
	8466.30.90	-- Other	kg	Nil
	8466.91.00	-- For machines of heading 84.64	kg	Nil
	8466.92	-- For machines of heading 84.65:		
	8466.92.10	--- For machines of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil
	8466.92.90	--- Other	kg	Nil
	8466.93	-- For machines of headings 84.56 to 84.61:		
	8466.93.20	--- For machines of subheading 8456.90.10, 8456.90.20 or 8460.31.10	kg	Nil
	8466.93.90	--- Other	kg	Nil
	8466.94.00	-- For machines of heading 84.62 or 84.63	kg	Nil
84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.		
		- Pneumatic:		
	8467.11.00	-- Rotary type (including combined rotary-percussion)	u	Nil
	8467.19.00	-- Other	u	Nil
		- With self-contained electric motor:		
	8467.21.00	-- Drills of all kinds	u	Nil
	8467.22.00	-- Saws	u	Nil
	8467.29.00	-- Other	u	Nil
		- Other tools:		
	8467.81.00	-- Chain saws	u	Nil
	8467.89.00	-- Other	u	Nil
		- Parts:		
	8467.91	-- Of chain saws:		
	8467.91.10	--- Of electro-mechanical tools for working in the hand, with self-contained electric motor	kg	Nil
	8467.91.90	--- Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8467.92.00	-- Of pneumatic tools	kg	Nil
	8467.99	-- Other:		
	8467.99.10	--- Of goods of subheading 8467.21, 8467.22 or 8467.29	kg	Nil
	8467.99.90	--- Other	kg	Nil
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.		
	8468.10.00	- Hand-held blow pipes	u	Nil
	8468.20	- Other gas-operated machinery and apparatus:		
	8468.20.10	-- Hand-operated gas welding, brazing or cutting appliances for metal	u	Nil
	8468.20.90	-- Other	u	Nil
	8468.80.00	- Other machinery and apparatus	u	Nil
	8468.90	- Parts:		
		-- Of hand-operated gas welding, brazing or cutting appliances for metal:		
	8468.90.11	--- Of goods of subheading 8468.10	kg	Nil
	8468.90.12	--- Of goods of subheading 8468.20.10	kg	Nil
	8468.90.90	-- Other	kg	Nil
84.69		Typewriters other than printers of heading 84.43; word-processing machines.		
	8469.00.10	- Word-processing machines	u	Nil
	8469.00.90	- Other	u	Nil
84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.		
	8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	Nil
		- Other electronic calculating machines:		
	8470.21.00	-- Incorporating a printing device	u	Nil
	8470.29.00	-- Other	u	Nil
	8470.30.00	- Other calculating machines	u	Nil
	8470.50.00	- Cash registers	u	Nil
	8470.90	- Other:		
	8470.90.10	-- Postage-franking machines	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8470.90.20	-- Accounting machines	u	Nil
	8470.90.90	-- Other	u	Nil
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.		
	8471.30	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:		
	8471.30.10	-- Handheld computers including palmtops and personal digital assistants (PDAs)	u	Nil
	8471.30.20	-- Laptops including notebooks and subnotebooks	u	Nil
	8471.30.90	-- Other	u	Nil
	8471.41	- Other 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:		
	8471.41.10	--- Personal computers excluding portable computers of subheading 8471.30	u	Nil
	8471.41.90	--- Other	u	Nil
	8471.49	-- Other, presented in the form of systems:		
	8471.49.10	--- Personal computers excluding portable computers of subheading 8471.30	u	Nil
	8471.49.90	--- Other	u	Nil
	8471.50	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units:		
	8471.50.10	-- Processing units for personal (including portable) computers	u	Nil
	8471.50.90	-- Other	u	Nil
	8471.60	- Input or output units, whether or not containing storage units in the same housing:		
	8471.60.30	-- Computer keyboards	u	Nil
	8471.60.40	-- X-Y coordinate input devices, including mouses, light pens, joysticks, track balls, and touch sensitive screens	u	Nil
	8471.60.50	-- Plotters	u	Nil
	8471.60.90	-- Other	u	Nil
	8471.70	- Storage units:		
	8471.70.10	-- Floppy disk drives	u	Nil
	8471.70.20	-- Hard disk drives	u	Nil
	8471.70.30	-- Tape drives	u	Nil
	8471.70.40	-- Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8471.70.50	-- Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology	u	Nil
		-- Other:		
	8471.70.91	--- Backup management systems	u	Nil
	8471.70.99	--- Other	u	Nil
	8471.80	- Other units of automatic data processing machines:		
	8471.80.10	-- Control and adaptor units	u	Nil
	8471.80.70	-- Sound cards or video cards	u	Nil
	8471.80.90	-- Other	u	Nil
	8471.90	- Other:		
	8471.90.10	-- Bar code readers	u	Nil
	8471.90.20	-- Optical character readers, document or image scanners	u	Nil
	8471.90.90	-- Other	u	Nil
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).		
	8472.10	- Duplicating machines:		
	8472.10.10	-- Electrically operated	u	5%
	8472.10.20	-- Not electrically operated	u	Nil
	8472.30	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps:		
	8472.30.10	-- Electrically operated	u	5%
	8472.30.20	-- Not electrically operated	u	Nil
	8472.90	- Other:		
	8472.90.10	-- Automatic teller machines	u	5%
	8472.90.20	-- Electronic fingerprint identification systems	u	5%
	8472.90.30	-- Other, electrically operated	u	5%
	8472.90.90	-- Other, not electrically operated	u	Nil
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.69 to 84.72.		
	8473.10	- Parts and accessories of the machines of heading 84.69:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8473.10.10	-- Printed circuit assemblies for word-processing	kg	Nil
	8473.10.90	-- Other	kg	Nil
		- Parts and accessories of the machines of heading 84.70:		
	8473.21.00	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	kg	Nil
	8473.29.00	-- Other	kg	Nil
	8473.30	- Parts and accessories of the machines of heading 84.71:		
	8473.30.10	-- Assembled printed circuit boards	kg	Nil
	8473.30.90	-- Other	kg	Nil
	8473.40	- Parts and accessories of the machines of heading 84.72:		
		-- For electrically operated machines:		
	8473.40.11	--- Parts, including printed circuit assemblies for automatic teller machines	kg	5%
	8473.40.19	--- Other	kg	5%
	8473.40.20	-- For non-electrically operated machines	kg	Nil
	8473.50	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72:		
		-- For electrically operated machines:		
	8473.50.11	--- Suitable for use with the machines of heading 84.71	kg	5%
	8473.50.19	--- Other	kg	5%
	8473.50.20	-- For non-electrically operated machines	kg	Nil
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.		
	8474.10	- Sorting, screening, separating or washing machines:		
	8474.10.10	-- Electrically operated	u	20%
	8474.10.20	-- Not electrically operated	u	Nil
	8474.20	- Crushing or grinding machines:		
		-- Electrically operated:		
	8474.20.11	--- For stone	u	20%
	8474.20.19	--- Other	u	20%
		-- Not electrically operated:		
	8474.20.21	--- For stone	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8474.20.29	- - - Other	u	Nil
		- Mixing or kneading machines:		
	8474.31	- - Concrete or mortar mixers:		
	8474.31.10	- - - Electrically operated	u	20%
	8474.31.20	- - - Not electrically operated	u	Nil
	8474.32	- - Machines for mixing mineral substances with bitumen:		
	8474.32.10	- - - Electrically operated	u	20%
	8474.32.20	- - - Not electrically operated	u	Nil
	8474.39	- - Other:		
	8474.39.10	- - - Electrically operated	u	20%
	8474.39.20	- - - Not electrically operated	u	Nil
	8474.80	- Other machinery:		
	8474.80.10	- - Electrically operated	u	20%
	8474.80.20	- - Not electrically operated	u	Nil
	8474.90	- Parts:		
	8474.90.10	- - Of electrically operated machines	kg	20%
	8474.90.20	- - Of non-electrically operated machines	kg	Nil
84.75		Machines for assembling electric or electronic lamps, tubes or valves or flash-bulb, in glass envelopes; machines for manufacturing or hot working glass or glassware.		
	8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes:		
	8475.10.10	- - Electrically operated	u	20%
	8475.10.20	- - Not electrically operated	u	Nil
		- Machines for manufacturing or hot working glass or glassware:		
	8475.21.00	- - Machines for making optical fibres and preforms thereof	u	20%
	8475.29.00	- - Other	u	Nil
	8475.90	- Parts:		
	8475.90.10	- - Of electrically operated machines	kg	20%
	8475.90.20	- - Of non-electrically operated machines	kg	Nil
84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.		
		- Automatic beverage-vending machines:		
	8476.21.00	- - Incorporating heating or refrigerating devices	u	5%
	8476.29.00	- - Other	u	5%
		- Other machines:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
84.77	8476.81.00	-- Incorporating heating or refrigerating devices	u	5%	
	8476.89.00	-- Other	u	5%	
	8476.90	- Parts:			
	8476.90.10	-- Of electrically operated machines incorporating heating or refrigerating devices	kg	5%	
	8476.90.90	-- Other	kg	5%	
			Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.		
	8477.10	- Injection-moulding machines:			
	8477.10.10	-- For moulding rubber	u	20%	
		-- For moulding plastics:			
	8477.10.31	--- Poly (vinyl chloride) injection moulding machines	u	20%	
	8477.10.39	--- Other	u	20%	
	8477.20	- Extruders:			
	8477.20.10	-- For extruding rubber	u	20%	
	8477.20.20	-- For extruding plastics	u	20%	
	8477.30.00	- Blow moulding machines	u	20%	
	8477.40	- Vacuum moulding machines and other thermoforming machines:			
	8477.40.10	-- For moulding or forming rubber	u	20%	
	8477.40.20	-- For moulding or forming plastics	u	20%	
		- Other machinery for moulding or otherwise forming:			
	8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	20%	
	8477.59	-- Other:			
	8477.59.10	--- For rubber	u	20%	
	8477.59.20	--- For plastics	u	20%	
	8477.80	- Other machinery:			
	8477.80.10	-- For working rubber or for the manufacture of products from rubber, electrically operated	u	20%	
	8477.80.20	-- For working rubber or for the manufacture of products from rubber, not electrically operated	u	Nil	
	-- For working plastics or for the manufacture of products from plastics, electrically operated:				
8477.80.31	--- Lamination presses for the manufacture of printed circuit boards or printed wiring boards	u	20%		
8477.80.39	--- Other	u	20%		
8477.80.40	-- For working plastics or for the manufacture of products from plastics, not electrically operated	u	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8477.90	- Parts:		
	8477.90.10	-- Of electrically operated machines for working rubber or for the manufacture of products from rubber	kg	20%
	8477.90.20	-- Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	kg	Nil
		-- Of electrically operated machines for working plastics or for the manufacture of products from plastic materials:		
	8477.90.32	--- Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	kg	20%
	8477.90.39	--- Other	kg	20%
	8477.90.40	-- Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	kg	Nil
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.		
	8478.10	- Machinery:		
	8478.10.10	-- Electrically operated	u	20%
	8478.10.20	-- Not electrically operated	u	Nil
	8478.90	- Parts:		
	8478.90.10	-- Of electrically operated machines	kg	20%
	8478.90.20	-- Of non-electrically operated machines	kg	Nil
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.		
	8479.10	- Machinery for public works, building or the like:		
	8479.10.10	-- Electrically operated	u	20%
	8479.10.20	-- Not electrically operated	u	Nil
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:		
		-- Electrically operated:		
	8479.20.11	--- Machinery for making palm oil	u	20%
	8479.20.19	--- Other	u	20%
		-- Not electrically operated:		
	8479.20.21	--- Machinery for making palm oil	u	Nil
	8479.20.29	--- Other	u	Nil
	8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork:		
	8479.30.10	-- Electrically operated	u	20%
	8479.30.20	-- Not electrically operated	u	Nil
	8479.40	- Rope or cable-making machines:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8479.40.10	-- Electrically operated	u	20%
	8479.40.20	-- Not electrically operated	u	Nil
	8479.50.00	- Industrial robots, not elsewhere specified or included	u	20%
	8479.60.00	- Evaporative air coolers	u	20%
	8479.81	- Other machines and mechanical appliances: -- For treating metal, including electric wire coil-winders:		
	8479.81.10	--- Electrically operated	u	20%
	8479.81.20	--- Not electrically operated	u	Nil
	8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:		
	8479.82.10	--- Electrically operated	u	20%
	8479.82.20	--- Not electrically operated	u	Nil
	8479.89	-- Other:		
	8479.89.20	--- Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; automated machines for the placement or the removal of components or contact elements on printed circuit boards or printed wiring boards or other substrates; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process	u	20%
	8479.89.30	--- Other, electrically operated	u	20%
	8479.89.40	--- Other, not electrically operated	u	Nil
	8479.90	- Parts:		
	8479.90.20	-- Of goods of subheading 8479.89.20	kg	20%
	8479.90.30	-- Of other electrically operated machines	kg	20%
	8479.90.40	-- Of non-electrically operated machines	kg	Nil
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.		
	8480.10.00	- Moulding boxes for metal foundry	kg	Nil
	8480.20.00	- Mould bases	kg	Nil
	8480.30	- Moulding patterns:		
	8480.30.10	-- Of copper	kg	Nil
	8480.30.90	-- Other	kg	Nil
		- Moulds for metal or metal carbides:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8480.41.00	-- Injection or compression types	kg	Nil
	8480.49.00	-- Other	kg	Nil
	8480.50.00	- Moulds for glass	kg	Nil
	8480.60.00	- Moulds for mineral materials	kg	Nil
		- Moulds for rubber or plastics:		
	8480.71.00	-- Injection or compression types	kg	Nil
	8480.79.00	-- Other	kg	Nil
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.		
	8481.10	- Pressure-reducing valves:		
		-- Of iron or steel:		
	8481.10.11	--- Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	Nil
	8481.10.19	--- Other	kg	Nil
	8481.10.20	-- Of copper or copper alloys	kg	Nil
	8481.10.90	-- Other	kg	Nil
	8481.20	- Valves for oleohydraulic or pneumatic transmissions:	kg	Nil
	8481.20.10	-- Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	Nil
	8481.20.90	-- Other	kg	Nil
	8481.30	- Check (nonreturn) valves:		
	8481.30.10	-- Cast iron valves of the swing check-valve type with an internal diameter of the valve inlets of 40 mm to 600 mm	kg	Nil
	8481.30.20	-- Of copper or copper alloys, with an internal diameter of 25 mm or less	kg	Nil
	8481.30.90	-- Other	kg	Nil
	8481.40	- Safety or relief valves:		
	8481.40.10	-- Of copper or copper alloys, with an internal diameter of 25 mm or less	kg	Nil
	8481.40.90	-- Other	kg	Nil
	8481.80	- Other appliances:		
		-- Valves for inner tubes:		
	8481.80.11	--- Of copper or copper alloys	kg	Nil
	8481.80.12	--- Of other materials	kg	Nil
		-- Valves for tubeless tyres:		
	8481.80.13	--- Of copper or copper alloys	kg	Nil
	8481.80.14	--- Of other metals	kg	Nil
		-- LPG cylinder valves of copper or copper alloys, having the following dimensions:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8481.80.21	--- Having inlet or outlet internal diameters not exceeding 2.5 cm	kg	Nil
	8481.80.22	--- Having inlet or outlet internal diameters exceeding 2.5 cm	kg	Nil
	8481.80.30	-- Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges -- Soda water bottle valves; gas operated beer dispensing units:	kg	Nil
	8481.80.41	--- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.49	--- Other -- Mixing taps and valves:	kg	Nil
	8481.80.51	--- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.59	--- Other -- Water pipeline valves:	kg	Nil
	8481.80.61	--- Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	Nil
	8481.80.62	--- Cast iron gate valves with an inlet diameter of 4 cm or more and cast iron butterfly valves with an inlet diameter of 8 cm or more	kg	Nil
	8481.80.63	--- Other -- Hog nipple waterers:	kg	Nil
	8481.80.64	--- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.65	--- Other -- Nipple joint valves:	kg	Nil
	8481.80.66	--- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.67	--- Other -- Other:	kg	Nil
	8481.80.71	--- Ball valves: ---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.72	---- Other --- Gate valves, manually operated, of iron or steel, having the following dimensions:	kg	Nil
	8481.80.73	---- Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	kg	Nil
	8481.80.74	---- Having inlet and outlet internal diameters of more than 40 cm --- Manifold valves:	kg	Nil
	8481.80.75	---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.76	---- Other --- Pneumatically controlled valves:	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8481.80.81	---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil
	8481.80.82	---- Other --- Other valves of plastics, having the following dimensions:	kg	Nil
	8481.80.83	---- Having an inlet diameter of not less than 1 cm and an outlet diameter of not more than 2.5 cm	kg	Nil
	8481.80.84	---- Having an inlet diameter of not less than 1 cm and an outlet diameter of more than 2.5 cm	kg	Nil
	8481.80.85	---- Other	kg	Nil
	8481.80.86	--- Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel --- Other:	kg	Nil
	8481.80.91	---- Water taps of copper or copper alloy, with an internal diameter of 2.5 cm or less	kg	Nil
	8481.80.99	---- Other	kg	Nil
	8481.90	- Parts:		
	8481.90.10	-- Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm -- For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter:	kg	Nil
	8481.90.21	--- Bodies, for water taps	kg	Nil
	8481.90.23	--- Bodies, other	kg	Nil
	8481.90.29	--- Other	kg	Nil
	8481.90.30	-- Valves bodies or stems of inner tube or tubeless tyre valves	kg	Nil
	8481.90.40	-- Valves cores of inner tube or tubeless tyre valves	kg	Nil
	8481.90.90	-- Other	kg	Nil
84.82		Ball or roller bearings.		
	8482.10.00	- Ball bearings	u	Nil
	8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	u	Nil
	8482.30.00	- Spherical roller bearings	u	Nil
	8482.40.00	- Needle roller bearings	u	Nil
	8482.50.00	- Other cylindrical roller bearings	u	Nil
	8482.80.00	- Other, including combined ball/roller bearings - Parts:	u	Nil
	8482.91.00	-- Balls, needles and rollers	kg	Nil
	8482.99.00	-- Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
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).		
	8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks:		
	8483.10.10	-- For earth moving machinery	u	15%
	8483.10.21	-- For engines of vehicles of Chapter 87: --- For engines of vehicles of heading 87.01, other than of vehicles of subheadings 8701.10 and 8701.90	u	20%
	8483.10.22	--- For engines of agricultural vehicles of subheading 8701.10 or 8701.90	u	20%
	8483.10.23	--- For engines of vehicles of heading 87.11	u	20%
	8483.10.24	--- For engines of other vehicles of Chapter 87	u	20%
	8483.10.31	-- For marine propulsion engines: --- Of an output not exceeding 22.38 kW	u	Nil
	8483.10.39	--- Other	u	Nil
	8483.10.90	-- Other	u	Nil
	8483.20	- Bearing housings, incorporating ball or roller bearings:		
	8483.20.10	-- For earth moving machinery or motor vehicles	u	20%
	8483.20.90	-- Other	u	Nil
	8483.30	- Bearing housings, not incorporating ball or roller bearings, plain shaft bearings:		
	8483.30.10	-- For earth moving machinery or motor vehicles	u	20%
	8483.30.90	-- Other	u	Nil
	8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:		
	8483.40.11	-- For engines of vehicles of Chapter 87: --- For engines of vehicles of heading 87.01, other than of vehicles of subheadings 8701.10 and 8701.90	u	20%
	8483.40.13	--- For engines of vehicles of heading 87.11	u	20%
	8483.40.14	--- For engines of other vehicles of Chapter 87	u	20%
	8483.40.21	-- For marine propulsion engines: --- Of an output not exceeding 22.38 kW	u	Nil
	8483.40.29	--- Other	u	Nil
	8483.40.30	-- For the engines of earth moving machines	u	20%
	8483.40.90	-- For other engines	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8483.50.00	- Flywheels and pulleys, including pulley blocks	u	20%
	8483.60.00	- Clutches and shaft couplings (including universal joints)	u	20%
	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:		
		-- Parts of goods of subheading 8483.10:		
	8483.90.11	--- Of goods of subheading 8701.10 or 8701.90	kg	Nil
	8483.90.13	--- For other tractors of heading 87.01	kg	15%
	8483.90.14	--- For goods of heading 87.11	kg	20%
	8483.90.15	--- For other goods of Chapter 87	kg	20%
	8483.90.19	--- Other	kg	Nil
		-- Other:		
	8483.90.91	--- For goods of subheading 8701.10 or 8701.90	kg	Nil
	8483.90.93	--- For other tractors of heading 87.01	kg	15%
	8483.90.94	--- For goods of heading 87.11	kg	20%
	8483.90.95	--- For other goods of Chapter 87	kg	20%
	8483.90.99	--- Other	kg	Nil
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.		
	8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	Nil
	8484.20.00	- Mechanical seals	kg	Nil
	8484.90.00	- Other	kg	Nil
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.		
	8486.10	- Machines and apparatus for the manufacture of boules or wafers:		
	8486.10.10	-- Apparatus for rapid heating of semiconductor wafers	u	20%
	8486.10.20	-- Spin dryers for semiconductor wafer processing	u	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8486.10.30	-- Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	u	20%
	8486.10.40	-- Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	u	20%
	8486.10.50	-- Grinding, polishing and lapping machines for processing of semiconductor wafers	u	20%
	8486.10.60	-- Apparatus for growing or pulling monocrystal semiconductor boules	u	20%
	8486.10.90	-- Other	u	20%
	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits: -- Film formation equipment:		
	8486.20.11	--- Chemical vapour deposition apparatus for semiconductor production	u	20%
	8486.20.12	--- Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	u	20%
	8486.20.13	--- Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	u	20%
	8486.20.19	--- Other	u	20%
		-- Doping equipment:		
	8486.20.21	--- Ion implanters for doping semiconductor materials	u	20%
	8486.20.29	--- Other	u	20%
		-- Etching and stripping equipment:		
	8486.20.31	--- Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers	u	20%
	8486.20.32	--- Equipment for dry-etching patterns on semiconductor materials	u	20%
	8486.20.33	--- Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	u	20%
	8486.20.39	--- Other	u	20%
		-- Lithography equipment:		
	8486.20.41	--- Direct write-on-wafer apparatus	u	Nil
	8486.20.42	--- Step and repeat aligners	u	Nil
	8486.20.49	--- Other	u	20%
		-- Equipment for developing exposed wafers:		
	8486.20.51	--- Dicing machines for scribing or scoring semiconductor wafers	u	20%
	8486.20.59	--- Other	u	20%
		-- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8486.20.91	- - - Lasercutters for cutting contacting tracks in semiconductor production by laser beam	u	20%
	8486.20.92	- - - Machines for bending, folding and straightening semiconductor leads	u	20%
	8486.20.93	- - - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	u	20%
	8486.20.94	- - - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	u	20%
	8486.20.95	- - - Automated machines for the placement or the removal of components or contact elements on semiconductor materials	u	20%
	8486.20.99	- - - Other	u	20%
	8486.30	- Machines and apparatus for the manufacture of flat panel displays:		
	8486.30.10	- - Apparatus for dry etching patterns on flat panel display substrates	u	20%
	8486.30.20	- - Apparatus for wet etching, developing, stripping or cleaning flat panel displays	u	20%
	8486.30.30	- - Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates	u	20%
	8486.30.90	- - Other	u	20%
	8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter:		
	8486.40.10	- - Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	u	20%
	8486.40.20	- - Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	u	20%
	8486.40.30	- - Moulds for manufacture of semiconductor devices	u	Nil
	8486.40.40	- - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	Nil
	8486.40.50	- - Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	Nil
	8486.40.60	- - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	20%
	8486.40.70	- - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8486.40.90	-- Other	u	20%
	8486.90	- Parts and accessories:		
		-- Of machines and apparatus for the manufacture of boules or wafers:		
	8486.90.11	--- Of apparatus for rapid heating of semiconductor wafers	kg	20%
	8486.90.12	--- Of spin dryers for semiconductor wafer processing	kg	20%
	8486.90.13	--- Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	kg	Nil
		--- Of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips:		
	8486.90.14	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	Nil
	8486.90.15	---- Other	kg	Nil
	8486.90.16	--- Of grinding, polishing and lapping machines for processing of semiconductor wafers	kg	Nil
	8486.90.17	--- Of apparatus for growing or pulling monocrystal semiconductor boules	kg	20%
	8486.90.19	--- Other	kg	20%
		-- Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:		
	8486.90.21	--- Of chemical vapour deposition apparatus for semiconductor production	kg	20%
	8486.90.22	--- Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	kg	20%
	8486.90.23	--- Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment	kg	20%
		--- Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry-etching patterns on semiconductor materials:		
	8486.90.24	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	Nil
	8486.90.25	---- Other	kg	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads:		
	8486.90.26	---- Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine tools	kg	Nil
	8486.90.27	---- Other	kg	Nil
	8486.90.28	--- Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	kg	20%
	8486.90.29	--- Other	kg	20%
		-- Of machines and apparatus for the manufacture of flat panel displays:		
	8486.90.31	--- Of apparatus for dry etching patterns on flat panel display substrates	kg	Nil
		--- Of apparatus for wet etching, developing, stripping or cleaning flat panel displays:		
	8486.90.32	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	Nil
	8486.90.33	---- Other	kg	20%
	8486.90.34	--- Of chemical vapour deposition apparatus for flat panel display production	kg	20%
	8486.90.35	--- Of spinners for coating photosensitive emulsions on flat panel display substrates	kg	20%
	8486.90.36	--- Of apparatus for physical deposition on flat panel display substrates	kg	20%
	8486.90.39	--- Other	kg	20%
		-- Of machines or apparatus specified in Note 9 (C) to this Chapter:		
	8486.90.41	--- Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices	kg	Nil
	8486.90.42	--- Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	kg	20%
	8486.90.43	--- Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	kg	20%
	8486.90.44	--- Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	kg	Nil
	8486.90.45	--- Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	kg	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
84.87	8486.90.46	- - - Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	kg	Nil
	8486.90.49	- - - Other	kg	20%
		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.		
	8487.10.00	- Ships' or boats' propellers and blades therefor	kg	Nil
	8487.90.00	- Other	kg	Nil

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).

4. For the purposes of heading 85.23:
 - (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E²PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
5. For the purposes of heading 85.34, "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

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 cable" 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 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.

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.01		Electric motors and generators (excluding generating sets).		
	8501.10	- Motors of an output not exceeding 37.5 W:		
		-- DC motors:		
	8501.10.11	--- Stepper motors	u	20%
	8501.10.12	--- Spindle motors	u	20%
	8501.10.19	--- Other	u	20%
		-- Other motors including universal (AC/DC) motors:		
	8501.10.91	--- Stepper motors	u	20%
	8501.10.92	--- Spindle motors	u	20%
	8501.10.99	--- Other	u	20%
	8501.20	- Universal AC/DC motors of an output exceeding 37.5 W:		
		-- Of an output not exceeding 1 kW:		
	8501.20.11	--- Of an output exceeding 746 W	u	20%
	8501.20.19	--- Other	u	20%
	8501.20.20	-- Of an output exceeding 1 kW	u	20%
		- Other DC motors; DC generators:		
	8501.31	-- Of an output not exceeding 750 W:		
	8501.31.10	--- Motors	u	20%
	8501.31.20	--- Generators	u	20%
	8501.32.00	-- Of an output exceeding 750 W but not exceeding 75 kW	u	20%
	8501.33.00	-- Of an output exceeding 75 kW but not exceeding 375 kW	u	20%
	8501.34.00	-- Of an output exceeding 375 kW	u	20%
	8501.40	- Other AC motors, single-phase:		
	8501.40.10	-- Of an output not exceeding 1 kW	u	20%
	8501.40.20	-- Of an output exceeding 1 kW	u	20%
		- Other AC motors, multi-phase:		
	8501.51.00	-- Of an output not exceeding 750 W	u	20%
	8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW:		
	8501.52.10	--- Of an output not exceeding 1 kW	u	20%
	8501.52.20	--- Of an output exceeding 1 kW but not exceeding 37.5 kW	u	20%
	8501.52.30	--- Of an output exceeding 37.5 kW	u	20%
	8501.53.00	-- Of an output exceeding 75 kW	u	20%
		- AC generators (alternators):		
	8501.61	-- Of an output not exceeding 75 kVA:		
	8501.61.10	--- Of an output not exceeding 12.5 kVA	u	20%
	8501.61.20	--- Of an output exceeding 12.5 kVA	u	20%
	8501.62	-- Of an output exceeding 75 kVA but not exceeding 375 kVA:		
	8501.62.10	--- Of an output exceeding 75 kVA but not exceeding 150 kVA	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8501.62.90	--- Of an output exceeding 150 kVA but not exceeding 375 kVA	u	20%
	8501.63.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	u	20%
	8501.64.00	-- Of an output exceeding 750 kVA	u	20%
85.02		Electric generating sets and rotary converters.		
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
	8502.11.00	-- Of an output not exceeding 75 kVA	u	20%
	8502.12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA:		
	8502.12.10	--- Of an output not exceeding 125 kVA	u	20%
	8502.12.90	--- Of an output exceeding 125 kVA	u	20%
	8502.13	-- Of an output exceeding 375 kVA:		
	8502.13.10	--- Of an output of 12,500 kVA (10,000 kW) or more	u	20%
	8502.13.90	--- Other	u	20%
	8502.20	- Generating sets with spark-ignition internal combustion piston engines:		
	8502.20.10	-- Of an output not exceeding 75 kVA	u	20%
	8502.20.20	-- Of an output exceeding 75 kVA but not exceeding 100 kVA	u	20%
	8502.20.30	-- Of an output exceeding 100 kVA but not exceeding 10,000 kVA	u	20%
		-- Of an output exceeding 10,000 kVA:		
	8502.20.41	--- Of an output of 12,500 kVA (10,000 kW) or more	u	20%
	8502.20.49	--- Other	u	20%
		- Other generating sets:		
	8502.31	-- Wind-powered:		
	8502.31.10	--- Of an output not exceeding 10,000 kVA	u	20%
	8502.31.90	--- Of an output exceeding 10,000 kVA	u	20%
	8502.39	-- Other:		
	8502.39.10	--- Of an output not exceeding 10 kVA	u	20%
	8502.39.20	--- Of an output exceeding 10 kVA but not exceeding 10,000 kVA	u	20%
		--- Of an output exceeding 10,000 kVA:		
	8502.39.31	---- Of an output of 12,500 kVA (10,000 kW) or more	u	20%
	8502.39.39	---- Other	u	20%
	8502.40.00	- Electric rotary converters	u	20%
85.03		Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.		
		- Parts used in the manufacture of electric motors of heading 85.01; parts of generators of heading 85.01 or 85.02 of an output 10,000 kW or more:		
	8503.00.11	-- Stators for ceiling fans	kg	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8503.00.12	-- Parts of motors of less than 1.5 kW or more than 75 kW	kg	20%
	8503.00.13	-- Parts of motors more than 1.5 kW but not more than 75 kW	kg	20%
	8503.00.19	-- Other	kg	20%
	8503.00.90	- Other	kg	20%
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.		
	8504.10.00	- Ballasts for discharge lamps or tubes - Liquid dielectric transformers:	u	20%
	8504.21	-- Having a power handling capacity not exceeding 650 kVA:		
	8504.21.10	--- Step-voltage regulators; instrument transformers with a power handling capacity not exceeding 5 kVA --- Other:	u	20%
	8504.21.91	---- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66,000 volts or more	u	20%
	8504.21.99	---- Other	u	20%
	8504.22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA: --- Step-voltage regulators:		
	8504.22.11	---- Of a high side voltage of 66,000 volts or more	u	20%
	8504.22.19	---- Other --- Other:	u	20%
	8504.22.91	---- Of a high side voltage of 66,000 volts or more	u	20%
	8504.22.99	---- Other	u	20%
	8504.23	-- Having a power handling capacity exceeding 10,000 kVA: --- Having a power handling capacity not exceeding 15,000 kVA --- Having a power handling capacity exceeding 15,000 kVA:	u	20%
	8504.23.10	--- Having a power handling capacity not exceeding 15,000 kVA --- Having a power handling capacity exceeding 15,000 kVA:	u	20%
	8504.23.21	---- Not exceeding 20,000 kVA	u	20%
	8504.23.29	---- Other	u	20%
	8504.31	- Other transformers: -- Having a power handling capacity not exceeding 1 kVA:		
	8504.31.10	--- Instrument potential transformers	u	20%
	8504.31.20	--- Instrument current transformers	u	20%
	8504.31.30	--- Flyback transformers	u	20%
	8504.31.40	--- Intermediate frequency transformers	u	20%
	8504.31.50	--- Step up/down transformers, slide regulators, stabilisers	u	20%
	8504.31.90	--- Other	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:		
		--- Instrument transformers, (potential and current) of a power handling capacity not exceeding 5 kVA:		
	8504.32.11	---- Matching transformer	u	20%
	8504.32.19	---- Other	u	20%
	8504.32.20	--- Of a kind used with toys, scale models or similar recreational models	u	20%
	8504.32.30	--- Other, high frequency	u	20%
		--- Other, of a power handling capacity not exceeding 10 kVA:		
	8504.32.41	---- Matching transformers	u	20%
	8504.32.49	---- Other	u	20%
		--- Other, of a power handling capacity exceeding 10 kVA:		
	8504.32.51	---- Matching transformers	u	20%
	8504.32.59	---- Other	u	20%
	8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:		
		--- Of a high side voltage of 66,000 volts or more:		
	8504.33.11	---- Matching transformers	u	20%
	8504.33.19	---- Other	u	20%
		--- Other:		
	8504.33.91	---- Matching transformers	u	20%
	8504.33.99	---- Other	u	20%
	8504.34	-- Having a power handling capacity exceeding 500 kVA:		
		--- Having a power handling capacity not exceeding 15,000 kVA:		
		---- Having a power handling capacity exceeding 10,000 kVA, and of a high side voltage of 66,000 volts or more:		
	8504.34.11	----- Matching transformers	u	20%
	8504.34.12	----- Other	u	20%
		---- Other:		
	8504.34.13	----- Matching transformers	u	20%
	8504.34.14	----- Other	u	20%
		--- Having a power handling capacity exceeding 15,000 kVA:		
	8504.34.21	---- Matching transformers	u	20%
	8504.34.29	---- Other	u	20%
	8504.40	- Static converters:		
		-- For automatic data processing machines and units thereof, and telecommunications apparatus:		
	8504.40.11	--- Uninterrupted power supplies (UPS)	u	20%
	8504.40.19	--- Other	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8504.40.20	-- Battery chargers having a rating exceeding 100 kVA	u	20%
	8504.40.30	-- Other rectifiers	u	20%
	8504.40.40	-- Inverters	u	20%
	8504.40.90	-- Other	u	20%
	8504.50	- Other inductors:		
	8504.50.10	-- Inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus	u	20%
	8504.50.20	-- Chip type fixed inductors	u	20%
		-- Other:		
	8504.50.91	--- Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	u	20%
	8504.50.92	--- Having a power handling capacity exceeding 10,000 kVA	u	20%
	8504.50.93	--- Having a power handling capacity not exceeding 2,500 kVA	u	20%
	8504.90	- Parts:		
	8504.90.10	-- Of goods of subheading of 8504.10	kg	20%
	8504.90.20	-- Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	kg	20%
		-- For electrical transformers of a capacity not exceeding 10,000 kVA:		
	8504.90.31	--- Radiator panels; flat tube radiator assemblies for distribution and power transformers	kg	20%
	8504.90.39	--- Other	kg	20%
		-- For electrical transformers of a capacity exceeding 10,000 kVA:		
	8504.90.41	--- Radiator panels; flat tube radiator assemblies for distribution and power transformers	kg	20%
	8504.90.49	--- Other	kg	20%
	8504.90.50	-- Other, for inductors of a capacity not exceeding 2,500 kVA	kg	20%
	8504.90.60	-- Other, for inductors of a capacity exceeding 2,500 kVA	kg	20%
	8504.90.90	-- Other	kg	20%
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.		
		- Permanent magnets and articles intended to become permanent magnets after magnetisation:		
	8505.11.00	-- Of metal	kg	20%
	8505.19.00	-- Other	kg	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8505.20.00	- Electro-magnetic couplings, clutches and brakes	kg	20%
	8505.90	- Other, including parts:		
	8505.90.10	-- Electro magnetic or permanent magnet chucks, clamps and similar holding devices	kg	20%
	8505.90.20	-- Parts of goods of subheading 8505.20	kg	20%
	8505.90.90	-- Other	kg	20%
85.06		Primary cells and primary batteries.		
	8506.10	- Manganese dioxide:		
	8506.10.10	-- Having an external volume not exceeding 300 cm ³	u	20%
	8506.10.90	-- Other	u	20%
	8506.30.00	- Mercuric oxide	u	20%
	8506.40.00	- Silver oxide	u	20%
	8506.50.00	- Lithium	u	20%
	8506.60.00	- Air-zinc	u	20%
	8506.80	- Other primary cells and primary batteries:		
	8506.80.10	-- Zinc carbon, having an external volume not exceeding 300 cm ³	u	20%
	8506.80.20	-- Zinc carbon, having an external volume exceeding 300 cm ³	u	20%
	8506.80.90	-- Other	u	20%
	8506.90.00	- Parts	kg	20%
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).		
	8507.10	- Lead-acid, of a kind used for starting piston engines:		
	8507.10.10	-- Of a kind used for aircraft	u	20%
	8507.10.90	-- Other	u	20%
	8507.20	- Other lead-acid accumulators:		
	8507.20.10	-- Of a kind used for aircraft	u	20%
	8507.20.90	-- Other	u	20%
	8507.30.00	- Nickel-cadmium	u	20%
	8507.40.00	- Nickel-iron	u	20%
	8507.80	- Other accumulators:		
	8507.80.11	-- Lithium ion accumulators: --- Of a kind used for laptop (including notebook and subnotebook) computers	u	20%
	8507.80.19	--- Other	u	20%
	8507.80.20	-- Other, of a kind used for aircraft	u	20%
	8507.80.90	-- Other	u	20%
	8507.90	- Parts:		
		-- Plates:		
	8507.90.11	--- Of goods of subheading 8507.10.90	kg	20%
	8507.90.12	--- Of a kind used for aircraft	kg	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8507.90.19	- - - Other	kg	20%
		- - Other:		
	8507.90.91	- - - Of a kind used for aircraft	kg	20%
	8507.90.92	- - - Battery separators in sheets, rolls or cut to size of materials other than poly (vinyl chloride)	kg	20%
	8507.90.93	- - - Other, of goods of subheading 8507.10.90	kg	20%
	8507.90.99	- - - Other	kg	20%
85.08		Vacuum cleaners.		
		- With self-contained electric motor:		
	8508.11.00	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	u	5%
	8508.19.00	- - Other	u	5%
	8508.60.00	- Other vacuum cleaners	u	20%
	8508.70.00	- Parts	kg	5%
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.		
	8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	u	5%
	8509.80	- Other appliances:		
	8509.80.10	- - Floor polishers	u	5%
	8509.80.90	- - Other	u	5%
	8509.90	- Parts:		
	8509.90.10	- - Of goods of subheading 8509.80.10	kg	5%
	8509.90.20	- - Of goods of subheading 8509.40.00 or 8509.80.90	kg	5%
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		
	8510.10.00	- Shavers	u	5%
	8510.20.00	- Hair clippers	u	5%
	8510.30.00	- Hair-removing appliances	u	5%
	8510.90.00	- Parts	kg	5%
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.		
	8511.10	- Sparking plugs:		
	8511.10.10	- - Of a kind suitable for aircraft engines	u	20%
	8511.10.90	- - Other	u	20%
	8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8511.30	- Distributors; ignition coils:		
	8511.30.20	-- Unassembled distributors and unassembled ignition coils, excluding those of a kind used for aircraft engines	u	20%
	8511.30.90	-- Other	u	20%
	8511.40	- Starter motors and dual purpose starter-generators:		
	8511.40.10	-- Of a kind used for aircraft engines	u	20%
	8511.40.20	-- Other unassembled starter motors	u	20%
	8511.40.30	-- Starter motors for vehicles of headings 87.01 to 87.05	u	20%
	8511.40.90	-- Other	u	20%
	8511.50	- Other generators:		
	8511.50.10	-- Of a kind used for aircraft engines	u	20%
	8511.50.20	-- Other unassembled alternators	u	20%
	8511.50.30	-- Other alternators for vehicles of headings 87.01 to 87.05	u	20%
	8511.50.90	-- Other	u	20%
	8511.80.00	- Other equipment	u	20%
	8511.90.00	- Parts	kg	20%
85.12		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.		
	8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	u	20%
	8512.20	- Other lighting or visual signalling equipment:		
	8512.20.10	-- For motor cars, assembled	u	20%
	8512.20.20	-- Unassembled lighting or visual signalling equipment	u	20%
	8512.20.90	-- Other	u	20%
	8512.30	- Sound signalling equipment:		
	8512.30.10	-- Horns and sirens, assembled	u	20%
	8512.30.20	-- Unassembled sound signalling equipment	u	20%
	8512.30.90	-- Other	u	20%
	8512.40.00	- Windscreen wipers, defrosters and demisters	u	20%
	8512.90	- Parts:		
	8512.90.10	-- Of goods of subheading 8512.10	kg	20%
	8512.90.20	-- Of goods of subheading 8512.20, 8512.30 or 8512.40	kg	20%
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.		
	8513.10	- Lamps:		
	8513.10.10	-- Miners' helmet lamps	u	20%
	8513.10.20	-- Quarrymen's lamps	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.14	8513.10.90	-- Other	u	20%
	8513.90	- Parts:		
	8513.90.30	-- Flashlight reflectors; flashlight switch slides of plastics	kg	20%
	8513.90.90	-- Other	kg	20%
		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.		
	8514.10.00	- Resistance heated furnaces and ovens	u	20%
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss:		
	8514.20.20	-- Electric furnaces or ovens for the manufacture of printer circuit boards/printer wiring boards or printed circuits assemblies	u	20%
	8514.20.90	-- Other	u	20%
	8514.30	- Other furnaces and ovens:		
	8514.30.20	-- Electric furnaces or ovens for the manufacture of printer circuit boards/printer wiring boards or printed circuits assemblies	u	20%
	8514.30.90	-- Other	u	20%
	8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	20%
	85.15	8514.90	- Parts:	
8514.90.20		-- Parts of industrial or laboratory electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs	kg	20%
8514.90.90		-- Other	kg	20%
		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.		
		- Brazing or soldering machines and apparatus:		
8515.11.00		-- Soldering irons and guns	u	20%
8515.19		-- Other:		
8515.19.10		--- Machines and apparatus for soldering components on PCB/PWBs	u	20%
8515.19.90		--- Other	u	20%
		- Machines and apparatus for resistance welding of metal:		
8515.21.00		-- Fully or partly automatic	u	20%
8515.29.00	-- Other	u	20%	
	- Machines and apparatus for arc (including plasma arc) welding of metals:			
8515.31.00	-- Fully or partly automatic	u	20%	
8515.39	-- Other:			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8515.39.10	- - - AC arc welders, transformer type	u	20%
	8515.39.90	- - - Other	u	20%
	8515.80	- Other machines and apparatus:		
	8515.80.10	- - Electric machines and apparatus for hot spraying of metals or sintered metal carbides	u	20%
	8515.80.90	- - Other	u	20%
	8515.90	- Parts:		
	8515.90.10	- - Of AC arc welders, transformer type	kg	20%
	8515.90.20	- - Parts of machine apparatus for soldering components on printed circuit boards/printed wiring boards	kg	20%
	8515.90.90	- - Other	kg	20%
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.		
	8516.10	- Electric instantaneous or storage water heaters and immersion heaters:		
	8516.10.10	- - Instantaneous or storage water heaters	u	5%
	8516.10.30	- - Immersion water heaters	u	5%
		- Electric space heating apparatus and electric soil heating apparatus:		
	8516.21.00	- - Storage heating radiators	u	5%
	8516.29.00	- - Other	u	5%
		- Electro-thermic hair-dressing or hand-drying apparatus:		
	8516.31.00	- - Hair dryers	u	5%
	8516.32.00	- - Other hair-dressing apparatus	u	5%
	8516.33.00	- - Hand-drying apparatus	u	5%
	8516.40	- Electric smoothing irons:		
	8516.40.10	- - Of a kind designed to use steam from industrial boilers	u	5%
	8516.40.90	- - Other	u	5%
	8516.50.00	- Microwave ovens	u	5%
	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
	8516.60.10	- - Rice cookers	u	5%
	8516.60.90	- - Other	u	5%
		- Other electro-thermic appliances:		
	8516.71.00	- - Coffee or tea makers	u	5%
	8516.72.00	- - Toasters	u	5%
	8516.79	- - Other:		
	8516.79.10	- - - Kettles	u	5%
	8516.79.90	- - - Other	u	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8516.80	- Electric heating resistors:		
	8516.80.10	-- For type-founding or type-setting machines; for industrial furnaces	u	5%
	8516.80.20	-- Sealed hotplates for domestic appliances	u	5%
	8516.80.30	-- Other, for domestic appliances	u	5%
	8516.80.90	-- Other	u	5%
	8516.90	- Parts:		
	8516.90.20	-- Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10	kg	5%
	8516.90.30	-- Of goods of subheading 8516.10	kg	5%
	8516.90.90	-- Other	kg	5%
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data including apparatus for communication in a wired or wireless networks (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.		
		- Telephone sets, including telephones for cellular networks or for other wireless networks:		
	8517.11.00	-- Line telephone sets with cordless handsets	u	5%
	8517.12.00	-- Telephones for cellular networks or for other wireless networks	u	5%
	8517.18.00	-- Other	u	5%
		- Other apparatus for transmission or reception of voices, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):		
	8517.61.00	-- Base stations	u	5%
	8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:		
	8517.62.10	--- Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences	u	5%
		--- Units of automatic data processing machines other than those of heading 84.71:		
	8517.62.21	---- Control and adaptor units, including gateways, bridges and routers	u	Nil
	8517.62.29	---- Other	u	Nil
	8517.62.30	--- Telephonic or telegraphic switching apparatus	u	5%
		--- Apparatus for carrier-current line systems or for digital line systems:		
	8517.62.41	---- Modems including cable modems and modem cards	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8517.62.42	---- Concentrators or multiplexers	u	5%
	8517.62.49	---- Other	u	5%
		--- Other transmission apparatus incorporating reception apparatus:		
	8517.62.51	---- Wireless LANs	u	5%
	8517.62.52	---- Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	u	5%
	8517.62.53	---- Other transmission apparatus for radio-telephony or radio-telegraphy	u	5%
	8517.62.59	---- Other	u	5%
		--- Other transmission apparatus:		
	8517.62.61	---- For radio-telephony or radio-telegraphy	u	5%
	8517.62.69	---- Other	u	5%
	8517.62.90	--- Other	u	5%
	8517.69	-- Other:		
	8517.69.10	--- Portable receivers for calling, alerting or paging and paging alert devices, including pagers	u	5%
	8517.69.20	--- For radio-telephony or radio-telegraphy	u	5%
	8517.69.90	--- Other	u	5%
	8517.70	- Parts:		
	8517.70.10	-- Of control and adaptor units including gateways, bridges and routers	kg	Nil
		-- Of transmission apparatus, other than radio-broadcasting or television transmission apparatus, or of portable receivers for calling, alerting or paging and paging alert devices, including pagers:		
	8517.70.21	--- Of cellular telephones	kg	5%
	8517.70.29	--- Other	kg	5%
		-- Other printed circuit boards, assembled:		
	8517.70.31	--- For line telephony or line telegraphy	kg	5%
	8517.70.32	--- For radio-telephony or radio-telegraphy	kg	5%
	8517.70.39	--- Other	kg	5%
	8517.70.40	-- Antennae of a kind used with apparatus for radio-telephony or radio-telegraphy	kg	5%
		-- Other:		
	8517.70.91	--- For line telephony or line telegraphy	kg	5%
	8517.70.92	--- For radio-telephony or radio-telegraphy	kg	5%
	8517.70.99	--- Other	kg	5%
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.		
	8518.10	- Microphones and stands therefor: -- Microphones:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8518.10.11	--- Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter of not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	u	5%
	8518.10.19	--- Other microphones, whether or not with their stands	u	5%
	8518.10.90	-- Other	u	5%
		- Loudspeakers, whether or not mounted in their enclosures:		
	8518.21.00	-- Single loudspeakers, mounted in their enclosures	u	5%
	8518.22.00	-- Multiple loudspeakers, mounted in the same enclosure	u	5%
	8518.29	-- Other:		
	8518.29.10	--- Box speaker assemblies	u	5%
	8518.29.20	--- Loudspeakers, without housing, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use	u	5%
	8518.29.90	--- Other	u	5%
	8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:		
	8518.30.10	-- Headphones	u	5%
	8518.30.20	-- Earphones	u	5%
		-- Combined microphone/speaker sets:		
	8518.30.31	--- Handsets for telephonic apparatus	u	5%
	8518.30.39	--- Other	u	5%
	8518.30.40	-- Line telephone handsets	u	5%
	8518.30.90	-- Other	u	5%
	8518.40	- Audio-frequency electric amplifiers:		
	8518.40.10	-- Having 6 or more input signal lines, with or without elements for capacity amplifiers	u	5%
	8518.40.20	-- Used as repeaters in line telephony	u	5%
	8518.40.30	-- Used as repeaters in telephony other than line telephony	u	5%
	8518.40.90	-- Other	u	5%
	8518.50.00	- Electric sound amplifier sets	u	5%
	8518.90	- Parts:		
	8518.90.10	-- Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies	kg	5%
	8518.90.20	-- Of goods of subheading 8518.40.10	kg	5%
	8518.90.90	-- Other	kg	5%
85.19		Sound recording or reproducing apparatus.		
	8519.20.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	5%
	8519.30.00	- Turntables (record-decks)	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8519.50.00	- Telephone answering machines	u	5%
		- Other apparatus:		
	8519.81	-- Using magnetic, optical or semiconductor media:		
	8519.81.10	--- Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	u	5%
	8519.81.20	--- Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power	u	5%
	8519.81.30	--- Compact disc players	u	5%
	8519.81.40	--- Transcribing machines	u	5%
	8519.81.50	--- Dictating machines not capable of operating without an external source of power	u	5%
	8519.81.60	--- Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type	u	5%
	8519.81.70	--- Other sound reproducing apparatus, cassette type	u	5%
	8519.81.90	--- Other	u	5%
	8519.89	-- Other:		
		--- Cinematographic sound reproducers:		
	8519.89.11	---- For film of a width of less than 16 mm	u	5%
	8519.89.12	---- For film of a width of 16 mm or more	u	5%
	8519.89.20	--- Record-players with or without loudspeakers	u	5%
	8519.89.90	--- Other	u	5%
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.		
	8521.10.00	- Magnetic tape-type	u	5%
	8521.90	- Other:		
		-- Laser disc players:		
	8521.90.11	--- Of a kind used in cinematography, television or broadcasting	u	5%
	8521.90.19	--- Other	u	5%
		-- Other:		
	8521.90.91	--- Of a kind used in cinematography, television or broadcasting	u	5%
	8521.90.99	--- Other	u	5%
85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.		
	8522.10.00	- Pick-up cartridges	kg	5%
	8522.90	- Other:		
	8522.90.10	-- Printed circuit board assemblies for television, broadcasting, cinematographic sound recorders and reproducers	kg	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8522.90.20	-- Printed circuit board assemblies for telephone answering machines	kg	5%
	8522.90.40	-- Audio or video tapedecks and compact disc mechanisms	kg	5%
	8522.90.50	-- Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	kg	5%
		-- Other:		
	8522.90.91	--- Other parts and accessories of cinematographic sound recorders or reproducers	kg	5%
	8522.90.92	--- Other parts of telephone answering machines	kg	5%
	8522.90.93	--- Other parts and accessories for goods of subheading 8519.81 or heading 85.21	kg	5%
	8522.90.99	--- Other	kg	5%
85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.		
		- Magnetic media:		
	8523.21	-- Cards incorporating a magnetic stripe:		
	8523.21.10	--- Unrecorded	u	Nil
	8523.21.20	--- Recorded	u	Nil
	8523.29	-- Other:		
		--- Magnetic tapes, of a width not exceeding 4 mm:		
	8523.29.11	---- Computer tapes, unrecorded	u	Nil
	8523.29.12	---- Video tapes, recorded	u	5%
	8523.29.19	---- Other	u	5%
		--- Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm:		
	8523.29.21	---- Video tapes, unrecorded	u	Nil
	8523.29.22	---- Video tapes, recorded	u	5%
	8523.29.29	---- Other	u	5%
		--- Magnetic tapes, of a width exceeding 6.5 mm:		
	8523.29.31	---- Computer tapes, in pancake or in jumbo forms, unrecorded	u	Nil
	8523.29.32	---- Other computer tapes, unrecorded	u	Nil
	8523.29.33	---- Other, in pancake or in jumbo forms, unrecorded	u	Nil
	8523.29.39	---- Other	u	5%
		--- Magnetic discs:		
	8523.29.41	---- Of a kind used for reproducing phenomena other than sound or image	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8523.29.42	---- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil
	8523.29.43	---- Other, unrecorded	u	Nil
	8523.29.44	---- Other, recorded	u	5%
		--- Other:		
	8523.29.91	---- Of a kind suitable for computer use, unrecorded	u	Nil
	8523.29.92	---- Of a kind used for reproducing phenomena other than sound or image	u	Nil
	8523.29.93	---- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil
	8523.29.99	---- Other	u	5%
	8523.40	- Optical media: -- Discs for laser reading systems:		
	8523.40.11	--- Of a kind suitable for computer use, unrecorded	u	Nil
	8523.40.12	--- Of a kind used for reproducing phenomena other than sound or image	u	Nil
	8523.40.13	--- Of a kind used for reproducing sound only	u	5%
	8523.40.14	--- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil
	8523.40.19	--- Other -- Other:	u	5%
	8523.40.91	--- Of a kind suitable for computer use, unrecorded	u	Nil
	8523.40.92	--- Of a kind used for reproducing phenomena other than sound or image	u	Nil
	8523.40.93	--- Of a kind used for reproducing sound only	u	5%
	8523.40.94	--- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8523.40.99	- - - Other - Semiconductor media:	u	5%
	8523.51	- - Solid-state non-volatile storage devices:		
	8523.51.10	- - - Of a kind suitable for computer use, unrecorded	u	Nil
	8523.51.20	- - - Of a kind used for reproducing phenomena other than sound or image	u	Nil
	8523.51.30	- - - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil
	8523.51.90	- - - Other	u	5%
	8523.52.00	- - "Smart cards"	u	Nil
	8523.59	- - Other:		
	8523.59.10	- - - Proximity cards and tags	u	20%
	8523.59.20	- - - Other, of a kind suitable for computer use, unrecorded	u	Nil
	8523.59.30	- - - Other, of a kind used for reproducing phenomena other than sound or image	u	Nil
	8523.59.40	- - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil
	8523.59.90	- - - Other	u	5%
	8523.80	- Other:		
	8523.80.10	- - Of a kind suitable for computer use, unrecorded	u	Nil
	8523.80.20	- - Of a kind used for reproducing phenomena other than sound or image	u	Nil
	8523.80.30	- - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil
	8523.80.40	- - Gramophone records	u	5%
	8523.80.90	- - Other	u	5%
85.25		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.		
	8525.50.00	- Transmission apparatus	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8525.60.00	- Transmission apparatus incorporating reception apparatus	u	5%
	8525.80	- Television cameras, digital cameras and video camera recorders:		
	8525.80.10	-- Web cameras	u	5%
	8525.80.20	-- Digital cameras and video camera recorders	u	5%
	8525.80.90	-- Other	u	5%
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		
	8526.10	- Radar apparatus:		
	8526.10.10	-- Radar apparatus, ground based, or of a kind for incorporation in civil aircraft, or of a kind used solely on sea-going vessels	u	Nil
	8526.10.90	-- Other	u	Nil
	8526.91	- Other:		
	8526.91.10	-- Radio navigational aid apparatus:		
	8526.91.10	--- Radio navigational aid apparatus, of a kind for used in civil aircraft, or of a kind used solely on sea-going vessels	u	Nil
	8526.91.90	--- Other	u	Nil
	8526.92.00	-- Radio remote control apparatus	u	5%
85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.		
		- Radio-broadcast receivers capable of operating without an external source of power:		
	8527.12.00	-- Pocket-size radio cassette-players	u	5%
	8527.13	-- Other apparatus combined with sound recording or reproducing apparatus:		
	8527.13.10	--- Portable	u	5%
	8527.13.90	--- Other	u	5%
	8527.19	-- Other:		
		--- Reception apparatus capable of planning, managing and monitoring the electromagnetic spectrum:		
	8527.19.11	---- Portable	u	5%
	8527.19.19	---- Other	u	5%
		--- Other:		
	8527.19.91	---- Portable	u	5%
	8527.19.99	---- Other	u	5%
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
	8527.21.00	-- Combined with sound recording or reproducing apparatus	u	5%
	8527.29.00	-- Other	u	5%
		- Other:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8527.91	-- Combined with sound recording or reproducing apparatus:		
	8527.91.10	--- Portable	u	5%
	8527.91.90	--- Other	u	5%
	8527.92	-- Not combined with sound recording or reproducing apparatus but combined with a clock:		
	8527.92.10	--- Portable	u	5%
	8527.92.90	--- Other	u	5%
	8527.99	-- Other:		
	8527.99.10	--- Portable	u	5%
	8527.99.90	--- Other	u	5%
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.		
		- Cathode-ray tube monitors:		
	8528.41	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71:		
	8528.41.10	--- Colour	u	Nil
	8528.41.20	--- Black and white or other monochrome	u	Nil
	8528.49	-- Other:		
	8528.49.10	--- Colour	u	5%
	8528.49.20	--- Black and white or other monochrome	u	5%
		- Other monitors:		
	8528.51	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71:		
	8528.51.10	--- Projection type flat panel display units	u	Nil
	8528.51.20	--- Other, colour	u	Nil
	8528.51.30	--- Other, black and white or other monochrome	u	Nil
	8528.59	-- Other:		
	8528.59.10	--- Colour	u	5%
	8528.59.20	--- Black and white or other monochrome	u	5%
		- Projectors:		
	8528.61	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71:		
	8528.61.10	--- Flat panel display types	u	5%
	8528.61.90	--- Other	u	5%
	8528.69.00	-- Other	u	5%
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
	8528.71	-- Not designed to incorporate a video display or screen:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8528.71.10	--- Set top boxes which have a communication function	u	5%
	8528.71.90	--- Other	u	5%
	8528.72	-- Other, colour:		
	8528.72.10	--- Receivers, battery operated	u	5%
	8528.72.90	--- Other	u	5%
	8528.73	-- Other, black and white or other monochrome:		
	8528.73.10	--- Receivers, mains operated or battery operated	u	5%
	8528.73.90	--- Other	u	5%
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.		
	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
	8529.10.20	-- Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof	kg	5%
	8529.10.30	-- Telescopic, rabbit and dipole antennae for television or radio receivers	kg	5%
	8529.10.40	-- Aerial filters and separators	kg	5%
	8529.10.60	-- Feed horn (wave guide)	kg	5%
		-- Other:		
	8529.10.92	--- Of a kind used with transmission apparatus for radio-broadcasting or television	kg	5%
	8529.10.99	--- Other	kg	5%
	8529.90	- Other:		
	8529.90.20	-- Of decoders	kg	5%
	8529.90.40	-- Of digital cameras or video camera recorders	kg	5%
		-- Other printed circuit boards, assembled:		
	8529.90.51	--- For goods of subheading 8525.50 or 8525.60	kg	5%
	8529.90.52	--- For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99	kg	5%
		--- For goods of heading 85.28:		
	8529.90.53	---- For flat panel displays	kg	5%
	8529.90.54	---- Other, for television receivers	kg	5%
	8529.90.55	---- Other	kg	5%
	8529.90.59	--- Other	kg	5%
		-- Other:		
	8529.90.91	--- For television receivers	kg	5%
	8529.90.94	--- For flat panel displays	kg	5%
	8529.90.99	--- Other	kg	5%
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).		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.31	8530.10.00	- Equipment for railways or tramways	u	Nil
	8530.80.00	- Other equipment	u	Nil
	8530.90.00	- Parts	kg	Nil
		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.		
	8531.10	- Burglar or fire alarms and similar apparatus:		
	8531.10.10	-- Burglar alarms	u	20%
	8531.10.20	-- Fire alarms	u	20%
	8531.10.30	-- Smoke alarms; portable personal alarms (shrill alarms)	u	20%
	8531.10.90	-- Other	u	20%
	8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	u	20%
	8531.80	- Other apparatus:		
		-- Electronic bells and other sound signalling apparatus:		
	8531.80.11	--- Door bells and other door sound signalling apparatus	u	20%
	8531.80.19	--- Other	u	20%
	8531.80.20	-- Flat panel displays (including electro luminescence, plasma and other technologies)	u	20%
	8531.80.90	-- Other	u	20%
	8531.90	- Parts:		
	8531.90.10	-- Parts including printed circuit assemblies of subheading 8531.20 or 8531.80.20	kg	20%
	8531.90.20	-- Of door bells or other door sound signalling apparatus	kg	20%
	8531.90.90	-- Other	kg	20%
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).		
	8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar [power capacitors]	kg	20%
		- Other fixed capacitors:		
	8532.21.00	-- Tantalum	kg	20%
	8532.22.00	-- Aluminium electrolytic	kg	20%
	8532.23.00	-- Ceramic dielectric, single layer	kg	20%
	8532.24.00	-- Ceramic dielectric, multilayer	kg	20%
	8532.25.00	-- Dielectric of paper or plastics	kg	20%
	8532.29.00	-- Other	kg	20%
	8532.30.00	- Variable or adjustable (pre-set) capacitors	kg	20%
	8532.90.00	- Parts	kg	20%
	85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8533.10	- Fixed carbon resistors, composition or film type:		
	8533.10.10	- - Surface mounted	kg	20%
	8533.10.90	- - Other	kg	20%
		- Other fixed resistors:		
	8533.21.00	- - For a power handling capacity not exceeding 20 W	kg	20%
	8533.29.00	- - Other	kg	20%
		- Wirewound variable resistors, including rheostats and potentiometers:		
	8533.31.00	- - For a power handling capacity not exceeding 20 W	kg	20%
	8533.39.00	- - Other	kg	20%
	8533.40.00	- Other variable resistors, including rheostats and potentiometers	kg	20%
	8533.90.00	- Parts	kg	20%
85.34		Printed circuits.		
	8534.00.10	- Single-sided	kg	20%
	8534.00.20	- Double-sided	kg	20%
	8534.00.30	- Multi-layer	kg	20%
	8534.00.90	- Other	kg	20%
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.		
	8535.10.00	- Fuses	kg	20%
		- Automatic circuit breakers:		
	8535.21	- - For a voltage of less than 72.5 kV:		
	8535.21.10	- - - Moulded case type	kg	20%
	8535.21.90	- - - Other	kg	20%
	8535.29.00	- - Other	kg	20%
	8535.30	- Isolating switches and make-and-break switches:		
	8535.30.10	- - Suitable for a voltage exceeding 1 kV but not exceeding 40 kV	kg	20%
	8535.30.20	- - For a voltage of 66 kV or more	kg	20%
	8535.30.90	- - Other	kg	20%
	8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	kg	20%
	8535.90	- Other:		
	8535.90.10	- - Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	kg	20%
	8535.90.90	- - Other	kg	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.		
	8536.10	- Fuses:		
	8536.10.10	-- Thermal fuses; glass type fuses	kg	20%
	8536.10.90	-- Other	kg	20%
	8536.20	- Automatic circuit breakers:		
	8536.20.10	-- Moulded case type	kg	20%
	8536.20.20	-- Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	kg	20%
	8536.20.90	-- Other	kg	20%
	8536.30.00	- Other apparatus for protecting electrical circuits	kg	20%
		- Relays:		
	8536.41.00	-- For a voltage not exceeding 60 V	kg	20%
	8536.49.00	-- Other	kg	20%
	8536.50	- Other switches:		
	8536.50.20	-- Over current and residual current automatic switches	kg	20%
		-- High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines:		
	8536.50.31	--- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in electric fans or in radio equipment	kg	20%
	8536.50.39	--- Other	kg	20%
	8536.50.40	-- Miniature switches for rice cookers or oven toasters	kg	20%
	8536.50.50	-- Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); electronic switches including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts; electromechanical snap-action switches for a current not exceeding 11 amps	kg	20%
		-- Make and break switches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 amps:		
	8536.50.61	--- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps	kg	20%
	8536.50.69	--- Other	kg	20%
		-- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8536.50.91	- - - Starters for electric motors or fuses switches and switch fuses of a kind suitable for use in electric fans	kg	20%
	8536.50.99	- - - Other	kg	20%
	8536.61	- - Lamp-holders, plugs and sockets:		
	8536.61	- - Lamp-holders:		
	8536.61.10	- - - Of a kind used for compact lamps or halogen lamps	kg	20%
	8536.61.90	- - - Other	kg	20%
	8536.69	- - Other:		
	8536.69.11	- - - Telephone plugs:		
	8536.69.11	- - - - Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps	kg	20%
	8536.69.19	- - - - Other	kg	20%
	8536.69.21	- - - Audio / video sockets and cathode ray tube sockets for television or radio receivers:		
	8536.69.21	- - - - Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in radio equipment	kg	20%
	8536.69.29	- - - - Other	kg	20%
	8536.69.31	- - - Sockets and plugs for co-axial cables and printed circuits:		
	8536.69.31	- - - - Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in radio equipment	kg	20%
	8536.69.39	- - - - Other	kg	20%
	8536.69.91	- - - Other:		
	8536.69.91	- - - - Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in radio equipment	kg	20%
	8536.69.99	- - - - Other	kg	20%
	8536.70.00	- Connectors for optical fibres, optical fibres bundles or cables	kg	20%
	8536.90	- Other apparatus:		
	8536.90.11	- - Connection and contact elements for wires and cables; wafer probers:		
	8536.90.11	- - - Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in electric fans or in radio equipment	kg	20%
	8536.90.19	- - - Other	kg	20%
	8536.90.21	- - Junction boxes:		
	8536.90.21	- - - Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in electric fans or in radio equipment	kg	20%
	8536.90.29	- - - Other	kg	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		-- Cable connectors consisting of a jack plug, terminal with or without pin, connector and adaptor for coaxial cable; commutators:		
	8536.90.31	--- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in electric fans or in radio equipment	kg	20%
	8536.90.39	--- Other	kg	20%
	8536.90.91	-- Other:		
		--- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in electric fans or in radio equipment	kg	20%
	8536.90.99	--- Other	kg	20%
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.		
	8537.10	- For a voltage not exceeding 1,000 V:		
	8537.10.10	-- Switchboards and control panels	kg	20%
	8537.10.20	-- Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	kg	20%
	8537.10.30	-- Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	20%
	8537.10.90	-- Other	kg	20%
	8537.20	- For a voltage exceeding 1,000 V:		
		-- Switchboards:		
	8537.20.11	--- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66,000 volts or more	kg	20%
	8537.20.19	--- Other	kg	20%
		-- Control panels:		
	8537.20.21	--- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66,000 volts or more	kg	20%
	8537.20.29	--- Other	kg	20%
	8537.20.90	-- Other	kg	20%
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.		
	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus: -- For a voltage not exceeding 1,000 V:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8538.10.11	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	20%
	8538.10.12	--- Of a kind used in radio equipment	kg	20%
	8538.10.19	--- Other	kg	20%
		-- For a voltage exceeding 1,000 V:		
	8538.10.21	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	20%
	8538.10.22	--- Of a kind used in radio equipment	kg	20%
	8538.10.29	--- Other	kg	20%
	8538.90	- Other:		
		-- For a voltage not exceeding 1,000 V:		
	8538.90.11	--- Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers	kg	20%
	8538.90.12	--- Parts of goods of subheading 8536.50.50, 8536.69.31, 8536.69.39, 8536.90.11 or 8536.90.19	kg	20%
	8538.90.13	--- Parts of goods of subheading 8537.10.20	kg	20%
	8538.90.19	--- Other	kg	20%
		-- For a voltage exceeding 1,000 V:		
	8538.90.21	--- Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers	kg	20%
	8538.90.29	--- Other	kg	20%
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		
	8539.10	- Sealed beam lamp units:		
	8539.10.10	-- For motor vehicles of Chapter 87	u	20%
	8539.10.90	-- Other	u	20%
		- Other filament lamps, excluding ultra-violet or infra-red lamps:		
	8539.21	-- Tungsten halogen:		
	8539.21.20	--- Of a kind used in medical equipment	u	20%
	8539.21.30	--- Of a kind used for motor vehicles	u	20%
	8539.21.40	--- Other reflector lamp bulbs	u	20%
	8539.21.90	--- Other	u	20%
	8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		
	8539.22.20	--- Of a kind used in medical equipment	u	20%
	8539.22.30	--- Other reflector lamp bulbs	u	20%
	8539.22.90	--- Other	u	20%
	8539.29	-- Other:		
	8539.29.10	--- Of a kind used in medical equipment	u	20%
	8539.29.20	--- Of a kind used for motor vehicles	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8539.29.30	--- Other reflector lamp bulbs	u	20%
	8539.29.40	--- Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V	u	20%
	8539.29.50	--- Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	u	20%
	8539.29.60	--- Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	u	20%
	8539.29.90	--- Other	u	20%
		- Discharge lamps, other than ultra-violet lamps:		
	8539.31	-- Fluorescent, hot cathode:		
	8539.31.10	--- Tubes for compact fluorescent lamps	u	20%
	8539.31.90	--- Other	u	20%
	8539.32.00	-- Mercury or sodium vapour lamps; metal halide lamps	u	20%
	8539.39	-- Other:		
	8539.39.10	--- Tubes for compact fluorescent lamps	u	20%
	8539.39.20	--- Discharge lamps for decorative or publicity purposes	u	20%
	8539.39.30	--- Other fluorescent cold cathode types	u	20%
	8539.39.40	--- Lamps for motor vehicles or cycles	u	20%
	8539.39.90	--- Other	u	20%
		- Ultra-violet or infra-red lamps; arc-lamps:		
	8539.41.00	-- Arc-lamps	u	20%
	8539.49.00	-- Other	u	20%
	8539.90	- Parts:		
	8539.90.10	-- Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	kg	20%
	8539.90.20	-- Other, suitable for lamps of vehicles of all kinds	kg	20%
	8539.90.90	-- Other	kg	20%
85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas-filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).		
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
	8540.11.00	-- Colour	u	20%
	8540.12.00	-- Black and white or other monochrome	u	20%
	8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u	20%
	8540.40	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:		
	8540.40.10	-- For use with articles of heading 85.25	u	20%
	8540.40.90	-- Other	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8540.50.00	- Data/graphic display tubes, black and white or other monochrome	u	20%
	8540.60.00	- Other cathode-ray tubes	u	20%
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
	8540.71.00	- - Magnetrons	u	20%
	8540.72.00	- - Klystrons	u	20%
	8540.79.00	- - Other	u	20%
		- Other valves and tubes:		
	8540.81.00	- - Receiver or amplifier valves and tubes	u	20%
	8540.89.00	- - Other	u	20%
		- Parts:		
	8540.91.00	- - Of cathode-ray tubes	kg	20%
	8540.99	- - Other:		
	8540.99.10	- - - Of microwave tubes	kg	20%
	8540.99.90	- - - Other	kg	20%
85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.		
	8541.10.00	- Diodes, other than photosensitive or light emitting diodes	u	Nil
		- Transistors, other than photosensitive transistors:		
	8541.21.00	- - With a dissipation rate of less than 1 W	u	Nil
	8541.29.00	- - Other	u	Nil
	8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	u	Nil
	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:		
	8541.40.10	- - Light emitting diodes	u	Nil
	8541.40.20	- - Photocells, including photodiodes and phototransistors	u	Nil
	8541.40.90	- - Other	u	Nil
	8541.50.00	- Other semiconductor devices	u	Nil
	8541.60.00	- Mounted piezo-electric crystals	u	Nil
	8541.90.00	- Parts	kg	20%
85.42		Electronic integrated circuits.		
		- Electronic integrated circuits:		
	8542.31.00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	Nil
	8542.32.00	- - Memories	u	Nil
	8542.33.00	- - Amplifiers	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8542.39.00	-- Other	u	Nil
	8542.90.00	- Parts	kg	20%
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
	8543.10.00	- Particle accelerators	u	20%
	8543.20.00	- Signal generators	u	20%
	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis:		
	8543.30.20	-- Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates	u	20%
	8543.30.90	-- Other	u	20%
	8543.70	- Other machines and apparatus:		
	8543.70.10	-- Electric fence energisers	u	20%
	8543.70.20	-- Remote control apparatus, other than radio remote control apparatus	u	20%
	8543.70.30	-- Electrical machines with translation or dictionary functions	u	20%
	8543.70.40	-- Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of PCB/PWBs or PCAs; Machines for curing material by ultra-violet light for the manufacture of PCB/PWBs or PCAs	u	20%
	8543.70.50	-- Integrated receivers / decoders (IRD) for direct broadcast multimedia systems	u	20%
	8543.70.90	-- Other	u	20%
	8543.90	- Parts:		
	8543.90.10	-- Of goods of subheading 8543.10 or 8543.20	kg	20%
	8543.90.20	-- Of goods of subheading 8543.30.20	kg	20%
	8543.90.30	-- Of goods of subheading 8543.70.30	kg	20%
	8543.90.40	-- Of goods of subheading 8543.70.40	kg	20%
	8543.90.50	-- Of goods of subheading 8543.70.50	kg	20%
	8543.90.90	-- Other	kg	20%
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.		
		- Winding wire:		
	8544.11.00	-- Of copper	kg	Nil
	8544.19	-- Other:		
	8544.19.10	--- Lacquered or enamelled	kg	Nil
	8544.19.20	--- Manganese resistance wire	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8544.19.90	--- Other	kg	Nil
	8544.20	- Co-axial cable and other co-axial electric conductors:		
	8544.20.10	-- Insulated cables fitted with connectors, for a voltage not exceeding 66,000 V	kg	20%
	8544.20.20	-- Insulated cables not fitted with connectors, for a voltage not exceeding 66,000 V	kg	20%
	8544.20.30	-- Insulated cables fitted with connectors, for a voltage exceeding 66,000 V	kg	20%
	8544.20.40	-- Insulated cables not fitted with connectors, for a voltage exceeding 66,000 V	kg	20%
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:		
	8544.30.10	-- Wiring harnesses for motor vehicles	kg	20%
	8544.30.90	-- Other	kg	20%
		- Other electric conductors, for a voltage not exceeding 1,000 V:		
	8544.42	-- Fitted with connectors:		
		--- Of a kind used for telecommunications, for a voltage not exceeding 80 V:		
	8544.42.11	---- Telephone, telegraph and radio relay cables, submarine	kg	20%
	8544.42.19	---- Other	kg	20%
	8544.42.20	--- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V	kg	20%
	8544.42.30	--- Battery cables	kg	20%
	8544.42.90	--- Other	kg	20%
	8544.49	-- Other:		
		--- Of a kind used for telecommunications, for a voltage not exceeding 80 V:		
	8544.49.11	---- Telephone, telegraph and radio relay cables, submarine	kg	20%
	8544.49.19	---- Other	kg	20%
		--- Of a kind not used for telecommunications, for a voltage not exceeding 80 V:		
	8544.49.21	---- Shielded wire of a kind used in the manufacture of automotive wiring harnesses	kg	20%
	8544.49.29	---- Other	kg	20%
		--- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:		
	8544.49.31	---- Telephone, telegraph and radio relay cables, submarine	kg	20%
	8544.49.39	---- Other	kg	20%
	8544.49.40	--- Of a kind not used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V	kg	20%
	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V:		
	8544.60.10	-- For a voltage exceeding 1 kV but not exceeding 36 kV	kg	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- - For a voltage exceeding 36 kV but not exceeding 66 kV:		
	8544.60.21	- - - Plastic insulated electric cables having a cross section not exceeding 400 mm ²	kg	20%
	8544.60.29	- - - Other	kg	20%
	8544.60.30	- - For a voltage exceeding 66 kV	kg	20%
	8544.70	- Optical fibre cables:		
	8544.70.10	- - Telephone, telegraph and radio relay cables, submarine	kg	20%
	8544.70.90	- - Other	kg	20%
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.		
		- Electrodes:		
	8545.11.00	- - Of a kind used for furnaces	kg	20%
	8545.19.00	- - Other	kg	20%
	8545.20.00	- Brushes	kg	20%
	8545.90.00	- Other	kg	20%
85.46		Electrical insulators of any material.		
	8546.10.00	- Of glass	kg	Nil
	8546.20.00	- Of ceramics	kg	Nil
	8546.90.00	- Other	kg	Nil
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.		
	8547.10.00	- Insulating fittings of ceramics	kg	20%
	8547.20.00	- Insulating fittings of plastics	kg	20%
	8547.90	- Other:		
	8547.90.10	- - Electric conduit and joints therefor, of base metal lined with insulating material	kg	20%
	8547.90.90	- - Other	kg	20%
85.48		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.		
	8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		-- Lead acid scrap storage batteries, drained or undrained:		
	8548.10.11	--- Primary cells and primary batteries or electric accumulators of a kind used in aircraft	kg	Nil
	8548.10.19	--- Other	kg	Nil
		-- Waste and scrap containing mainly iron:		
	8548.10.21	--- Primary cells and primary batteries or electric accumulators of a kind used in aircraft	kg	Nil
	8548.10.29	--- Other	kg	Nil
		-- Waste and scrap containing mainly copper:		
	8548.10.31	--- Primary cells and primary batteries or electric accumulators of a kind used in aircraft	kg	Nil
	8548.10.39	--- Other	kg	Nil
	8548.10.90	-- Other	kg	Nil
	8548.90	- Other:		
	8548.90.10	-- Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes, thin-film transistor matrix and a scanning condenser, capable of scanning text	kg	20%
	8548.90.20	-- Printed circuit assemblies including such assemblies for external connections	kg	20%
	8548.90.90	-- Other	kg	20%

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.

Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

Notes.

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or

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(c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, *inter alia*, to:

- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:

- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
86.01	8601.10.00	Rail locomotives powered from an external source of electricity or by electric accumulators. - Powered from an external source of electricity	u	Nil
	8601.20.00	- Powered by electric accumulators	u	Nil
86.02		Other rail locomotives; locomotive tenders.		
	8602.10.00	- Diesel-electric locomotives	u	Nil
	8602.90.00	- Other	u	Nil
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.		
	8603.10.00	- Powered from an external source of electricity	u	Nil
	8603.90.00	- Other	u	Nil
86.04	8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
86.05	8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	u	Nil
86.06		Railway or tramway goods vans and wagons, not self-propelled.		
	8606.10.00	- Tank wagons and the like	u	Nil
	8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	u	Nil
		- Other:		
	8606.91.00	-- Covered and closed	u	Nil
	8606.92.00	-- Open, with non-removable sides of a height exceeding 60 cm	u	Nil
	8606.99.00	-- Other	u	Nil
86.07		Parts of railway or tramway locomotives or rolling-stock.		
		- Bogies, bissel-bogies, axles and wheels, and parts thereof:		
	8607.11.00	-- Driving bogies and bissel-bogies	kg	Nil
	8607.12.00	-- Other bogies and bissel-bogies	kg	Nil
	8607.19.00	-- Other, including parts	kg	Nil
		- Brakes and parts thereof:		
	8607.21.00	-- Air brakes and parts thereof	kg	Nil
	8607.29.00	-- Other	kg	Nil
	8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	kg	Nil
		- Other parts:		
	8607.91.00	-- Of locomotives	kg	Nil
	8607.99.00	-- Other	kg	Nil
86.08		Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.		
	8608.00.20	- Electro-mechanical equipment	kg	Nil
	8608.00.90	- Other	kg	Nil
86.09		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.		
	8609.00.10	- Of metal	u	Nil
	8609.00.20	- Of wood	u	Nil
	8609.00.90	- Other	u	Nil

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.01		Tractors (other than tractors of heading 87.09).		
	8701.10	- Pedestrian controlled tractors:		
		-- Of a power not exceeding 22.5 kW:		
	8701.10.11	--- For agricultural use	u	Nil
	8701.10.19	--- Other	u	Nil
		-- Of a power exceeding 22.5 kW:		
	8701.10.21	--- For agricultural use	u	Nil
	8701.10.29	--- Other	u	Nil
	8701.20	- Road tractors for semi-trailers:		
	8701.20.10	-- CKD	u	Nil
	8701.20.90	-- Other	u	Nil
	8701.30	- Track-laying tractors:		
	8701.30.10	-- Of a cylinder capacity not exceeding 1,100 cc	u	Nil
	8701.30.20	-- Of a cylinder capacity exceeding 1,100 cc	u	Nil
	8701.90	- Other:		
		-- Agricultural tractors:		
	8701.90.11	--- Of a cylinder capacity not exceeding 1,100 cc	u	Nil
	8701.90.19	--- Of a cylinder capacity exceeding 1,100 cc	u	Nil
		-- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8701.90.91	- - - Of a cylinder capacity not exceeding 1,100 cc	u	Nil
	8701.90.99	- - - Of a cylinder capacity exceeding 1,100 cc	u	Nil
87.02		Motor vehicles for the transport of ten or more persons, including the driver.		
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel): - - CKD:		
	8702.10.11	- - - Of a gross vehicle weight of less than 6 t	u	Nil
	8702.10.12	- - - Of a gross vehicle weight of at least 6 t but not exceeding 18 t	u	Nil
	8702.10.13	- - - Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	u	Nil
	8702.10.14	- - - Of a gross vehicle weight exceeding 24 t - - Other:	u	Nil
	8702.10.21	- - - Of a gross vehicle weight of less than 6 t	u	Nil
	8702.10.22	- - - Of a gross vehicle weight of at least 6 t but not exceeding 18 t	u	Nil
	8702.10.23	- - - Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	u	Nil
	8702.10.24	- - - Of a gross vehicle weight exceeding 24 t	u	Nil
	8702.90	- Other: - - For the transport of 30 persons or more and designed specially for use in airports:		
	8702.90.11	- - - CKD	u	Nil
	8702.90.19	- - - Other - - Other:	u	Nil
	8702.90.91	- - - CKD	u	Nil
	8702.90.99	- - - Other	u	Nil
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
	8703.10.10	- - Golf cars, including golf buggies	u	Nil
	8703.10.90	- - Other	u	Nil
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	8703.21	- - Of a cylinder capacity not exceeding 1,000 cc:		
	8703.21.10	- - - Go-karts - - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):	u	Nil
	8703.21.21	- - - - CKD	u	Nil
	8703.21.29	- - - - Other	u	Nil
	8703.21.30	- - - Other vehicles, CKD	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.21.90	--- Other	u	Nil
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: --- Motor cars (including station wagons, SUVs and sports cars, but not including vans):		
	8703.22.11	---- CKD	u	Nil
	8703.22.19	---- Other	u	Nil
	8703.22.20	--- Other vehicles, CKD	u	Nil
	8703.22.90	--- Other	u	Nil
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
	8703.23.10	--- Ambulances	u	Nil
	8703.23.20	--- Hearses	u	Nil
	8703.23.30	--- Prison vans	u	Nil
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD:		
	8703.23.41	---- Of a cylinder capacity not exceeding 1,800 cc	u	Nil
	8703.23.42	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil
	8703.23.43	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil
	8703.23.44	---- Of a cylinder capacity exceeding 2,500 cc	u	Nil
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:		
	8703.23.51	---- Of a cylinder capacity not exceeding 1,800 cc	u	Nil
	8703.23.52	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil
	8703.23.53	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil
	8703.23.54	---- Of a cylinder capacity exceeding 2,500 cc	u	Nil
		--- Other vehicles, CKD:		
	8703.23.61	---- Of a cylinder capacity not exceeding 1,800 cc	u	Nil
	8703.23.62	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil
	8703.23.63	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil
	8703.23.64	---- Of a cylinder capacity exceeding 2,500 cc	u	Nil
		--- Other:		
	8703.23.91	---- Of a cylinder capacity not exceeding 1,800 cc	u	Nil
	8703.23.92	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil
	8703.23.93	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil
	8703.23.94	---- Of a cylinder capacity exceeding 2,500 cc	u	Nil
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.24.10	--- Ambulances	u	Nil
	8703.24.20	--- Hearses	u	Nil
	8703.24.30	--- Prison vans	u	Nil
	8703.24.40	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD	u	Nil
	8703.24.50	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	u	Nil
	8703.24.60	--- Other vehicles, CKD	u	Nil
	8703.24.90	--- Other	u	Nil
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:		
	8703.31.10	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD	u	Nil
	8703.31.20	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	u	Nil
	8703.31.30	--- Other vehicles, CKD	u	Nil
	8703.31.90	--- Other	u	Nil
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
	8703.32.10	--- Ambulances	u	Nil
	8703.32.20	--- Hearses	u	Nil
	8703.32.30	--- Prison vans	u	Nil
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD:		
	8703.32.41	---- Of a cylinder capacity not exceeding 2,000 cc	u	Nil
	8703.32.49	---- Other	u	Nil
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:		
	8703.32.51	---- Of a cylinder capacity not exceeding 2,000 cc	u	Nil
	8703.32.59	---- Other	u	Nil
		--- Other vehicles, CKD:		
	8703.32.61	---- Of a cylinder capacity not exceeding 2,000 cc	u	Nil
	8703.32.69	---- Other	u	Nil
		--- Other:		
	8703.32.91	---- Of a cylinder capacity not exceeding 2,000 cc	u	Nil
	8703.32.99	---- Other	u	Nil
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc:		
	8703.33.10	--- Ambulances	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8703.33.20	--- Hearses	u	Nil
	8703.33.30	--- Prison vans	u	Nil
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD:		
	8703.33.41	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8703.33.42	---- Of a cylinder capacity exceeding 3,000 cc	u	Nil
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:		
	8703.33.51	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil
	8703.33.52	---- Of a cylinder capacity exceeding 3,000 cc	u	Nil
	8703.33.60	--- Other vehicles, CKD	u	Nil
	8703.33.90	--- Other	u	Nil
	8703.90	- Other:		
	8703.90.10	-- Ambulances	u	Nil
	8703.90.20	-- Hearses	u	Nil
	8703.90.30	-- Prison vans	u	Nil
		-- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD:		
	8703.90.41	--- Of a cylinder capacity not exceeding 1,800 cc	u	Nil
	8703.90.42	--- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil
	8703.90.43	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil
	8703.90.44	--- Of a cylinder capacity exceeding 2,500 cc	u	Nil
		-- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:		
	8703.90.51	--- Of a cylinder capacity not exceeding 1,800 cc	u	Nil
	8703.90.52	--- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil
	8703.90.53	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil
	8703.90.54	--- Of a cylinder capacity exceeding 2,500 cc	u	Nil
	8703.90.60	-- Other vehicles, CKD	u	Nil
	8703.90.90	-- Other	u	Nil
87.04		Motor vehicles for the transport of goods.		
	8704.10	- Dumpers designed for off-highway use:		
		-- G.v.w. not exceeding 24 t:		
	8704.10.11	--- CKD	u	Nil
	8704.10.12	--- Other	u	Nil
		-- G.v.w. exceeding 24 t:		
	8704.10.21	--- CKD	u	Nil
	8704.10.22	--- Other	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8704.21	-- G.v.w. not exceeding 5 t:		
		--- CKD:		
	8704.21.11	---- Refrigerated vans	u	Nil
	8704.21.19	---- Other	u	Nil
		--- Other:		
	8704.21.21	---- Refrigerated vans	u	Nil
	8704.21.22	---- Refuse collection vehicles having a refuse compressing device	u	Nil
	8704.21.23	---- Tanker vehicles	u	Nil
	8704.21.29	---- Other	u	Nil
	8704.22	-- G.v.w. exceeding 5 t but not exceeding 20 t:		
		--- G.v.w. not exceeding 6 t:		
		---- CKD:		
	8704.22.11	----- Refrigerated vans	u	Nil
	8704.22.19	----- Other	u	Nil
		---- Other:		
	8704.22.21	----- Refrigerated vans	u	Nil
	8704.22.22	----- Refuse collection vehicles having a refuse compressing device	u	Nil
	8704.22.23	----- Tanker vehicles	u	Nil
	8704.22.29	----- Other	u	Nil
		--- G.v.w. exceeding 6 t but not exceeding 20 t:		
		---- CKD:		
	8704.22.31	----- Refrigerated vans	u	Nil
	8704.22.39	----- Other	u	Nil
		---- Other:		
	8704.22.41	----- Refrigerated vans	u	Nil
	8704.22.42	----- Refuse collection vehicles having a refuse compressing device	u	Nil
	8704.22.43	----- Tanker vehicles	u	Nil
	8704.22.49	----- Other	u	Nil
	8704.23	-- G.v.w. exceeding 20 t:		
		--- G.v.w. not exceeding 24 t:		
		---- CKD:		
	8704.23.11	----- Refrigerated vans	u	Nil
	8704.23.19	----- Other	u	Nil
		---- Other:		
	8704.23.21	----- Refrigerated vans	u	Nil
	8704.23.22	----- Refuse collection vehicles having a refuse compressing device	u	Nil
	8704.23.23	----- Tanker vehicles	u	Nil
	8704.23.29	----- Other	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		--- G.v.w. exceeding 24 t:		
		---- CKD:		
	8704.23.31	----- Refrigerated vans	u	Nil
	8704.23.39	----- Other	u	Nil
		---- Other:		
	8704.23.41	----- Refrigerated vans	u	Nil
	8704.23.42	----- Refuse collection vehicles having a refuse compressing device	u	Nil
	8704.23.43	----- Tanker vehicles	u	Nil
	8704.23.49	----- Other	u	Nil
		- Other, with spark-ignition internal combustion piston engine:		
	8704.31	-- G.v.w. not exceeding 5 t:		
		--- CKD:		
	8704.31.11	---- Refrigerated vans	u	Nil
	8704.31.19	---- Other	u	Nil
		--- Other:		
	8704.31.21	---- Refrigerated vans	u	Nil
	8704.31.22	---- Refuse collection vehicles having a refuse compressing device	u	Nil
	8704.31.23	---- Tanker vehicles	u	Nil
	8704.31.29	---- Other	u	Nil
	8704.32	-- G.v.w. exceeding 5 t:		
		--- G.v.w. not exceeding 6 t:		
		---- CKD:		
	8704.32.11	----- Refrigerated vans	u	Nil
	8704.32.19	----- Other	u	Nil
		---- Other:		
	8704.32.21	----- Refrigerated vans	u	Nil
	8704.32.22	----- Refuse collection vehicles having a refuse compressing device	u	Nil
	8704.32.23	----- Tanker vehicles	u	Nil
	8704.32.29	----- Other	u	Nil
		--- G.v.w. exceeding 6 t but not exceeding 20 t:		
		---- CKD:		
	8704.32.31	----- Refrigerated vans	u	Nil
	8704.32.39	----- Other	u	Nil
		---- Other:		
	8704.32.41	----- Refrigerated vans	u	Nil
	8704.32.42	----- Refuse collection vehicles having a refuse compressing device	u	Nil
	8704.32.43	----- Tanker vehicles	u	Nil
	8704.32.49	----- Other	u	Nil
		--- G.v.w. exceeding 20 t but not exceeding 24 t:		
		---- CKD:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8704.32.51	----- Refrigerated vans	u	Nil
	8704.32.59	----- Other	u	Nil
		---- Other:		
	8704.32.61	----- Refrigerated vans	u	Nil
	8704.32.62	----- Refuse collection vehicles having a refuse compressing device	u	Nil
	8704.32.63	----- Tanker vehicles	u	Nil
	8704.32.69	----- Other	u	Nil
		--- G.v.w. exceeding 24 t:		
		---- CKD:		
	8704.32.71	----- Refrigerated vans	u	Nil
	8704.32.79	----- Other	u	Nil
		---- Other:		
	8704.32.81	----- Refrigerated vans	u	Nil
	8704.32.82	----- Refuse collection vehicles having a refuse compressing device	u	Nil
	8704.32.83	----- Tanker vehicles	u	Nil
	8704.32.89	----- Other	u	Nil
	8704.90	- Other:		
	8704.90.10	-- CKD	u	Nil
	8704.90.90	-- Other	u	Nil
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 workshops, mobile radiological units).		
	8705.10.00	- Crane lorries	u	Nil
	8705.20.00	- Mobile drilling derricks	u	Nil
	8705.30.00	- Fire fighting vehicles	u	Nil
	8705.40.00	- Concrete-mixer lorries	u	Nil
	8705.90	- Other:		
	8705.90.50	-- Street cleaning vehicles, including cesspit emptiers; mobile clinics; spraying lorries of all kinds	u	Nil
	8705.90.90	-- Other	u	Nil
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.		
		- For vehicles of heading 87.01:		
	8706.00.11	-- For agricultural tractors of subheading 8701.10 or 8701.90	u	Nil
	8706.00.19	-- Other	u	Nil
	8706.00.20	- For vehicles of heading 87.02	u	Nil
	8706.00.30	- For vehicles of heading 87.03	u	Nil
	8706.00.40	- For vehicles of heading 87.04	u	Nil
	8706.00.50	- For vehicles of heading 87.05	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.		
	8707.10.00	- For the vehicles of heading 87.03	u	Nil
	8707.90	- Other:		
	8707.90.10	-- For vehicles of heading 87.01	u	Nil
	8707.90.30	-- For vehicles of heading 87.05	u	Nil
8707.90.90	-- Other	u	Nil	
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.		
	8708.10	- Bumpers and parts thereof:		
	8708.10.10	-- For vehicles of heading 87.01	kg	20%
	8708.10.90	-- Other	kg	20%
		- Other parts and accessories of bodies (including cabs):		
	8708.21	-- Safety seat belts:		
	8708.21.10	--- For vehicles of heading 87.01	kg	Nil
	8708.21.90	--- Other	kg	Nil
	8708.29	-- Other:		
		--- Components of door trim assemblies:		
	8708.29.11	---- For vehicles of heading 87.01	kg	20%
	8708.29.12	---- For vehicles of heading 87.03	kg	20%
	8708.29.13	---- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	8708.29.19	---- Other	kg	20%
	8708.29.20	--- Parts of safety seat belts	kg	20%
		--- Other:		
	8708.29.91	---- For agricultural tractors of subheading 8701.10 or 8701.90	kg	20%
	8708.29.92	---- For other vehicles of heading 87.01	kg	20%
	8708.29.93	---- For vehicles of heading 87.03	kg	20%
	8708.29.99	---- Other	kg	20%
	8708.30	- Brakes and servo-brakes; parts thereof:		
	8708.30.10	-- For vehicles of heading 87.01	kg	20%
	8708.30.20	-- For vehicles of heading 87.03	kg	20%
	8708.30.90	-- Other	kg	20%
	8708.40	- Gear boxes and parts thereof:		
		-- Gear boxes, unassembled:		
	8708.40.11	--- For vehicles of heading 87.03	kg	20%
	8708.40.12	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	8708.40.19	--- Other	kg	20%
		-- Gear boxes, assembled:		
	8708.40.21	--- For agricultural tractors of subheading 8701.10 or 8701.90	kg	20%
	8708.40.22	--- For other vehicles of heading 87.01	kg	20%
8708.40.23	--- For vehicles of heading 87.03	kg	20%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8708.40.24	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	8708.40.29	--- Other	kg	20%
	8708.40.90	-- Parts	kg	20%
	8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof: -- Unassembled:		
	8708.50.11	--- For vehicles of heading 87.03	kg	20%
	8708.50.12	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	8708.50.19	--- Other -- Assembled:	kg	20%
	8708.50.21	--- For agricultural tractors of subheading 8701.10 or 8701.90	kg	20%
	8708.50.22	--- For other vehicles of heading 87.01	kg	20%
	8708.50.23	--- For vehicles of heading 87.03	kg	20%
	8708.50.24	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	8708.50.29	--- Other	kg	20%
	8708.50.90	-- Parts	kg	20%
	8708.70	- Road wheels and parts and accessories thereof: -- Wheel centre discs and caps:		
	8708.70.11	--- For agricultural tractors of subheading 8701.10 or 8701.90	kg	20%
	8708.70.12	--- For other vehicles of heading 87.01	kg	20%
	8708.70.13	--- For vehicles of heading 87.03	kg	20%
	8708.70.14	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	8708.70.19	--- Other -- Other:	kg	20%
	8708.70.91	--- For agricultural tractors of subheading 8701.10 or 8701.90	kg	20%
	8708.70.92	--- For other vehicles of heading 87.01	kg	20%
	8708.70.93	--- For vehicles of heading 87.03	kg	20%
	8708.70.94	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	8708.70.99	--- Other	kg	20%
	8708.80	- Suspension systems and parts thereof (including shock-absorbers): -- Suspension systems:		
	8708.80.11	--- For agricultural tractors of subheading 8701.10 or 8701.90	kg	20%
	8708.80.12	--- For other vehicles of heading 87.01	kg	20%
	8708.80.13	--- For vehicles of heading 87.03	kg	20%
	8708.80.14	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	8708.80.19	--- Other	kg	20%
	8708.80.90	-- Parts	kg	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8708.91	- Other parts and accessories: -- Radiators and parts thereof:		
		--- Radiators:		
	8708.91.11	---- For agricultural tractors of subheading 8701.10 or 8701.90	kg	20%
	8708.91.12	---- For other vehicles of heading 87.01	kg	20%
	8708.91.13	---- For vehicles of heading 87.03	kg	20%
	8708.91.14	---- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	8708.91.19	---- Other	kg	20%
	8708.91.90	--- Parts	kg	20%
	8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof:		
	8708.92.10	--- For vehicles of heading 87.01	kg	20%
	8708.92.20	--- For vehicles of heading 87.03	kg	20%
	8708.92.30	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	8708.92.90	--- Other	kg	20%
	8708.93	-- Clutches and parts thereof:		
	8708.93.10	--- For agricultural tractors of subheading 8701.10 or 8701.90	kg	20%
	8708.93.20	--- For other vehicles of heading 87.01	kg	20%
	8708.93.30	--- For vehicles of heading 87.03	kg	20%
	8708.93.40	--- For vehicles of subheading 8704.10 or heading 87.05	kg	20%
	8708.93.90	--- Other	kg	20%
	8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof:		
	8708.94.10	--- Steering wheels with airbag assemblies	kg	20%
		--- Other:		
	8708.94.91	---- For agricultural tractors of subheading 8701.10 or 8701.90	kg	20%
	8708.94.92	---- For other vehicles of heading 87.01	kg	20%
	8708.94.93	---- For vehicles of heading 87.03	kg	20%
	8708.94.99	---- Other	kg	20%
	8708.95	-- Safety airbags with inflater system; parts thereof:		
	8708.95.10	--- Safety airbags with inflater system	kg	20%
	8708.95.90	--- Parts	kg	20%
	8708.99	-- Other:		
		--- Unassembled fuel tanks; engine brackets:		
	8708.99.11	---- For vehicles of heading 87.01	kg	20%
	8708.99.12	---- For vehicles of heading 87.03	kg	20%
	8708.99.19	---- Other	kg	20%
		--- Other:		
	8708.99.91	---- For agricultural tractors of subheading 8701.10 or 8701.90	kg	20%
	8708.99.92	---- For other vehicles of heading 87.01	kg	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8708.99.93	---- For vehicles of heading 87.03	kg	20%
	8708.99.99	---- Other	kg	20%
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.		
		- Vehicles:		
	8709.11.00	-- Electrical	u	Nil
	8709.19.00	-- Other	u	Nil
	8709.90.00	- Parts	kg	Nil
87.10	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	u	Nil
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
		-- CKD:		
	8711.10.11	--- Motorcycles, including mopeds and motor scooters	u	Nil
	8711.10.19	--- Other	u	Nil
		-- Other:		
	8711.10.91	--- Motorcycles, including mopeds and motor scooters	u	Nil
	8711.10.99	--- Other	u	Nil
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
	8711.20.10	-- Motocross motorcycles	u	Nil
		-- Other, CKD:		
		--- Motorcycles (with or without side-cars), including motor scooters:		
	8711.20.21	---- Of a cylinder capacity not exceeding 125 cc	u	Nil
	8711.20.22	---- Of a cylinder capacity exceeding 125 cc but not exceeding 150 cc	u	Nil
	8711.20.23	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	Nil
	8711.20.24	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	Nil
	8711.20.30	--- Other	u	Nil
		-- Other:		
		--- Motorcycles (with or without side-cars), including motor scooters:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8711.20.41	---- Of a cylinder capacity not exceeding 125 cc	u	Nil
	8711.20.42	---- Of a cylinder capacity exceeding 125 cc but not exceeding 150 cc	u	Nil
	8711.20.43	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	Nil
	8711.20.44	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	Nil
	8711.20.90	--- Other	u	Nil
	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
	8711.30.10	-- Motocross motorcycles	u	Nil
	8711.30.20	-- Three-wheeled light vehicles of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg	u	Nil
	8711.30.30	-- Other, CKD	u	Nil
	8711.30.90	-- Other	u	Nil
	8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
	8711.40.10	-- Motocross motorcycles	u	Nil
	8711.40.20	-- Other, CKD	u	Nil
	8711.40.90	-- Other	u	Nil
	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
	8711.50.20	-- CKD	u	Nil
	8711.50.90	-- Other	u	Nil
	8711.90	- Other:		
	8711.90.40	-- Side-cars	u	Nil
	8711.90.50	-- Other, CKD	u	Nil
	8711.90.90	-- Other	u	Nil
87.12		Bicycles and other cycles (including delivery tricycles), not motorised.		
	8712.00.10	- Racing bicycles	u	20%
	8712.00.20	- Bicycles designed to be ridden by children	u	20%
	8712.00.30	- Other bicycles	u	20%
	8712.00.90	- Other	u	20%
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.		
	8713.10.00	- Not mechanically propelled	u	Nil
	8713.90.00	- Other	u	Nil
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.		
	8714.11.00	- Of motorcycles (including mopeds): -- Saddles	kg	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8714.19.00	-- Other	kg	20%
	8714.20	- Of carriages for disabled persons: -- Castors:		
	8714.20.11	--- Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	kg	Nil
	8714.20.12	--- Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	kg	Nil
	8714.20.19	--- Other	kg	Nil
	8714.20.90	-- Other - Other:	kg	Nil
	8714.91	-- Frames and forks, and parts thereof:		
	8714.91.10	--- For bicycles of subheading 8712.00.20	kg	20%
	8714.91.90	--- Other	kg	20%
	8714.92	-- Wheel rims and spokes:		
	8714.92.10	--- For bicycles of subheading 8712.00.20	kg	20%
	8714.92.90	--- Other	kg	20%
	8714.93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:		
	8714.93.10	--- For bicycles of subheading 8712.00.20	kg	20%
	8714.93.90	--- Other	kg	20%
	8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof:		
	8714.94.10	--- For bicycles of subheading 8712.00.20	kg	20%
	8714.94.90	--- Other	kg	20%
	8714.95	-- Saddles:		
	8714.95.10	--- For bicycles of subheading 8712.00.20	u	20%
	8714.95.90	--- Other	u	20%
	8714.96	-- Pedals and crank-gear, and parts thereof:		
	8714.96.10	--- For bicycles of subheading 8712.00.20	kg	20%
	8714.96.90	--- Other	kg	20%
	8714.99	-- Other:		
	8714.99.10	--- For bicycles of subheading 8712.00.20	kg	20%
	8714.99.90	--- Other	kg	20%
87.15	8715.00.00	Baby carriages and parts thereof.	kg	Nil
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
	8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	Nil
	8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes - Other trailers and semi-trailers for the transport of goods:	u	Nil
	8716.31.00	-- Tanker trailers and tanker semi-trailers	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8716.39	-- Other:		
	8716.39.40	--- Agricultural trailers and semi-trailers	u	Nil
	8716.39.90	--- Other	u	Nil
	8716.40.00	- Other trailers and semi-trailers	u	Nil
	8716.80	- Other vehicles:		
	8716.80.10	-- Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	u	Nil
	8716.80.20	-- Wheelbarrows	u	Nil
	8716.80.90	-- Other	u	Nil
	8716.90	- Parts:		
		-- For trailers and semi-trailers:		
	8716.90.11	--- Wheels	kg	20%
	8716.90.13	--- Other, for goods of subheading 8716.20	kg	Nil
	8716.90.19	--- Other	kg	20%
		-- For other vehicles:		
	8716.90.91	--- For goods of subheading 8716.80.10 or 8716.80.20	kg	Nil
	8716.90.99	--- Other	kg	20%

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

1. For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
88.01	8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	u	Nil
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.		
		- Helicopters:		
	8802.11.00	-- Of an unladen weight not exceeding 2,000 kg	u	Nil
	8802.12.00	-- Of an unladen weight exceeding 2,000 kg	u	Nil
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:		
	8802.20.10	-- Aeroplanes	u	Nil
	8802.20.90	-- Other	u	Nil
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:		
	8802.30.10	-- Aeroplanes	u	Nil
	8802.30.90	-- Other	u	Nil
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:		
	8802.40.10	-- Aeroplanes	u	Nil
	8802.40.90	-- Other	u	Nil
	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	Nil
88.03		Parts of goods of heading 88.01 or 88.02.		
	8803.10.00	- Propellers and rotors and parts thereof	kg	Nil
	8803.20.00	- Under-carriages and parts thereof	kg	Nil
	8803.30.00	- Other parts of aeroplanes or helicopters	kg	Nil
	8803.90	- Other:		
	8803.90.10	-- Of telecommunication satellites	kg	Nil
	8803.90.20	-- Of balloons, gliders or kites	kg	Nil
	8803.90.90	-- Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
88.04	8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto.	kg	Nil
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.		
	8805.10.00	- Aircraft launching gear and parts thereof; - deck-arrestor or similar gear and parts thereof - Ground flying trainers and parts thereof:	kg	Nil
	8805.21.00	-- Air combat simulators and parts thereof	kg	Nil
	8805.29	-- Other:		
	8805.29.10	--- Ground flying trainers	kg	Nil
	8805.29.90	--- Other	kg	Nil

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	HS Code	Description	Unit of Quantity	Rate of Import Duty
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.		
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
	8901.10.10	-- Of a gross tonnage not exceeding 26	u	Nil
	8901.10.20	-- Of a gross tonnage exceeding 26 but not exceeding 500	u	Nil
	8901.10.30	-- Of a gross tonnage exceeding 500 but not exceeding 4000	u	Nil
	8901.10.50	-- Of a gross tonnage exceeding 4000 but not exceeding 5000	u	Nil
	8901.10.60	-- Of a gross tonnage exceeding 5000	u	Nil
	8901.20	- Tankers:		
	8901.20.50	-- Of a gross tonnage not exceeding 5000	u	Nil
	8901.20.60	-- Of a gross tonnage exceeding 5000	u	Nil
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20:		
	8901.30.50	-- Of a gross tonnage not exceeding 5000	u	Nil
	8901.30.60	-- Of a gross tonnage exceeding 5000	u	Nil
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
		-- Not motorised:		
	8901.90.11	--- Of a gross tonnage not exceeding 26	u	Nil
	8901.90.12	--- Of a gross tonnage exceeding 26 but not exceeding 500	u	Nil
	8901.90.14	--- Of a gross tonnage exceeding 500	u	Nil
		-- Motorised:		
	8901.90.21	--- Of a gross tonnage not exceeding 26	u	Nil
	8901.90.22	--- Of a gross tonnage exceeding 26 but not exceeding 250	u	Nil
	8901.90.23	--- Of a gross tonnage exceeding 250 but not exceeding 500	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	8901.90.24	- - - Of a gross tonnage exceeding 500 but not exceeding 4000	u	Nil
	8901.90.25	- - - Of a gross tonnage exceeding 4000 but not exceeding 5000	u	Nil
	8901.90.26	- - - Of a gross tonnage exceeding 5000	u	Nil
89.02		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.		
		- Fishing vessels:		
	8902.00.11	- - Of a gross tonnage not exceeding 26	u	Nil
	8902.00.12	- - Of a gross tonnage exceeding 26 but less than 40	u	Nil
	8902.00.13	- - Of a gross tonnage of 40 or more but less than 100	u	Nil
	8902.00.14	- - Of a gross tonnage of 100 or more but not exceeding 250	u	Nil
	8902.00.15	- - Of a gross tonnage exceeding 250 but not exceeding 4000	u	Nil
	8902.00.16	- - Of a gross tonnage exceeding 4000	u	Nil
		- Other:		
	8902.00.91	- - Of a gross tonnage not exceeding 26	u	Nil
	8902.00.92	- - Of a gross tonnage exceeding 26 but less than 40	u	Nil
	8902.00.93	- - Of a gross tonnage of 40 or more but less than 100	u	Nil
	8902.00.94	- - Of a gross tonnage of 100 or more but not exceeding 250	u	Nil
	8902.00.95	- - Of a gross tonnage exceeding 250 but not exceeding 4000	u	Nil
	8902.00.96	- - Of a gross tonnage exceeding 4000	u	Nil
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.		
	8903.10.00	- Inflatable	u	Nil
		- Other:		
	8903.91.00	- - Sailboats, with or without auxiliary motor	u	Nil
	8903.92.00	- - Motorboats, other than outboard motorboats	u	Nil
	8903.99.00	- - Other	u	Nil
89.04		Tugs and pusher craft.		
		- Tugs:		
	8904.00.11	- - Of a gross tonnage not exceeding 26	u	Nil
	8904.00.19	- - Of gross tonnage exceeding 26	u	Nil
		- Pusher craft:		
	8904.00.21	- - Of a gross tonnage not exceeding 26	u	Nil
	8904.00.29	- - Of a gross tonnage exceeding 26	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
89.05		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.		
	8905.10.00	- Dredgers	u	Nil
	8905.20.00	- Floating or submersible drilling or production platforms	u	Nil
	8905.90	- Other:		
	8905.90.10	- - Floating docks	u	Nil
	8905.90.90	- - Other	u	Nil
89.06		Other vessels, including warships and lifeboats other than rowing boats.		
	8906.10.00	- Warships	u	Nil
	8906.90	- Other:		
	8906.90.10	- - Of a displacement not exceeding 30 t	u	Nil
	8906.90.90	- - Other	u	Nil
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).		
	8907.10.00	- Inflatable rafts	u	Nil
	8907.90	- Other:		
	8907.90.10	- - Buoys	u	Nil
	8907.90.90	- - Other	u	Nil
89.08	8908.00.00	Vessels and other floating structures for breaking up.	u	Nil

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, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment

telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

(l) Capacity measures, which are to be classified according to their constituent material; or

(m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section

XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
 - Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:
 - (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.		
	9001.10	- Optical fibres, optical fibre bundles and cables:		
	9001.10.10	-- For telecommunications and other electrical uses	kg	20%
	9001.10.90	-- Other	kg	Nil
	9001.20.00	- Sheets and plates of polarising material	kg	Nil
	9001.30.00	- Contact lenses	u	Nil
	9001.40.00	- Spectacle lenses of glass	u	Nil
	9001.50.00	- Spectacle lenses of other materials	u	Nil
	9001.90	- Other:		
	9001.90.10	-- For photographic or cinematographic cameras or projectors	kg	20%
	9001.90.90	-- Other	kg	Nil
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.		
		- Objective lenses:		
	9002.11	-- For cameras, projectors or photographic enlargers or reducers:		
	9002.11.10	--- For cinematographic projectors	kg	20%
	9002.11.90	--- Other	kg	20%
	9002.19.00	-- Other	kg	Nil
	9002.20	- Filters:		
	9002.20.10	-- For cinematographic projectors	kg	20%
	9002.20.20	-- For cinematographic cameras, photographic cameras and other projectors	kg	20%
	9002.20.30	-- For telescopes or microscopes	kg	Nil
	9002.20.90	-- Other	kg	Nil
	9002.90	- Other:		
	9002.90.10	-- Lenses and prisms for lighthouses or beacons	kg	Nil
	9002.90.20	-- For cinematographic projectors	kg	20%
	9002.90.30	-- For cinematographic cameras, photographic cameras and other projectors	kg	20%
	9002.90.40	-- For medical and surgical instruments	kg	Nil
	9002.90.90	-- Other	kg	Nil
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.		
		- Frames and mountings:		
	9003.11.00	-- Of plastics	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9003.19.00	-- Of other materials	u	Nil
	9003.90.00	- Parts	kg	Nil
90.04		Spectacles, goggles and the like, corrective, protective or other.		
	9004.10.00	- Sunglasses	u	Nil
	9004.90	- Other:		
	9004.90.10	-- Corrective spectacles	u	Nil
	9004.90.20	-- Corrective goggles	u	Nil
	9004.90.50	-- Protective goggles	u	Nil
	9004.90.90	-- Other	u	Nil
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.		
	9005.10.00	- Binoculars	u	Nil
	9005.80	- Other instruments:		
	9005.80.10	-- Astronomical instruments, excluding instruments for radio-astronomy	u	Nil
	9005.80.90	-- Other	u	Nil
	9005.90	- Parts and accessories (including mountings):		
	9005.90.10	-- For astronomical instruments, excluding instruments for radio-astronomy	kg	Nil
	9005.90.90	-- Other	kg	Nil
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.		
	9006.10	- Cameras of a kind used for preparing printing plates or cylinders:		
	9006.10.10	-- Laser photo plotters	u	Nil
	9006.10.90	-- Other	u	Nil
	9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u	5%
	9006.40.00	- Instant print cameras	u	5%
		- Other cameras:		
	9006.51.00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	u	5%
	9006.52.00	-- Other, for roll film of a width of less than 35 mm	u	5%
	9006.53.00	-- Other, for roll film of a width of 35 mm	u	5%
	9006.59	-- Other:		
	9006.59.10	--- Laser photo plotters or image setters with a raster image processor	u	5%
	9006.59.90	--- Other	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
		- Photographic flashlight apparatus and flashbulbs:		
	9006.61.00	-- Discharge lamp ("electronic") flashlight apparatus	u	5%
	9006.69.00	-- Other	u	5%
	9006.91	- Parts and accessories:		
		-- For cameras:		
	9006.91.10	--- For laser photo plotters of subheading 9006.10.10	kg	Nil
	9006.91.30	--- Other, for cameras of subheadings 9006.40 to 9006.53	kg	5%
	9006.91.90	--- Other	kg	5%
	9006.99	-- Other:		
	9006.99.10	--- For photographic flashlight apparatus	kg	5%
	9006.99.90	--- Other	kg	Nil
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		
		- Cameras:		
	9007.11.00	-- For film of less than 16 mm width or for double-8 mm film	u	20%
	9007.19.00	-- Other	u	20%
	9007.20	- Projectors:		
	9007.20.10	-- For film of less than 16 mm in width	u	20%
	9007.20.90	-- Other	u	20%
		- Parts and accessories:		
	9007.91.00	-- For cameras	kg	20%
	9007.92.00	-- For projectors	kg	20%
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.		
	9008.10.00	- Slide projectors	u	20%
	9008.20.00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	20%
	9008.30.00	- Other image projectors	u	20%
	9008.40	- Photographic (other than cinematographic) enlargers and reducers:		
	9008.40.10	-- Specialised equipment for use in the printing industry	u	20%
	9008.40.90	-- Other	u	20%
	9008.90	- Parts and accessories:		
	9008.90.10	-- Of goods of subheading 9008.20	kg	20%
	9008.90.90	-- Other	kg	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.		
	9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	u	20%
	9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:		
	9010.50.10	-- Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs	u	Nil
	9010.50.90	-- Other	u	Nil
	9010.60.00	- Projection screens	u	20%
	9010.90	- Parts and accessories:		
	9010.90.10	-- For projection screens, or for articles of subheading 9010.10	kg	20%
	9010.90.30	-- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs	kg	Nil
	9010.90.90	-- Other	kg	20%
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.		
	9011.10.00	- Stereoscopic microscopes	u	Nil
	9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	Nil
	9011.80.00	- Other microscopes	u	Nil
	9011.90.00	- Parts and accessories	kg	Nil
90.12		Microscopes other than optical microscopes; diffraction apparatus.		
	9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	u	Nil
	9012.90.00	- Parts and accessories	kg	Nil
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.		
	9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	Nil
	9013.20.00	- Lasers, other than laser diodes	u	Nil
	9013.80	- Other devices, appliances and instruments:		
	9013.80.10	-- Optical error verification and repair apparatus for PCB/PWBs and PCAs	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9013.80.20	- - Liquid crystal devices	u	Nil
	9013.80.90	- - Other	u	Nil
	9013.90	- Parts and accessories:		
	9013.90.10	- - Parts and accessories of goods of subheading 9013.20	kg	Nil
	9013.90.30	- - Other, of goods of subheading 9013.10 or 9013.80	kg	Nil
	9013.90.40	- - Parts and accessories of optical error verification and repair apparatus for PCB/ PWBs and PCAs	kg	Nil
	9013.90.90	- - Other	kg	Nil
90.14		Direction finding compasses; other navigational instruments and appliances.		
	9014.10.00	- Direction finding compasses	u	Nil
	9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	Nil
	9014.80	- Other instruments and appliances:		
	9014.80.10	- - Of a kind used on ships, incorporating or working in conjunction with an automatic data processing machines	u	Nil
	9014.80.90	- - Other	u	Nil
	9014.90	- Parts and accessories:		
	9014.90.10	- - Of instruments and apparatus incorporating or working in conjunction with an automatic data processing machines of a kind used on ships	kg	Nil
	9014.90.90	- - Other	kg	Nil
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		
	9015.10	- Rangefinders:		
	9015.10.10	- - Of a kind used in photography or cinematography	u	20%
	9015.10.90	- - Other	u	20%
	9015.20.00	- Theodolites and tachymeters (tacheometers)	u	20%
	9015.30.00	- Levels	u	20%
	9015.40.00	- Photogrammetrical surveying instruments and appliances	kg	20%
	9015.80	- Other instruments and appliances:		
	9015.80.10	- - Radio-sonde and radio wind apparatus	u	20%
	9015.80.90	- - Other	u	20%
	9015.90.00	- Parts and accessories	kg	20%
90.16		Balances of a sensitivity of 5 cg or better, with or without weights.		
	9016.00.10	- Electronic	kg	20%
	9016.00.90	- Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.		
	9017.10	- Drafting tables and machines, whether or not automatic:		
	9017.10.10	- - Plotters	u	Nil
	9017.10.90	- - Other	u	Nil
	9017.20	- Other drawing, marking-out or mathematical calculating instruments:		
	9017.20.10	- - Rulers	u	Nil
	9017.20.30	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs	u	Nil
	9017.20.40	- - Photo plotters for the manufacture of PCB/PWBs	u	Nil
	9017.20.50	- - Other plotters	u	Nil
	9017.20.90	- - Other	u	Nil
	9017.30.00	- Micrometers, callipers and gauges	u	Nil
	9017.80.00	- Other instruments	u	Nil
	9017.90	- Parts and accessories:		
	9017.90.20	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs	kg	Nil
	9017.90.30	- - Parts and accessories of photo plotters for the manufacture of PCB/PWBs	kg	Nil
	9017.90.40	- - Parts and accessories including printed circuit assemblies of plotters	kg	Nil
	9017.90.90	- - Other	kg	Nil
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.		
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
	9018.11.00	- - Electro-cardiographs	u	20%
	9018.12.00	- - Ultrasonic scanning apparatus	u	20%
	9018.13.00	- - Magnetic resonance imaging apparatus	u	20%
	9018.14.00	- - Scintigraphic apparatus	u	20%
	9018.19.00	- - Other	u	20%
	9018.20.00	- Ultra-violet or infra-red ray apparatus	kg	20%
		- Syringes, needles, catheters, cannulae and the like:		
	9018.31	- - Syringes, with or without needles:		
	9018.31.10	- - - Disposable syringes	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9018.31.90	- - - Other	u	Nil
	9018.32.00	- - Tubular metal needles and needles for sutures	kg	Nil
	9018.39	- - Other:		
	9018.39.10	- - - Catheters	u	Nil
	9018.39.20	- - - Disposable tubes for intravenous fluids	u	Nil
	9018.39.90	- - - Other	u	Nil
		- Other instruments and appliances, used in dental sciences:		
	9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	kg	20%
	9018.49.00	- - Other	u	20%
	9018.50.00	- Other ophthalmic instruments and appliances	kg	Nil
	9018.90	- Other instruments and appliances:		
	9018.90.20	- - Intravenous administration sets	u	Nil
	9018.90.30	- - Electronic instruments and appliances	u	20%
	9018.90.90	- - Other	u	Nil
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.		
	9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:		
	9019.10.10	- - Electronic	kg	20%
	9019.10.90	- - Other	kg	Nil
	9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg	Nil
90.20	9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	kg	Nil
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.		
	9021.10.00	- Orthopaedic or fracture appliances	kg	Nil
		- Artificial teeth and dental fittings:		
	9021.21.00	- - Artificial teeth	kg	Nil
	9021.29.00	- - Other	kg	Nil
		- Other artificial parts of the body:		
	9021.31.00	- - Artificial joints	kg	Nil
	9021.39.00	- - Other	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.22	9021.40.00	- Hearing aids, excluding parts and accessories	u	20%
	9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	Nil
	9021.90.00	- Other	kg	Nil
		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 radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.		
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
	9022.12.00	-- Computed tomography apparatus	u	20%
	9022.13.00	-- Other, for dental uses	u	20%
	9022.14.00	-- Other, for medical, surgical or veterinary uses	u	20%
	9022.19	-- For other uses:		
	9022.19.10	--- X-ray apparatus for the physical inspection of solder joints on PCB/PWB assemblies	u	20%
	9022.19.90	--- Other	u	20%
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
	9022.21.00	-- For medical, surgical, dental or veterinary uses	u	20%
	9022.29.00	-- For other uses	u	20%
	9022.30.00	- X-ray tubes	u	20%
	9022.90	- Other, including parts and accessories:		
	9022.90.10	-- Parts and accessories of X-ray apparatus for the physical inspection of solder joints on PCAs	kg	20%
	9022.90.90	-- Other	kg	20%
90.23	9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	kg	Nil
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).		
	9024.10	- Machines and appliances for testing metals:		
	9024.10.10	-- Electrically operated	u	20%
	9024.10.90	-- Other	u	Nil
	9024.80	- Other machines and appliances:		
	9024.80.10	-- Electrically operated	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
90.25	9024.80.90	-- Other	u	Nil
	9024.90	- Parts and accessories:		
	9024.90.10	-- For electrically operated machines and appliances	kg	20%
	9024.90.20	-- For non-electrically operated machines and appliances	kg	Nil
		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.		
		- Thermometers and pyrometers, not combined with other instruments:		
	9025.11.00	-- Liquid-filled, for direct reading	u	Nil
	9025.19	-- Other:		
	9025.19.10	-- - Electrically operated	u	20%
	9025.19.20	-- - Not electrically operated	u	Nil
	9025.80	- Other instruments:		
	9025.80.10	-- Temperature gauges for motor vehicles	u	20%
	9025.80.20	-- Other, electrically operated	u	20%
	9025.80.30	-- Other, not electrically operated	u	Nil
	9025.90	- Parts and accessories:		
9025.90.10	-- For electrically operated instruments	kg	20%	
9025.90.20	-- For not electrically operated instruments	kg	Nil	
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.		
	9026.10	- For measuring or checking the flow or level of liquids:		
	9026.10.10	-- Level gauges for motor vehicles, electrically operated	u	20%
	9026.10.20	-- Level gauges for motor vehicles, not electrically operated	u	Nil
	9026.10.30	-- Other, electrically operated	u	20%
	9026.10.90	-- Other, not electrically operated	u	Nil
	9026.20	- For measuring or checking pressure:		
	9026.20.10	-- Pressure gauges for motor vehicles, electrically operated	u	20%
	9026.20.20	-- Pressure gauges for motor vehicles, not electrically operated	u	Nil
	9026.20.30	-- Other, electrically operated	u	20%
	9026.20.40	-- Other, not electrically operated	u	Nil
	9026.80	- Other instruments or apparatus:		
	9026.80.10	-- Electrically operated	u	20%
	9026.80.20	-- Not electrically operated	u	Nil
	9026.90	- Parts and accessories:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
90.27	9026.90.10	-- For electrically operated instruments and apparatus	kg	20%	
	9026.90.20	-- For not electrically operated instruments and apparatus	kg	Nil	
		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.			
	9027.10	- Gas or smoke analysis apparatus:			
	9027.10.10	-- Electrically operated	u	20%	
	9027.10.20	-- Not electrically operated	u	Nil	
	9027.20	- Chromatographs and electrophoresis instruments:			
	9027.20.10	-- Electrically operated	u	20%	
	9027.20.20	-- Not electrically operated	u	Nil	
	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR):			
	9027.30.10	-- Electrically operated	u	20%	
	9027.30.20	-- Not electrically operated	u	Nil	
	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR):			
	9027.50.10	-- Electrically operated	u	20%	
	9027.50.20	-- Not electrically operated	u	Nil	
	9027.80	- Other instruments and apparatus:			
	9027.80.10	-- Exposure meters	u	20%	
	9027.80.20	-- Coagulometers	u	20%	
	9027.80.30	-- Other, electrically operated	u	20%	
	9027.80.40	-- Other, not electrically operated	u	Nil	
	9027.90	- Microtomes; parts and accessories:			
	9027.90.10	-- Parts and accessories, including printed circuit assemblies for products of heading 90.27, other than for gas or smoke analysis apparatus or microtomes	kg	20%	
		-- Other:			
	9027.90.91	--- Electrically operated	kg	20%	
	9027.90.99	--- Other	kg	Nil	
	90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.		
		9028.10	- Gas meters:		
	9028.10.10	-- Gas meters of a kind mounted on gas containers	u	Nil	
	9028.10.90	-- Other	u	Nil	
	9028.20	- Liquid meters:			
	9028.20.10	-- Totalizing water meters	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9028.20.90	-- Other	u	Nil
	9028.30	- Electricity meters:		
	9028.30.10	-- Kilowatt hour meters	u	20%
	9028.30.90	-- Other	u	20%
	9028.90	- Parts and accessories:		
	9028.90.10	-- Water meter housings or bodies	kg	Nil
	9028.90.90	-- Other	kg	Nil
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.		
	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
	9029.10.20	-- Taximeters	u	Nil
	9029.10.90	-- Other	u	Nil
	9029.20	- Speed indicators and tachometers; stroboscopes:		
	9029.20.10	-- Speedometers for motor vehicles	u	Nil
	9029.20.20	-- Tachometers for motor vehicles	u	Nil
	9029.20.90	-- Other	u	Nil
	9029.90	- Parts and accessories:		
	9029.90.10	-- Of goods of subheading 9029.10 or of stroboscopes of subheading 9029.20	kg	Nil
	9029.90.20	-- Of other goods of subheading 9029.20	kg	Nil
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.		
	9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	u	20%
	9030.20.00	- Oscilloscopes and oscillographs	u	20%
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:		
	9030.31.00	-- Multimeters without a recording device	u	20%
	9030.32.00	-- Multimeters with a recording device	u	20%
	9030.33	-- Other, without a recording device:		
	9030.33.10	--- Instruments and apparatus for measuring or checking voltage, current, resistance or power on PCB/PWBs or PCAs, without recording device	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9030.33.20	- - - Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures	u	20%
	9030.33.30	- - - Ammeters and voltmeters for motor vehicles	u	20%
	9030.33.90	- - - Other	u	20%
	9030.39.00	- - Other, with a recording device	u	20%
	9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	Nil
	9030.82	- Other instruments and apparatus: - - For measuring or checking semiconductor wafers or devices:		
	9030.82.10	- - - Wafer probers	u	20%
	9030.82.90	- - - Other	u	20%
	9030.84	- - Other, with a recording device:		
	9030.84.10	- - - Instruments and apparatus, with a recording device, for measuring or checking electrical quantities on PCB/PWBs and PCAs	u	20%
	9030.84.90	- - - Other	u	20%
	9030.89	- - Other:		
	9030.89.10	- - - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on PCB/PWBs and PCAs, other than those covered within subheading 9030.39	u	20%
	9030.89.90	- - - Other	u	20%
	9030.90	- Parts and accessories:		
	9030.90.10	- - Parts and accessories including printed circuit assemblies of goods of subheading 9030.40 or 9030.82	kg	20%
	9030.90.20	- - Parts and accessories of instruments and apparatus for measuring or checking electrical quantities on PCB/PWBs and PCAs	kg	20%
	9030.90.30	- - Parts and accessories of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs	kg	20%
	9030.90.90	- - Other	kg	20%
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		
	9031.10	- Machines for balancing mechanical parts:		
	9031.10.10	- - Electrically operated	u	20%
	9031.10.20	- - Not electrically operated	u	Nil
	9031.20	- Test benches:		
	9031.20.10	- - Electrically operated	u	20%
	9031.20.20	- - Not electrically operated	u	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9031.41.00	- Other optical instruments and appliances: - - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u	20%
	9031.49	- - Other:		
	9031.49.10	- - - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	u	Nil
	9031.49.20	- - - Optical error verification and repair apparatus for PCB/PWBs and PCAs	u	Nil
	9031.49.30	- - - Optical instruments and appliances for measuring or checking PCB/PWBs and PCAs	u	Nil
	9031.49.90	- - - Other	u	Nil
	9031.80	- Other instruments, appliances and machines:		
		- - Cable test equipment:		
	9031.80.11	- - - Electrically operated	u	20%
	9031.80.19	- - - Not electrically operated	u	Nil
		- - Other:		
	9031.80.92	- - - Other, electrically operated	u	20%
	9031.80.99	- - - Not electrically operated	u	Nil
	9031.90	- Parts and accessories:		
		- - For electrically operated equipment:		
	9031.90.11	- - - Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; measuring surface particulate contamination on semiconductor wafers	kg	20%
	9031.90.12	- - - Of optical error verification and repair apparatus for PCB/ PWBs and PCAs	kg	20%
	9031.90.13	- - - Of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs	kg	20%
	9031.90.19	- - - Other	kg	20%
	9031.90.20	- - For non-electrically operated equipment	kg	Nil
90.32		Automatic regulating or controlling instruments and apparatus.		
	9032.10	- Thermostats:		
	9032.10.10	- - Electrically operated	u	20%
	9032.10.20	- - Not electrically operated	u	Nil
	9032.20	- Manostats:		
	9032.20.10	- - Electrically operated	u	20%
	9032.20.20	- - Not electrically operated	u	Nil
		- Other instruments and apparatus:		
	9032.81.00	- - Hydraulic or pneumatic	u	Nil
	9032.89	- - Other:		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9032.89.10	- - - Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships	u	20%
	9032.89.20	- - - Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of PCA/PWBs	u	20%
		- - - Other, electrically operated:		
	9032.89.31	- - - - Automatic regulating voltage units (stabilizers)	u	20%
	9032.89.39	- - - - Other	u	20%
	9032.89.90	- - - Other	u	Nil
	9032.90	- Parts and accessories:		
	9032.90.10	- - Of goods of subheading 9032.89.10	kg	20%
	9032.90.20	- - Of goods of subheading 9032.89.20	kg	20%
	9032.90.30	- - Of other electrically operated goods	kg	20%
	9032.90.90	- - Other	kg	Nil
90.33		Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.		
	9033.00.10	- For electrically operated equipment	kg	20%
	9033.00.20	- For non-electrically operated equipment	kg	Nil

Chapter 91**Clocks and watches and parts thereof****Notes.**

1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 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.

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
	9101.11.00	- - With mechanical display only	u	5%	
	9101.19.00	- - Other	u	5%	
		- Other wrist-watches, whether or not incorporating a stop-watch facility:			
	9101.21.00	- - With automatic winding	u	5%	
	9101.29.00	- - Other	u	5%	
		- Other:			
	9101.91.00	- - Electrically operated	u	5%	
	9101.99.00	- - Other	u	5%	
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.			
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
	9102.11.00	- - With mechanical display only	u	5%	
	9102.12.00	- - With opto-electronic display only	u	5%	
	9102.19.00	- - Other	u	5%	
		- Other wrist-watches, whether or not incorporating a stop-watch facility:			
	9102.21.00	- - With automatic winding	u	5%	
	9102.29.00	- - Other	u	5%	
		- Other:			
		9102.91	- - Electrically operated:		
		9102.91.10	- - - Stop-watches	u	5%
	9102.91.90	- - - Other	u	5%	
	9102.99.00	- - Other	u	5%	
91.03		Clocks with watch movements, excluding clocks of heading 91.04.			
	9103.10.00	- Electrically operated	u	5%	
	9103.90.00	- Other	u	5%	
91.04		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.			
	9104.00.10	- For vehicles	u	5%	
	9104.00.20	- For aircraft	u	5%	
	9104.00.30	- For vessels	u	5%	
	9104.00.90	- Other	u	5%	
91.05		Other clock.			
		- Alarm clocks:			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9105.11.00	-- Electrically operated	u	5%
	9105.19.00	-- Other - Wall clocks:	u	5%
	9105.21.00	-- Electrically operated	u	5%
	9105.29.00	-- Other - Other:	u	5%
	9105.91.00	-- Electrically operated	u	5%
	9105.99.00	-- Other	u	5%
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).		
	9106.10.00	- Time-registers; time-recorders	u	5%
	9106.90.00	- Other	u	5%
91.07	9107.00.00	Time switches with clock or watch movement or with synchronous motor.	u	5%
91.08		Watch movements, complete and assembled.		
		- Electrically operated:		
	9108.11.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	5%
	9108.12.00	-- With opto-electronic display only	u	5%
	9108.19.00	-- Other	u	5%
	9108.20.00	- With automatic winding	u	5%
	9108.90.00	- Other	u	5%
91.09		Clock movements, complete and assembled.		
		- Electrically operated:		
	9109.11.00	-- Of alarm clocks	u	5%
	9109.19.00	-- Other	u	5%
	9109.90.00	- Other	u	5%
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		
		- Of watches:		
	9110.11.00	-- Complete movements, unassembled or partly assembled (movement sets)	u	5%
	9110.12.00	-- Incomplete movements, assembled	kg	5%
	9110.19.00	-- Rough movements	kg	5%
	9110.90.00	- Other	kg	5%
91.11		Watch cases and parts thereof.		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9111.10.00	- Cases of precious metal or of metal clad with precious metal	u	5%
	9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	u	5%
	9111.80.00	- Other cases	u	5%
	9111.90.00	- Parts	kg	5%
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		
	9112.20.00	- Cases	u	5%
	9112.90.00	- Parts	kg	5%
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.		
	9113.10.00	- Of precious metal or of metal clad with precious metal	kg	5%
	9113.20.00	- Of base metal, whether or not gold- or silver-plated	kg	Nil
	9113.90.00	- Other	kg	Nil
91.14		Other clock or watch parts.		
	9114.10.00	- Springs, including hair-springs	kg	5%
	9114.20.00	- Jewels	kg	5%
	9114.30.00	- Dials	kg	5%
	9114.40.00	- Plates and bridges	kg	5%
	9114.90.00	- Other	kg	5%

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 Chapters 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) Toy instruments or apparatus (heading 95.03);
 - (d) Brushes for cleaning musical instruments (heading 96.03); or
 - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.		
	9201.10.00	- Upright pianos	u	10%
	9201.20.00	- Grand pianos	u	10%
	9201.90.00	- Other	u	10%
92.02		Other string musical instruments (for example, guitars, violins, harps).		
	9202.10.00	- Played with a bow	u	10%
	9202.90.00	- Other	u	10%
92.05		Other wind musical instruments (for example, clarinets, trumpets, bagpipes).		
	9205.10.00	- Brass-wind instruments	u	10%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9205.90	- Other:		
	9205.90.10	-- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	u	10%
	9205.90.90	-- Other	u	10%
92.06	9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	u	10%
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).		
	9207.10.00	- Keyboard instruments, other than accordions	u	10%
	9207.90.00	- Other	u	10%
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.		
	9208.10.00	- Musical boxes	u	Nil
	9208.90	- Other:		
	9208.90.10	-- Decoy calls, call horns and other mouth-blown sound signalling instruments	u	Nil
	9208.90.90	-- Other	u	10%
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.		
	9209.30.00	- Musical instrument strings	kg	10%
		- Other:		
	9209.91	-- Parts and accessories for pianos:		
	9209.91.10	--- Strung backs, keyboards and metal frames for upright pianos	kg	10%
	9209.91.90	--- Other	kg	10%
	9209.92.00	-- Parts and accessories for the musical instruments of heading 92.02	kg	10%
	9209.94.00	-- Parts and accessories for the musical instruments of heading 92.07	kg	10%
	9209.99.00	-- Other	kg	10%

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1. This Chapter does not cover:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.		
		- Artillery weapons (for example, guns, howitzers and mortars):		
	9301.11.00	-- Self-propelled	u	Nil
	9301.19.00	-- Other	u	Nil
	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	Nil
	9301.90.00	- Other	u	Nil
93.02	9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
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).		
	9303.10.00	- Muzzle-loading firearms	u	Nil
	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:		
	9303.20.10	- - Hunting shotguns	u	Nil
	9303.20.90	- - Other	u	Nil
	9303.30	- Other sporting, hunting or target-shooting rifles:		
	9303.30.10	- - Hunting rifles	u	Nil
	9303.30.90	- - Other	u	Nil
	9303.90.00	- Other	u	Nil
93.04		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.		
	9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm ²	u	Nil
	9304.00.90	- Other	u	Nil
93.05		Parts and accessories of articles of headings 93.01 to 93.04.		
	9305.10.00	- Of revolvers or pistols	kg	Nil
		- Of shotguns or rifles of heading 93.03:		
	9305.21	- - Shotgun barrels:		
	9305.21.10	- - - Of hunting shotguns	kg	Nil
	9305.21.90	- - - Other	kg	Nil
	9305.29	- - Other:		
	9305.29.10	- - - Of hunting shotguns	kg	Nil
	9305.29.90	- - - Other	kg	Nil
		- Other:		
	9305.91.00	- - Of military weapons of heading 93.01	kg	Nil
9305.99	- - Other:			
9305.99.10	- - - Of goods of subheading 9304.00.90	kg	Nil	
9305.99.90	- - - Other	kg	Nil	
93.06		Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.		
		- Shotgun cartridges and parts thereof; air gun pellets:		
	9306.21.00	- - Cartridges	kg	Nil
9306.29.00	- - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9306.30	- Other cartridges and parts thereof:		
	9306.30.10	- - For revolvers and pistols of heading 93.02	kg	Nil
	9306.30.20	- - Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	kg	Nil
	9306.30.90	- - Other	kg	Nil
	9306.90.00	- Other	kg	Nil
93.07	9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	kg	Nil

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
	9401.10.00	- Seats of a kind used for aircraft	u	Nil
	9401.20.00	- Seats of a kind used for motor vehicles	u	5%
	9401.30.00	- Swivel seats with variable height adjustment	u	5%
	9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	u	5%
		- Seats of cane, osier, bamboo or similar materials:		
	9401.51.00	-- Of bamboo or rattan	u	5%
	9401.59.00	-- Other	u	5%
		- Other seats, with wooden frames:		
	9401.61.00	-- Upholstered	u	5%
	9401.69.00	-- Other	u	5%
		- Other seats, with metal frames:		
	9401.71.00	-- Upholstered	u	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9401.79.00	- - Other	u	5%
	9401.80	- Other seats:		
	9401.80.10	- - Baby walkers	u	Nil
	9401.80.90	- - Other	u	5%
	9401.90	- Parts:		
	9401.90.10	- - Of aircraft seats	kg	5%
	9401.90.20	- - Of baby walkers	kg	Nil
		- - Other:		
	9401.90.91	- - - Of goods of subheading 9401.20 or 9401.30	kg	5%
	9401.90.99	- - - Other	kg	5%
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.		
	9402.10	- Dentists', barbers' or similar chairs and parts thereof:		
	9402.10.10	- - Dentists' chairs and parts thereof	kg	5%
	9402.10.30	- - Barbers' chairs and parts thereof	kg	5%
	9402.10.90	- - Other	kg	5%
	9402.90	- Other:		
	9402.90.10	- - Furniture specially designed for medical, surgical or veterinary purposes and parts thereof	kg	5%
	9402.90.90	- - Other	kg	5%
94.03		Other furniture and parts thereof.		
	9403.10.00	- Metal furniture of a kind used in offices	kg	5%
	9403.20.00	- Other metal furniture	kg	5%
	9403.30.00	- Wooden furniture of a kind used in offices	u	5%
	9403.40.00	- Wooden furniture of a kind used in the kitchen	u	5%
	9403.50.00	- Wooden furniture of a kind used in the bedroom	u	5%
	9403.60.00	- Other wooden furniture	u	5%
	9403.70.00	- Furniture of plastics	kg	5%
		- Furniture of other materials, including cane, osier, bamboo or similar materials:		
	9403.81.00	- - Of bamboo or rattan	kg	5%
	9403.89.00	- - Other	kg	5%
	9403.90.00	- Parts	kg	5%
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eider-downs, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9404.10.00	- Mattress supports	kg	5%
		- Mattresses:		
	9404.21.00	-- Of cellular rubber or plastics, whether or not covered	u	5%
	9404.29	-- Of other materials:		
	9404.29.10	--- Mattress springs	u	5%
	9404.29.20	--- Other, hyperthermia / hypothermia type	u	5%
	9404.29.90	--- Other	u	5%
	9404.30.00	- Sleeping bags	u	5%
	9404.90	- Other:		
	9404.90.10	-- Quilts, bedspreads and mattress-protectors	kg	5%
	9404.90.90	-- Other	kg	5%
94.05		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		
	9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
	9405.10.20	-- Surgical lamps	kg	5%
	9405.10.30	-- Spotlights	kg	5%
	9405.10.90	-- Other	kg	5%
	9405.20	- Electric table, desk, bedside or floor-standing lamps:		
	9405.20.10	-- Surgical lamps	kg	5%
	9405.20.90	-- Other	kg	5%
	9405.30.00	- Lighting sets of a kind used for Christmas trees	kg	5%
	9405.40	- Other electric lamps and lighting fittings:		
	9405.40.10	-- Surgical lamps	kg	5%
	9405.40.20	-- Searchlights	kg	5%
	9405.40.40	-- Spotlights	kg	5%
	9405.40.50	-- Of a kind used for lighting public open spaces or thoroughfares	kg	5%
	9405.40.60	-- Other exterior lighting	kg	5%
	9405.40.70	-- Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships, or lighthouses, of base metal	kg	5%
	9405.40.80	-- Pilot lamp assemblies for electro-thermic domestic appliances of heading 85.16	kg	5%
	9405.40.90	-- Other	kg	5%
	9405.50	- Non-electrical lamps and lighting fittings:		
		-- Of oil-burning type:		
	9405.50.11	--- Of brass of a kind used for religious rites	kg	Nil
	9405.50.19	--- Other	kg	Nil
	9405.50.40	-- Hurricane lamps	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9405.50.90	-- Other	kg	Nil
	9405.60	- Illuminated signs, illuminated name-plates and the like:		
	9405.60.10	-- Property protection warning signs, street name signs, road and traffic signs	kg	Nil
	9405.60.90	-- Other	kg	5%
		- Parts:		
	9405.91	-- Of glass:		
	9405.91.10	--- For surgical lamps	kg	Nil
	9405.91.20	--- For spotlights	kg	Nil
	9405.91.40	--- Glass globes and chimneys for other lamps or lanterns	kg	Nil
	9405.91.90	--- Other	kg	Nil
	9405.92	-- Of plastics:		
	9405.92.10	--- For surgical lamps	kg	Nil
	9405.92.20	--- For spotlights	kg	Nil
	9405.92.90	--- Other	kg	Nil
	9405.99	-- Other:		
	9405.99.10	--- Lampshades of textile materials	kg	5%
	9405.99.90	--- Other	kg	Nil
94.06		Prefabricated buildings.		
	9406.00.10	- Greenhouses fitted with mechanical or thermal equipment - Other prefabricated buildings:	kg	Nil
	9406.00.92	-- Of wood	kg	Nil
	9406.00.94	-- Of iron or steel	kg	Nil
	9406.00.99	-- Other	kg	Nil

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1. This Chapter does not cover:
 - (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) 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 identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
95.03		Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.		
	9503.00.10	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages - Dolls:	kg	Nil
	9503.00.21	-- Dolls, whether or not dressed -- Parts and accessories:	kg	Nil
	9503.00.22	--- Garments and garments accessories; footwear and headgear	kg	Nil
	9503.00.29	--- Other	kg	Nil
	9503.00.30	- Electric trains, including tracks, signals and other accessories therefor - Reduced size ("scale") models and similar recreational models, working or not:	kg	Nil
	9503.00.41	-- Model aircraft assembly kits	kg	Nil
	9503.00.49	-- Other	kg	Nil
	9503.00.50	- Other construction sets and constructional toys, of materials other than plastics	kg	Nil
	9503.00.60	- Stuffed toys representing animals or non-human creatures - Puzzles of all kinds:	kg	Nil
	9503.00.71	-- Jigsaw or picture puzzles	kg	5%
	9503.00.79	-- Other - Other:	kg	5%
	9503.00.91	-- Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets ; toy counting frames (abaci); toy sewing machines; toy typewriters	kg	Nil
	9503.00.92	-- Skipping ropes	kg	Nil
	9503.00.93	-- Marbles	kg	Nil
	9503.00.99	-- Other	kg	Nil
95.04		Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.		
	9504.10.00	- Video games of a kind used with a television receiver	kg	5%
	9504.20	- Articles and accessories for billiards of all kinds:		
	9504.20.20	-- Tables for billiards of all kinds	kg	5%
	9504.20.90	-- Other	kg	5%
	9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment	u	5%
	9504.40.00	- Playing cards	u (jue/ park)	10%
	9504.90	- Other:		
	9504.90.10	-- Bowling requisites of all kinds	u	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9504.90.20	-- Darts and parts and accessories of darts	u	10%
		-- Gambling equipment and paraphernalia:		
	9504.90.31	--- Tables designed for use with casino games	u	10%
	9504.90.39	--- Other	u	10%
		-- Other:		
	9504.90.91	--- Tables designed for games	u	10%
	9504.90.99	--- Other	u	10%
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
	9505.10.00	- Articles for Christmas festivities	kg	10%
	9505.90.00	- Other	kg	10%
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.		
		- Snow-skis and other snow-ski equipment:		
	9506.11.00	-- Skis	2u	Nil
	9506.12.00	-- Ski-fastenings (ski-bindings)	kg	Nil
	9506.19.00	-- Other	kg	Nil
		- Water-skis, surf-boards, sailboards and other water-sport equipment:		
	9506.21.00	-- Sailboards	u	Nil
	9506.29.00	-- Other	u	Nil
		- Golf clubs and other golf equipment:		
	9506.31.00	-- Clubs, complete	u	Nil
	9506.32.00	-- Balls	u	Nil
	9506.39.00	-- Other	kg	Nil
	9506.40	- Articles and equipment for table-tennis:		
	9506.40.10	-- Tables	kg	5%
	9506.40.90	-- Other	kg	5%
		- Tennis, badminton or similar rackets, whether or not strung:		
	9506.51.00	-- Lawn-tennis rackets, whether or not strung	u	Nil
	9506.59.00	-- Other	u	Nil
		- Balls, other than golf balls and table-tennis balls:		
	9506.61.00	-- Lawn-tennis balls	u	Nil
	9506.62.00	-- Inflatable	u	Nil
	9506.69.00	-- Other	u	Nil
	9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	2u	Nil
		- Other:		
	9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	kg	Nil
	9506.99	-- Other:		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9506.99.20	- - - Bows and arrows for archery; crossbows	u	Nil
	9506.99.30	- - - Nets, cricket pads and shin guards	u	Nil
	9506.99.50	- - - Other articles and equipment for football, field hockey, tennis, badminton, deck tennis, volleyball, basketball or cricket	u	Nil
	9506.99.90	- - - Other	u	Nil
95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.		
	9507.10.00	- Fishing rods	u	Nil
	9507.20.00	- Fish-hooks, whether or not snelled	kg	Nil
	9507.30.00	- Fishing reels	u	Nil
	9507.90.00	- Other	u	Nil
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.		
	9508.10.00	- Travelling circuses and travelling menageries	kg	Nil
	9508.90.00	- Other	kg	Nil

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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).		
	9601.10.00	- Worked ivory and articles of ivory	kg	Nil
	9601.90	- Other:		
	9601.90.10	- - Worked mother-of-pearl or tortoise-shell and articles of the foregoing	kg	Nil
	9601.90.90	- - Other	kg	Nil
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 35.03) and articles of unhardened gelatin.		
	9602.00.10	- Gelatin capsules for pharmaceutical products	kg	Nil
	9602.00.20	- Cigar or cigarette cases, tobacco jars and household ornamental articles	kg	Nil
	9602.00.90	- Other	kg	Nil
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:		
	9603.10.10	- - Brushes	u	Nil
	9603.10.20	- - Brooms	u	Nil
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
	9603.21.00	- - Tooth brushes, including dental-plate brushes	u	Nil
	9603.29.00	- - Other	u	Nil
	9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u	Nil
	9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	u	Nil
	9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	u	Nil
	9603.90	- Other:		
	9603.90.10	- - Prepared knots and tufts for broom or brush making	u	Nil
	9603.90.20	- - Hand-operated mechanical floor sweepers, not motorised	u	Nil
	9603.90.40	- - Other brushes	u	Nil
		- - Other:		
	9603.90.92	- - - Parts for goods of subheading 9603.90.20	u	Nil
	9603.90.99	- - - Other	u	Nil
96.04		Hand sieves and hand riddles.		
	9604.00.10	- Of metal	u	Nil
	9604.00.90	- Other	u	Nil
96.05		Travel sets for personal toilet, sewing or shoe or clothes cleaning.		
	9605.00.10	- Personal toilet sets	u	Nil
	9605.00.90	- Other	u	Nil
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.		
	9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	kg	Nil
		- Buttons:		
	9606.21.00	- - Of plastics, not covered with textile material	kg	Nil
	9606.22.00	- - Of base metal, not covered with textile material	kg	Nil
	9606.29.00	- - Other	kg	Nil

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
96.07	9606.30.00	- Button moulds and other parts of buttons; button blanks	kg	Nil
		Slide fasteners and parts thereof.		
		- Slide fasteners:		
	9607.11.00	- - Fitted with chain scoops of base metal	kg	Nil
	9607.19.00	- - Other	kg	Nil
	9607.20.00	- Parts	kg	Nil
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.		
	9608.10	- Ball point pens:		
	9608.10.10	- - Of plastics	u	Nil
	9608.10.90	- - Other	u	Nil
	9608.20.00	- Felt tipped and other porous-tipped pens and markers	u	Nil
		- Fountain pens, stylograph pens and other pens:		
	9608.31.00	- - Indian ink drawing pens	u	Nil
	9608.39	- - Other:		
	9608.39.10	- - - Fountain pens	u	Nil
	9608.39.90	- - - Other	u	Nil
	9608.40.00	- Propelling or sliding pencils	u	Nil
	9608.50.00	- Sets of articles from two or more of the foregoing subheadings	u	Nil
	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir:		
	9608.60.10	- - Of plastics	u	Nil
	9608.60.90	- - Other	u	Nil
		- Other:		
	9608.91	- - Pen nibs and nib points:		
	9608.91.10	- - - Of gold or gold-plated	u	Nil
	9608.91.90	- - - Other	u	Nil
	9608.99	- - Other:		
9608.99.10	- - - Duplicating stylos	kg	Nil	
9608.99.90	- - - Other	kg	Nil	
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		
	9609.10	- Pencils and crayons, with lead encased in a rigid sheath:		
	9609.10.10	- - Black pencils	kg	Nil

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Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9609.10.90	-- Other	kg	Nil
	9609.20.00	- Pencil leads, black or coloured	kg	Nil
	9609.90	- Other:		
	9609.90.10	-- Slate pencils for school slates	kg	Nil
	9609.90.30	-- Pencils and crayons other than those of subheading 9609.10	kg	Nil
	9609.90.90	-- Other	kg	Nil
96.10		Slates and boards, with writing or drawing surfaces, whether or not framed.		
	9610.00.10	- School slates	kg	Nil
	9610.00.90	- Other	kg	Nil
96.11	9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks.	kg	Nil
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.		
	9612.10	- Ribbons:		
	9612.10.10	-- Of textile fabric	u	Nil
	9612.10.90	-- Other	u	Nil
	9612.20.00	- Ink-pads	u	Nil
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		
	9613.10	- Pocket lighters, gas fuelled, non-refillable:		
	9613.10.10	-- Of plastics	u	10%
	9613.10.90	-- Other	u	10%
	9613.20	- Pocket lighters, gas fuelled, refillable:		
	9613.20.10	-- Of plastics	u	10%
	9613.20.90	-- Other	u	10%
	9613.80	- Other lighters:		
	9613.80.10	-- Piezo-electric lighters for stoves and ranges	u	10%
	9613.80.20	-- Cigarette lighters or table lighters of plastics	u	10%
	9613.80.30	-- Cigarette lighters or table lighters, other than of plastics	u	10%
	9613.80.90	-- Other	u	10%
	9613.90	- Parts:		
	9613.90.10	-- Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel	kg	10%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
	9613.90.90	-- Other	kg	10%
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		
	9614.00.10	- Roughly shaped blocks of wood or root for the manufacture of pipes	u	10%
	9614.00.90	- Other	u	10%
96.15		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.		
		- Combs, hair-slides and the like:		
	9615.11	-- Of hard rubber or plastics:		
	9615.11.10	--- Hair slides and the like	kg	10%
	9615.11.90	--- Other	kg	Nil
	9615.19	-- Other:		
	9615.19.10	--- Hair slides and the like	kg	10%
	9615.19.90	--- Other	kg	Nil
		- Other:		
	9615.90	-- Decorative hair pins:		
	9615.90.11	--- Of aluminium	kg	10%
	9615.90.12	--- Of iron or steel	kg	10%
	9615.90.19	--- Other	kg	10%
	9615.90.20	-- Parts	kg	10%
		-- Other:		
	9615.90.91	--- Of aluminium	kg	Nil
	9615.90.92	--- Of iron or steel	kg	Nil
	9615.90.99	--- Other	kg	Nil
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.		
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor:		
	9616.10.10	-- Sprays	kg	Nil
	9616.10.20	-- Mounts and heads of sprays	kg	Nil
	9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	Nil
96.17		Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.		
	9617.00.10	- Vacuum flasks and other vacuum vessels	kg	Nil
	9617.00.20	- Parts	kg	Nil
96.18	9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	kg	Nil

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those 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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.		
	9701.10.00	- Paintings, drawings and pastels	u	Nil
	9701.90	- Other:		
	9701.90.10	- - Of cut flowers, flower buds, foliage, branches or other parts of plants, of plastics, paper or base metal	kg	Nil
	9701.90.20	- - Of natural cork	kg	Nil
	9701.90.90	- - Other	kg	Nil
97.02	9702.00.00	Original engravings, prints and lithographs.	u	Nil
97.03	9703.00.00	Original sculptures and statuary, in any material.	u	Nil
97.04		Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.		
	9704.00.10	- Postage or revenue stamps	kg	Nil
	9704.00.90	- Other	kg	Nil
97.05	9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	kg	Nil
97.06	9706.00.00	Antiques of an age exceeding one hundred years.	kg	Nil

Chapter 98

Postal packages and special transactions not classified according to kind

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty
98.01	9801.00.00	Postal packages not classified according to kind.	u	Nil
98.02		Special transactions.		
	9802.10	- Not classified according to kind:		
	9802.10.10	-- Used personel or household effect	u	Nil
	9802.10.20	-- Stores and parts imported or exported direct for or from shipping or aircraft company's own stock	u	Nil
	9802.10.30	-- Trade sample	u	Nil
	9802.10.40	-- Mail bags	u	Nil
	9802.10.90	- - Goods returned to the country whence exported	u	Nil
	9802.90	- Other:		
	9802.90.10	-- Coffins containing human corpse	u	Nil
	9802.90.90	-- Urns containing human ashes	u	Nil
98.03	9803.00	Ship's and aircraft bunkers and stores loaded on board or aboard for own consumption.		
	9803.00.10	- Coal for fuel	u	Nil
	9803.00.20	- Fuel oil for ships	u	Nil
	9803.00.30	- Fuel for aircraft	u	Nil
	9803.00.40	- Ship's stores loaded on board for own consumption	u	Nil
	9803.00.90	- Aircraft stores loaded on board for own consumption	u	Nil".

Amendment of Second Schedule.

3. Part A of the Second Schedule to the principal Order is deemed to have been amended, with effect from 1st January 2008, by adding the following new items –

5	The State	All goods imported directly by ministry or department	(a) That the goods are for use by the State or any of its ministries or departments. (b) That a satisfactory certifying certificate must support the declaration.
6	Public Utilities	Goods for use by public	(a) That the goods are for use by a public utility substantially under Government control. (b) That a satisfactory certifying certificate must support the declaration.
7	Officers of the Armed Forces and Civil Service	(a) Uniforms, accoutrements and equipment, including arms and badges (b) Robes, wigs and bands	(a) That the uniforms, accoutrements and equipment, including the necessary arms and badges thereto, are for their personal use as required by their respective services. (b) That the professional robes, wigs and bands for the judges, law officers, magistrates and all officers of the civil service of Brunei Darussalam who are barristers-at-law and consigned to such officers for their use. (c) That a satisfactory certifying certificate must support the declaration.
8	Religious Bodies	Furniture and furnishings	(a) That the furniture and furnishings, including articles used for the decoration of places of worship or for use in the conduct of religious services. (b) That a satisfactory certifying certificate in each instance by the head of the religious body approved by the Prime Minister must support the declaration.
9	Youth Associations	Uniforms, appointments and equipment	(a) That the goods are for the sole use of the Boy Scouts, Girl Guides or other similar associations. (b) That a satisfactory certifying certificate must support the declaration.

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10	Blind Persons	Materials and articles	(a) That the goods are specially designed for the educational, scientific or cultural advancement of the blind. (b) That a satisfactory certifying certificate must support the declaration.
11	The Brunei Shell Petroleum Sdn Bhd	All goods listed in the agreement	(a) Subject to any conditions contained in the agreement between the Government of His Majesty the Sultan and Yang Di-Pertuan and the Brunei Shell Petroleum Sdn Bhd. (b) That a satisfactory certifying certificate must support the declaration.
12	H.M Forces	All goods	(a) All military stores, equipment and supplies, including petroleum products for the official use of units of Garrison stationed in the State. (b) That a satisfactory certifying certificate must support the declaration.
13	Navy Army and Air Force Institute (NAAFI)/KOWIRA	Goods solely for sale	(a) Goods solely for sale to and consumption by members of British Forces, civilian components, members of the local military forces, subject to such limitations and conditions as the Controller may impose. (b) That a satisfactory certifying certificate must support the declaration."

Made this 20th. day of Zulkaedah, 1429 Hijriah corresponding to the 18th. day of November, 2008.

HAJI BAHRIN BIN ABDULLAH
 Permanent Secretary,
 Ministry of Finance,
 Brunei Darussalam.