

No. S 18

**EXCISE ORDER, 2006**  
**(S 40/2006)**

**EXCISE DUTIES (AMENDMENT) ORDER, 2023**

**ARRANGEMENT OF PARAGRAPHS**

**Paragraph**

1. Citation and commencement
2. Substitution of First Schedule to S26/2007
3. Amendment of Second Schedule

EXCISE ORDER, 2006  
(S 40/2006)

EXCISE DUTIES (AMENDMENT) ORDER, 2023

In exercise of the power conferred by section 9(1) of the Excise Order, 2006, the Minister of Finance and Economy, with the approval of His Majesty the Sultan and Yang Di-Pertuan, hereby makes the following Order –

**Citation and commencement**

1. This Order may be cited as the Excise Duties (Amendment) Order, 2023 and shall commence on the date it is made.

**Substitution of First Schedule to S 26/2007**

2. The First Schedule to the Excise Duties Order, 2007, in this Order referred to as the principal Order, is repealed and the following new Schedule is substituted therefor –

**“FIRST SCHEDULE**

(paragraphs 2 and 3(1))

**RATE OF EXCISE DUTY****Chapter 17****Sugars and sugar confectionery****Note.**

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

**Subheading Notes.**

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

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
17.02		<b>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.</b>		
	1702.11.00	- Lactose and lactose syrup : -- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	3%
	1702.19.00	-- Other	kg	3%
	1702.20.00	- Maple sugar and maple syrup	kg	3%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	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	3%
	1702.30.20	-- Glucose syrup	kg	3%
	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	3%
	1702.50.00	- Chemically pure fructose	kg	3%
	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	3%
	1702.60.20	-- Fructose syrup	kg	3%
	1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose :		
		-- Maltose and maltose syrups :		
	1702.90.11	--- Chemically pure maltose	kg	3%
	1702.90.19	--- Other	kg	3%
	1702.90.20	-- Artificial honey, whether or not mixed with natural honey	kg	3%
	1702.90.30	-- Flavoured or coloured sugars (excluding maltose)	kg	3%
	1702.90.40	-- Caramel	kg	3%
		-- Palm sugar :		
	1702.90.51	--- Coconut sap sugar	kg	3%
	1702.90.59	--- Other	kg	3%
		-- Other :		
	1702.90.91	--- Sugar syrups	kg	3%
	1702.90.99	--- Other	kg	3%
<b>17.03</b>		<b>Molasses resulting from the extraction or refining of sugar.</b>		
	1703.10	- Cane molasses :		
	1703.10.10	-- Containing added flavouring or colouring matter	kg	3%
	1703.10.90	-- Other	kg	3%
	1703.90	- Other :		
	1703.90.10	-- Containing added flavouring or colouring matter	kg	3%
	1703.90.90	-- Other	kg	3%
<b>17.04</b>		<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>		
	1704.10.00	- Chewing gum, whether or not sugar-coated	kg	3%
	1704.90	- Other :		
	1704.90.10	-- Medicated pastilles and drops	kg	3%
	1704.90.20	-- White chocolate	kg	3%
		-- Other :		
	1704.90.91	--- Soft, containing gelatin	kg	3%
	1704.90.99	--- Other	kg	3%

**Chapter 18****Cocoa and cocoa preparations****Notes.**

1. This Chapter does not cover :
  - (a) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Preparations of headings 04.03, 19.01, 19.02, 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 Excise Duty
<b>18.06</b>		<b>Chocolate and other food preparations containing cocoa.</b>		
	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg	3%
	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	3%
	1806.20.90	-- Other	kg	3%
		- Other, in blocks, slabs or bars :		
	1806.31.00	-- Filled	kg	3%
	1806.32.00	-- Not filled	kg	3%
	1806.90	- Other :		
	1806.90.10	-- Chocolate confectionery in tablets or pastilles	kg	3%
	1806.90.30	-- Food preparations of flour, meal, starch or malt extract, containing 40 % or more but not exceeding 50 % by weight of cocoa calculated on a totally defatted basis	kg	3%
	1806.90.40	-- Food preparations of goods of headings 04.01 to 04.04, containing 5 % or more but not exceeding 10 % by weight of cocoa calculated on a totally defatted basis, specially prepared for infants or young children, not put up for retail sale	kg	3%
	1806.90.90	-- Other	kg	3%

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, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (f) Products of heading 24.04;
  - (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
  - (h) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise 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 :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	2101.11	-- Extracts, essences and concentrates :		
		--- Instant coffee :		
	2101.11.11	---- In packings of a net weight not less than 20 kg	kg	5%
	2101.11.19	---- Other	kg	5%
	2101.11.90	--- Other	kg	5%
	2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee :		
	2101.12.10	--- Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	kg	5%
		--- Other :		
	2101.12.91	---- Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer	kg	5%
	2101.12.92	---- Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer	kg	5%
	2101.12.99	---- Other	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 :		
	2101.20.20	-- Tea extracts for the manufacture of tea preparations, in powder form	kg	5%
	2101.20.30	-- Preparations of tea consisting of a mixture of tea, milk powder and sugar	kg	5%
	2101.20.90	-- Other	kg	5%

**Chapter 22**  
**Beverages, spirits and vinegar**

**Notes.**

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

**Subheading Note.**

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

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
22.02		<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.</b>		
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured :		
	2202.10.20	-- Energy drink whether or not aerated	1	\$4/dal
	2202.10.30	-- Other sparkling mineral waters or aerated waters, flavoured	1	\$4/dal
	2202.10.90	-- Other - Other :	1	\$4/dal

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
22.03	2202.91.00	-- Non-alcoholic beer	l	\$4/dal
	2202.99	-- Other :		
	2202.99.20	--- Soya milk drinks	l	\$4/dal
	2202.99.30	--- Coconut water based drinks	l	\$4/dal
	2202.99.40	--- Coffee based drinks or coffee flavoured drinks	l	\$4/dal
	2202.99.50	--- Other non-aerated beverages ready for immediate consumption without dilution	l	\$4/dal
	2202.99.90	--- Other	l	\$4/dal
		<b>Beer made from malt.</b>		
		- Stout or porter :		
	2203.00.11	-- Of an alcoholic strength by volume not exceeding 5.8 % vol.	l	\$60/dal
22.04	2203.00.19	-- Other	l	\$60/dal
		- Other, including ale :		
	2203.00.91	-- Of an alcoholic strength by volume not exceeding 5.8 % vol.	l	\$60/dal
	2203.00.99	-- Other	l	\$60/dal
		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>		
	2204.10.00	- Sparkling wine	l	\$240/dal
		- 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.	l	\$110/dal
	2204.21.13	---- Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23 % vol.	l	\$180/dal
	2204.21.14	---- Of an alcoholic strength by volume exceeding 23 % vol.	l	\$180/dal
		--- Grape must with fermentation prevented or arrested by the addition of alcohol :		
	2204.21.21	---- Of an alcoholic strength by volume not exceeding 15 % vol.	l	\$110/dal
	2204.21.22	---- Of an alcoholic strength by volume exceeding 15 % vol.	l	\$180/dal
	2204.22	-- In containers holding more than 2 l but not more than 10 l :		
		--- Wine :		
	2204.22.11	---- Of an alcoholic strength by volume not exceeding 15 % vol.	l	\$110/dal
	2204.22.12	---- Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23 % vol.	l	\$180/dal
	2204.22.13	---- Of an alcoholic strength by volume exceeding 23 % vol.	l	\$180/dal
		--- Grape must with fermentation prevented or arrested by the addition of alcohol :		
	2204.22.21	---- Of an alcoholic strength by volume not exceeding 15 % vol.	l	\$110/dal
	2204.22.22	---- Of an alcoholic strength by volume exceeding 15 % vol.	l	\$180/dal
	2204.29	-- Other :		
		--- Wine :		
	2204.29.11	---- Of an alcoholic strength by volume not exceeding 15 % vol.	l	\$110/dal
	2204.29.12	---- Of an alcoholic strength by volume exceeding 15 % vol.	l	\$180/dal

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		--- 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.	l	\$110/dal
	2204.29.22	---- Of an alcoholic strength by volume exceeding 15 % vol.	l	\$180/dal
	2204.30	- Other grape must :		
	2204.30.10	-- Of an alcoholic strength by volume not exceeding 15 % vol.	l	\$110/dal
	2204.30.20	-- Of an alcoholic strength by volume exceeding 15 % vol.	l	\$180/dal
<b>22.05</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>		
	2205.10	- In containers holding 2 l or less :		
	2205.10.10	-- Of an alcoholic strength by volume not exceeding 15 % vol.	l	\$110/dal
	2205.10.20	-- Of an alcoholic strength by volume exceeding 15 % vol.	l	\$180/dal
	2205.90	- Other :		
	2205.90.10	-- Of an alcoholic strength by volume not exceeding 15 % vol.	l	\$110/dal
	2205.90.20	-- Of an alcoholic strength by volume exceeding 15 % vol.	l	\$180/dal
<b>22.06</b>		<b>Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>		
	2206.00.10	- Cider or perry	l	\$60/dal
	2206.00.20	- Saké	l	\$180/dal
		- Coconut palm toddy :		
	2206.00.31	-- In container holding 2 l or less	l	\$180/dal
	2206.00.39	-- Other	l	\$180/dal
		- Shandy :		
	2206.00.41	-- Of an alcoholic strength by volume not exceeding 1.14 % vol.	l	\$60/dal
	2206.00.49	-- Other	l	\$60/dal
	2206.00.50	- Mead	l	\$60/dal
	2206.00.60	- Wines obtained by the fermentation of vegetables juices or of fruit juices, other than juice of fresh grapes	l	\$60/dal
		- Other :		
	2206.00.91	-- Other rice wine (including medicated rice wine)	l	\$60/dal
	2206.00.99	-- Other	l	\$60/dal
<b>22.07</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>		
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	l	\$500.p.p.dal
<b>22.08</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.</b>		
	2208.20	- Spirits obtained by distilling grape wine or grape marc :		
	2208.20.50	-- Brandy	l	\$500.p.p.dal
	2208.20.90	-- Other	l	\$500.p.p.dal
	2208.30	- Whiskies :		
	2208.30.10	-- In containers holding more than 5 l	l	\$500.p.p.dal
	2208.30.90	-- Other	l	\$500.p.p.dal

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	l	\$500.p.p.dal
	2208.50.00	- Gin and Geneva	l	\$500.p.p.dal
	2208.60.00	- Vodka	l	\$500.p.p.dal
	2208.70	- Liqueurs and cordials :		
	2208.70.10	-- Of an alcoholic strength by volume not exceeding 57% vol.	l	\$500/dal
	2208.70.90	-- Other	l	\$500/dal
	2208.90	- Other :		
	2208.90.10	-- Medicated samsu of an alcoholic strength by volume not exceeding 40 % vol.	l	\$180/dal
	2208.90.20	-- Medicated samsu of an alcoholic strength by volume exceeding 40 % vol.	l	\$240.p.p.dal
	2208.90.30	-- Other samsu of an alcoholic strength by volume not exceeding 40 % vol.	l	\$180/dal
	2208.90.40	-- Other samsu of an alcoholic strength by volume exceeding 40 % vol.	l	\$240.p.p.dal
	2208.90.50	-- Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40 % vol.	l	\$180/dal
	2208.90.60	-- Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40 % vol.	l	\$240.p.p.dal
	2208.90.70	-- Bitters and similar beverages of an alcoholic strength not exceeding 57 % vol.	l	\$500/dal
	2208.90.80	-- Bitters and similar beverages of an alcoholic strength exceeding 57 % vol.	l	\$500/dal
		-- Other :		
	2208.90.91	--- Of an alcoholic strength by volume not exceeding 1.14 % vol.	l	\$240.p.p.dal
	2208.90.99	--- Other	l	\$240.p.p.dal

## Chapter 24

**Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body**

**Note.**

1. This Chapter does not cover medicinal cigarettes (Chapter 30).
2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
3. For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

**Subheading Note.**

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>			
	2401.10	- Tobacco, not stemmed/stripped :			
	2401.10.10	-- Virginia type, flue-cured	kg	Nil	\$120/kg
	2401.10.20	-- Virginia type, other than flue-cured	kg	Nil	\$120/kg
	2401.10.40	-- Burley type	kg	Nil	\$120/kg
	2401.10.50	-- Other, flue-cured	kg	Nil	\$120/kg
	2401.10.90	-- Other	kg	Nil	\$120/kg
	2401.20	- Tobacco, partly or wholly stemmed/stripped :			
	2401.20.10	-- Virginia type, flue-cured	kg	Nil	\$120/kg
	2401.20.20	-- Virginia type, other than flue-cured	kg	Nil	\$120/kg
	2401.20.30	-- Oriental type	kg	Nil	\$120/kg
	2401.20.40	-- Burley type	kg	Nil	\$120/kg
	2401.20.50	-- Other, flue-cured	kg	Nil	\$120/kg
	2401.20.90	-- Other	kg	Nil	\$120/kg
	2401.30	- Tobacco refuse :			
	2401.30.10	-- Tobacco stems	kg	Nil	\$120/kg
	2401.30.90	-- Other	kg	Nil	\$120/kg
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>			
	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	kg	Nil	\$400/kg
	2402.20	- Cigarettes containing tobacco :			
	2402.20.10	-- Beedies	kg	Nil	\$240/kg

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
24.03	2402.20.20	-- Clove cigarettes	kg	Nil	\$0.50/stick
	2402.20.90	-- Other	kg	Nil	\$0.50/stick
	2402.90	-- Other :			
	2402.90.10	-- Cigars, cheroots and cigarillos of tobacco substitutes	kg	Nil	\$400/kg
	2402.90.20	-- Cigarettes of tobacco substitutes	kg	Nil	\$0.50/stick
		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>			
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			
	2403.11	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter :			
	2403.11.10	--- Packed for retail sale	kg	Nil	\$240/kg
	2403.11.90	--- Other	kg	Nil	\$240/kg
	2403.19	-- Other :			
		--- Packed for retail sale :			
	2403.19.11	---- Ang Hoon	kg	Nil	\$240/kg
	2403.19.19	---- Other	kg	Nil	\$240/kg
	2403.19.20	--- Other manufactured tobacco for the manufacture of cigarettes	kg	Nil	\$240/kg
		--- Other :			
	2403.19.91	---- Ang Hoon	kg	Nil	\$240/kg
	2403.19.99	---- Other	kg	Nil	\$240/kg
		- Other :			
	2403.91	-- "Homogenised" or "reconstituted" tobacco :			
	2403.91.10	--- Packed for retail sale	kg	Nil	\$240/kg
	2403.91.90	--- Other	kg	Nil	\$240/kg
	2403.99	-- Other :			
	2403.99.10	--- Tobacco extracts and essences	kg	Nil	\$240/kg
	2403.99.30	--- Manufactured tobacco substitutes	kg	Nil	\$240/kg
	2403.99.40	--- Snuff, whether or not dry	kg	Nil	\$240/kg
	2403.99.50	--- Chewing and sucking tobacco	kg	Nil	\$240/kg
	2403.99.90	--- Other	kg	Nil	\$240/kg
24.04		<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.</b>			
		- Products intended for inhalation without combustion :			
	2404.11.00	-- Containing tobacco or reconstituted tobacco	kg	Nil	\$240/kg
	2404.12	-- Other, containing nicotine :			
	2404.12.10	--- E-cigarette liquid or gel	kg	Nil	\$3/ml
	2404.12.90	--- Other	kg	Nil	100%
	2404.19	-- Other :			
	2404.19.10	--- Containing tobacco substitutes	kg	Nil	\$240/kg
	2404.19.20	--- Containing nicotine substitutes	kg	Nil	\$3/ml

**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 2710.12, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
5. For the purposes of the subheadings of heading 27.10, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
27.10	2710.20.00	<p><b>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.</b></p> <p>- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils</p>	kg	22¢/dal

**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 odorous substance or an emetic 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) Immunological products of heading 30.02;
  - (f) Urea (heading 31.02 or 31.05);
  - (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening

agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);

- (h) Enzymes (heading 35.07);
- (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading 36.06);
- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as “nitrogen-functions” for the purpose of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, “oxygen function”, the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions 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 Excise Duty
29.22		<b>Oxygen-function amino-compounds.</b> - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :		
	2922.42	-- Glutamic acid and its salts :		
	2922.42.20	--- Monosodium glutamate (MSG)	kg	30%

**Chapter 36****Explosives; pyrotechnic products; matches; pyrophoric alloys;  
certain combustible preparations****Notes.**

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression “articles of combustible materials” in heading 36.06 applies only to :
  - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
36.04	3604.10.00	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles. - Fireworks	kg	30%

**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, including thermosensitive, surfaces.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
37.01		<b>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.</b>		
	3701.20.00	- Instant print film	kg	5%
	3701.30.00	- Other plates and film, with any side exceeding 255 mm	m <sup>2</sup>	5%
		- Other :		
	3701.91	-- For colour photography (polychrome) :		
	3701.91.10	--- Of a kind suitable for use in the printing industry	kg	5%
	3701.91.90	--- Other	kg	5%
	3701.99	-- Other :		
	3701.99.10	--- Of a kind suitable for use in the printing industry	m <sup>2</sup>	5%
	3701.99.90	--- Other	m <sup>2</sup>	5%
37.02		<b>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b>		
		- Other film, without perforations, of a width not exceeding 105 mm :		
	3702.31.00	-- For colour photography (polychrome)	u	5%
	3702.32.00	-- Other, with silver halide emulsion	m <sup>2</sup>	5%
	3702.39.00	-- Other	m <sup>2</sup>	5%
		- Other film, without perforations, of a width exceeding 105 mm :		
	3702.41.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m <sup>2</sup>	5%
	3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography :		
	3702.42.10	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m <sup>2</sup>	5%
	3702.42.90	--- Other	m <sup>2</sup>	5%
	3702.43.00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	m <sup>2</sup>	5%
	3702.44.00	-- Of a width exceeding 105 mm but not exceeding 610 mm	m <sup>2</sup>	5%
		- Other film, for colour photography (polychrome) :		
	3702.52	-- Of a width not exceeding 16 mm :		
	3702.52.20	--- Of a kind suitable for use in cinematography	m	5%
	3702.52.90	--- Other	m	5%
	3702.53.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	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%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise 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%
	3702.56.90	--- Other	m	5%
		- Other :		
	3702.96	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m :		
	3702.96.10	--- Of a kind suitable for use in cinematography	m	5%
	3702.96.90	--- Other	m	5%
	3702.97	-- Of a width not exceeding 35 mm and of a length exceeding 30 m :		
	3702.97.10	--- Of a kind suitable for use in cinematography	m	5%
	3702.97.90	--- Other	m	5%
	3702.98	-- Of a width exceeding 35 mm :		
	3702.98.10	--- Of a kind suitable for use in cinematography	m	5%
	3702.98.30	--- Other, of a length of 120 m or more	m	5%
	3702.98.90	--- Other	m	5%
<b>37.03</b>		<b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>		
	3703.10	- In rolls of a width exceeding 610 mm :		
	3703.10.10	-- Of a width not exceeding 1,000 mm	kg	5%
	3703.10.90	-- Other	kg	5%
	3703.20.00	- Other, for colour photography (polychrome)	kg	5%
	3703.90.00	- Other	kg	5%
<b>37.07</b>		<b>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.</b>		
	3707.10.00	- Sensitising emulsions	kg	5%
	3707.90	- Other :		
	3707.90.10	-- Flashlight materials	kg	5%
	3707.90.90	-- Other	kg	5%

## **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) Resin 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);
- (i) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (j) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (k) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (l) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (m) Plaits, wickerwork or other articles of Chapter 46;
- (n) Wall coverings of heading 48.14;
- (o) Goods of Section XI (textiles and textile articles);
- (p) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (q) Imitation jewellery of heading 71.17;
- (r) Articles of Section XVI (machines and mechanical or electrical appliances);
- (s) Parts of aircraft or vehicles of Section XVII;
- (t) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (u) Articles of Chapter 91 (for example, clock or watch cases);
- (v) 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, and monopods, bipods, tripods and similar articles).
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, dovecotes; and
- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

#### **Subheading Notes.**

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, 3901.40, 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.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
39.01		<b>SUB-CHAPTER I PRIMARY FORMS</b>		
		<b>Polymers of ethylene, in primary forms.</b>		
	3901.10	- Polyethylene having a specific gravity of less than 0.94 : -- In the form of liquids or pastes :		
	3901.10.12	--- Polyethylene containing 5 % or less alpha-olefin monomers	kg	\$5/kg
	3901.10.19	--- Other	kg	\$5/kg
		-- Other :		
	3901.10.92	--- Polyethylene containing 5 % or less alpha-olefin monomers	kg.	\$5/kg
	3901.10.99	--- Other	kg	\$5/kg
	3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	kg	\$5/kg
	3901.30.00	- Ethylene-vinyl acetate copolymers	kg	\$5/kg
	3901.40.00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	kg	\$5/kg
	3901.90	- Other :		
	3901.90.40	-- In dispersion	kg	\$5/kg
	3901.90.90	-- Other	kg	\$5/kg
39.02		<b>Polymers of propylene or of other olefins, in primary forms.</b>		
	3902.10	- Polypropylene :		
	3902.10.30	-- In dispersion	kg	\$5/kg
	3902.10.40	-- Granules, pellets, beads, flakes, chips and similar forms	kg	\$5/kg
	3902.10.90	-- Other	kg	\$5/kg
	3902.20.00	- Polyisobutylene	kg	\$5/kg
	3902.30	- Propylene copolymers :		
	3902.30.30	-- In the form of liquids or pastes	kg	\$5/kg
	3902.30.90	-- Other	kg	\$5/kg
	3902.90	- Other :		
	3902.90.10	-- Chlorinated polypropylene of a kind suitable for use in printing ink formulation	kg	\$5/kg
	3902.90.90	-- Other	kg	\$5/kg
39.03		<b>Polymers of styrene, in primary forms.</b>		
		- Polystyrene :		
	3903.11	-- Expansible :		
	3903.11.10	--- In the form of granules	kg	\$5/kg
	3903.11.90	--- Other	kg	\$5/kg
	3903.19	-- Other :		
	3903.19.10	--- In dispersion	kg	\$5/kg
	3903.19.20	--- Granules, pellets, beads, flakes, chips and similar forms	kg	\$5/kg
	3903.19.90	--- Other	kg	\$5/kg
	3903.20	- Styrene-acrylonitrile (SAN) copolymers :		
	3903.20.40	-- In aqueous dispersion	kg	\$5/kg
	3903.20.50	-- In non-aqueous dispersion	kg	\$5/kg
	3903.20.90	-- Other	kg	\$5/kg
	3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers :		
	3903.30.40	-- In aqueous dispersion	kg	\$5/kg
	3903.30.50	-- In non-aqueous dispersion	kg	\$5/kg
	3903.30.60	-- In the form of granules	kg	\$5/kg
	3903.30.90	-- Other	kg	\$5/kg
	3903.90	- Other :		
	3903.90.30	-- In dispersion	kg	\$5/kg
		-- Other :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
39.04	3903.90.91	--- Impact resistant polymers of styrene, having notched izod impact at 23 °C less than 80 J/m	kg	\$5/kg
	3903.90.99	--- Other	kg	\$5/kg
		<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>		
	3904.10	- Poly(vinyl chloride), not mixed with any other substances		
	3904.10.10	-- Homopolymers, suspension type	kg	\$5/kg
		-- Other :		
	3904.10.91	--- In the form of granules	kg	\$5/kg
	3904.10.92	--- In the form of powder	kg	\$5/kg
	3904.10.99	--- Other	kg	\$5/kg
		- Other poly(vinyl chloride) :		
	3904.21	-- Non-plasticised :		
	3904.21.10	--- In the form of granules	kg	\$5/kg
	3904.21.20	--- In the form of powder	kg	\$5/kg
	3904.21.90	--- Other	kg	\$5/kg
	3904.22	-- Plasticised :		
	3904.22.10	--- In dispersion	kg	\$5/kg
	3904.22.20	--- In the form of granules	kg	\$5/kg
	3904.22.30	--- In the form of powder	kg	\$5/kg
	3904.22.90	--- Other	kg	\$5/kg
	3904.30	- Vinyl chloride-vinyl acetate copolymers :		
	3904.30.10	-- In the form of granules	kg	\$5/kg
	3904.30.20	-- In the form of powder	kg	\$5/kg
	3904.30.90	-- Other	kg	\$5/kg
	3904.40	- Other vinyl chloride copolymers :		
	3904.40.10	-- In the form of granules	kg	\$5/kg
	3904.40.20	-- In the form of powder	kg	\$5/kg
	3904.40.90	-- Other	kg	\$5/kg
	3904.50	- Vinylidene chloride polymers :		
	3904.50.40	-- In dispersion	kg	\$5/kg
	3904.50.50	-- In the form of granules	kg	\$5/kg
	3904.50.60	-- In the form of powder	kg	\$5/kg
	3904.50.90	-- Other	kg	\$5/kg
		- Fluoro-polymers :		
	3904.61	-- Polytetrafluoroethylene :		
	3904.61.10	--- In the form of granules	kg	\$5/kg
	3904.61.20	--- In the form of powder	kg	\$5/kg
	3904.61.90	--- Other	kg	\$5/kg
	3904.69	-- Other :		
	3904.69.30	--- In dispersion	kg	\$5/kg
	3904.69.40	--- In the form of granules	kg	\$5/kg
	3904.69.50	--- In the form of powder	kg	\$5/kg
	3904.69.90	--- Other	kg	\$5/kg
	3904.90	- Other :		
	3904.90.30	-- In dispersion	kg	\$5/kg
	3904.90.40	-- In the form of granules	kg	\$5/kg
	3904.90.50	-- In the form of powder	kg	\$5/kg
	3904.90.90	-- Other	kg	\$5/kg
39.05		<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>		
		- Poly(vinyl acetate) :		
	3905.12.00	-- In aqueous dispersion	kg	\$5/kg
	3905.19	-- Other :		
	3905.19.10	--- In the form of liquids or pastes	kg	\$5/kg
	3905.19.90	--- Other	kg	\$5/kg
		- Vinyl acetate copolymers :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	3905.21.00	-- In aqueous dispersion	kg	\$5/kg
	3905.29.00	-- Other	kg	\$5/kg
	3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups :		
	3905.30.10	-- In dispersion	kg	\$5/kg
	3905.30.90	-- Other	kg	\$5/kg
		- Other :		
	3905.91	-- Copolymers :		
	3905.91.10	--- In dispersion	kg	\$5/kg
	3905.91.90	--- Other	kg	\$5/kg
	3905.99	-- Other :		
	3905.99.10	--- In aqueous dispersion	kg	\$5/kg
	3905.99.20	--- In non-aqueous dispersion	kg	\$5/kg
	3905.99.90	--- Other	kg	\$5/kg
<b>39.06</b>		<b>Acrylic polymers in primary forms.</b>		
	3906.10	- Poly(methyl methacrylate) :		
	3906.10.10	-- In dispersion	kg	\$5/kg
	3906.10.90	-- Other	kg	\$5/kg
	3906.90	- Other :		
	3906.90.20	-- In dispersion	kg	\$5/kg
		-- Other :		
	3906.90.92	--- Sodium polyacrylate	kg	\$5/kg
	3906.90.99	--- Other	kg	\$5/kg
<b>39.07</b>		<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>		
	3907.10.00	- Polyacetals	kg	\$5/kg
		- Other polyethers :		
	3907.21.00	-- Bis(polyoxyethylene) methylphosphonate	kg	\$5/kg
	3907.29	-- Other :		
	3907.29.10	--- Polytetramethylene ether glycol	kg	\$5/kg
	3907.29.90	--- Other	kg	\$5/kg
	3907.30	- Epoxide resins :		
	3907.30.20	-- Of a kind used for coating, in powder form	kg	\$5/kg
	3907.30.30	-- In the form of liquids or pastes	kg	\$5/kg
	3907.30.90	-- Other	kg	\$5/kg
	3907.40.00	- Polycarbonates	kg	\$5/kg
	3907.50	- Alkyd resins :		
	3907.50.10	-- In the form of liquids or pastes	kg	\$5/kg
	3907.50.90	-- Other	kg	\$5/kg
		- Poly(ethylene terephthalate) :		
	3907.61.00	-- Having a viscosity number of 78 ml/g or higher	kg	\$5/kg
	3907.69	-- Other :		
	3907.69.10	--- Granules and similar forms	kg	\$5/kg
	3907.69.90	--- Other	kg	\$5/kg
	3907.70.00	- Poly(lactic acid)	kg	\$5/kg
		- Other polyesters :		
	3907.91	-- Unsaturated :		
	3907.91.20	--- Granules and similar forms	kg	\$5/kg
	3907.91.30	--- In the form of liquids or pastes	kg	\$5/kg
	3907.91.90	--- Other	kg	\$5/kg
	3907.99	-- Other :		
	3907.99.40	--- Of a kind used for coating, in powder form	kg	\$5/kg
	3907.99.50	--- Thermoplastic liquid crystal aromatic polyester copolymers	kg	\$5/kg
	3907.99.60	--- Polybutylene succinate (PBS)	kg	\$5/kg
	3907.99.90	--- Other	kg	\$5/kg

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
39.08	3908.10	<b>Polyamides in primary forms.</b>		
	3908.10.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 :	kg	\$5/kg
	3908.10.90	-- Polyamide-6	kg	\$5/kg
	3908.90.00	-- Other	kg	\$5/kg
39.09		<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>		
	3909.10	- Urea resins; thiourea resins :		
	3909.10.10	-- Moulding compounds	kg	\$5/kg
	3909.10.90	-- Other	kg	\$5/kg
	3909.20	- Melamine resins :		
	3909.20.10	-- Moulding compounds	kg	\$5/kg
	3909.20.90	-- Other	kg	\$5/kg
		- Other amino-resins :		
	3909.31	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI) :		
	3909.31.10	--- Of a kind used for moulding	kg	\$5/kg
	3909.31.90	--- Other	kg	\$5/kg
	3909.39	-- Other :		
	3909.39.10	--- Moulding compounds	kg	\$5/kg
		--- Other :		
	3909.39.91	---- Glyoxal monourein resin	kg	\$5/kg
	3909.39.99	---- Other	kg	\$5/kg
	3909.40	- Phenolic resins :		
	3909.40.10	-- Moulding compounds other than phenol formaldehyde	kg	\$5/kg
	3909.40.90	-- Other	kg	\$5/kg
	3909.50.00	- Polyurethanes	kg	\$5/kg
39.10		<b>Silicones in primary forms.</b>		
	3910.00.20	- In dispersion and in solutions	kg	\$5/kg
	3910.00.90	- Other	kg	\$5/kg
39.11		<b>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.</b>		
	3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	\$5/kg
	3911.20.00	- Poly(1,3-phenylene methylphosphonate)	kg	\$5/kg
	3911.90.00	- Other	kg	\$5/kg
39.12		<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>		
		- Cellulose acetates :		
	3912.11.00	-- Non-plasticised	kg	\$5/kg
	3912.12.00	-- Plasticised	kg	\$5/kg
	3912.20	- Cellulose nitrates (including collodions) :		
		-- Non-plasticised :		
	3912.20.11	--- Water-damped nitrocellulose	kg	\$5/kg
	3912.20.12	--- Alcohol-damped nitrocellulose	kg	\$5/kg
	3912.20.19	--- Other	kg	\$5/kg
	3912.20.20	-- Plasticised	kg	\$5/kg
		- Cellulose ethers :		
	3912.31.00	-- Carboxymethylcellulose and its salts	kg	\$5/kg
	3912.39.00	-- Other	kg	\$5/kg
	3912.90	- Other :		
	3912.90.20	-- In the form of granules	kg	\$5/kg
	3912.90.90	-- Other	kg	\$5/kg

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
<b>39.13</b>		<b>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.</b>		
	3913.10.00	- Alginic acid, its salts and esters	kg	\$5/kg
	3913.90	- Other :		
	3913.90.10	-- Hardened proteins	kg	\$5/kg
	3913.90.20	-- Chemical derivatives of natural rubber	kg	\$5/kg
	3913.90.30	-- Starch-based polymers	kg	\$5/kg
	3913.90.90	-- Other	kg	\$5/kg
<b>39.14</b>	<b>3914.00.00</b>	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>	kg	\$5/kg
		<b>SUB-CHAPTER II WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>		
<b>39.15</b>		<b>Waste, parings and scrap, of plastics.</b>		
	3915.10	- Of polymers of ethylene :		
	3915.10.10	-- Of non-rigid cellular products	kg	3%
	3915.10.90	-- Other	kg	3%
	3915.20	- Of polymers of styrene :		
	3915.20.10	-- Of non-rigid cellular products	kg	3%
	3915.20.90	-- Other	kg	3%
	3915.30	- Of polymers of vinyl chloride :		
	3915.30.10	-- Of non-rigid cellular products	kg	3%
	3915.30.90	-- Other	kg	3%
	3915.90	- Of other plastics :		
	3915.90.10	-- Of poly(ethylene terephthalate)	kg	3%
	3915.90.20	-- Of polypropylene	kg	3%
	3915.90.30	-- Of polycarbonate	kg	3%
	3915.90.40	-- Of polyvinyl Acetals	kg	3%
	3915.90.50	-- Of phenolic resins; of amino resins; of hardened proteins; of chemical derivatives of natural rubber	kg	3%
	3915.90.90	-- Other	kg	3%
<b>39.16</b>		<b>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.</b>		
	3916.10	- Of polymers of ethylene :		
	3916.10.10	-- Monofilament	kg	3%
	3916.10.20	-- Rods, sticks and profile shapes	kg	3%
	3916.20	- Of polymers of vinyl chloride :		
	3916.20.10	-- Monofilament	kg	3%
	3916.20.20	-- Rods, sticks and profile shapes	kg	3%
	3916.90	- Of other plastics :		
		-- Of addition polymerisation products :		
	3916.90.11	--- Of polypropylene	kg	3%
	3916.90.12	--- Of polystyrene	kg	3%
	3916.90.19	--- Other	kg	3%
		-- Of condensation or rearrangement polymerisation products :		
	3916.90.21	--- Of phenolic resins; of amino-resins	kg	3%
	3916.90.22	--- Of polyamides	kg	3%
	3916.90.29	--- Other	kg	3%
	3916.90.30	-- Of regenerated cellulose; of cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised	kg	3%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
39.17	3916.90.40	-- Of hardened proteins	kg	3%
	3916.90.50	-- Of vulcanised fibre	kg	3%
	3916.90.60	-- Of chemical derivatives of natural rubber	kg	3%
		-- Other :		
	3916.90.91	--- Monofilament	kg	3%
	3916.90.92	--- Rods, sticks and profile shapes	kg	3%
		<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>		
	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials :		
	3917.10.10	-- Of hardened protein	kg	3%
	3917.10.90	-- Other	kg	3%
		- Tubes, pipes and hoses, rigid :		
	3917.21.00	-- Of polymers of ethylene	kg	3%
	3917.22.00	-- Of polymers of propylene	kg	3%
	3917.23.00	-- Of polymers of vinyl chloride	kg	3%
	3917.29	-- Of other plastics :		
		--- Further worked than merely surface-worked :		
	3917.29.11	---- Of other addition polymerisation products	kg	3%
	3917.29.19	---- Other	kg	3%
		--- Other :		
	3917.29.21	---- Of other addition polymerisation products	kg	3%
	3917.29.22	---- Of phenolic resins	kg	3%
	3917.29.23	---- Of amino-resins; of hardened proteins; of chemical derivatives of natural rubber	kg	3%
	3917.29.24	---- Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised; of vulcanised fibre	kg	3%
	3917.29.25	---- Of other condensation or rearrangement polymerisation products	kg	3%
	3917.29.29	---- Other	kg	3%
		- Other tubes, pipes and hoses :		
	3917.31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa :		
		--- Further worked than merely surface-worked :		
	3917.31.11	---- Of addition polymerisation products	kg	3%
	3917.31.12	---- Of amino-resins; of phenolic resins; of vulcanised fibre; of chemical derivatives of natural rubber	kg	3%
	3917.31.19	---- Other	kg	3%
		--- Other :		
	3917.31.21	---- Of addition polymerisation products	kg	3%
	3917.31.23	---- Of amino-resins; of phenolic resins; of chemical derivatives of natural rubber	kg	3%
	3917.31.24	---- Of vulcanised fibre	kg	3%
	3917.31.25	---- Of other condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	3%
	3917.31.29	---- Other	kg	3%
	3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings :		
	3917.32.10	--- Sausage or ham casings	kg	3%
	3917.32.20	--- Thermoplastic hoses for gas stove	kg	3%
		--- Other :		
		---- Further worked than merely surface-worked :		
	3917.32.91	----- Of addition polymerisation products; of phenolic resins or amino resins; of chemical derivatives of natural rubber	kg	3%
	3917.32.92	----- Other	kg	3%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		---- Other :		
	3917.32.93	----- Of addition polymerisation products	kg	3%
	3917.32.94	----- Of amino-resins or phenolic resins; of chemical derivatives of natural rubber	kg	3%
	3917.32.95	----- Of other condensation or rearrangement polymerisation products; of vulcanised fibre; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	3%
	3917.32.99	----- Other	kg	3%
	3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings :		
	3917.33.10	--- Other, further worked than merely surface-worked	kg	3%
	3917.33.90	--- Other	kg	3%
	3917.39	-- Other :		
		--- Further worked than merely surface-worked :		
	3917.39.11	----- Of addition polymerisation products; of vulcanised fibre	kg	3%
	3917.39.12	----- Of phenolic resins or amino resins; of chemical derivatives of natural rubber	kg	3%
	3917.39.19	----- Other	kg	3%
		--- Other :		
	3917.39.91	----- Of addition polymerisation products; of vulcanised fibre	kg	3%
	3917.39.92	----- Of phenolic resins or amino resins; of chemical derivatives of natural rubber	kg	3%
	3917.39.93	----- Of other condensation or rearrangement polymerisation products	kg	3%
	3917.39.94	----- Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	3%
	3917.39.99	----- Other	kg	3%
	3917.40.00	- Fittings	kg	3%
<b>39.18</b>		<b>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.</b>		
	3918.10	- Of polymers of vinyl chloride :		
		-- Floor coverings :		
	3918.10.11	--- Tiles	kg	3%
	3918.10.19	--- Other	kg	3%
	3918.10.90	-- Other	kg	3%
	3918.90	- Of other plastics :		
		-- Floor coverings :		
	3918.90.11	--- Tiles, of polyethylene	kg	3%
	3918.90.13	--- Other, of polyethylene	kg	3%
	3918.90.14	--- Of chemical derivatives of natural rubber	kg	3%
	3918.90.15	--- Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg	3%
	3918.90.16	--- Of vulcanised fibre	kg	3%
	3918.90.19	--- Other	kg	3%
		-- Other :		
	3918.90.91	--- Of polyethylene	kg	3%
	3918.90.92	--- Of chemical derivatives of natural rubber	kg	3%
	3918.90.93	--- Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg	3%
	3918.90.94	--- Of vulcanised fibre	kg	3%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
39.19	3918.90.99	--- Other	kg	3%
		<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>		
	3919.10	- In rolls of a width not exceeding 20 cm :		
	3919.10.10	-- Of polymers of vinyl chloride	kg	3%
	3919.10.20	-- Of polyethylene	kg	3%
		-- Other :		
	3919.10.91	--- Of hardened proteins or chemical derivatives of natural rubber	kg	3%
	3919.10.92	--- Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	3%
	3919.10.99	--- Other	kg	3%
	3919.90	- Other :		
	3919.90.10	-- Of polymers of vinyl chloride	kg	3%
	3919.90.20	-- Of hardened proteins	kg	3%
		-- Other :		
	3919.90.91	--- Of chemical derivatives of natural rubber	kg	3%
	3919.90.92	--- Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	3%
	3919.90.99	--- Other	kg	3%
39.20		<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>		
	3920.10	- Of polymers of ethylene :		
		-- Plates and sheets :		
	3920.10.11	--- Rigid	kg	3%
	3920.10.19	--- Other	kg	3%
	3920.10.90	-- Other	kg	3%
	3920.20	- Of polymers of propylene :		
	3920.20.10	-- Biaxially oriented polypropylene (BOPP) film	kg	3%
		-- Other :		
	3920.20.91	--- Plates and sheets	kg	3%
	3920.20.99	--- Other	kg	3%
	3920.30	- Of polymers of styrene :		
	3920.30.20	-- Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	kg	3%
		-- Other :		
	3920.30.91	--- Plates and sheets, rigid	kg	3%
	3920.30.92	--- Other, plates and sheets	kg	3%
	3920.30.99	--- Other	kg	3%
		- Of polymers of vinyl chloride :		
	3920.43	-- Containing by weight not less than 6 % of plasticisers :		
	3920.43.10	--- Plates and sheets	kg	3%
	3920.43.90	--- Other	kg	3%
	3920.49.00	-- Other	kg	3%
		- Of acrylic polymers :		
	3920.51	-- Of poly(methyl methacrylate) :		
		--- Plates and sheets :		
	3920.51.11	---- Rigid	kg	3%
	3920.51.19	---- Other	kg	3%
	3920.51.90	--- Other	kg	3%
	3920.59	-- Other :		
		--- Plates and sheets :		
	3920.59.11	---- Rigid	kg	3%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	3920.59.19	---- Other	kg	3%
	3920.59.90	--- Other - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :	kg	3%
	3920.61	-- Of polycarbonates :		
	3920.61.10	--- Plates and sheets	kg	3%
	3920.61.90	--- Other	kg	3%
	3920.62	-- Of poly(ethylene terephthalate) :		
	3920.62.10	--- Plates and sheets	kg	3%
		--- Other :		
	3920.62.91	---- Solar protection film	kg	3%
	3920.62.99	---- Other	kg	3%
	3920.63	-- Of unsaturated polyesters :		
	3920.63.10	--- Plates and sheets	kg	3%
	3920.63.90	--- Other	kg	3%
	3920.69	-- Of other polyesters :		
	3920.69.10	--- Plates and sheets	kg	3%
	3920.69.90	--- Other	kg	3%
		- Of cellulose or its chemical derivatives :		
	3920.71	-- Of regenerated cellulose :		
	3920.71.10	--- Cellophane film	kg	3%
		--- Other :		
	3920.71.91	---- Printed sheets	kg	3%
	3920.71.99	---- Other	kg	3%
	3920.73.00	-- Of cellulose acetate	kg	3%
	3920.79	-- Of other cellulose derivatives :		
	3920.79.10	--- Of nitrocellulose (gun cotton)	kg	3%
	3920.79.20	--- Of vulcanised fibre	kg	3%
		--- Other :		
	3920.79.91	---- Plates and sheets	kg	3%
	3920.79.99	---- Other	kg	3%
		- 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	3%
		--- Other :		
	3920.91.91	---- Plates and sheets	kg	3%
	3920.91.99	---- Other	kg	3%
	3920.92	-- Of polyamides :		
	3920.92.10	--- Of polyamide-6	kg	3%
		--- Other :		
	3920.92.91	---- Plates and sheets	kg	3%
	3920.92.99	---- Other	kg	3%
	3920.93	-- Of amino-resins :		
	3920.93.10	--- Plates and sheets	kg	3%
	3920.93.90	--- Other	kg	3%
	3920.94	-- Of phenolic resins :		
	3920.94.10	--- Phenol formaldehyde (bakelite) sheets	kg	3%
		--- Other :		
	3920.94.91	---- Plates and sheets	kg	3%
	3920.94.99	---- Other	kg	3%
	3920.99	-- Of other plastics :		
	3920.99.10	--- Of hardened proteins; of chemical derivatives of natural rubber	kg	3%
		--- Of addition polymerisation products :		
	3920.99.21	---- Plates and sheets	kg	3%
	3920.99.29	---- Other	kg	3%
		--- Of condensation or rearrangement polymerisation products :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
<b>39.21</b>	3920.99.31	---- Plates and sheets	kg	3%
	3920.99.39	---- Other	kg	3%
	3920.99.90	--- Other	kg	3%
		<b>Other plates, sheets, film, foil and strip, of plastics.</b>		
		- Cellular :		
	3921.11	-- Of polymers of styrene :		
		--- Rigid :		
	3921.11.21	---- Plates and sheets	kg	3%
	3921.11.29	---- Other	kg	3%
		--- Other :		
	3921.11.91	---- Plates and sheets	kg	3%
	3921.11.92	---- Film	kg	3%
	3921.11.99	---- Other	kg	3%
	3921.12.00	-- Of polymers of vinyl chloride	kg	3%
	3921.13	-- Of polyurethanes :		
		--- Rigid :		
	3921.13.11	---- Plates and sheets	kg	3%
	3921.13.19	---- Other	kg	3%
		--- Other :		
	3921.13.91	---- Plates and sheets	kg	3%
	3921.13.92	---- Film	kg	3%
	3921.13.99	---- Other	kg	3%
	3921.14	-- Of regenerated cellulose :		
		--- Rigid :		
	3921.14.21	---- Plates and sheets	kg	3%
	3921.14.29	---- Other	kg	3%
		--- Other :		
	3921.14.91	---- Plates and sheets	kg	3%
	3921.14.92	---- Film	kg	3%
	3921.14.99	---- Other	kg	3%
	3921.19	-- Of other plastics :		
		--- Plates and sheets of addition polymerisation products:		
	3921.19.11	---- Of polypropylene	kg	3%
	3921.19.12	---- Of polyethylene	kg	3%
	3921.19.19	---- Other	kg	3%
		--- Plates and sheets of condensation or rearrangement polymerisation products :		
	3921.19.31	---- Of polycarbonates	kg	3%
	3921.19.39	---- Other	kg	3%
	3921.19.40	--- Plates and sheets of cellulose or its chemical derivatives, or of vulcanised fibre	kg	3%
	3921.19.50	--- Plates and sheets of hardened proteins, or of chemical derivatives of natural rubber	kg	3%
		--- Film and foil :		
	3921.19.61	---- Of nitrocellulose (gun-cotton)	kg	3%
	3921.19.62	---- Of hardened proteins; of chemical derivatives of natural rubber	kg	3%
	3921.19.69	---- Other	kg	3%
		--- Other :		
	3921.19.93	---- Of nitrocellulose (gun-cotton)	kg	3%
	3921.19.94	---- Of hardened proteins; of chemical derivatives of natural rubber	kg	3%
	3921.19.99	---- Other	kg	3%
	3921.90	- Other :		
	3921.90.10	-- Of vulcanised fibre	kg	3%
	3921.90.20	-- Of hardened proteins	kg	3%
	3921.90.30	-- Of chemical derivatives of natural rubber	kg	3%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
39.22		-- Of condensation or rearrangement polymerisation products :		
	3921.90.41	--- Plates and sheets	kg	3%
	3921.90.42	--- Film	kg	3%
	3921.90.43	--- Textile laminated strip	kg	3%
	3921.90.49	--- Other	kg	3%
	3921.90.50	-- Of regenerated cellulose	kg	3%
	3921.90.60	-- Of other cellulose or its chemical derivatives	kg	3%
	3921.90.70	-- Of addition polymerisation products	kg	3%
	3921.90.90	-- Other	kg	3%
		<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>		
	3922.10	- Baths, shower-baths, sinks and wash-basins :		
		-- Baths :		
	3922.10.11	--- Bathtubs having rectangular or oblong interior shape	kg	3%
	3922.10.19	--- Other	kg	3%
	3922.10.90	-- Other	kg	3%
	3922.20.00	- Lavatory seats and covers	kg	3%
	3922.90	- Other :		
		-- Lavatory pans, flushing cisterns and urinals :		
	3922.90.11	--- Parts of flushing cisterns	kg	3%
	3922.90.12	--- Flushing cisterns equipped with their mechanisms	kg	3%
	3922.90.19	--- Other	kg	3%
	3922.90.90	-- Other	kg	3%
39.23		<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>		
	3923.10	- Boxes, cases, crates and similar articles :		
	3923.10.10	-- Cases for film, tape and optical discs	kg	3%
	3923.10.20	-- Other, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles	kg	\$5/kg
	3923.10.90	-- Other	kg	\$5/kg
		- Sacks and bags (including cones) :		
	3923.21	-- Of polymers of ethylene :		
		--- Aseptic bags reinforced with aluminium foil (other than retort pouches) :		
	3923.21.11	---- Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	\$5/kg
	3923.21.19	---- Other	kg	\$5/kg
		--- Other :		
	3923.21.91	---- Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	\$5/kg
	3923.21.99	---- Other	kg	\$5/kg
	3923.29	-- Of other plastics :		
	3923.29.10	--- Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	\$5/kg
	3923.29.90	--- Other	kg	\$5/kg
	3923.30	- Carboys, bottles, flasks and similar articles :		
	3923.30.20	-- Multi-layer fibreglass reinforced containers, for compressed or liquefied gas	kg	3%
	3923.30.90	-- Other	kg	3%
	3923.40	- Spools, cops, bobbins and similar supports :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
39.24	3923.40.10	-- Suitable for use with the machines of heading 84.44, 84.45 or 84.48	kg	3%
	3923.40.90	-- Other	kg	3%
	3923.50.00	- Stoppers, lids, caps and other closures	kg	3%
	3923.90	- Other :		
	3923.90.10	-- Toothpaste tubes	kg	3%
	3923.90.90	-- Other	kg	3%
		<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>		
	3924.10	- Tableware and kitchenware :		
	3924.10.10	-- Of melamine	kg	3%
		-- Other :		
	3924.10.91	--- Baby feeding bottles	kg	3%
	3924.10.99	--- Other	kg	3%
	3924.90	- Other :		
	3924.90.10	-- Bed pans, urinals (portable type) or chamber-pots	kg	3%
	3924.90.20	-- Nipple former, breastshells, nipple shields, hand expression funnel	kg	3%
	3924.90.30	-- Supplementary feeding system for babies	kg	3%
	3924.90.90	-- Other	kg	3%
39.25		<b>Builders' ware of plastics, not elsewhere specified or included.</b>		
	3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	3%
	3925.20.00	- Doors, windows and their frames and thresholds for doors	kg	3%
	3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	3%
	3925.90.00	- Other	kg	3%
39.26		<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>		
	3926.10.00	- Office or school supplies	kg	3%
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts) :		
	3926.20.10	-- Gloves; aprons; babies' bibs	kg	3%
	3926.20.20	-- Shoulder pads or shields	kg	3%
	3926.20.30	-- Other padding for articles of apparel or clothing accessories	kg	3%
	3926.20.60	-- Articles of apparel used for protection from chemical substances, radiation or fire	kg	3%
	3926.20.90	-- Other	kg	3%
	3926.30.00	- Fittings for furniture, coachwork or the like	kg	3%
	3926.40.00	- Statuettes and other ornamental articles	kg	3%
	3926.90	- Other :		
	3926.90.10	-- Floats for fishing nets	kg	3%
	3926.90.20	-- Fans and handscreens, frames and handles therefor, and parts thereof	kg	3%
		-- Hygienic, medical and surgical articles :		
	3926.90.32	--- Plastic moulds with denture imprints	kg	3%
	3926.90.39	--- Other	kg	3%
		-- Safety and protective devices :		
	3926.90.41	--- Police shields	kg	3%
	3926.90.42	--- Protective masks for use in welding and similar work	kg	3%
	3926.90.44	--- Life saving cushions for the protection of persons falling from heights	kg	3%
	3926.90.49	--- Other	kg	3%
		-- Articles for industrial uses :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	3926.90.53	--- Transmission or conveyor belts or belting	kg	3%
	3926.90.55	--- Plastic J-hooks or bunch blocks for detonators	kg	3%
	3926.90.59	--- Other	kg	3%
	3926.90.60	-- Poultry feeders	kg	3%
		-- Cards for jewellery or small objects of personal adornment; beads; shoe lasts :		
	3926.90.81	--- Shoe lasts	kg	3%
	3926.90.82	--- Prayer beads	kg	3%
	3926.90.89	--- Other	kg	3%
		-- Other :		
	3926.90.91	--- Of a kind used for grain storage	kg	3%
	3926.90.92	--- Empty capsules of a kind suitable for pharmaceutical use	kg	3%
	3926.90.93	--- Buckles, adjusters, hooks and cord stoppers	kg	3%
	3926.90.99	--- Other	kg	3%

**Chapter 40**

**Rubber and articles thereof**

**Notes.**

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
  - (a) Goods of Section XI (textiles and textile articles);
  - (b) Footwear or parts thereof of Chapter 64;
  - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
  - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - (e) Articles of Chapter 90, 92, 94 or 96; or
  - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:
  - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
  - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to :
  - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18° C and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice 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 electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes 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 Excise Duty
40.02		<b>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.</b>		
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :		
	4002.11.00	-- Latex	kg	5%
	4002.19	-- Other :		
	4002.19.10	--- In primary forms or in unvulcanised, uncompounded plates, sheets or strip	kg	5%
	4002.19.90	--- Other	kg	5%
	4002.20	- Butadiene rubber (BR) :		
	4002.20.10	-- In primary forms	kg	5%
	4002.20.90	-- Other	kg	5%
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :		
	4002.31	-- Isobutene-isoprene (butyl) rubber (IIR) :		
	4002.31.10	--- Unvulcanised, uncompounded plates, sheets or strip	kg	5%
	4002.31.90	--- Other	kg	5%
	4002.39	-- Other :		
	4002.39.10	--- Unvulcanised, uncompounded plates, sheets or strip	kg	5%
	4002.39.90	--- Other	kg	5%
		- Chloroprene (chlorobutadiene) rubber (CR) :		
	4002.41.00	-- Latex	kg	5%
	4002.49	-- Other :		
	4002.49.10	--- In primary forms	kg	5%
	4002.49.90	--- Other	kg	5%
		- Acrylonitrile-butadiene rubber (NBR) :		
	4002.51.00	-- Latex	kg	5%
	4002.59	-- Other :		
	4002.59.10	--- In primary forms	kg	5%
	4002.59.90	--- Other	kg	5%
	4002.60	- Isoprene rubber (IR) :		
	4002.60.10	-- In primary forms	kg	5%
	4002.60.90	-- Other	kg	5%
	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM) :		
	4002.70.10	-- In primary forms	kg	5%
	4002.70.90	-- Other	kg	5%
	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	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	4002.80.90	-- Other	kg	5%
		- Other :		
	4002.91.00	-- Latex	kg	5%
	4002.99	-- Other :		
	4002.99.30	--- Epoxidised Natural Rubber (ENR)	kg	5%
	4002.99.40	--- Other, in primary forms or in unvulcanised, un compounded plates, sheets or strip	kg	5%
	4002.99.90	--- Other	kg	5%
40.03	4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	5%
40.04	4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	5%
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.		
	4005.10	- Compounded with carbon black or silica :		
	4005.10.10	-- Of natural gums	kg	5%
	4005.10.90	-- Other	kg	5%
	4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	kg	5%
		- Other :		
	4005.91	-- Plates, sheets and strip :		
	4005.91.10	--- Of natural gums	kg	5%
	4005.91.90	--- Other	kg	5%
	4005.99	-- Other :		
	4005.99.10	--- Latex	kg	5%
	4005.99.20	--- Natural rubber compounded with substances other than carbon or silica	kg	5%
	4005.99.90	--- Other	kg	5%
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	5%
	4006.90	- Other :		
		-- Of natural gums :		
	4006.90.11	--- Articles	kg	5%
	4006.90.19	--- Other	kg	5%
	4006.90.90	-- Other	kg	5%
40.07	4007.00.00	Vulcanised rubber thread and cord.	kg	5%
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.		
		- Of cellular rubber :		
	4008.11	-- Plates, sheets and strip :		
	4008.11.10	--- Exceeding 5 mm in thickness, lined with textile fabric on one side	kg	5%
	4008.11.20	--- Other, floor tiles and wall tiles	kg	5%
	4008.11.90	--- Other	kg	5%
	4008.19.00	-- Other	kg	5%
		- Of non-cellular rubber :		
	4008.21	-- Plates, sheets and strip :		
	4008.21.10	--- Exceeding 5 mm in thickness, lined with textile fabric on one side	kg	5%
	4008.21.20	--- Other, floor tiles and wall tiles	kg	5%
	4008.21.30	--- Water stop	kg	5%
	4008.21.40	--- Rubber soling sheet	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
40.09	4008.21.90	--- Other	kg	5%
	4008.29.00	-- Other	kg	5%
		<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>		
		- Not reinforced or otherwise combined with other materials :		
	4009.11.00	-- Without fittings	kg	5%
	4009.12	-- With fittings :		
	4009.12.10	--- Mining slurry suction and discharge hoses	kg	5%
	4009.12.90	--- Other	kg	5%
		- Reinforced or otherwise combined only with metal :		
	4009.21	-- Without fittings :		
	4009.21.10	--- Mining slurry suction and discharge hoses	kg	5%
	4009.21.90	--- Other	kg	5%
	4009.22	-- With fittings :		
	4009.22.10	--- Mining slurry suction and discharge hoses	kg	5%
	4009.22.90	--- Other	kg	5%
		- Reinforced or otherwise combined only with textile materials :		
	4009.31	-- Without fittings :		
	4009.31.10	--- Mining slurry suction and discharge hoses	kg	5%
		--- Other :		
	4009.31.91	----- Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	5%
	4009.31.99	----- Other	kg	5%
	4009.32	-- With fittings :		
	4009.32.10	--- Mining slurry suction and discharge hoses	kg	5%
	4009.32.90	--- Other	kg	5%
		- Reinforced or otherwise combined with other materials :		
	4009.41	-- Without fittings :		
	4009.41.10	--- Rubber hose of a kind used for gas stove	kg	5%
	4009.41.90	--- Other	kg	5%
	4009.42	-- With fittings :		
	4009.42.10	--- Mining slurry suction and discharge hoses	kg	5%
	4009.42.20	--- Rubber hose of a kind used for gas stove	kg	5%
	4009.42.90	--- Other	kg	5%
40.10		<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>		
		- Conveyor belts or belting :		
	4010.11.00	-- Reinforced only with metal	kg	5%
	4010.12.00	-- Reinforced only with textile materials	kg	5%
	4010.19.00	-- Other	kg	5%
		- 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	5%
	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	5%
	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	5%
	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	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
40.11	4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	5%
	4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	5%
	4010.39.00	-- Other	kg	5%
		<b>New pneumatic tyres, of rubber.</b>		
	4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	u	5%
	4011.20	- Of a kind used on buses or lorries :		
		--- Of a width not exceeding 450 mm :		
	4011.20.11	--- Having a width not exceeding 230 mm, and fitting a rim of a diameter not exceeding 16 inch	u	5%
	4011.20.12	--- Having a width not exceeding 230 mm, and fitting a rim of a diameter exceeding 16 inch	u	5%
	4011.20.13	--- Having a width exceeding 230 mm but not exceeding 385 mm	u	5%
	4011.20.19	--- Other	u	5%
	4011.20.90	-- Other	u	5%
	4011.30.00	- Of a kind used on aircraft	u	
	4011.40.00	- Of a kind used on motorcycles	u	5%
	4011.50.00	- Of a kind used on bicycles	u	
	4011.70.00	- Of a kind used on agricultural or forestry vehicles and machines	u	5%
	4011.80	- Of a kind used on construction, mining or industrial handling vehicles and machines :		
		-- Fitting a rim of a diameter not exceeding 24 inch :		
	4011.80.11	--- Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines	u	5%
	4011.80.19	--- Other	u	5%
		-- Fitting a rim of a diameter exceeding 24 inch, of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines		
	4011.80.31	--- Of a kind used on machinery of heading 84.29 or 84.30	u	5%
	4011.80.39	--- Other	u	5%
	4011.80.40	-- Fitting a rim of a diameter exceeding 24 inch, other	u	5%
	4011.90	- Other :		
	4011.90.10	-- Of a kind used on vehicles of Chapter 87	u	5%
	4011.90.20	-- Of a kind used on machinery of heading 84.29 or 84.30	u	5%
	4011.90.90	-- Other	u	5%
40.12		<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>		
		- Retreaded tyres :		
	4012.11.00	-- Of a kind used on motor cars (including station wagons and racing cars)	u	5%
	4012.12	-- Of a kind used on buses or lorries :		
	4012.12.10	--- Of a width not exceeding 450 mm	u	5%
	4012.12.90	--- Other	u	5%
	4012.19	-- Other :		
	4012.19.20	--- Of a kind used on machinery of heading 84.27	u	5%
	4012.19.30	--- Of a kind used on machinery of heading 84.29 or 84.30	u	5%
		--- Of a kind used on vehicles of Chapter 87 :		
	4012.19.41	---- Of a kind used on agricultural or forestry tractors	u	5%
	4012.19.49	---- Other	u	5%
	4012.19.90	--- Other	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	4012.20	- Used pneumatic tyres :		
	4012.20.10	-- Of a kind used on motor cars (including station wagons, racing cars)	u	15%
		-- Of a kind used on buses or lorries :		
	4012.20.21	--- Of a width not exceeding 450 mm	u	15%
	4012.20.29	--- Other	u	15%
	4012.20.30	-- Of a kind used on aircraft	u	
	4012.20.40	-- Of a kind used on motorcycles	u	15%
	4012.20.50	-- Of a kind used on bicycles	u	
	4012.20.60	-- Of a kind used on machinery of heading 84.29 or 84.30	u	15%
		-- Of a kind used on other vehicles of Chapter 87 :		
	4012.20.71	--- Of a kind used on agricultural or forestry tractors	u	15%
	4012.20.79	--- Other	u	15%
	4012.20.80	-- Of a kind used on machinery of heading 84.27	u	15%
		-- Other :		
	4012.20.91	--- Buffed tyres	u	15%
	4012.20.99	--- Other	u	15%
	4012.90	- Other :		
		-- Solid tyres :		
	4012.90.14	--- Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	kg	5%
	4012.90.17	--- Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	kg	5%
		-- Cushion tyres :		
	4012.90.21	--- Of a width not exceeding 450 mm	kg	5%
	4012.90.22	--- Of a width exceeding 450 mm	kg	5%
		-- Replaceable tyre treads :		
	4012.90.71	--- Of a width not exceeding 450 mm	kg	5%
	4012.90.72	--- Of a width exceeding 450 mm	kg	5%
	4012.90.80	-- Tyre flaps	kg	5%
	4012.90.90	-- Other	kg	5%
<b>40.13</b>		<b>Inner tubes, of rubber.</b>		
	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	5%
	4013.10.19	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	5%
		-- Of a kind used on buses or lorries :		
	4013.10.21	--- Suitable for fitting to tyres of a width not exceeding 450 mm	u	5%
	4013.10.29	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	5%
	4013.90	- Other :		
		-- Of a kind used on machinery of heading 84.29 or 84.30 :		
	4013.90.11	--- Suitable for fitting to tyres of a width not exceeding 450 mm	u	5%
	4013.90.19	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	5%
	4013.90.20	-- Of a kind used on motorcycles	u	5%
		-- 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	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	4013.90.39	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	5%
		-- Other :		
	4013.90.91	--- Suitable for fitting to tyres of a width not exceeding 450 mm	u	5%
	4013.90.99	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	5%
<b>40.14</b>		<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>		
	4014.10.00	- Sheath contraceptives	kg	5%
	4014.90	- Other :		
	4014.90.10	-- Teats for feeding bottles and similar articles	kg	5%
	4014.90.40	-- Stoppers for pharmaceutical use	kg	5%
	4014.90.50	-- Finger stalls	kg	5%
	4014.90.90	-- Other	kg	5%
<b>40.15</b>		<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>		
		- Gloves, mittens and mitts :		
	4015.12	-- Of a kind used for medical, surgical, dental or veterinary purposes :		
		--- Of vulcanised natural rubber	kg	5%
	4015.12.90	--- Of other vulcanised rubber	kg	5%
	4015.19	-- Other :		
	4015.19.10	--- Of vulcanised natural rubber	kg	5%
	4015.19.90	--- Of other vulcanised rubber	kg	5%
	4015.90	- Other :		
	4015.90.10	-- Lead aprons	kg	5%
	4015.90.20	-- Divers' suits (wet suits)	kg	5%
	4015.90.90	-- Other	kg	5%
<b>40.16</b>		<b>Other articles of vulcanised rubber other than hard rubber.</b>		
	4016.10	- Of cellular rubber :		
	4016.10.10	-- Padding for articles of apparel or clothing accessories	kg	5%
	4016.10.20	-- Floor tiles and wall tiles	kg	5%
	4016.10.90	-- Other	kg	5%
		- Other :		
	4016.92	-- Erasers :		
	4016.92.10	--- Eraser tips	kg	5%
	4016.92.90	--- Other	kg	5%
	4016.93	-- Gaskets, washers and other seals :		
	4016.93.10	--- Of a kind used to insulate the terminal leads of electrolytic capacitors	kg	5%
	4016.93.20	--- Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	5%
	4016.93.90	--- Other	kg	5%
	4016.94.00	-- Boat or dock fenders, whether or not inflatable	kg	5%
	4016.95.00	-- Other inflatable articles	kg	5%
	4016.99	-- Other :		
		--- Parts and accessories of a kind used for vehicles of Chapter 87 :		
	4016.99.11	---- For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping	kg	5%
	4016.99.12	---- For vehicles of heading 87.11	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	4016.99.13	---- Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	kg	5%
	4016.99.15	---- For vehicles of heading 87.09, 87.13, 87.15 or 87.16	kg	5%
	4016.99.19	---- Other	kg	5%
	4016.99.30	--- Rubber bands	kg	5%
	4016.99.40	--- Wall tiles	kg	5%
		--- Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses :		
	4016.99.51	---- Rubber rollers	kg	5%
	4016.99.52	---- Tyre mould bladders	kg	5%
	4016.99.53	---- Electrical insulator hoods	kg	5%
	4016.99.54	---- Rubber grommets and rubber covers for automotive wiring harnesses	kg	5%
	4016.99.59	---- Other	kg	5%
	4016.99.60	--- Rail pads	kg	5%
	4016.99.70	--- Structural bearings including bridge bearings	kg	5%
		--- Other :		
	4016.99.91	---- Table coverings	kg	5%
	4016.99.99	---- Other	kg	5%
<b>40.17</b>		<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>		
	4017.00.10	- Floor tiles and wall tiles	kg	5%
	4017.00.20	- Other articles of hard rubber	kg	5%
	4017.00.90	- Other	kg	5%

### 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 fur skin or artificial fur or to which fur skin 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 fur skin 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).

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
<b>43.01</b>		<b>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.</b>		
	4301.10.00	- Of mink, whole, with or without head, tail or paws	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
43.02	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	5%
	4301.60.00	- Of fox, whole, with or without head, tail or paws	kg	5%
	4301.80.00	- Other furskins, whole, with or without head, tail or paws	kg	5%
	4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	5%
		<b>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.</b>		
		- Whole skins, with or without head, tail or paws, not assembled :		
	4302.11.00	-- Of mink	kg	5%
	4302.19.00	-- Other	kg	5%
	4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	5%
	4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	kg	5%
43.03		<b>Articles of apparel, clothing accessories and other articles of fur skin.</b>		
	4303.10.00	- Articles of apparel and clothing accessories	kg	5%
	4303.90	- Other :		
	4303.90.20	-- Articles for industrial uses	kg	5%
	4303.90.90	-- Other	kg	5%
43.04		<b>Artificial fur and articles thereof.</b>		
	4304.00.10	- Artificial fur	kg	5%
	4304.00.20	- Articles for industrial uses	kg	5%
		- Other :		
	4304.00.91	-- Sports bags	kg	5%
	4304.00.99	-- Other	kg	5%

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**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) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
  - (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
  - (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
  - (g) Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
  - (h) 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
  - (ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05 :
  - (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
  - (b) cutting to shape does not affect the classification of glass in sheets;
  - (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 70.19, the expression “glass wool” means :

- (a) Mineral wools with a silica (SiO<sub>2</sub>) content not less than 60% by weight;
- (b) Mineral wools with a silica (SiO<sub>2</sub>) content less than 60% but with an alkaline oxide (K<sub>2</sub>O or Na<sub>2</sub>O) content exceeding 5% by weight or a boric oxide (B<sub>2</sub>O<sub>3</sub>) 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 Excise Duty
70.07		<b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>		
	7007.11	- Toughened (tempered) safety glass :		
		-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :		
	7007.11.10	--- Suitable for vehicles of Chapter 87	kg	5%
	7007.19	-- Other :		
	7007.19.10	--- Suitable for machinery of heading 84.29 or 84.30	m <sup>2</sup>	5%
	7007.19.90	--- Other	m <sup>2</sup>	5%
		- Laminated safety glass :		
	7007.21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :		
		--- Suitable for vehicles of Chapter 87	kg	5%
	7007.29	-- Other :		
	7007.29.10	--- Suitable for machinery of heading 84.29 or 84.30	m <sup>2</sup>	5%
	7007.29.90	--- Other	m <sup>2</sup>	5%
70.09		<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>		
	7009.10.00	- Rear-view mirrors for vehicles	kg	5%
70.15		<b>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.</b>		
	7015.90	- Other :		
	7015.90.10	-- Clock or watch glasses	kg	10%

**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), or monopods, bipods, tripods and similar articles, of heading 96.20.
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. 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, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;
    - (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.

6. (A) Throughout the Nomenclature, the expression “electrical and electronic waste and scrap” means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that :
- (i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and
  - (ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.
- (B) Mixed consignments of “electrical and electronic waste and scrap” and other waste and scrap are to be classified in heading 85.49.
- (C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

#### **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;
  - (g) Radiators for the articles of Section XVII; or
  - (h) 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.

(A) Heading 84.19 does not, however, cover :

- (i) Germination plant, incubators or brooders (heading 84.36);
- (ii) Grain dampening machines (heading 84.37);
- (iii) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (v) Machinery, plant or laboratory equipment, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

(B) Heading 84.22 does not cover :

- (i) Sewing machines for closing bags or similar containers (heading 84.52); or
- (ii) Office machinery of heading 84.72.

(C) Heading 84.24 does not cover :

- (i) Ink-jet printing machines (heading 84.43); or
- (ii) Water-jet cutting machines (heading 84.56).

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (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. For the purposes of heading 84.62, a “slitting line” for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A “cut-to-length line” for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

6. (A). For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of :

- (i) Storing the processing program or programs and at least the data

immediately necessary for the execution of the program;

- (ii) Being freely programmed in accordance with the requirements of the user;
- (iii) Performing arithmetical computations specified by the user; and
- (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :

- (i) It is of a kind solely or principally used in an automatic data processing system;
- (ii) It is connectable to the central processing unit either directly or through one or more other units; and
- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6 (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.

7. 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.

8. 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.

9. 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.

10. For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11. (A) Notes 12 (a) and 12 (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 (LED)
- (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;
  - (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 8465.20, the term “machining centres” applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
2. For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
3. For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.
4. 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 Excise Duty
84.02		<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</b>		
	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	2.5%
	8402.11.20	- - - Not electrically operated	kg	2.5%
	8402.12	- - Watertube boilers with a steam production not exceeding 45 t per hour : - - - Electrically operated :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8402.12.11	---- Boilers with a steam production exceeding 15 t per hour	kg	2.5%
	8402.12.19	---- Other	kg	2.5%
		--- Not electrically operated :		
	8402.12.21	---- Boilers with a steam production exceeding 15 t per hour	kg	2.5%
	8402.12.29	---- Other	kg	2.5%
	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	2.5%
	8402.19.19	---- Other	kg	2.5%
		--- Not electrically operated :		
	8402.19.21	---- Boilers with a steam production exceeding 15 t per hour	kg	2.5%
	8402.19.29	---- Other	kg	2.5%
	8402.20	- Super-heated water boilers :		
	8402.20.10	-- Electrically operated	kg	2.5%
	8402.20.20	-- Not electrically operated	kg	2.5%
	8402.90	- Parts :		
	8402.90.10	-- Boiler bodies, shells or casings	kg	2.5%
	8402.90.90	-- Other	kg	2.5%
<b>84.03</b>		<b>Central heating boilers other than those of heading 84.02.</b>		
	8403.10.00	- Boilers	u	2.5%
	8403.90	- Parts :		
	8403.90.10	-- Boiler bodies, shells or casings	kg	2.5%
	8403.90.90	-- Other	kg	2.5%
<b>84.04</b>		<b>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.</b>		
	8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03 :		
		-- For use with boilers of heading 84.02 :		
	8404.10.11	--- Soot removers (soot blowers)	kg	2.5%
	8404.10.19	--- Other	kg	2.5%
	8404.10.20	-- For use with boilers of heading 84.03	kg	2.5%
	8404.20.00	- Condensers for steam or other vapour power units	kg	2.5%
	8404.90	- Parts :		
		-- Of goods of subheadings 8404.10.11 and 8404.10.19 :		
	8404.90.11	--- Bodies, shells or casings	kg	2.5%
	8404.90.19	--- Other	kg	2.5%
		-- Of goods of subheading 8404.10.20 :		
	8404.90.21	--- Bodies, shells or casings	kg	2.5%
	8404.90.29	--- Other	kg	2.5%
	8404.90.90	-- Other	kg	2.5%
<b>84.07</b>		<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>		
		- 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	5%
	8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :		
		--- Exceeding 50 cc but not exceeding 110 cc :		
	8407.32.11	---- For vehicles of heading 87.01	u	5%
	8407.32.12	---- For vehicles of heading 87.11	u	5%
	8407.32.19	---- Other	u	5%
		--- Exceeding 110 cc but not exceeding 250 cc :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8407.32.22	---- For vehicles of heading 87.11	u	5%
	8407.32.29	---- Other	u	5%
	8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :		
	8407.33.10	--- For vehicles of heading 87.01	u	5%
	8407.33.20	--- For vehicles of heading 87.11	u	5%
	8407.33.90	--- Other	u	5%
	8407.34	-- Of a cylinder capacity exceeding 1,000 cc :		
		--- Fully assembled :		
	8407.34.40	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	u	5%
	8407.34.50	---- For other vehicles of heading 87.01	u	5%
	8407.34.60	---- For vehicles of heading 87.11	u	5%
		---- Other :		
	8407.34.71	----- Of a cylinder capacity not exceeding 2,000 cc	u	5%
	8407.34.72	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	5%
	8407.34.73	----- Of a cylinder capacity exceeding 3,000 cc	u	5%
		--- Other :		
	8407.34.91	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	u	5%
	8407.34.92	---- For other vehicles of heading 87.01	u	5%
	8407.34.93	---- For vehicles of heading 87.11	u	5%
		---- Other :		
	8407.34.94	----- Of a cylinder capacity not exceeding 2,000 cc	u	5%
	8407.34.95	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	5%
	8407.34.99	----- Of a cylinder capacity exceeding 3,000 cc	u	5%
	8407.90	- Other engines :		
	8407.90.10	-- Of a power not exceeding 18.65 kW	u	5%
	8407.90.20	-- Of a power exceeding 18.65 kW but not exceeding 22.38 kW	u	5%
	8407.90.90	-- Other	u	5%
<b>84.08</b>		<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>		
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87 :		
		-- Fully assembled :		
	8408.20.10	--- For vehicles of subheading 8701.10	u	5%
		--- Other :		
	8408.20.21	---- Of a cylinder capacity not exceeding 2,000 cc	u	5%
	8408.20.22	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	u	5%
	8408.20.23	---- Of a cylinder capacity exceeding 3,500 cc	u	5%
		-- Other :		
	8408.20.93	--- For vehicles of subheading 8701.10	u	5%
		--- Other :		
	8408.20.94	---- Of a cylinder capacity not exceeding 2,000 cc	u	5%
	8408.20.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	u	5%
	8408.20.96	---- Of a cylinder capacity exceeding 3,500 cc	u	5%
	8408.90	- Other engines :		
	8408.90.10	-- Of a power not exceeding 18.65 kW	u	5%
		-- Of a power exceeding 100 kW :		
	8408.90.51	--- Of a kind used for machinery of heading 84.29 or 84.30	u	5%
	8408.90.52	--- Of a kind used for railway locomotives or tramway vehicles	u	5%
	8408.90.59	--- Other	u	5%
		-- Other :		
	8408.90.91	--- For machinery of heading 84.29 or 84.30	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.09	8408.90.92	--- Of a kind used for railway locomotives or tramway vehicles	u	5%
	8408.90.99	--- Other	u	5%
		<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>		
		- Other :		
	8409.91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines :		
		---- For machinery of heading 84.29 or 84.30 :		
	8409.91.11	---- Carburettors and parts thereof	kg	5%
	8409.91.12	---- Cylinder blocks; crank cases	kg	5%
	8409.91.13	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	5%
	8409.91.14	---- Other cylinder liners	kg	5%
	8409.91.15	---- Cylinder heads and head covers	kg	5%
	8409.91.16	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	5%
	8409.91.17	---- Other pistons	kg	5%
	8409.91.18	---- Piston rings and gudgeon pins	kg	5%
	8409.91.19	---- Other	kg	5%
		--- For vehicles of heading 87.01 :		
	8409.91.21	---- Carburettors and parts thereof	kg	5%
	8409.91.22	---- Cylinder blocks; crank cases	kg	5%
	8409.91.23	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	5%
	8409.91.24	---- Other cylinder liners	kg	5%
	8409.91.26	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	5%
	8409.91.28	---- Piston rings and gudgeon pins	kg	5%
	8409.91.29	---- Other	kg	5%
		--- For vehicles of heading 87.11 :		
	8409.91.31	---- Carburettors and parts thereof	kg	5%
	8409.91.32	---- Cylinder blocks; crank cases	kg	5%
	8409.91.34	---- Cylinder liners	kg	5%
	8409.91.35	---- Cylinder heads and head covers	kg	5%
	8409.91.37	---- Pistons	kg	5%
	8409.91.38	---- Piston rings and gudgeon pins	kg	5%
	8409.91.39	---- Other	kg	5%
		--- For other vehicles of Chapter 87 :		
	8409.91.41	---- Carburettors and parts thereof	kg	5%
	8409.91.42	---- Cylinder blocks; crank cases	kg	5%
	8409.91.43	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	5%
	8409.91.44	---- Other cylinder liners	kg	5%
	8409.91.45	---- Cylinder heads and head covers	kg	5%
	8409.91.46	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	5%
	8409.91.47	---- Other pistons	kg	5%
	8409.91.48	---- Piston rings and gudgeon pins	kg	5%
	8409.91.49	---- Other	kg	5%
	8409.99	-- Other :		
		--- For engines of machinery of heading 84.29 or 84.30 :		
	8409.99.11	---- Carburettors and parts thereof	kg	5%
	8409.99.12	---- Cylinder blocks; crank cases	kg	5%
	8409.99.13	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	5%
	8409.99.14	---- Other cylinder liners	kg	5%
	8409.99.15	---- Cylinder heads and head covers	kg	5%
	8409.99.16	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	5%
	8409.99.17	---- Other pistons	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8409.99.18	---- Piston rings and gudgeon pins	kg	5%
	8409.99.19	---- Other	kg	5%
		--- For engines of vehicles of heading 87.01 :		
	8409.99.21	---- Carburettors and parts thereof	kg	5%
	8409.99.22	---- Cylinder blocks; crank cases	kg	5%
	8409.99.23	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	5%
	8409.99.24	---- Other cylinder liners	kg	5%
	8409.99.25	---- Cylinder heads and head covers	kg	5%
	8409.99.26	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	5%
	8409.99.27	---- Other pistons	kg	5%
	8409.99.29	---- Other	kg	5%
		--- For engines of vehicles of heading 87.11 :		
	8409.99.31	---- Carburettors and parts thereof	kg	5%
	8409.99.32	---- Cylinder blocks; crank cases	kg	5%
	8409.99.34	---- Cylinder heads and head covers	kg	5%
	8409.99.36	---- Piston rings and gudgeon pins	kg	5%
	8409.99.37	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm; pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	5%
	8409.99.38	---- Other cylinder liners and pistons	kg	5%
	8409.99.39	---- Other	kg	5%
		--- For engines of other vehicles of Chapter 87 :		
	8409.99.41	---- Carburettors and parts thereof	kg	5%
	8409.99.42	---- Cylinder blocks; crank cases	kg	5%
	8409.99.43	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	5%
	8409.99.44	---- Other cylinder liners	kg	5%
	8409.99.45	---- Cylinder heads and head covers	kg	5%
	8409.99.46	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	5%
	8409.99.47	---- Other pistons	kg	5%
	8409.99.48	---- Piston rings and gudgeon pins	kg	5%
	8409.99.49	---- Other	kg	5%
84.13		<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>		
		- 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	5%
	8413.19	-- Other :		
	8413.19.10	--- Electrically operated	u	5%
	8413.19.20	--- Not electrically operated	u	5%
	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines :		
	8413.30.30	-- Fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	u	5%
	8413.30.40	-- Water pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	u	5%
		-- Other, centrifugal type :		
	8413.30.51	--- With an inlet diameter not exceeding 200 mm	u	5%
	8413.30.52	--- With an inlet diameter exceeding 200 mm	u	5%
	8413.30.90	-- Other	u	5%
	8413.40.00	- Concrete pumps	u	5%
	8413.50	- Other reciprocating positive displacement pumps :		
		-- Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h :		
	8413.50.31	--- Electrically operated	u	5%
	8413.50.32	--- Not electrically operated	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8413.50.40	-- Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	u	5%
	8413.50.90	-- Other	u	5%
	8413.60	- Other rotary positive displacement pumps :		
		-- Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h :		
	8413.60.31	--- Electrically operated	u	5%
	8413.60.32	--- Not electrically operated	u	5%
	8413.60.40	-- Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	u	5%
	8413.60.90	-- Other	u	5%
	8413.70	- Other centrifugal pumps :		
		-- Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover :		
	8413.70.11	--- With an inlet diameter not exceeding 200 mm	u	5%
	8413.70.19	--- Other	u	5%
		-- Submersible water pumps :		
	8413.70.31	--- With an inlet diameter not exceeding 200 mm	u	5%
	8413.70.39	--- Other	u	5%
		-- Other water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h :		
	8413.70.42	--- With inlet diameter not exceeding 200 mm, electrically operated	u	5%
	8413.70.43	--- With inlet diameter not exceeding 200 mm, not electrically operated	u	5%
	8413.70.49	--- Other	u	5%
		-- Other water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h :		
	8413.70.51	--- With an inlet diameter not exceeding 200 mm	u	5%
	8413.70.59	--- Other	u	5%
		-- Other :		
	8413.70.91	--- With an inlet diameter not exceeding 200 mm	u	5%
	8413.70.99	--- Other	u	5%
		- Other pumps; liquid elevators :		
	8413.81	-- Pumps :		
	8413.81.13	--- Water pumps with a flow rate not exceeding 8,000 m <sup>3</sup> /h, electrically operated	u	5%
	8413.81.14	--- Water pumps with a flow rate not exceeding 8,000 m <sup>3</sup> /h, not electrically operated	u	5%
	8413.81.15	--- Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	u	5%
	8413.81.19	--- Other	u	5%
	8413.82	-- Liquid elevators :		
	8413.82.10	--- Electrically operated	u	5%
	8413.82.20	--- Not electrically operated	u	5%
		- Parts :		
	8413.91	-- Of pumps :		
	8413.91.30	--- Of pumps of subheadings 8413.70.11 and 8413.70.19	kg	5%
	8413.91.40	--- Of other centrifugal pumps	kg	5%
	8413.91.90	--- Of other pumps	kg	5%
	8413.92.00	--- Of liquid elevators	kg	5%
84.14		<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.</b>		
	8414.10.00	- Vacuum pumps	u	5%
	8414.30	- Compressors of a kind used in refrigerating equipment :		
	8414.30.40	-- With a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8414.30.90	-- Other	u	5%
	8414.40.00	- Air compressors mounted on a wheeled chassis for towing	u	5%
		- 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%
		--- Other :		
	8414.51.91	---- With fan guard	u	5%
	8414.51.99	---- Other	u	5%
	8414.59	-- Other :		
		--- Of a capacity not exceeding 125 kW :		
	8414.59.10	---- Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines	u	5%
	8414.59.20	---- Explosion-proof air fans, of a kind used in underground mining	u	5%
	8414.59.30	---- Blowers	u	5%
		---- Other :		
	8414.59.41	----- With fan guard	u	5%
	8414.59.49	----- Other	u	5%
		---- Other :		
	8414.59.50	---- Blowers	u	5%
		---- Other :		
	8414.59.91	----- With fan guard	u	5%
	8414.59.92	----- Explosion-proof air fans, of a kind used in underground mining	u	5%
	8414.59.99	----- Other	u	5%
	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm :		
		-- Fitted with filters :		
	8414.60.11	--- Laminar airflow cabinets	u	5%
	8414.60.19	--- Other	u	5%
		-- Not fitted with a filter :		
	8414.60.91	--- Suitable for industrial use	u	5%
	8414.60.99	--- Other	u	5%
	8414.70	- Gas-tight biological safety cabinets :		
		-- Fitted with filters :		
	8414.70.11	--- Having a hood with maximum horizontal side not exceeding 120 cm	u	5%
	8414.70.19	--- Other	u	5%
		-- Not fitted with a filter :		
	8414.70.21	--- Having a hood with maximum horizontal side not exceeding 120 cm	u	5%
	8414.70.29	--- Other	u	5%
	8414.80	- Other :		
		-- Hoods having a maximum horizontal side exceeding 120 cm :		
		--- Fitted with filters :		
	8414.80.11	---- Laminar airflow cabinets	u	5%
	8414.80.19	---- Other	u	5%
		--- Not fitted with a filter :		
	8414.80.21	---- Suitable for industrial use	u	5%
	8414.80.29	---- Other	u	5%
	8414.80.30	-- Free-piston generators for gas turbines	u	5%
		-- Compressors other than those of subheading 8414.30 or 8414.40 :		
	8414.80.41	--- Gas compression modules suitable for use in oil drilling operations	u	5%
	8414.80.42	--- Of a kind used for automotive air conditioners	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8414.80.43	--- Sealed units for air conditioning machines	u	5%
	8414.80.49	--- Other	u	5%
	8414.80.50	-- Air pumps	u	5%
	8414.80.90	-- Other	u	5%
	8414.90	- Parts :		
		-- Of fans :		
	8414.90.21	--- Of goods of heading 84.15, 84.18, 85.09 or 85.16	kg	5%
	8414.90.22	--- Of blowers	kg	5%
	8414.90.29	--- Other	kg	5%
		-- Of hoods :		
	8414.90.31	--- Of goods of subheading 8414.60	kg	5%
	8414.90.32	--- Of goods of subheading 8414.80	kg	5%
		-- Of goods of subheading 8414.10 :		
	8414.90.41	--- For electrically operated machines	kg	5%
	8414.90.42	--- For non-electrically operated machines	kg	5%
	8414.90.50	-- Of goods of subheading 8414.20	kg	5%
	8414.90.60	-- Of goods of subheading 8414.30	kg	5%
	8414.90.70	-- Of goods of subheading 8414.40	kg	5%
	8414.90.80	-- Of goods of subheading 8414.70	kg	5%
	8414.90.90	-- Of other pumps or compressors	kg	5%
84.15		<b>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.</b>		
	8415.10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system" :		
	8415.10.20	-- Of a cooling capacity not exceeding 21.10 kW	u	5%
	8415.10.30	-- Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
	8415.10.90	-- Other	u	5%
	8415.20	- Of a kind used for persons, in motor vehicles :		
	8415.20.10	-- Of a cooling capacity not exceeding 26.38 kW	u	5%
	8415.20.90	-- Other	u	5%
	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 a cooling capacity not exceeding 21.10 kW	u	5%
	8415.81.12	---- Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	5%
	8415.81.19	---- Other	u	5%
		--- Of a kind used in railway rolling stock :		
	8415.81.21	---- Of a cooling capacity not exceeding 26.38 kW	u	5%
	8415.81.29	---- Other	u	5%
		--- Of a kind used in motor vehicles (other than those of subheading 8415.20) :		
	8415.81.31	---- Of a cooling capacity not exceeding 26.38 kW	u	5%
	8415.81.39	---- Other	u	5%
		--- Other :		
	8415.81.95	---- Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	5%
	8415.81.96	---- Of a cooling capacity exceeding 26.38 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	5%
		---- Other :		
	8415.81.97	----- Of a cooling capacity not exceeding 21.10 kW	u	5%
	8415.81.98	----- Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW	u	5%
	8415.81.99	----- Other	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8415.82	-- Other, incorporating a refrigerating unit :		
		--- Of a kind used in aircraft :		
	8415.82.11	---- Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	5%
	8415.82.19	---- Other	u	5%
		--- Of a kind used in railway rolling stock :		
	8415.82.21	---- Of a cooling capacity not exceeding 26.38 kW	u	5%
	8415.82.29	---- Other	u	5%
		--- Of a kind used in motor vehicles (other than those of subheading 8415.20) :		
	8415.82.31	---- Of a cooling capacity not exceeding 26.38 kW	u	5%
	8415.82.39	---- Other	u	5%
		--- Other :		
	8415.82.91	---- Of a cooling capacity not exceeding 26.38 kW	u	5%
	8415.82.99	---- Other	u	5%
	8415.83	-- Not incorporating a refrigerating unit :		
		--- Of a kind used in aircraft :		
	8415.83.11	---- Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	5%
	8415.83.19	---- Other	u	5%
		--- Of a kind used in railway rolling stock :		
	8415.83.21	---- Of a cooling capacity not exceeding 26.38 kW	u	5%
	8415.83.29	---- Other	u	5%
		--- Of a kind used in motor vehicles (other than those of subheading 8415.20) :		
	8415.83.31	---- Of a cooling capacity not exceeding 26.38 kW	u	5%
	8415.83.39	---- Other	u	5%
		--- Other :		
	8415.83.91	---- Of a cooling capacity not exceeding 26.38 kW	u	5%
	8415.83.99	---- Other	u	5%
	8415.90	- Parts :		
		-- Of machines with a cooling capacity not exceeding 21.10 kW :		
	8415.90.13	--- Of a kind used in aircraft or railway rolling stock	kg	5%
	8415.90.14	--- Evaporators or condensers for air conditioning machines for motor vehicles	kg	5%
	8415.90.15	--- Chassis, welded and painted, other than of subheading 8415.90.13	kg	5%
	8415.90.19	--- Other	kg	5%
		-- Of machines with a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW :		
		--- With an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min :		
	8415.90.24	---- Of a kind used in aircraft or railway rolling stock	kg	5%
	8415.90.25	---- Other	kg	5%
		--- Other :		
	8415.90.26	---- Of a kind used in aircraft or railway rolling stock	kg	5%
	8415.90.29	---- Other	kg	5%
		-- Of machines with a cooling capacity exceeding 26.38 kW but not exceeding 52.75 kW :		
		--- With an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min :		
	8415.90.34	---- Of a kind used in aircraft or railway rolling stock	kg	5%
	8415.90.35	---- Other	kg	5%
		--- Other :		
	8415.90.36	---- Of a kind used in aircraft or railway rolling stock	kg	5%
	8415.90.39	---- Other	kg	5%
		-- Of machines with a cooling capacity exceeding 52.75 kW :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.18	8415.90.44	--- With an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min :		
	8415.90.45	---- Of a kind used in aircraft or railway rolling stock	kg	5%
		---- Other	kg	5%
		--- Other :		
	8415.90.46	---- Of a kind used in aircraft or railway rolling stock	kg	5%
	8415.90.49	---- Other	kg	5%
		<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>		
	8418.10	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof :		
		-- Fitted with separate external doors only :		
	8418.10.31	--- Household type, of a capacity not exceeding 230 l	u	5%
	8418.10.32	--- Other household type, of a capacity exceeding 230 l	u	5%
	8418.10.39	--- Other	u	5%
	8418.10.40	-- Other, of a kind suitable for medical, surgical or laboratory use	u	5%
		-- Other :		
	8418.10.91	--- Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l	u	5%
	8418.10.99	--- Other	u	5%
		- Refrigerators, household type :		
	8418.21	-- Compression-type :		
	8418.21.10	--- Of a capacity not exceeding 230 l	u	5%
	8418.21.90	--- Other	u	5%
	8418.29.00	-- Other	u	5%
	8418.30	- Freezers of the chest type, not exceeding 800 l capacity :		
	8418.30.10	-- Of a capacity not exceeding 200 l	u	5%
	8418.30.90	-- Other	u	5%
	8418.40	- Freezers of the upright type, not exceeding 900 l capacity :		
	8418.40.10	-- Of a capacity not exceeding 200 l	u	5%
	8418.40.90	-- Other	u	5%
	8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :		
		-- Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l :		
	8418.50.11	--- Of a kind suitable for medical, surgical or laboratory use	u	5%
	8418.50.19	--- Other	u	5%
		-- Other :		
	8418.50.91	--- Of a kind suitable for medical, surgical or laboratory use	u	5%
	8418.50.99	--- 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	u	5%
	8418.69.30	--- Cold water dispenser	u	5%
		--- Water chillers with a refrigeration capacity exceeding 21.10 kW :		
	8418.69.41	---- For air conditioning machines	u	5%
	8418.69.49	---- Other	u	5%
	8418.69.50	--- Scale ice-maker units	u	5%
	8418.69.90	--- Other	u	5%
		- Parts :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.19	8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	kg	5%
	8418.99	-- Other :		
	8418.99.10	--- Evaporators or condensers	kg	5%
	8418.99.40	--- Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.31, 8418.10.32, 8418.21.10, 8418.21.90 or 8418.29.00	kg	5%
	8418.99.90	--- Other	kg	5%
		<b>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.</b>		
		- Instantaneous or storage water heaters, non-electric :		
	8419.11	-- Instantaneous gas water heaters :		
	8419.11.10	--- Household type	u	5%
	8419.11.90	--- Other	u	2.5%
	8419.12.00	-- Solar water heaters	u	2.5%
	8419.19	-- Other :		
	8419.19.10	--- Household type	u	5%
	8419.19.90	--- Other	u	2.5%
	8419.20.00	- Medical, surgical or laboratory sterilisers	u	2.5%
		- Dryers :		
	8419.33	-- Lyophilisation apparatus, freeze drying units and spray dryers :		
	8419.33.10	--- For agricultural products; for wood, paper pulp, paper or paperboard	u	2.5%
	8419.33.90	--- Other	u	2.5%
	8419.34	-- Other, for agricultural products :		
	8419.34.10	--- Evaporators	u	2.5%
	8419.34.20	--- Other, electrically operated	u	2.5%
	8419.34.90	--- Other	u	2.5%
	8419.35	-- Other, for wood, paper pulp, paper or paperboard :		
	8419.35.10	--- Electrically operated	u	2.5%
	8419.35.20	--- Not electrically operated	u	2.5%
	8419.39	-- Other :		
	8419.39.30	--- 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, electrically operated	u	2.5%
	8419.39.90	--- Other	u	2.5%
	8419.40	- Distilling or rectifying plant :		
	8419.40.10	-- Electrically operated	u	2.5%
	8419.40.20	-- Not electrically operated	u	2.5%
	8419.50	- Heat exchange units :		
	8419.50.10	-- Cooling towers	u	2.5%
	8419.50.20	-- Heat exchange units made of tubes of fluoropolymers, with both inlet and outlet tubes having an inside diameter measuring 3 cm or less	u	2.5%
		-- Other :		
	8419.50.91	--- Electrically operated	u	2.5%
	8419.50.92	--- Not electrically operated	u	2.5%
	8419.60.00	- Machinery for liquefying air or other gases	u	2.5%
		- Other machinery, plant and equipment :		
	8419.81	-- For making hot drinks or for cooking or heating food :		
	8419.81.10	--- Electrically operated	u	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.21	8419.81.20	--- Not electrically operated	u	2.5%
	8419.89	-- Other :		
		--- Electrically operated :		
	8419.89.13	---- 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	2.5%
	8419.89.19	---- Other	u	2.5%
	8419.89.20	--- Not electrically operated	u	2.5%
	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	2.5%
	8419.90.13	--- Casings for cooling towers	kg	2.5%
	8419.90.19	--- Other	kg	2.5%
		-- Of non-electrically operated articles :		
	8419.90.22	--- Of instantaneous gas water heaters, household type	kg	2.5%
	8419.90.29	--- Other	kg	2.5%
		<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.</b>		
		- Centrifuges, including centrifugal dryers :		
	8421.11.00	-- Cream separators	u	2.5%
	8421.12.00	-- Clothes-dryers	u	2.5%
	8421.19	-- Other :		
	8421.19.10	--- Of a kind used for sugar manufacture	u	2.5%
	8421.19.90	--- Other	u	2.5%
		- Filtering or purifying machinery and apparatus for liquids		
	8421.21	-- For filtering or purifying water :		
		--- Of a capacity not exceeding 500 l/h :		
	8421.21.11	---- Filtering machinery and apparatus for domestic use	u	5%
	8421.21.19	---- Other	u	5%
		--- Of a capacity exceeding 500 l/h :		
	8421.21.22	---- Electrically operated	u	2.5%
	8421.21.23	---- Not electrically operated	u	2.5%
	8421.22	-- For filtering or purifying beverages other than water :		
	8421.22.30	--- Electrically operated, of a capacity exceeding 500 l/h	u	2.5%
	8421.22.90	--- Other	u	2.5%
	8421.23	-- Oil or petrol-filters for internal combustion engines :		
		--- For machinery of heading 84.29 or 84.30 :		
	8421.23.11	---- Oil filters	u	5%
	8421.23.19	---- Other	u	5%
		--- For motor vehicles of Chapter 87 :		
	8421.23.21	---- Oil filters	u	5%
	8421.23.29	---- Other	u	5%
		--- Other :		
	8421.23.91	---- Oil filters	u	2.5%
	8421.23.99	---- Other	u	2.5%
	8421.29	-- Other :		
	8421.29.10	--- Of a kind suitable for medical, surgical or laboratory use	u	2.5%
	8421.29.20	--- Of a kind used for sugar manufacture	u	2.5%
	8421.29.30	--- Of a kind used in oil drilling operations	u	2.5%
	8421.29.40	--- Other, petrol-filters	u	2.5%
	8421.29.50	--- Other, oil filters	u	2.5%
	8421.29.60	--- Other, of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	u	2.5%
	8421.29.90	--- Other	u	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		- Filtering or purifying machinery and apparatus for gases:		
	8421.31	-- Intake air filters for internal combustion engines :		
	8421.31.10	--- For machinery of heading 84.29 or 84.30	u	5%
	8421.31.20	--- For motor vehicles of Chapter 87	u	5%
	8421.31.90	--- Other	u	2.5%
	8421.32.00	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	u	2.5%
	8421.39	-- Other :		
	8421.39.20	--- Air purifiers	u	2.5%
	8421.39.30	--- Other, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	u	2.5%
	8421.39.90	--- Other	u	2.5%
		- Parts :		
	8421.91	-- Of centrifuges, including centrifugal dryers :		
	8421.91.10	--- Of goods of subheading 8421.12.00	kg	2.5%
	8421.91.20	--- Of goods of subheading 8421.19.10	kg	2.5%
	8421.91.90	--- Of goods of subheading 8421.11.00 or 8421.19.90	kg	2.5%
	8421.99	-- Other :		
		--- Filtering cartridges for filters of subheading 8421.23 :		
	8421.99.21	---- For subheading 8421.23.11 or 8421.23.21	kg	2.5%
	8421.99.29	---- Other	kg	2.5%
	8421.99.30	--- Of goods of subheading 8421.31	kg	2.5%
	8421.99.40	--- Of goods of subheading 8421.29.50	kg	2.5%
	8421.99.50	--- Of goods of subheading 8421.29.60	kg	2.5%
	8421.99.60	--- Of goods of subheading 8421.39.30	kg	2.5%
	8421.99.70	--- Of goods of subheading 8421.39.90	kg	2.5%
		---- Other :		
	8421.99.91	---- Of goods of subheading 8421.29.20	kg	2.5%
	8421.99.94	---- Of goods of subheading 8421.21.11	kg	2.5%
	8421.99.96	---- Of goods of subheading 8421.23.11 or 8421.23.91	kg	2.5%
	8421.99.97	---- Of goods of subheading 8421.23.19 or 8421.23.99	kg	2.5%
	8421.99.99	---- Other	kg	2.5%
84.22		<b>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 beverages.</b>		
		- Dish washing machines :		
	8422.11.00	-- Of the household type	u	5%
	8422.19.00	-- Other	u	2.5%
	8422.20.00	- Machinery for cleaning or drying bottles or other containers	u	2.5%
	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	2.5%
	8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	2.5%
	8422.90	- Parts :		
	8422.90.10	-- Of machines of subheading 8422.11	kg	2.5%
	8422.90.90	-- Other	kg	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.23		<b>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.</b>		
	8423.10	- Personal weighing machines, including baby scales; household scales :		
	8423.10.10	-- Electrically operated	u	5%
	8423.10.20	-- Not electrically operated	u	5%
	8423.20	- Scales for continuous weighing of goods on conveyors :		
	8423.20.10	-- Using electronic means for gauging weight	u	2.5%
	8423.20.90	-- Other	u	2.5%
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales :		
	8423.30.10	-- Using electronic means for gauging weight	u	2.5%
	8423.30.90	-- Other	u	2.5%
	8423.81	- Other weighing machinery :		
		-- Having a maximum weighing capacity not exceeding 30 kg :		
	8423.81.10	--- Using electronic means for gauging weight	u	2.5%
	8423.81.90	--- Other	u	2.5%
	8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg :		
		--- Having a maximum weighing capacity not exceeding 1,000 kg :		
	8423.82.31	---- For weighing motor vehicles, using electronic means for gauging weight	u	2.5%
	8423.82.32	---- Other, using electronic means for gauging weight	u	2.5%
	8423.82.39	---- Other	u	2.5%
		--- Having a maximum weighing capacity exceeding 1,000 kg :		
	8423.82.41	---- For weighing motor vehicles, using electronic means for gauging weight	u	2.5%
	8423.82.42	---- Other, using electronic means for gauging weight	u	2.5%
	8423.82.49	---- Other	u	2.5%
	8423.89	-- Other :		
	8423.89.10	--- Using electronic means for gauging weight	u	2.5%
	8423.89.90	--- Other	u	2.5%
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery :		
	8423.90.10	-- Weighing machine weights	kg	2.5%
	8423.90.30	-- Parts of weighing machinery using electronic means for gauging weight, excluding of machines for weighing motor vehicles	kg	2.5%
	8423.90.40	-- Parts of other weighing machinery	kg	2.5%
84.24		<b>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.</b>		
	8424.20	- Spray guns and similar appliances :		
		-- Electrically operated :		
	8424.20.11	--- Agricultural or horticultural	u	2.5%
	8424.20.19	--- Other	u	2.5%
		-- Not electrically operated :		
	8424.20.21	--- Agricultural or horticultural	u	2.5%
	8424.20.29	--- Other	u	2.5%
	8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	u	2.5%
		- Agricultural or horticultural sprayers :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8424.41	-- Portable sprayers :		
	8424.41.10	--- Hand-operated insecticide sprayers	u	2.5%
	8424.41.20	--- Other, not electrically operated	u	2.5%
	8424.41.90	--- Other	u	2.5%
	8424.49	-- Other :		
	8424.49.10	--- Electrically operated	u	2.5%
	8424.49.20	--- Not electrically operated	u	2.5%
		- Other appliances :		
	8424.82	-- Agricultural or horticultural :		
	8424.82.10	--- Drip irrigation systems	u	2.5%
	8424.82.20	--- Other, electrically operated	u	2.5%
	8424.82.30	--- Other, not electrically operated	u	2.5%
	8424.89	-- Other :		
	8424.89.10	--- Hand-operated household sprayers of a capacity not exceeding 3 l	u	5%
	8424.89.20	--- Spray heads with dip tubes	u	2.5%
	8424.89.40	--- Other, of a kind used solely or principally for the manufacture of printed circuit boards or printed wiring boards substrates or their components	u	2.5%
	8424.89.50	--- Other, electrically operated	u	2.5%
	8424.89.90	--- Other, not electrically operated	u	2.5%
	8424.90	- Parts :		
		-- Of spray guns and similar appliances :		
		--- Electrically operated :		
	8424.90.21	---- Of goods of subheading 8424.20.11	kg	2.5%
	8424.90.23	---- Other	kg	2.5%
		--- Not electrically operated :		
	8424.90.24	---- Of goods of subheading 8424.20.21	kg	2.5%
	8424.90.29	---- Other	kg	2.5%
	8424.90.30	-- Of steam or sand blasting machines and similar jet projecting machines	kg	2.5%
		-- Of other appliances :		
	8424.90.93	--- Of goods of subheading 8424.82.10	kg	2.5%
	8424.90.94	--- Of goods of subheading 8424.41.10, 8424.41.20, 8424.49.20 or 8424.82.30	kg	2.5%
	8424.90.95	--- Of goods of subheading 8424.41.90, 8424.49.10 or 8424.82.20	kg	2.5%
	8424.90.96	--- Of goods of subheading 8424.89.40	kg	2.5%
	8424.90.99	--- Other	kg	2.5%
<b>84.25</b>		<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>		
		- 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	2.5%
	8425.19.00	-- Other	u	2.5%
		- Winches; capstans :		
	8425.31.00	-- Powered by electric motor	u	2.5%
	8425.39.00	-- Other	u	2.5%
		- Jacks; hoists of a kind used for raising vehicles :		
	8425.41.00	-- Built-in jacking systems of a type used in garages	u	2.5%
	8425.42	-- Other jacks and hoists, hydraulic :		
	8425.42.10	--- Jacks of a kind used in tipping mechanisms for lorries	u	2.5%
	8425.42.90	--- Other	u	2.5%
	8425.49	-- Other :		
	8425.49.10	--- Electrically operated	u	2.5%
	8425.49.20	--- Not electrically operated	u	2.5%
<b>84.26</b>		<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		- 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	5%
	8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	u	5%
	8426.19	-- Other :		
	8426.19.20	--- Bridge cranes	u	5%
	8426.19.30	--- Gantry cranes	u	5%
	8426.19.90	--- Other	u	5%
	8426.20.00	- Tower cranes	u	5%
	8426.30.00	- Portal or pedestal jib cranes	u	5%
		- Other machinery, self-propelled :		
	8426.41.00	-- On tyres	u	5%
	8426.49.00	-- Other	u	5%
		- Other machinery :		
	8426.91.00	-- Designed for mounting on road vehicles	u	5%
	8426.99.00	-- Other	u	5%
<b>84.27</b>		<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>		
	8427.10.00	- Self-propelled trucks powered by an electric motor	u	5%
	8427.20.00	- Other self-propelled trucks	u	5%
	8427.90.00	- Other trucks	u	5%
<b>84.29</b>		<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>		
		- Bulldozers and angledozers :		
	8429.11.00	-- Track laying	u	5%
	8429.19.00	-- Other	u	5%
	8429.20.00	- Graders and levellers	u	5%
	8429.30.00	- Scrapers	u	5%
	8429.40	- Tamping machines and road rollers :		
	8429.40.30	-- Tamping machines	u	5%
	8429.40.40	-- Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	u	5%
	8429.40.50	-- Other vibratory road rollers	u	5%
	8429.40.90	-- Other	u	5%
		- Mechanical shovels, excavators and shovel loaders :		
	8429.51.00	-- Front-end shovel loaders	u	5%
	8429.52.00	-- Machinery with a 360° revolving superstructure	u	5%
	8429.59.00	-- Other	u	5%
<b>84.30</b>		<b>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.</b>		
	8430.10.00	- Pile-drivers and pile-extractors	u	5%
		- Coal or rock cutters and tunnelling machinery :		
	8430.31.00	-- Self-propelled	u	5%
	8430.39.00	-- Other	u	5%
		- Other boring or sinking machinery :		
	8430.41.00	-- Self-propelled	u	5%
	8430.49	-- Other :		
	8430.49.90	--- Other	u	5%
	8430.50.00	- Other machinery, self-propelled	u	5%
		- Other machinery, not self-propelled :		
	8430.61.00	-- Tamping or compacting machinery	u	5%
	8430.69.00	-- Other	u	5%
<b>84.31</b>		<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8431.10	- Of machinery of heading 84.25 :		
	8431.10.13	-- Of electrically operated machines :		
		--- Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10	kg	5%
	8431.10.19	--- Other	kg	5%
		-- Of non-electrically operated machines :		
	8431.10.22	--- Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	kg	5%
	8431.10.29	--- Other	kg	5%
	8431.20	- Of machinery of heading 84.27 :		
	8431.20.10	-- Of subheading 8427.10 or 8427.20	kg	5%
	8431.20.90	-- Other	kg	5%
		- Of machinery of heading 84.26, 84.29 or 84.30 :		
	8431.41	-- Buckets, shovels, grabs and grips :		
	8431.41.10	--- For machinery of heading 84.26	kg	5%
	8431.41.90	--- Other	kg	5%
	8431.42.00	-- Bulldozer or angledozer blades	kg	5%
	8431.43.00	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg	5%
	8431.49	-- Other :		
	8431.49.10	--- Parts of machinery of heading 84.26	kg	5%
	8431.49.20	--- Cutting edges or end bits of a kind used for scrapers, graders or levellers	kg	5%
	8431.49.40	--- Cutting edges or end bits of a kind used for bulldozer or angledozer blades	kg	5%
	8431.49.50	--- Of road rollers	kg	5%
	8431.49.90	--- Other	kg	5%
<b>84.33</b>		<b>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.</b>		
	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce :		
	8433.60.10	-- Electrically operated	u	2.5%
	8433.60.20	-- Not electrically operated	u	2.5%
	8433.90	- Parts :		
	8433.90.10	-- Castors wheels, 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	u	2.5%
	8433.90.90	-- Other	u	2.5%
<b>84.34</b>		<b>Milking machines and dairy machinery.</b>		
	8434.10.00	- Milking machines	u	2.5%
	8434.20.00	- Dairy machinery	u	2.5%
	8434.90.00	- Parts	kg	2.5%
<b>84.35</b>		<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>		
	8435.10	- Machinery :		
	8435.10.10	-- Electrically operated	u	2.5%
	8435.10.20	-- Not electrically operated	u	2.5%
	8435.90	- Parts :		
	8435.90.10	-- Of electrically operated machines	kg	2.5%
	8435.90.20	-- Of non-electrically operated machines	kg	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.36		<b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>		
	8436.10	- Machinery for preparing animal feeding stuffs :		
	8436.10.10	-- Electrically operated	u	2.5%
	8436.10.20	-- Not electrically operated	u	2.5%
		- Poultry-keeping machinery; poultry incubators and brooders :		
	8436.21	-- Poultry incubators and brooders :		
	8436.21.10	--- Electrically operated	u	2.5%
	8436.21.20	--- Not electrically operated	u	2.5%
	8436.29	-- Other :		
	8436.29.10	--- Electrically operated	u	2.5%
	8436.29.20	--- Not electrically operated	u	2.5%
	8436.80	- Other machinery :		
		-- Electrically operated :		
	8436.80.11	--- Agricultural or horticultural	u	2.5%
	8436.80.19	--- Other	u	2.5%
		-- Not electrically operated :		
	8436.80.21	--- Agricultural or horticultural	u	2.5%
	8436.80.29	--- Other	u	2.5%
		- Parts :		
	8436.91.00	-- Of poultry-keeping machinery or poultry incubators and brooders	kg	2.5%
	8436.99	-- Other :		
		--- Of electrically operated machines and equipment :		
	8436.99.11	---- Agricultural or horticultural	kg	2.5%
	8436.99.19	---- Other	kg	2.5%
		--- Of non-electrically operated machines and equipment:		
	8436.99.21	---- Agricultural or horticultural	kg	2.5%
	8436.99.29	---- Other	kg	2.5%
84.37		<b>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.</b>		
	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables :		
	8437.10.10	-- For grains, electrically operated; winnowing and similar cleaning machines, electrically operated	u	2.5%
	8437.10.20	-- For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	u	2.5%
	8437.10.30	-- Other, electrically operated	u	2.5%
	8437.10.40	-- Other, not electrically operated	u	2.5%
	8437.80	- Other machinery :		
	8437.80.30	-- Industrial type coffee and corn mills, electrically operated	u	2.5%
	8437.80.40	-- Industrial type coffee and corn mills, not electrically operated	u	2.5%
		-- Other, electrically operated :		
	8437.80.59	--- Other	u	2.5%
		-- Other, not electrically operated :		
	8437.80.69	--- Other	u	2.5%
	8437.90	- Parts :		
		-- Of electrically operated machines :		
	8437.90.11	--- Of machines of subheading 8437.10	kg	2.5%
	8437.90.19	--- Other	kg	2.5%
		-- Of non-electrically operated machines :		
	8437.90.21	--- Of machines of subheading 8437.10	kg	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.38	8437.90.29	--- Other	kg	2.5%
		<b>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 or microbial fats or oils.</b>		
	8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u	2.5%
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate :		
	8438.20.10	-- Electrically operated	u	2.5%
	8438.20.20	-- Not electrically operated	u	2.5%
	8438.30	- Machinery for sugar manufacture :		
	8438.30.10	-- Electrically operated	u	2.5%
	8438.30.20	-- Not electrically operated	u	2.5%
	8438.40.00	- Brewery machinery	u	2.5%
	8438.50.00	- Machinery for the preparation of meat or poultry	u	2.5%
	8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	u	2.5%
	8438.80	- Other machinery :		
		-- Coffee pulpers :		
	8438.80.11	--- Electrically operated	u	2.5%
	8438.80.12	--- Not electrically operated	u	2.5%
		-- Machinery for the preparation of fish, crustaceans or molluscs :		
	8438.80.21	--- Electrically operated	u	2.5%
	8438.80.22	--- Not electrically operated	u	2.5%
		-- Other :		
	8438.80.91	--- Electrically operated	u	2.5%
	8438.80.92	--- Not electrically operated	u	2.5%
	8438.90	- Parts :		
		-- Of electrically operated machines :		
	8438.90.11	--- Of goods of subheading 8438.30.10	kg	2.5%
	8438.90.12	--- Of coffee pulpers	kg	2.5%
	8438.90.19	--- Other	kg	2.5%
		-- Of non-electrically operated machines :		
	8438.90.21	--- Of goods of subheading 8438.30.20	kg	2.5%
	8438.90.22	--- Of coffee pulpers	kg	2.5%
	8438.90.29	--- Other	kg	2.5%
84.39		<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>		
	8439.10.00	- Machinery for making pulp of fibrous cellulosic material	u	2.5%
	8439.20.00	- Machinery for making paper or paperboard	u	2.5%
	8439.30.00	- Machinery for finishing paper or paperboard	u	2.5%
		- Parts :		
	8439.91.00	-- Of machinery for making pulp of fibrous cellulosic material	u	2.5%
	8439.99.00	-- Other	u	2.5%
84.40		<b>Book-binding machinery, including book-sewing machines.</b>		
	8440.10	- Machinery :		
	8440.10.10	-- Electrically operated	u	2.5%
	8440.10.20	-- Not electrically operated	u	2.5%
	8440.90.00	- Parts	kg	2.5%
84.41		<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>		
	8441.10	- Cutting machines :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8441.10.10	- - Electrically operated	u	2.5%
	8441.10.20	- - Not electrically operated	u	2.5%
	8441.20.00	- Machines for making bags, sacks or envelopes	u	2.5%
	8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	2.5%
	8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	u	2.5%
	8441.80	- Other machinery :		
	8441.80.10	- - Electrically operated	u	2.5%
	8441.80.20	- - Not electrically operated	u	2.5%
	8441.90.00	- Parts	kg	2.5%
<b>84.42</b>		<b>Machinery, apparatus and equipment (other than the machines 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).</b>		
	8442.30.00	- Machinery, apparatus and equipment	u	2.5%
	8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	kg	2.5%
	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	2.5%
<b>84.43</b>		<b>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.</b>		
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:		
	8443.11.00	- - Offset printing machinery, reel-fed	u	2.5%
	8443.12.00	- - Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	u	2.5%
	8443.13.00	- - Other offset printing machinery	u	2.5%
	8443.14.00	- - Letterpress printing machinery, reel-fed, excluding flexographic printing	u	2.5%
	8443.15.00	- - Letterpress printing machinery, other than reel-fed, excluding flexographic printing	u	2.5%
	8443.16.00	- - Flexographic printing machinery	u	2.5%
	8443.17.00	- - Gravure printing machinery	u	2.5%
	8443.19.00	- - Other	u	2.5%
		- Other printers, copying machines and facsimile machines, whether or not combined :		
	8443.32	- - Other, capable of connecting to an automatic data processing machine or to a network :		
	8443.32.40	- - - Facsimile machines	u	2.5%
		- Parts and accessories :		
	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	2.5%
<b>84.44</b>		<b>Machines for extruding, drawing, texturing or cutting man-made textile materials.</b>		
	8444.00.10	- Electrically operated	u	2.5%
	8444.00.20	- Not electrically operated	u	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.45		<b>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.</b> - Machines for preparing textile fibres : 8445.11 -- Carding machines : 8445.11.10 --- Electrically operated u 2.5% 8445.11.20 --- Not electrically operated u 2.5% 8445.12.00 -- Combing machines u 2.5% 8445.13.00 -- Drawing or roving machines u 2.5% 8445.19 -- Other : 8445.19.30 --- Cotton gins u 2.5% 8445.19.40 --- Other, electrically operated u 2.5% 8445.19.50 --- Other, not electrically operated u 2.5% 8445.20 - Textile spinning machines : 8445.20.10 -- Electrically operated u 2.5% 8445.20.20 -- Not electrically operated u 2.5% 8445.30 - Textile doubling or twisting machines : 8445.30.10 -- Electrically operated u 2.5% 8445.30.20 -- Not electrically operated u 2.5% 8445.40 - Textile winding (including weft-winding) or reeling machines : 8445.40.10 -- Electrically operated u 2.5% 8445.40.20 -- Not electrically operated u 2.5% 8445.90 - Other : 8445.90.10 -- Electrically operated u 2.5% 8445.90.20 -- Not electrically operated u 2.5%		
84.46		<b>Weaving machines (looms).</b> 8446.10 - For weaving fabrics of a width not exceeding 30 cm : 8446.10.10 -- Electrically operated u 2.5% 8446.10.20 -- Not electrically operated u 2.5% - For weaving fabrics of a width exceeding 30 cm, shuttle type : 8446.21.00 -- Power looms u 2.5% 8446.29.00 -- Other u 2.5% 8446.30.00 - For weaving fabrics of a width exceeding 30 cm, shuttleless type u 2.5%		
84.47		<b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b> - Circular knitting machines : 8447.11.00 -- With cylinder diameter not exceeding 165 mm u 2.5% 8447.12.00 -- With cylinder diameter exceeding 165 mm u 2.5% 8447.20 - Flat knitting machines; stitch-bonding machines : 8447.20.10 -- Electrically operated u 2.5% 8447.20.20 -- Not electrically operated u 2.5% 8447.90 - Other : 8447.90.10 -- Electrically operated u 2.5% 8447.90.20 -- Not electrically operated u 2.5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
<b>84.48</b>		<b>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).</b> - Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :		
	8448.11	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith :		
	8448.11.10	--- Electrically operated	kg	2.5%
	8448.11.20	--- Not electrically operated	kg	2.5%
	8448.19	-- Other :		
	8448.19.10	--- Electrically operated	kg	2.5%
	8448.19.20	--- Not electrically operated	kg	2.5%
	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	2.5%
	8448.31.00	-- Card clothing	kg	2.5%
	8448.32.00	-- Of machines for preparing textile fibres, other than card clothing	kg	2.5%
	8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	kg	2.5%
	8448.39.00	-- Other - Parts and accessories of weaving machines (looms) or of their auxiliary machinery :	kg	2.5%
	8448.42.00	-- Reeds for looms, healds and heald-frames	kg	2.5%
	8448.49	-- Other :		
	8448.49.11	---- Shuttles :		
	8448.49.12	---- For electrically operated machines	kg	2.5%
	8448.49.12	---- For non-electrically operated machines	kg	2.5%
	8448.49.90	---- Other - Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :	kg	2.5%
	8448.51.00	-- Sinkers, needles and other articles used in forming stitches	kg	2.5%
	8448.59.00	-- Other	kg	2.5%
<b>84.49</b>	<b>8449.00.00</b>	<b>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.</b>	kg	2.5%
<b>84.50</b>		<b>Household or laundry-type washing machines, including machines which both wash and dry.</b> - 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	-- Other machines, with built-in centrifugal drier :		
	8450.12.10	--- Each of a dry linen capacity not exceeding 6 kg	u	5%
	8450.12.90	--- Other	u	5%
	8450.19	-- Other :		
	8450.19.11	--- Electrically operated :		
	8450.19.11	---- Each of a dry linen capacity not exceeding 6 kg	u	5%
	8450.19.19	---- Other	u	5%
		--- Other :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8450.19.91	----- Each of a dry linen capacity not exceeding 6 kg	u	5%
	8450.19.99	----- 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 machines of subheading 8450.20.00	kg	5%
	8450.90.20	-- Of machines of subheading 8450.11, 8450.12 or 8450.19	kg	5%
<b>84.51</b>		<b>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.</b>		
	8451.10.00	- Dry-cleaning machines	u	2.5%
		- Drying machines :		
	8451.21.00	-- Each of a dry linen capacity not exceeding 10 kg	u	2.5%
	8451.29.00	-- Other	u	2.5%
	8451.30	- Ironing machines and presses (including fusing presses):		
	8451.30.10	-- Single roller type domestic ironing machines	u	5%
	8451.30.90	-- Other	u	2.5%
	8451.40.00	- Washing, bleaching or dyeing machines	u	2.5%
	8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	2.5%
	8451.80.00	- Other machinery	u	2.5%
	8451.90	- Parts :		
	8451.90.10	-- Of machines of a dry linen capacity not exceeding 10 kg	kg	2.5%
	8451.90.90	-- Other	kg	2.5%
<b>84.52</b>		<b>Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>		
	8452.10.00	- Sewing machines of the household type	u	5%
		- Other sewing machines :		
	8452.21.00	-- Automatic units	u	2.5%
	8452.29.00	-- Other	u	2.5%
	8452.30.00	- Sewing machine needles	u	2.5%
	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines :		
		-- Of machinery of subheading 8452.10.00 :		
	8452.90.11	--- Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	kg	2.5%
	8452.90.12	--- Furniture, bases and covers and parts thereof	kg	2.5%
	8452.90.19	--- Other	kg	2.5%
		-- Other :		
	8452.90.91	--- Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	kg	2.5%
	8452.90.92	--- Furniture, bases and covers and parts thereof	kg	2.5%
	8452.90.99	--- Other	kg	2.5%
<b>84.53</b>		<b>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.</b>		
	8453.10	- Machinery for preparing, tanning or working hides, skins or leather :		
	8453.10.10	-- Electrically operated	u	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8453.10.20	-- Not electrically operated	u	2.5%
	8453.20	- Machinery for making or repairing footwear :		
	8453.20.10	-- Electrically operated	u	2.5%
	8453.20.20	-- Not electrically operated	u	2.5%
	8453.80	- Other machinery :		
	8453.80.10	-- Electrically operated	u	2.5%
	8453.80.20	-- Not electrically operated	u	2.5%
	8453.90.00	- Parts	kg	2.5%
<b>84.56</b>		<b>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; water-jet cutting machines.</b> - Operated by laser or other light or photon beam processes :		
	8456.11	-- Operated by laser :		
	8456.11.10	--- Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines	u	2.5%
	8456.11.90	--- Other	u	2.5%
	8456.12	-- Operated by other light or photon beam processes :		
	8456.12.10	--- Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines	u	2.5%
	8456.12.90	--- Other	u	2.5%
	8456.20.00	- Operated by ultrasonic processes	u	2.5%
	8456.30.00	- Operated by electro-discharge processes	u	2.5%
	8456.40	- Operated by plasma arc processes :		
	8456.40.10	-- 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	2.5%
	8456.40.20	-- Plasma cleaner machines that remove organic contaminants from electron microscopy specimens and specimen holders	u	2.5%
	8456.40.90	-- Other	u	2.5%
	8456.50.00	- Water-jet cutting machines	u	2.5%
	8456.90	- Other :		
	8456.90.20	-- Wet processing equipments for the application by immersion of electrochemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards	u	2.5%
	8456.90.90	-- Other	u	2.5%
<b>84.57</b>		<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>		
	8457.10	- Machining centres :		
	8457.10.10	-- Of spindle power not exceeding 4 kW	u	2.5%
	8457.10.90	-- Other	u	2.5%
	8457.20.00	- Unit construction machines (single station)	u	2.5%
	8457.30.00	- Multi-station transfer machines	u	2.5%
<b>84.58</b>		<b>Lathes (including turning centres) for removing metal.</b> - Horizontal lathes :		
	8458.11	-- Numerically controlled :		
	8458.11.10	--- Of spindle power not exceeding 4 kW	u	2.5%
	8458.11.90	--- Other	u	2.5%
	8458.19	-- Other :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.59	8458.19.10	--- With the distance between the main spindle centre and the bed not exceeding 300 mm	u	2.5%
	8458.19.90	--- Other	u	2.5%
		- Other lathes :		
	8458.91.00	-- Numerically controlled	u	2.5%
	8458.99	-- Other :		
	8458.99.10	--- With the distance between the main spindle centre and the bed not exceeding 300 mm	u	2.5%
	8458.99.90	--- Other	u	2.5%
		<b>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.</b>		
	8459.10.00	- Way-type unit head machines	u	2.5%
		- Other drilling machines :		
	8459.21.00	-- Numerically controlled	u	2.5%
	8459.29	-- Other :		
	8459.29.10	--- Electrically operated	u	2.5%
	8459.29.20	--- Not electrically operated	u	2.5%
		- Other boring-milling machines :		
	8459.31.00	-- Numerically controlled	u	2.5%
	8459.39	-- Other :		
	8459.39.10	--- Electrically operated	u	2.5%
	8459.39.20	--- Not electrically operated	u	2.5%
		- Other boring machines :		
	8459.41.00	-- Numerically controlled	u	2.5%
	8459.49	-- Other :		
	8459.49.10	--- Electrically operated	u	2.5%
	8459.49.20	--- Not electrically operated	u	2.5%
		- Milling machines, knee-type :		
	8459.51.00	-- Numerically controlled	u	2.5%
	8459.59	-- Other :		
	8459.59.10	--- Electrically operated	u	2.5%
	8459.59.20	--- Not electrically operated	u	2.5%
		- Other milling machines :		
	8459.61.00	-- Numerically controlled	u	2.5%
	8459.69	-- Other :		
	8459.69.10	--- Electrically operated	u	2.5%
	8459.69.20	--- Not electrically operated	u	2.5%
	8459.70	- Other threading or tapping machines :		
	8459.70.10	-- Electrically operated	u	2.5%
	8459.70.20	-- Not electrically operated	u	2.5%
84.60		<b>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermet by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.</b>		
		- Flat-surface grinding machines :		
	8460.12.00	-- Numerically controlled	u	2.5%
	8460.19.00	-- Other	u	2.5%
		- Other grinding machines :		
	8460.22.00	-- Centreless grinding machines, numerically controlled	u	2.5%
	8460.23.00	-- Other cylindrical grinding machines, numerically controlled	u	2.5%
		- - Other, numerically controlled		
	8460.24.00	-- Other, numerically controlled	u	2.5%
	8460.29	-- Other :		
	8460.29.10	--- Electrically operated	u	2.5%
	8460.29.20	--- Not electrically operated	u	2.5%
		- Sharpening (tool or cutter grinding) machines :		
	8460.31	-- Numerically controlled :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.61	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	2.5%
	8460.31.90	--- Other	u	2.5%
	8460.39	-- Other :		
	8460.39.10	--- Electrically operated	u	2.5%
	8460.39.20	--- Not electrically operated	u	2.5%
	8460.40.00	- Honing or lapping machines	u	2.5%
	8460.90	- Other :		
	8460.90.10	-- Electrically operated	u	2.5%
	8460.90.20	-- Not electrically operated	u	2.5%
		<b>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.</b>		
	8461.20.00	- Shaping or slotting machines	u	2.5%
	8461.30.00	- Broaching machines	u	2.5%
	8461.40.00	- Gear cutting, gear grinding or gear finishing machines	u	2.5%
	8461.50.00	- Sawing or cutting-off machines	u	2.5%
84.62	8461.90	- Other :		
	8461.90.20	-- Planing machines	u	2.5%
	8461.90.90	-- Other	u	2.5%
		<b>Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.</b>		
		- Hot forming machines for forging, die forging (including presses) and hot hammers :		
	8462.11.00	-- Closed die forging machines	u	2.5%
	8462.19.00	-- Other	u	2.5%
		- Bending, folding, straightening or flattening machines (including press brakes) for flat products :		
	8462.22	-- Profile forming machines :		
	8462.22.10	--- Numerically controlled	u	2.5%
	8462.22.90	--- Other	u	2.5%
	8462.23.00	-- Numerically controlled press brakes	u	2.5%
	8462.24.00	-- Numerically controlled panel benders	u	2.5%
	8462.25.00	-- Numerically controlled roll forming machines	u	2.5%
	8462.26.00	-- Other numerically controlled bending, folding, straightening or flattening machines	u	2.5%
	8462.29.00	-- Other	u	2.5%
		- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines :		
	8462.32	-- Slitting lines and cut-to-length lines :		
	8462.32.10	--- Numerically controlled	u	2.5%
	8462.32.90	--- Other	u	2.5%
	8462.33.00	-- Numerically controlled shearing machines	u	2.5%
	8462.39.00	-- Other	u	2.5%
		- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines :		
	8462.42.00	-- Numerically controlled	u	2.5%
	8462.49.00	-- Other	u	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		- Machines for working tube, pipe, hollow section and bar (excluding presses) :		
	8462.51.00	-- Numerically controlled	u	2.5%
	8462.59.00	-- Other	u	2.5%
		- Cold metal working presses :		
	8462.61	-- Hydraulic presses :		
		---- Numerically controlled :		
	8462.61.11	---- Die forging or die stamping machines	u	2.5%
	8462.61.19	---- Other	u	2.5%
		---- Other :		
	8462.61.91	---- Die forging or die stamping machines	u	2.5%
	8462.61.99	---- Other	u	2.5%
	8462.62	-- Mechanical presses :		
		---- Numerically controlled :		
	8462.62.11	---- Die forging or die stamping machines	u	2.5%
	8462.62.19	---- Other	u	2.5%
		---- Other :		
	8462.62.91	---- Die forging or die stamping machines	u	2.5%
	8462.62.99	---- Other	u	2.5%
	8462.63	-- Servo-presses :		
	8462.63.10	---- Die forging or die stamping machines	u	2.5%
	8462.63.90	---- Other	u	2.5%
	8462.69	-- Other :		
	8462.69.10	---- Die forging or die stamping machines	u	2.5%
	8462.69.90	---- Other	u	2.5%
	8462.90	-- Other :		
	8462.90.10	-- Die forging or die stamping machines	u	2.5%
	8462.90.90	-- Other	u	2.5%
<b>84.63</b>		<b>Other machine-tools for working metal or cermets, without removing material.</b>		
	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like :		
	8463.10.10	-- Electrically operated	u	2.5%
	8463.10.20	-- Not electrically operated	u	2.5%
	8463.20	- Thread rolling machines :		
	8463.20.10	-- Electrically operated	u	2.5%
	8463.20.20	-- Not electrically operated	u	2.5%
	8463.30	- Machines for working wire :		
	8463.30.10	-- Electrically operated	u	2.5%
	8463.30.20	-- Not electrically operated	u	2.5%
	8463.90	- Other :		
	8463.90.10	-- Electrically operated	u	2.5%
	8463.90.20	-- Not electrically operated	u	2.5%
<b>84.64</b>		<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.</b>		
	8464.10	- Sawing machines :		
	8464.10.10	-- Electrically operated	u	2.5%
	8464.10.20	-- Not electrically operated	u	2.5%
	8464.20	- Grinding or polishing machines :		
	8464.20.10	-- Electrically operated	u	2.5%
	8464.20.20	-- Not electrically operated	u	2.5%
	8464.90	- Other :		
	8464.90.10	-- Electrically operated	u	2.5%
	8464.90.20	-- Not electrically operated	u	2.5%
<b>84.65</b>		<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</b>		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	u	2.5%
	8465.20.00	- Machining centres	u	2.5%
		- Other :		
	8465.91	-- Sawing machines :		
	8465.91.10	--- Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	u	2.5%
	8465.91.90	--- Other	u	2.5%
	8465.92	-- Planing, milling or moulding (by cutting) machines :		
	8465.92.10	--- For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board 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 board or printed wiring board substrates	u	2.5%
	8465.92.90	--- Other	u	2.5%
	8465.93	-- Grinding, sanding or polishing machines :		
	8465.93.10	--- Electrically operated	u	2.5%
	8465.93.20	--- Not electrically operated	u	2.5%
	8465.94.00	-- Bending or assembling machines	u	2.5%
	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	2.5%
	8465.95.90	--- Other	u	2.5%
	8465.96.00	-- Splitting, slicing or paring machines	u	2.5%
	8465.99	-- Other :		
	8465.99.10	--- Lathes	u	2.5%
	8465.99.50	--- Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; machines for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards	u	2.5%
	8465.99.60	--- Other, electrically operated	u	2.5%
	8465.99.90	--- Other	u	2.5%
84.66		<b>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 the machines; tool holders for any type of tool for working in the hand.</b>		
	8466.10	- Tool holders and self-opening dieheads :		
	8466.10.10	-- For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	2.5%
	8466.10.90	-- Other	kg	2.5%
	8466.20	- Work holders :		
	8466.20.10	-- For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	2.5%
	8466.20.90	-- Other	kg	2.5%
	8466.30.00	- Dividing heads and other special attachments for machines	kg	2.5%
		- Other :		
	8466.91.00	-- For machines of heading 84.64	kg	2.5%
	8466.92.00	-- For machines of heading 84.65	kg	2.5%
	8466.93	-- For machines of headings 84.56 to 84.61 :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.72	8466.93.30	--- For machines of subheading 8456.11.10, 8456.12.10, 8456.20.00, or 8456.30.00, of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of machines of heading 85.17, or parts of automatic data processing machines of heading 84.71; for machines of subheading 8457.10, 8458.91.00, 8459.21.00, 8459.29.10, 8459.61.00, 8459.69.10, or 8461.50.00, of a kind used solely or principally for the manufacture of parts of machines of heading 85.17, or parts of automatic data processing machines of heading 84.71	kg	2.5%
	8466.93.40	--- For machines of subheading 8456.50.00	kg	2.5%
	8466.93.90	--- Other	kg	2.5%
	8466.94.00	-- For machines of heading 84.62 or 84.63	kg	2.5%
		<b>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).</b>		
	8472.10.00	- Duplicating machines	u	2.5%
	8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u	2.5%
	8472.90	- Other :		
	8472.90.10	-- Automatic teller machines	u	2.5%
		-- Typewriters other than printers of heading 84.43 :		
	8472.90.41	--- Automatic	u	2.5%
	8472.90.49	--- Other	u	2.5%
	8472.90.50	-- Word-processing machines	u	2.5%
	8472.90.60	-- Other, electrically operated	u	2.5%
	8472.90.90	-- Other, not electrically operated	u	2.5%
84.73		<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.</b>		
	8473.40.00	- Parts and accessories of the machines of heading 84.72	kg	2.5%
84.74		<b>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.</b>		
	8474.10	- Sorting, screening, separating or washing machines :		
	8474.10.10	-- Electrically operated	u	2.5%
	8474.10.20	-- Not electrically operated	u	2.5%
	8474.20	- Crushing or grinding machines :		
		-- Electrically operated :		
	8474.20.11	--- For stone	u	2.5%
	8474.20.19	--- Other	u	2.5%
		-- Not electrically operated :		
	8474.20.21	--- For stone	u	2.5%
	8474.20.29	--- Other	u	2.5%
		- Mixing or kneading machines :		
	8474.31	-- Concrete or mortar mixers :		
	8474.31.10	--- Electrically operated	u	2.5%
	8474.31.20	--- Not electrically operated	u	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8474.32	-- Machines for mixing mineral substances with bitumen ;		
		--- Electrically operated :		
	8474.32.11	---- Of an output capacity not exceeding 80 t per hour	u	2.5%
	8474.32.19	---- Other	u	2.5%
		--- Not electrically operated :		
	8474.32.21	---- Of an output capacity not exceeding 80 t per hour	u	2.5%
	8474.32.29	---- Other	u	2.5%
	8474.39	-- Other :		
	8474.39.10	--- Electrically operated	u	2.5%
	8474.39.20	--- Not electrically operated	u	2.5%
	8474.80	- Other machinery :		
	8474.80.10	-- Electrically operated	u	2.5%
	8474.80.20	-- Not electrically operated	u	2.5%
	8474.90.00	- Parts	kg	2.5%
84.75		<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b>		
	8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	u	2.5%
		- Machines for manufacturing or hot working glass or glassware :		
	8475.21.00	-- Machines for making optical fibres and preforms thereof	u	2.5%
	8475.29.00	-- Other	u	2.5%
	8475.90	- Parts :		
	8475.90.30	-- Of machines of subheading 8475.21.00	kg	2.5%
	8475.90.90	-- Other	kg	2.5%
84.76		<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>		
		- Automatic beverage-vending machines :		
	8476.21.00	-- Incorporating heating or refrigerating devices	u	2.5%
	8476.29.00	-- Other	u	2.5%
		- Other machines :		
	8476.81.00	-- Incorporating heating or refrigerating devices	u	2.5%
	8476.89	-- Other :		
	8476.89.10	--- Money-changing machines	u	2.5%
	8476.89.90	--- Other	u	2.5%
	8476.90	- Parts :		
	8476.90.10	-- Of money-changing machines	kg	2.5%
	8476.90.90	-- Other	kg	2.5%
84.77		<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>		
	8477.10	- Injection-moulding machines :		
	8477.10.10	-- For moulding rubber	u	2.5%
		-- For moulding plastics :		
	8477.10.31	--- Poly (vinyl chloride) injection moulding machines	u	2.5%
	8477.10.39	--- Other	u	2.5%
	8477.20	- Extruders :		
	8477.20.10	-- For extruding rubber	u	2.5%
	8477.20.20	-- For extruding plastics	u	2.5%
	8477.30.00	- Blow moulding machines	u	2.5%
	8477.40	- Vacuum moulding machines and other thermoforming machines :		
	8477.40.10	-- For moulding or forming rubber	u	2.5%
	8477.40.20	-- For moulding or forming plastics	u	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8477.51.00	- Other machinery for moulding or otherwise forming : -- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	2.5%
	8477.59	-- Other :		
	8477.59.10	--- For rubber	u	2.5%
	8477.59.20	--- For plastics	u	2.5%
	8477.80	- Other machinery :		
	8477.80.10	-- For working rubber or for the manufacture of products from rubber, electrically operated	u	2.5%
	8477.80.20	-- For working rubber or for the manufacture of products from rubber, not electrically operated -- For working plastics or for the manufacture of products from plastics, electrically operated :	u	2.5%
	8477.80.31	--- Lamination presses for the manufacture of printed circuit boards or printed wiring boards	u	2.5%
	8477.80.39	--- Other	u	2.5%
	8477.80.40	-- For working plastics or for the manufacture of products from plastics, not electrically operated	u	2.5%
	8477.90	- Parts :		
	8477.90.10	-- Of electrically operated machines for working rubber or for the manufacture of products from rubber	kg	2.5%
	8477.90.20	-- Of non-electrically operated machines for working rubber or for the manufacture of products from rubber -- Of electrically operated machines for working plastics or for the manufacture of products from plastic materials :	kg	2.5%
	8477.90.32	--- Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	kg	2.5%
	8477.90.39	--- Other	kg	2.5%
	8477.90.40	-- Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	kg	2.5%
<b>84.78</b>		<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>		
	8478.10	- Machinery :		
	8478.10.10	-- Electrically operated	u	2.5%
	8478.10.20	-- Not electrically operated	u	2.5%
	8478.90.00	- Parts	kg	2.5%
<b>84.79</b>		<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>		
	8479.10	- Machinery for public works, building or the like :		
	8479.10.10	-- Electrically operated	u	2.5%
	8479.10.20	-- Not electrically operated	u	2.5%
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils :		
	8479.20.10	-- Electrically operated	u	2.5%
	8479.20.20	-- Not electrically operated	u	2.5%
	8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	u	2.5%
	8479.40	- Rope or cable-making machines :		
	8479.40.10	-- Electrically operated	u	2.5%
	8479.40.20	-- Not electrically operated	u	2.5%
	8479.50.00	- Industrial robots, not elsewhere specified or included	u	2.5%
	8479.60.00	- Evaporative air coolers	u	2.5%
		- Passenger boarding bridges :		
	8479.71.00	-- Of a kind used in airports	u	2.5%
	8479.79.00	-- Other	u	2.5%
		- Other machines and mechanical appliances :		
	8479.81	-- For treating metal, including electric wire coil-winders:		
	8479.81.10	--- Electrically operated	u	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
84.83	8479.81.20	--- Not electrically operated	u	2.5%
	8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines :		
	8479.82.10	--- Electrically operated	u	2.5%
	8479.82.20	--- Not electrically operated	u	2.5%
	8479.83.00	-- Cold isostatic presses	u	2.5%
	8479.89	-- Other :		
	8479.89.10	--- Automated machines for the placement or the removal of components or contact elements of a kind used solely or principally for the manufacture of printed circuit assemblies	u	2.5%
	8479.89.50	--- 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; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process	u	2.5%
		--- Other, electrically operated :		
	8479.89.61	---- Automatic service-vending machines	u	2.5%
	8479.89.69	---- Other	u	2.5%
	8479.89.70	--- Other, not electrically operated	u	2.5%
	8479.90	- Parts :		
	8479.90.10	-- Of goods of subheading 8479.89.10	kg	2.5%
	8479.90.50	-- Of goods of subheading 8479.89.50	kg	2.5%
	8479.90.90	-- Other	kg	2.5%
		<b>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).</b>		
	8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks :		
	8483.10.10	-- For machinery of heading 84.29 or 84.30	u	5%
		-- Cam shafts and crank shafts for engines of vehicles of Chapter 87 :		
	8483.10.24	--- For vehicles of heading 87.11	u	5%
		--- Other :		
	8483.10.25	---- For vehicles of a cylinder capacity not exceeding 2,000 cc	u	5%
	8483.10.26	---- For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	5%
	8483.10.27	---- For vehicles of a cylinder capacity exceeding 3,000 cc	u	5%
	8483.20	- Bearing housings, incorporating ball or roller bearings :		
	8483.20.20	-- For machinery of heading 84.29 or 84.30	u	5%
	8483.20.30	-- For engines of vehicles of Chapter 87	u	5%
	8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings :		
	8483.30.30	-- For engines of vehicles of Chapter 87	u	5%
	8483.30.90	-- Other	u	5%
	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 :		
	8483.40.30	-- For machinery of heading 84.29 or 84.30	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8483.40.40	-- For engines of vehicles of Chapter 87	u	5%
	8483.40.90	-- Other	u	5%
	8483.50.00	- Flywheels and pulleys, including pulley blocks	u	5%
	8483.60.00	- Clutches and shaft couplings (including universal joints)	u	5%
	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts :		
		-- Parts of goods of subheading 8483.10 :		
	8483.90.13	--- For other tractors of heading 87.01	kg	5%
	8483.90.14	--- For goods of heading 87.11	kg	5%
	8483.90.15	--- For other goods of Chapter 87	kg	5%
	8483.90.19	--- Other	kg	
		-- Other :		
	8483.90.93	--- For other tractors of heading 87.01	kg	5%
	8483.90.94	--- For goods of heading 87.11	kg	5%
	8483.90.95	--- For other goods of Chapter 87	kg	5%
<b>84.85</b>		<b>Machines for additive manufacturing.</b>		
	8485.10.00	- By metal deposit	u	2.5%
	8485.20.00	- By plastics or rubber deposit	u	2.5%
	8485.30	- By plaster, cement, ceramics or glass deposit :		
	8485.30.10	-- By glass deposit	u	2.5%
	8485.30.90	-- Other	u	2.5%
	8485.80.00	- Other	u	2.5%
	8485.90	- Parts :		
	8485.90.10	-- Of subheading 8485.20.00	kg	2.5%
	8485.90.90	-- Other	kg	2.5%
<b>84.86</b>		<b>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 11 (C) to this Chapter; parts and accessories.</b>		
	8486.10	- Machines and apparatus for the manufacture of boules or wafers :		
	8486.10.10	-- Apparatus for rapid heating of semiconductor wafers	u	2.5%
	8486.10.20	-- Spin dryers for semiconductor wafer processing	u	2.5%
	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	2.5%
	8486.10.40	-- Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	u	2.5%
	8486.10.50	-- Grinding, polishing and lapping machines for processing of semiconductor wafers	u	2.5%
	8486.10.60	-- Apparatus for growing or pulling monocrystal semiconductor boules	u	2.5%
	8486.10.90	-- Other	u	2.5%
	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	2.5%
	8486.20.12	--- Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	u	2.5%
	8486.20.13	--- Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	u	2.5%
	8486.20.19	--- Other	u	2.5%
		-- Doping equipment :		
	8486.20.21	--- Ion implanters for doping semiconductor materials	u	2.5%
	8486.20.29	--- Other	u	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8486.20.31	-- Etching and stripping equipment : --- 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	2.5%
	8486.20.32	--- Equipment for dry etching patterns on semiconductor materials	u	2.5%
	8486.20.33	--- Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	u	2.5%
	8486.20.39	--- Other	u	2.5%
		-- Lithography equipment :		
	8486.20.41	--- Direct write-on-wafer apparatus	u	2.5%
	8486.20.42	--- Step and repeat aligners	u	2.5%
	8486.20.49	--- Other	u	2.5%
		-- Equipment for developing exposed wafers :		
	8486.20.51	--- Dicing machines for scribing or scoring semiconductor wafers	u	2.5%
	8486.20.59	--- Other	u	2.5%
		-- Other :		
	8486.20.91	--- Lasercutters for cutting contacting tracks in semiconductor production by laser beam	u	2.5%
	8486.20.92	--- Machines for bending, folding and straightening semiconductor leads	u	2.5%
	8486.20.93	--- Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	u	2.5%
	8486.20.94	--- Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	u	2.5%
	8486.20.95	--- Automated machines for the placement or the removal of components or contact elements on semiconductor materials	u	2.5%
	8486.20.99	--- Other	u	2.5%
	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	2.5%
	8486.30.20	-- Apparatus for wet etching, developing, stripping or cleaning flat panel displays	u	2.5%
	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	2.5%
	8486.30.90	-- Other	u	2.5%
	8486.40	- Machines and apparatus specified in Note 11 (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	2.5%
	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	2.5%
	8486.40.30	-- Moulds for manufacture of semiconductor devices	u	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8486.40.40	-- Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	2.5%
	8486.40.50	-- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	2.5%
	8486.40.60	-- Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	2.5%
	8486.40.70	-- Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	u	2.5%
	8486.40.90	-- Other	u	2.5%
	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	2.5%
	8486.90.12	--- Of spin dryers for semiconductor wafer processing	kg	2.5%
	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	2.5%
		--- 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	2.5%
	8486.90.15	---- Other	kg	2.5%
	8486.90.16	--- Of grinding, polishing and lapping machines for processing of semiconductor wafers	kg	2.5%
	8486.90.17	--- Of apparatus for growing or pulling monocrystal semiconductor boules	kg	2.5%
	8486.90.19	--- Other	kg	2.5%
		-- 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	2.5%
	8486.90.22	--- Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	kg	2.5%
	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	2.5%
		--- 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	2.5%
	8486.90.25	---- Other	kg	2.5%
		--- 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	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8486.90.27	---- Other	kg	2.5%
	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	2.5%
	8486.90.29	--- Other	kg	2.5%
		-- 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	2.5%
		--- 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	2.5%
	8486.90.33	---- Other	kg	2.5%
	8486.90.34	--- Of chemical vapour deposition apparatus for flat panel display production	kg	2.5%
	8486.90.35	--- Of spinners for coating photosensitive emulsions on flat panel display substrates	kg	2.5%
	8486.90.36	--- Of apparatus for physical deposition on flat panel display substrates	kg	2.5%
	8486.90.39	--- Other	kg	2.5%
		-- Of machines or apparatus specified in Note 11 (C) to this Chapter :		
	8486.90.41	--- Of focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	kg	2.5%
	8486.90.42	--- Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	kg	2.5%
	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	2.5%
	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	2.5%
	8486.90.45	--- Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	kg	2.5%
	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	2.5%
	8486.90.49	--- Other	kg	2.5%

## Chapter 85

### Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

#### Notes.

1. This Chapter does not cover :
  - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
  - (b) Articles of glass of heading 70.11;
  - (c) Machines and apparatus of heading 84.86;
  - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
  - (e) Electrically heated furniture of Chapter 94.
  
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.  
 However, metal tank mercury arc rectifiers remain classified in heading 85.04.
  
3. For the purposes of heading 85.07, the expression “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.
  
4. 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).

5. For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6. 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.

7. For the purposes of heading 85.24, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

8. 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.

9. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

10. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

11. For the purposes of heading 85.39, the expression “light-emitting diode (LED) light sources” covers :

- (a) “Light-emitting diode (LED) modules” which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.
- (b) “Light-emitting diode (LED) lamps” which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or

optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12. For the purposes of headings 85.41 and 85.42 :

- (a) (i) “Semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

“Semiconductor-based transducers” are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean :

- (1) “Semiconductor-based” means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.

- (2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
  - (3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.
  - (4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.
  - (5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
  - (6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.
- (ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;
- (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.
- (iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition :

- 1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
- 2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
- 3. (a) "Silicon-based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain,

magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

- (b) “Silicon based actuators” consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
- (c) “Silicon based resonators” are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (d) “Silicon based oscillators” are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

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.

#### **Subheading Notes.**

1. Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :
  - writing speed exceeding 0.5 mm per microsecond;
  - time resolution 50 nanoseconds or less;
  - frame rate exceeding 225,000 frames per second.
2. In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least  $50 \times 10^3$  Gy(silicon) ( $5 \times 10^6$  RAD (silicon)), without operational degradation.

3. Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).
4. 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.
5. For the purposes of subheadings 8549.11 to 8549.19, "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.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
<b>85.01</b>		<b>Electric motors and generators (excluding generating sets).</b>		
	8501.10	- Motors of an output not exceeding 37.5 W :		
		-- DC motors :		
		--- Stepper motors :		
	8501.10.21	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.10.22	---- Other, of an output not exceeding 5 W	u	5%
	8501.10.29	---- Other	u	5%
	8501.10.30	--- Spindle motors	u	5%
		--- Other :		
	8501.10.41	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.10.49	---- Other	u	5%
		-- Other motors including universal (AC/DC) motors :		
		--- Stepper motors :		
	8501.10.51	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.10.59	---- Other	u	5%
	8501.10.60	--- Spindle motors	u	5%
		--- Other :		
	8501.10.91	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.10.99	---- Other	u	5%
	8501.20	- Universal AC/DC motors of an output exceeding 37.5 W :		
		-- Of an output not exceeding 1 kW :		
	8501.20.12	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.20.19	--- Other	u	5%
		-- Of an output exceeding 1 kW :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8501.20.21	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.20.29	--- Other - Other DC motors; DC generators, other than photovoltaic generators :	u	5%
	8501.31	-- Of an output not exceeding 750 W :		
	8501.31.30	--- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.31.60	--- Motors of a kind used for vehicles in Chapter 87	u	5%
	8501.31.70	--- Other motors	u	5%
	8501.31.80	--- Generators	u	5%
	8501.32	-- Of an output exceeding 750 W but not exceeding 75 kW :		
		--- Of an output exceeding 750 W but not exceeding 37.5 kW :		
	8501.32.21	---- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.32.24	---- Motors of a kind used for vehicles in Chapter 87	u	5%
	8501.32.25	---- Other motors	u	5%
	8501.32.26	---- Generators	u	5%
		--- Of an output exceeding 37.5 kW but not exceeding 75 kW :		
	8501.32.31	---- Motors of a kind used for the goods of heading 84.15, 84.18 or 84.50	u	5%
	8501.32.32	---- Other motors	u	5%
	8501.32.33	---- Generators	u	5%
	8501.33	-- Of an output exceeding 75 kW but not exceeding 375 kW :		
	8501.33.10	--- Of a kind used for vehicles in Chapter 87	u	5%
	8501.33.90	--- Other	u	5%
	8501.34.00	-- Of an output exceeding 375 kW	u	5%
	8501.40	- Other AC motors, single-phase :		
		-- Of an output not exceeding 1 kW :		
	8501.40.11	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.40.19	--- Other	u	5%
		-- Of an output exceeding 1 kW :		
	8501.40.21	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.40.29	--- Other	u	5%
		- Other AC motors, multi-phase :		
	8501.51	-- Of an output not exceeding 750 W :		
	8501.51.11	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.51.19	--- Other	u	5%
	8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW :		
		--- Of an output not exceeding 1 kW :		
	8501.52.11	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.52.12	---- Of a kind used for vehicles in Chapter 87	u	5%
	8501.52.19	---- Other	u	5%
		--- Of an output exceeding 1 kW but not exceeding 37.5 kW :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8501.52.21	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	5%
	8501.52.22	---- Of a kind used for vehicles in Chapter 87	u	5%
	8501.52.29	---- Other	u	5%
		--- Of an output exceeding 37.5 kW but not exceeding 75 kW :		
	8501.52.31	---- Of a kind used for the goods of heading 84.15, 84.18 or 84.50	u	5%
	8501.52.32	---- Of a kind used for vehicles in Chapter 87	u	5%
	8501.52.39	---- Other	u	5%
	8501.53	-- Of an output exceeding 75 kW :		
	8501.53.10	--- Of a kind used for vehicles in Chapter 87	u	5%
	8501.53.90	--- Other	u	5%
		- AC generators (alternators), other than photovoltaic generators :		
	8501.61	-- Of an output not exceeding 75 kVA :		
	8501.61.10	--- Of an output not exceeding 12.5 kVA	u	5%
	8501.61.20	--- Of an output exceeding 12.5 kVA	u	5%
	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	5%
	8501.62.20	--- Of an output exceeding 150 kVA but not exceeding 375 kVA	u	5%
	8501.63.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	u	5%
	8501.64.00	-- Of an output exceeding 750 kVA	u	5%
		- Photovoltaic DC generators :		
	8501.71.00	-- Of an output not exceeding 50 W	u	5%
	8501.72	-- Of an output exceeding 50 W :		
	8501.72.10	--- Of an output not exceeding 750 W	u	5%
	8501.72.20	--- Of an output exceeding 750 W but not exceeding 37.5 kW	u	5%
	8501.72.30	--- Of an output exceeding 37.5 kW but not exceeding 75 kW	u	5%
	8501.72.40	--- Of an output exceeding 75 kW	u	5%
	8501.80	- Photovoltaic AC generators :		
	8501.80.10	-- Of an output not exceeding 75 kVA	u	5%
	8501.80.20	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	u	5%
	8501.80.30	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	u	5%
	8501.80.40	-- Of an output exceeding 750 kVA	u	5%
85.02		<b>Electric generating sets and rotary converters.</b>		
		- 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	5%
	8502.12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA :		
	8502.12.10	--- Of an output exceeding 75 kVA but not exceeding 125 kVA	u	5%
	8502.12.20	--- Of an output exceeding 125 kVA but not exceeding 375 kVA	u	5%
	8502.13	-- Of an output exceeding 375 kVA :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8502.13.20	--- Of an output of 12,500 kVA or more	u	5%
	8502.13.90	--- Other	u	5%
	8502.20	- Generating sets with spark-ignition internal combustion piston engines :		
	8502.20.10	-- Of an output not exceeding 75 kVA	u	5%
	8502.20.20	-- Of an output exceeding 75 kVA but not exceeding 100 kVA	u	5%
	8502.20.30	-- Of an output exceeding 100 kVA but not exceeding 10,000 kVA	u	5%
		-- Of an output exceeding 10,000 kVA :		
	8502.20.42	--- Of an output of 12,500 kVA or more	u	5%
	8502.20.49	--- Other	u	5%
		- Other generating sets :		
	8502.31	-- Wind-powered :		
	8502.31.10	--- Of an output not exceeding 10,000 kVA	u	5%
	8502.31.20	--- Of an output exceeding 10,000 kVA	u	5%
	8502.39	-- Other :		
	8502.39.10	--- Of an output not exceeding 10 kVA	u	5%
	8502.39.20	--- Of an output exceeding 10 kVA but not exceeding 10,000 kVA	u	5%
		--- Of an output exceeding 10,000 kVA :		
	8502.39.32	---- Of an output of 12,500 kVA or more	u	5%
	8502.39.39	---- Other	u	5%
	8502.40.00	- Electric rotary converters	u	5%
<b>85.03</b>		<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</b>		
	8503.00.20	- Parts of generators (including generating sets) of heading 85.01 or 85.02, of an output of 12,500 kVA or more	kg	5%
	8503.00.90	- Other	kg	5%
<b>85.04</b>		<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>		
	8504.10.00	- Ballasts for discharge lamps or tubes	u	5%
	8504.21	- Liquid dielectric transformers :		
		-- Having a power handling capacity not exceeding 650 kVA :		
		--- Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA :		
	8504.21.11	---- Instrument transformers with a power handling capacity not exceeding 1 kVA and of a high side voltage of 110 kV or more	u	5%
	8504.21.19	---- Other	u	5%
		--- Other :		
	8504.21.92	---- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110 kV or more	u	5%
	8504.21.93	---- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66 kV or more, but less than 110 kV	u	5%
	8504.21.99	---- Other	u	5%
	8504.22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :		
		--- Step-voltage regulators (auto transformers) :		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8504.22.11	---- Of a high side voltage of 66 kV or more	u	5%
	8504.22.19	---- Other	u	5%
		--- Other :		
	8504.22.92	---- Of a high side voltage of 110 kV or more	u	5%
	8504.22.93	---- Of a high side voltage of 66 kV or more, but less than 110 kV	u	5%
	8504.22.99	---- Other	u	5%
	8504.23	-- Having a power handling capacity exceeding 10,000 kVA :		
	8504.23.10	--- Having a power handling capacity not exceeding 15,000 kVA	u	5%
		--- Having a power handling capacity exceeding 15,000 kVA :		
	8504.23.21	---- Not exceeding 20,000 kVA	u	5%
	8504.23.22	---- Exceeding 20,000 kVA but not exceeding 30,000 kVA	u	5%
	8504.23.29	---- Other	u	5%
		- Other transformers :		
	8504.31	-- Having a power handling capacity not exceeding 1 kVA :		
		--- Instrument potential transformers :		
	8504.31.11	---- With a voltage rating of 110 kV or more	u	5%
	8504.31.12	---- With a voltage rating of 66 kV or more, but less than 110 kV	u	5%
	8504.31.13	---- With a voltage rating of 1 kV or more, but less than 66 kV	u	5%
	8504.31.19	---- Other	u	5%
		--- Instrument current transformers :		
		---- With a voltage rating of 110 kV or more :		
	8504.31.21	----- Ring type current transformers with a voltage rating not exceeding 220 kV	u	5%
	8504.31.22	----- Other	u	5%
	8504.31.23	---- With a voltage rating of 66 kV or more, but less than 110 kV	u	5%
	8504.31.24	---- With a voltage rating of 1 kV or more, but less than 66 kV	u	5%
	8504.31.29	---- Other	u	5%
	8504.31.30	--- Flyback transformers	u	5%
	8504.31.40	--- Intermediate frequency transformers	u	5%
		--- Other :		
	8504.31.91	---- Of a kind used with toys, scale models or similar recreational models	u	5%
	8504.31.92	---- Other matching transformers	u	5%
	8504.31.93	---- Step up/down transformers; slide regulators	u	5%
	8504.31.99	---- Other	u	5%
	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 transformers	u	5%
	8504.32.19	---- Other	u	5%
	8504.32.20	--- Other, of a kind used with toys, scale models or similar recreational models	u	5%
	8504.32.30	--- Other, having a minimum frequency of 3 MHz	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		--- Other, of a power handling capacity not exceeding 10 kVA :		
	8504.32.41	---- Matching transformers	u	5%
	8504.32.49	---- Other	u	5%
		--- Other, of a power handling capacity exceeding 10 kVA :		
	8504.32.51	---- Matching transformers	u	5%
	8504.32.59	---- Other	u	5%
	8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :		
		--- Of a high side voltage of 66 kV or more :		
	8504.33.11	---- Matching transformers	u	5%
	8504.33.19	---- Other	u	5%
		--- Other :		
	8504.33.91	---- Matching transformers	u	5%
	8504.33.99	---- Other	u	5%
	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 kV or more :		
	8504.34.11	----- Matching transformers	u	5%
	8504.34.12	----- Explosion proof dry type transformers	u	5%
	8504.34.13	----- Other	u	5%
		---- Other :		
	8504.34.14	----- Matching transformers	u	5%
	8504.34.15	----- Explosion proof dry type transformers	u	5%
	8504.34.19	----- Other	u	5%
		--- Having a power handling capacity exceeding 15,000 kVA :		
		---- Of a high side voltage of 66 kV or more :		
	8504.34.22	----- Matching transformers	u	5%
	8504.34.23	----- Explosion proof dry type transformers	u	5%
	8504.34.24	----- Other	u	5%
		---- Other :		
	8504.34.25	----- Matching transformers	u	5%
	8504.34.26	----- Explosion proof dry type transformers	u	5%
	8504.34.29	----- Other	u	5%
	8504.40	- Static converters :		
		-- For automatic data processing machines and units thereof, and telecommunications apparatus :		
	8504.40.11	--- Uninterruptible power supplies (UPS)	u	5%
	8504.40.19	--- Other	u	5%
	8504.40.20	-- Battery chargers having a rating exceeding 100 kVA	u	5%
	8504.40.30	-- Other rectifiers	u	5%
	8504.40.40	-- Inverters	u	5%
	8504.40.90	-- Other	u	5%
	8504.50	- Other inductors :		
	8504.50.10	-- Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus	u	5%
	8504.50.20	-- Chip type fixed inductors	u	5%
		-- Other :		
	8504.50.93	--- Having a power handling capacity not exceeding 2,500 kVA	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
85.05	8504.50.94	--- Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	u	5%
	8504.50.95	--- Having a power handling capacity exceeding 10,000 kVA	u	5%
	8504.90	- Parts :		
	8504.90.10	-- Of goods of subheading 8504.10	kg	5%
	8504.90.20	-- Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	kg	5%
		-- For electrical transformers of a capacity not exceeding 10,000 kVA :		
	8504.90.31	--- Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	kg	5%
	8504.90.39	--- Other	kg	5%
		-- For electrical transformers of a capacity exceeding 10,000 kVA :		
	8504.90.41	--- Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	kg	5%
	8504.90.49	--- Other	kg	5%
	8504.90.90	-- Other	kg	5%
		<b>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.</b>		
		- Permanent magnets and articles intended to become permanent magnets after magnetisation :		
	8505.11.00	-- Of metal	kg	5%
	8505.19.00	-- Other	kg	5%
	8505.20.00	- Electro-magnetic couplings, clutches and brakes	kg	5%
	8505.90	- Other, including parts :		
	8505.90.10	-- Electro-magnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electro-magnets of heading 90.18	kg	5%
	8505.90.20	-- Electro-magnetic lifting heads	kg	5%
	8505.90.90	-- Other	kg	5%
85.06		<b>Primary cells and primary batteries.</b>		
	8506.10	- Manganese dioxide :		
		-- Having an external volume not exceeding 300 cm <sup>3</sup> :		
	8506.10.11	--- Zinc-carbon	u	5%
	8506.10.12	--- Alkaline	u	5%
	8506.10.19	--- Other	u	5%
		-- Other :		
	8506.10.91	--- Zinc-carbon	u	5%
	8506.10.99	--- Other	u	5%
	8506.30.00	- Mercuric oxide	u	5%
	8506.40.00	- Silver oxide	u	5%
	8506.50.00	- Lithium	u	5%
	8506.60	- Air-zinc :		
	8506.60.10	-- Having an external volume not exceeding 300 cm <sup>3</sup>	u	5%
	8506.60.90	-- Other	u	5%
	8506.80	- Other primary cells and primary batteries :		
	8506.80.30	-- Having an external volume not exceeding 300 cm <sup>3</sup>	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
85.07	8506.80.90	-- Other	u	5%
	8506.90.00	- Parts	kg	5%
		<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>		
	8507.10	- Lead-acid, of a kind used for starting piston engines :		
	8507.10.10	-- Of a kind used for aircraft	u	5%
		-- Other :		
		--- Nominal voltage of 6 V or 12 V, with a discharge capacity not exceeding 200 Ah :		
	8507.10.92	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	5%
	8507.10.95	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	5%
	8507.10.96	---- Of a height (excluding terminals and handles) exceeding 23 cm	u	5%
		--- Other :		
	8507.10.97	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	5%
	8507.10.98	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	5%
	8507.10.99	---- Of a height (excluding terminals and handles) exceeding 23 cm	u	5%
	8507.20	- Other lead-acid accumulators :		
	8507.20.10	-- Of a kind used for aircraft	u	5%
		-- Other :		
		--- Nominal voltage of 6 V or 12 V, with a discharge capacity not exceeding 200 Ah :		
	8507.20.94	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	5%
	8507.20.95	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	5%
	8507.20.96	---- Of a height (excluding terminals and handles) exceeding 23 cm	u	5%
		--- Other :		
	8507.20.97	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	5%
	8507.20.98	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	5%
	8507.20.99	---- Of a height (excluding terminals and handles) exceeding 23 cm	u	5%
	8507.30	- Nickel-cadmium :		
	8507.30.10	-- Of a kind used for aircraft	u	5%
	8507.30.90	-- Other	u	5%
	8507.50	- Nickel-metal hydride :		
	8507.50.10	-- Of a kind used for aircraft	u	5%
	8507.50.20	-- Of a kind used for vehicles in Chapter 87	u	5%
	8507.50.90	-- Other	u	5%
	8507.60	- Lithium-ion :		
		-- Battery pack :		
	8507.60.32	--- Of a kind used for aircraft	u	5%
	8507.60.33	--- Of a kind used for vehicles in Chapter 87	u	5%
	8507.60.39	--- Other	u	5%
	8507.60.90	-- Other	u	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8507.80	- Other accumulators :		
		-- Of a kind used for aircraft :		
	8507.80.11	--- Nickel-iron	u	5%
	8507.80.19	--- Other	u	5%
		-- Other :		
	8507.80.91	--- Nickel-iron	u	5%
	8507.80.99	--- Other	u	5%
	8507.90	- Parts :		
		-- Plates :		
	8507.90.11	--- Of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99	kg	5%
	8507.90.12	--- Of a kind used for aircraft	kg	5%
	8507.90.19	--- Other	kg	5%
		-- Other :		
	8507.90.91	--- Of a kind used for aircraft	kg	5%
	8507.90.92	--- Battery separators, ready for use, of materials other than poly(vinyl chloride)	kg	5%
	8507.90.93	--- Other, of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99	kg	5%
	8507.90.99	--- Other	kg	5%
85.08		<b>Vacuum cleaners.</b>		
		- 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	-- Other :		
	8508.19.10	--- Of a kind suitable for domestic use	u	5%
	8508.19.90	--- Other	u	5%
	8508.60.00	- Other vacuum cleaners	u	5%
	8508.70	- Parts :		
	8508.70.10	-- Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10	kg	5%
	8508.70.90	-- Other	kg	5%
85.09		<b>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.</b>		
	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%
	8509.80.20	-- Kitchen waste disposers	u	5%
	8509.80.90	-- Other	u	5%
	8509.90	- Parts :		
	8509.90.10	-- Of goods of subheading 8509.80.10	kg	5%
	8509.90.90	-- Other	kg	5%
85.10		<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>		
	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%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
85.11		<b>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.</b>		
	8511.10	- Sparking plugs :		
	8511.10.10	-- Of a kind suitable for aircraft engines	u	5%
	8511.10.20	-- Of a kind suitable for motor vehicle engines	u	5%
	8511.10.90	-- Other	u	5%
	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels :		
	8511.20.10	-- Of a kind suitable for aircraft engines	u	5%
		-- Of a kind suitable for motor vehicle engines :		
	8511.20.21	--- Unassembled	u	5%
	8511.20.29	--- Other	u	5%
		-- Other :		
	8511.20.91	--- Unassembled	u	5%
	8511.20.99	--- Other	u	5%
	8511.30	- Distributors; ignition coils :		
	8511.30.30	-- Of a kind suitable for aircraft engines	u	5%
		-- Of a kind suitable for motor vehicle engines :		
	8511.30.41	--- Unassembled	u	5%
	8511.30.49	--- Other	u	5%
		-- Other :		
	8511.30.91	--- Unassembled	u	5%
	8511.30.99	--- Other	u	5%
	8511.40	- Starter motors and dual purpose starter-generators :		
	8511.40.10	-- Of a kind used for aircraft engines	u	5%
		-- Other unassembled starter motors :		
	8511.40.21	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	5%
	8511.40.29	--- Other	u	5%
		-- Assembled starter motors for engines of vehicles of headings 87.01 to 87.05 :		
	8511.40.31	--- For engines of vehicles of heading 87.01	u	5%
	8511.40.32	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	u	5%
	8511.40.33	--- For engines of vehicles of heading 87.05	u	5%
		-- Other :		
	8511.40.91	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	5%
	8511.40.99	--- Other	u	5%
	8511.50	- Other generators :		
	8511.50.10	-- Of a kind used for aircraft engines	u	5%
		-- Other unassembled alternators :		
	8511.50.21	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	5%
	8511.50.29	--- Other	u	5%
		-- Assembled alternators for engines of vehicles of headings 87.01 to 87.05 :		
	8511.50.31	--- For engines of vehicles of heading 87.01	u	5%
	8511.50.32	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8511.50.33	--- For engines of vehicles of heading 87.05 -- Other :	u	5%
	8511.50.91	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	5%
	8511.50.99	--- Other	u	5%
	8511.80	- Other equipment :		
	8511.80.10	-- Of a kind used for aircraft engines	u	5%
	8511.80.20	-- Of a kind suitable for motor vehicle engines	u	5%
	8511.80.90	-- Other	u	5%
	8511.90	- Parts :		
	8511.90.10	-- Of a kind used for aircraft engines	kg	5%
	8511.90.20	-- Of a kind suitable for motor vehicle engines	kg	5%
	8511.90.90	-- Other	kg	5%
85.12		<b>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.</b>		
	8512.20	- Other lighting or visual signalling equipment :		
	8512.20.20	-- Unassembled lighting or visual signalling equipment -- Other :	u	5%
	8512.20.91	--- For motorcycles	u	5%
	8512.20.99	--- Other	u	5%
	8512.30	- Sound signalling equipment :		
	8512.30.10	-- Horns and sirens, assembled	u	5%
	8512.30.20	-- Unassembled sound signalling equipment -- Other :	u	5%
	8512.30.91	--- Obstacle detection (warning) devices for vehicles	u	5%
	8512.30.99	--- Other	u	5%
	8512.40.00	- Windscreen wipers, defrosters and demisters	u	5%
	8512.90	- Parts :		
	8512.90.20	-- Of goods of subheading 8512.20, 8512.30 or 8512.40	kg	5%
85.13		<b>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.</b>		
	8513.10	- Lamps :		
	8513.10.30	-- Miners' helmet lamps and quarrymen's lamps	u	5%
	8513.10.90	-- Other	u	5%
	8513.90	- Parts :		
	8513.90.10	-- Of miners' helmet lamps or quarrymen's lamps	kg	5%
	8513.90.30	-- Flashlight reflectors; flashlight switch slides of plastics	kg	5%
	8513.90.90	-- Other	kg	5%
85.14		<b>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.</b>		
		- Resistance heated furnaces and ovens :		
	8514.11.00	-- Hot isostatic presses	u	2.5%
	8514.19.00	-- Other	u	2.5%
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8514.20.20	-- Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	2.5%
	8514.20.90	-- Other - Other furnaces and ovens :	u	2.5%
	8514.31	-- Electron beam furnaces :		
	8514.31.10	--- For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	2.5%
	8514.31.90	--- Other	u	2.5%
	8514.32	-- Plasma and vacuum arc furnaces :		
	8514.32.10	--- For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	2.5%
	8514.32.90	--- Other	u	2.5%
	8514.39	-- Other :		
	8514.39.10	--- For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	2.5%
	8514.39.90	--- Other	u	2.5%
	8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	2.5%
	8514.90	- Parts :		
	8514.90.20	-- Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	kg	2.5%
	8514.90.90	-- Other	kg	2.5%
85.15		<b>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.</b>		
	8515.11.00	- Brazing or soldering machines and apparatus :		
	8515.19	-- Soldering irons and guns	u	2.5%
		-- Other :		
		--- Machines and apparatus for soldering components on printed circuit boards/printed wiring boards :		
	8515.19.11	---- Wave soldering machines	u	2.5%
	8515.19.19	---- Other	u	2.5%
	8515.19.90	--- Other	u	2.5%
		- Machines and apparatus for resistance welding of metal :		
	8515.21.00	-- Fully or partly automatic	u	2.5%
	8515.29.00	-- Other	u	2.5%
		- Machines and apparatus for arc (including plasma arc) welding of metals :		
	8515.31.00	-- Fully or partly automatic	u	2.5%
	8515.39	-- Other :		
	8515.39.10	--- AC arc welders, transformer type	u	2.5%
	8515.39.90	--- Other	u	2.5%
	8515.80	- Other machines and apparatus :		
	8515.80.10	-- Electric machines and apparatus for hot spraying of metals or sintered metal carbides	u	2.5%
	8515.80.90	-- Other	u	2.5%
	8515.90	- Parts :		
	8515.90.10	-- Of AC arc welders, transformer type	kg	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
85.16		-- Parts of machines and apparatus for soldering components on printed circuit boards/printed wiring boards :		
	8515.90.21	--- Of wave soldering machines	kg	2.5%
	8515.90.29	--- Other	kg	2.5%
	8515.90.90	-- Other	kg	2.5%
		<b>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.</b>		
	8516.10	- Electric instantaneous or storage water heaters and immersion heaters :		
		-- Instantaneous or storage water heaters :		
	8516.10.11	--- Water dispenser fitted only with water heater, for domestic use	u	5%
		--- Other		
	8516.10.19	--- Other	u	5%
	8516.10.30	-- Immersion 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%
	8516.80	- Electric heating resistors :		
	8516.80.10	-- For type-founding or type-setting machines; for industrial furnaces	u	5%
	8516.80.30	-- For domestic appliances	u	5%
	8516.80.90	-- Other	u	5%
	8516.90	- Parts :		
		-- Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10 :		
	8516.90.21	--- Sealed hotplates for domestic appliances	kg	5%
	8516.90.29	--- Other	kg	5%
	8516.90.30	-- Of goods of subheading 8516.10	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
85.17	8516.90.40	- - Of electric heating resistors for type-founding or type-setting machines	kg	5%
	8516.90.90	- - Other	kg	5%
		<b>Telephone sets, including smartphones and other 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.</b>		
		- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks :		
	8517.11.00	- - Line telephone sets with cordless handsets	u	5%
	8517.13.00	- - Smartphones	u	10%
	8517.14.00	- - Other telephones for cellular networks or for other wireless networks	u	10%
	8517.18.00	- - Other	u	5%
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :		
	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%
	8517.62.30	- - - Telephonic or telegraphic switching apparatus - - - Apparatus for carrier-current line systems or for digital line systems :	u	5%
	8517.62.41	- - - - Modems including cable modems and modem cards	u	5%
	8517.62.42	- - - - Concentrators or multiplexers	u	5%
	8517.62.43	- - - - Control and adaptor units, including gateways, bridges, routers and other similar apparatus designed only for connection with automatic data processing machines of heading 84.71	u	5%
	8517.62.49	- - - - Other - - - Other transmission apparatus incorporating reception apparatus :	u	5%
	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 - - - Other transmission apparatus :	u	5%
	8517.62.61	- - - - For radio-telephony or radio-telegraphy	u	5%
	8517.62.69	- - - - Other - - - Other :	u	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
85.18	8517.62.91	---- Portable receivers for calling, alerting or paging and paging alert devices, including pagers	u	5%
	8517.62.92	---- For radio-telephony or radio-telegraphy	u	5%
	8517.62.99	---- Other	u	5%
	8517.69.00	-- Other	u	5%
		- Parts :		
	8517.71.00	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	5%
	8517.79	-- Other :		
	8517.79.10	--- Of control and adaptor units including gateways, bridges and routers	kg	5%
		--- 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 :		
	8517.79.21	---- Of cellular telephones	kg	5%
	8517.79.29	---- Other	kg	5%
		--- Other printed circuit boards, assembled :		
	8517.79.31	---- Of goods for line telephony or line telegraphy	kg	5%
	8517.79.32	---- Of goods for radio-telephony or radio-telegraphy	kg	5%
	8517.79.39	---- Other	kg	5%
		--- Other :		
	8517.79.91	---- Of goods for line telephony or line telegraphy	kg	5%
	8517.79.92	---- Of goods for radio-telephony or radio-telegraphy	kg	5%
	8517.79.99	---- Other	kg	5%
		<b>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.</b>		
	8518.10	- Microphones and stands therefor :		
		-- Microphones :		
	8518.10.11	--- Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter 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	-- Single loudspeakers, mounted in their enclosures :		
	8518.21.10	--- Box speaker type	u	5%
	8518.21.90	--- Other	u	5%
	8518.22	-- Multiple loudspeakers, mounted in the same enclosure :		
	8518.22.10	--- Box speaker type	u	5%
	8518.22.90	--- Other	u	5%
	8518.29	-- Other :		
	8518.29.20	--- Loudspeakers, without enclosure, 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%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	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%
	8518.30.40	-- Line telephone handsets	u	5%
		-- Other combined microphone/speaker sets :		
	8518.30.51	--- For goods of subheading 8517.13.00 and 8517.14.00	u	5%
	8518.30.59	--- Other	u	5%
	8518.30.90	-- Other	u	5%
	8518.40	- Audio-frequency electric amplifiers :		
	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%
	8518.40.40	-- Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	u	5%
	8518.40.90	-- Other	u	5%
	8518.50	- Electric sound amplifier sets :		
	8518.50.10	-- Having a power rating of 240 W or more	u	5%
	8518.50.20	-- Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	u	5%
	8518.50.90	-- Other	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 8518.40.40	kg	5%
	8518.90.30	-- Of goods of subheading 8518.21 or 8518.22	kg	5%
	8518.90.40	-- Of goods of subheading 8518.29.90	kg	5%
	8518.90.90	-- Other	kg	5%
85.19		<b>Sound recording or reproducing apparatus.</b>		
	8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment :		
	8519.20.10	-- Coins, tokens or disc operated record players	u	5%
	8519.20.90	-- Other	u	5%
	8519.30.00	- Turntables (record-decks)	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%
		--- Transcribing machines :		
	8519.81.41	---- Of a kind suitable for cinematography or broadcasting	u	5%
	8519.81.49	---- Other	u	5%
	8519.81.50	--- Dictating machines not capable of operating without an external source of power	u	5%
		--- Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type :		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8519.81.61	---- Of a kind suitable for cinematography or broadcasting	u	5%
	8519.81.62	---- Telephone answering machines	u	5%
	8519.81.69	---- Other	u	5%
	8519.81.71	--- Other sound reproducing apparatus, cassette type : ---- Of a kind suitable for cinematography or broadcasting	u	5%
	8519.81.79	---- Other	u	5%
	8519.81.91	--- Other : ---- Of a kind suitable for cinematography or broadcasting	u	5%
	8519.81.99	---- Other	u	5%
	8519.89	-- Other :		
	8519.89.10	--- Cinematographic sound reproducers	u	5%
	8519.89.20	--- Record-players with or without loudspeakers	u	5%
	8519.89.30	--- Of a kind suitable for cinematography or broadcasting	u	5%
	8519.89.40	--- Other sound reproducing apparatus	u	5%
	8519.89.90	--- Other	u	5%
<b>85.21</b>		<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>		
	8521.10	- Magnetic tape-type :		
	8521.10.10	-- Of a kind used in cinematography or television broadcasting	u	5%
	8521.10.90	-- Other	u	5%
	8521.90	- Other :		
	8521.90.11	-- Laser disc players : --- Of a kind used in cinematography or television broadcasting	u	5%
	8521.90.19	--- Other	u	5%
	8521.90.91	-- Other : --- Of a kind used in cinematography or television broadcasting	u	5%
	8521.90.99	--- Other	u	5%
<b>85.22</b>		<b>Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.</b>		
	8522.10.00	- Pick-up cartridges	kg	5%
	8522.90	- Other :		
	8522.90.20	-- Printed circuit board assemblies for telephone answering machines	kg	5%
	8522.90.30	-- Printed circuit board assemblies for cinematographic sound recorders or reproducers	kg	5%
	8522.90.40	-- Audio or video tape decks and compact disc mechanisms	kg	5%
	8522.90.50	-- Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	kg	5%
	8522.90.91	-- Other : --- 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%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
85.25	8522.90.99	--- Other	kg	5%
		<b>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.</b>		
	8525.50.00	- Transmission apparatus	u	10%
	8525.60.00	- Transmission apparatus incorporating reception apparatus	u	10%
		- Television cameras, digital cameras and video camera recorders :		
	8525.81	-- High-speed goods as specified in Subheading Note 1 to this Chapter :		
	8525.81.10	--- Video camera recorders	u	10%
	8525.81.20	--- Television cameras	u	10%
	8525.81.90	--- Other	u	10%
	8525.82	-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter :		
	8525.82.10	--- Video camera recorders	u	10%
	8525.82.20	--- Television cameras	u	10%
	8525.82.90	--- Other	u	10%
	8525.83	-- Other, night vision goods as specified in Subheading Note 3 to this Chapter :		
	8525.83.10	--- Video camera recorders	u	10%
	8525.83.20	--- Television cameras	u	10%
	8525.83.90	--- Other	u	10%
	8525.89	-- Other :		
	8525.89.10	--- Video camera recorders	u	10%
	8525.89.20	--- Television cameras	u	10%
	8525.89.30	--- Web cameras	u	10%
	8525.89.90	--- Other	u	10%
85.26		<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>		
		- Other :		
	8526.92.00	-- Radio remote control apparatus	u	5%
85.27		<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>		
		- 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 :		
	8527.19.20	--- Portable	u	5%
	8527.19.90	--- Other	u	5%
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
85.28	8527.21	-- Combined with sound recording or reproducing apparatus :		
	8527.21.10	--- Capable of receiving and decoding digital radio data system signals	u	5%
	8527.21.90	--- Other	u	5%
	8527.29.00	-- Other	u	5%
		- Other :		
	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 :		
	8527.92.20	--- Mains operated	u	5%
	8527.92.90	--- Other	u	5%
	8527.99	-- Other :		
	8527.99.20	--- Mains operated	u	5%
	8527.99.90	--- Other	u	5%
		<b>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.</b>		
		- Cathode-ray tube monitors :		
	8528.49	-- Other :		
	8528.49.10	--- Colour	u	5%
	8528.49.20	--- Monochrome	u	5%
		- Other monitors :		
	8528.59	-- Other :		
	8528.59.10	--- Colour	u	5%
	8528.59.20	--- Monochrome	u	5%
		- Projectors :		
	8528.69	-- Other :		
	8528.69.10	--- Having the capability of projecting onto a screen diagonally measuring 300 inches or more	u	5%
	8528.69.90	--- 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 : --- Set top boxes which have a communications function :		
	8528.71.11	---- Mains operated	u	5%
	8528.71.19	---- Other	u	5%
		---- Other :		
	8528.71.91	---- Mains operated	u	5%
	8528.71.99	---- Other	u	5%
	8528.72	-- Other, colour :		
	8528.72.10	--- Battery operated	u	5%
		--- Other :		
	8528.72.91	---- Cathode-ray tube type	u	5%
	8528.72.92	---- Liquid crystal devices (LCD), light-emitting diodes (LED) and other flat panel display type	u	5%
	8528.72.99	---- Other	u	5%
	8528.73.00	-- Other, monochrome	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
<b>85.29</b>		<b>Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.</b>		
	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith : -- Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof :		
	8529.10.21	--- For television reception	kg	5%
	8529.10.29	--- Other	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 horns (wave guide) -- Other :	kg	5%
	8529.10.93	--- Of a kind used with transmission apparatus for radio-broadcasting	kg	5%
	8529.10.94	--- Of a kind used with transmission apparatus for 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 --- For goods of heading 85.28 :	kg	5%
	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 -- Other :	kg	5%
	8529.90.91	--- For television receivers	kg	5%
	8529.90.94	--- Other, for flat panel displays	kg	5%
	8529.90.99	--- Other	kg	5%
<b>85.30</b>		<b>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).</b>		
	8530.10.00	- Equipment for railways or tramways	u	5%
	8530.80.00	- Other equipment	u	5%
	8530.90.00	- Parts	kg	5%
<b>85.31</b>		<b>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.</b>		
	8531.10	- Burglar or fire alarms and similar apparatus :		
	8531.10.10	-- Burglar alarms	u	5%
	8531.10.20	-- Fire alarms	u	5%
	8531.10.30	-- Smoke alarms; portable personal alarms (shrill alarms)	u	5%
	8531.10.90	-- Other	u	5%
	8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	u	5%
	8531.80	- Other apparatus :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8531.80.11	-- Electronic bells and other sound signalling apparatus :	u	5%
	8531.80.19	--- Door bells and other door sound signalling apparatus	u	5%
		--- Other		
	8531.80.21	-- Flat panel displays (including electro-luminescence, plasma and other technologies) :	u	5%
	8531.80.29	--- Vacuum fluorescent display panels	u	5%
	8531.80.90	--- Other	u	5%
	8531.90	- Parts :		
	8531.90.10	-- Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29	kg	5%
	8531.90.20	-- Of door bells or other door sound signalling apparatus	kg	5%
	8531.90.30	-- Of other bells or sound signalling apparatus	kg	5%
	8531.90.90	-- Other	kg	5%
<b>85.32</b>		<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>		
	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	5%
		- Other fixed capacitors :		
	8532.21.00	-- Tantalum	kg	5%
	8532.22.00	-- Aluminium electrolytic	kg	5%
	8532.23.00	-- Ceramic dielectric, single layer	kg	5%
	8532.24.00	-- Ceramic dielectric, multilayer	kg	5%
	8532.25.00	-- Dielectric of paper or plastics	kg	5%
	8532.29.00	-- Other	kg	5%
	8532.30.00	- Variable or adjustable (pre-set) capacitors	kg	5%
	8532.90.00	- Parts	kg	5%
<b>85.33</b>		<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>		
	8533.10	- Fixed carbon resistors, composition or film type :		
	8533.10.10	-- Surface mounted	kg	5%
	8533.10.90	-- Other	kg	5%
		- Other fixed resistors :		
	8533.21.00	-- For a power handling capacity not exceeding 20 W	kg	5%
	8533.29.00	-- Other	kg	5%
		- Wirewound variable resistors, including rheostats and potentiometers :		
	8533.31.00	-- For a power handling capacity not exceeding 20 W	kg	5%
	8533.39.00	-- Other	kg	5%
	8533.40.00	- Other variable resistors, including rheostats and potentiometers	kg	5%
	8533.90.00	- Parts	kg	5%
<b>85.34</b>		<b>Printed circuits.</b>		
	8534.00.10	- Single-sided	kg	5%
	8534.00.20	- Double-sided	kg	5%
	8534.00.30	- Multi-layer	kg	5%
	8534.00.90	- Other	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
<b>85.35</b>		<b>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.</b>		
	8535.10.00	- Fuses	kg	5%
		- Automatic circuit breakers :		
	8535.21	- - For a voltage of less than 72.5 kV :		
	8535.21.10	- - - Moulded case type	kg	5%
	8535.21.20	- - - Earth leakage circuit breaker	kg	5%
	8535.21.90	- - - Other	kg	5%
	8535.29	- - Other :		
	8535.29.10	- - - Earth leakage circuit breaker	kg	5%
	8535.29.90	- - - Other	kg	5%
	8535.30	- Isolating switches and make-and-break switches : - - Suitable for a voltage exceeding 1 kV but not exceeding 40 kV :		
	8535.30.11	- - - Disconnectors having a voltage of less than 36 kV	kg	5%
	8535.30.19	- - - Other	kg	5%
	8535.30.20	- - For a voltage of 66 kV or more	kg	5%
	8535.30.90	- - Other	kg	5%
	8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	kg	5%
	8535.90	- Other :		
	8535.90.10	- - Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	kg	5%
	8535.90.20	- - Change-over switches of a kind used for starting electric motors	kg	5%
	8535.90.90	- - Other	kg	5%
<b>85.36</b>		<b>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.</b>		
	8536.10	- Fuses :		
		- - Thermal fuses; glass type fuses :		
	8536.10.11	- - - Suitable for use in electric fans	kg	5%
	8536.10.12	- - - Other, for a current of less than 16 A	kg	5%
	8536.10.13	- - - Fuse blocks, of a kind used for motor vehicles	kg	5%
	8536.10.19	- - - Other	kg	5%
		- - Other :		
	8536.10.91	- - - Suitable for use in electric fans	kg	5%
	8536.10.92	- - - Other, for a current of less than 16 A	kg	5%
	8536.10.93	- - - Fuse blocks, of a kind used for motor vehicles	kg	5%
	8536.10.99	- - - Other	kg	5%
	8536.20	- Automatic circuit breakers :		
		- - Moulded case type :		
	8536.20.11	- - - For a current of less than 16 A	kg	5%
	8536.20.12	- - - For a current of 16 A or more, but not more than 32 A	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8536.20.13	--- For a current of more than 32 A, but not more than 1,000 A	kg	5%
	8536.20.19	--- Other	kg	5%
	8536.20.20	-- Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	kg	5%
		-- Other :		
	8536.20.91	--- For a current of less than 16 A	kg	5%
	8536.20.99	--- Other	kg	5%
	8536.30	- Other apparatus for protecting electrical circuits :		
	8536.30.10	-- Lightning arresters	kg	5%
	8536.30.20	-- Of a kind used in radio equipment or in electric fans	kg	5%
	8536.30.90	-- Other	kg	5%
		- Relays :		
	8536.41	-- For a voltage not exceeding 60 V :		
	8536.41.10	--- Digital relays	kg	5%
	8536.41.20	--- Of a kind used in radio equipment	kg	5%
	8536.41.30	--- Of a kind used in electric fans	kg	5%
	8536.41.40	--- Other, for a current of less than 16 A	kg	5%
		--- Other :		
	8536.41.91	---- Semiconductor or electro-magnetic relays of voltage not exceeding 28 V	kg	5%
	8536.41.99	---- Other	kg	5%
	8536.49	-- Other :		
	8536.49.10	--- Digital relays	kg	5%
	8536.49.90	--- Other	kg	5%
	8536.50	- Other switches :		
	8536.50.20	-- Over-current and residual-current automatic switches	kg	5%
		-- High inrush switches; 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 :		
	8536.50.32	--- Of a kind suitable for use in electric fans or in radio equipment	kg	5%
	8536.50.33	--- Other, of a rated current carrying capacity of less than 16 A	kg	5%
	8536.50.39	--- Other	kg	5%
	8536.50.40	-- Miniature switches suitable for use in rice cookers or toaster ovens	kg	5%
		-- 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 1,000 volts; electro-mechanical snap-action switches for a current not exceeding 11 A :		
	8536.50.51	--- For a current of less than 16 A	kg	5%
	8536.50.59	--- Other	kg	5%
		-- Other, 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 A :		
	8536.50.61	--- For a current of less than 16 A	kg	5%
	8536.50.69	--- Other	kg	5%
		-- Other :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8536.50.95	--- Other, change-over switches of a kind used for starting electric motors; fuse switches	kg	5%
	8536.50.96	--- Other, for a current of less than 16 A	kg	5%
	8536.50.99	--- Other	kg	5%
		- Lamp-holders, plugs and sockets :		
	8536.61	-- Lamp-holders :		
		--- Of a kind used for compact lamps or halogen lamps :		
	8536.61.11	---- For a current of less than 16 A	kg	5%
	8536.61.19	---- Other	kg	5%
		--- Other :		
	8536.61.91	---- For a current of less than 16 A	kg	5%
	8536.61.99	---- Other	kg	5%
	8536.69	-- Other :		
	8536.69.10	--- Telephone plugs	kg	5%
		--- Audio/video sockets and cathode ray tube sockets for television or radio receivers :		
	8536.69.23	---- For a current not exceeding 1.5 A	kg	5%
	8536.69.24	---- For a current exceeding 1.5 A but less than 16 A	kg	5%
	8536.69.29	---- Other	kg	5%
		--- Sockets and plugs for co-axial cables and printed circuits :		
	8536.69.32	---- For a current of less than 16 A	kg	5%
	8536.69.39	---- Other	kg	5%
		--- Other :		
	8536.69.92	---- For a current of less than 16 A	kg	5%
	8536.69.99	---- Other	kg	5%
	8536.70	- Connectors for optical fibres, optical fibre bundles or cables :		
	8536.70.10	-- Of ceramics	kg	5%
	8536.70.20	-- Of copper	kg	5%
	8536.70.90	-- Other	kg	5%
	8536.90	- Other apparatus :		
		-- Connection and contact elements for wires and cables; contact probes for wafer :		
	8536.90.12	--- For a current of less than 16 A	kg	5%
	8536.90.19	--- Other	kg	5%
		-- Junction boxes :		
	8536.90.22	--- For a current of less than 16 A	kg	5%
	8536.90.29	--- Other	kg	5%
		-- Cable connectors consisting of a jack plug, terminal with or without pin, connector, or adaptor for co-axial cable :		
	8536.90.32	--- For a current of less than 16 A	kg	5%
	8536.90.39	--- Other	kg	5%
	8536.90.40	-- Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	5%
		-- Other :		
		--- For a current of less than 16 A :		
	8536.90.93	---- Telephone patch panels	kg	5%
	8536.90.94	---- Other	kg	5%
	8536.90.99	--- Other	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
<b>85.37</b>		<b>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.</b>		
	8537.10	- For a voltage not exceeding 1,000 V :		
	8537.10.11	-- Switchboards and control panels : --- Control panels of a kind suitable for use in distributed control systems	kg	5%
	8537.10.12	--- Control panels fitted with a programmable processor	kg	5%
	8537.10.13	--- Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	kg	5%
	8537.10.19	--- Other	kg	5%
	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	5%
	8537.10.30	-- Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	5%
	8537.10.40	-- Motor controllers with output rating of 24 V to 120 V DC and with ampere rating of 300 A to 500 A	kg	5%
		-- Other :		
	8537.10.91	--- Of a kind used in radio equipment or in electric fans	kg	5%
	8537.10.92	--- Of a kind suitable for use in distributed control systems	kg	5%
	8537.10.99	--- Other	kg	5%
	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 kV or more	kg	5%
	8537.20.19	--- Other	kg	5%
	8537.20.21	--- Control panels : --- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	kg	5%
	8537.20.29	--- Other	kg	5%
	8537.20.90	-- Other	kg	5%
<b>85.38</b>		<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>		
	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 :		
	8538.10.11	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	5%
	8538.10.12	--- Of a kind used in radio equipment	kg	5%
	8538.10.19	--- Other	kg	5%
		-- For a voltage exceeding 1,000 V :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
85.39	8538.10.21	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	5%
	8538.10.22	--- Of a kind used in radio equipment	kg	5%
	8538.10.29	--- Other	kg	5%
	8538.90	- Other :		
		-- For a voltage not exceeding 1,000 V :		
	8538.90.11	--- Parts of goods of subheading 8536.69.10, 8536.90.12 or 8536.90.19	kg	5%
	8538.90.12	--- Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32 or 8536.69.39	kg	5%
	8538.90.13	--- Parts of goods of subheading 8537.10.20	kg	5%
	8538.90.19	--- Other	kg	5%
	8538.90.20	-- For a voltage exceeding 1,000 V	kg	5%
		<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.</b>		
	8539.10	- Sealed beam lamp units :		
	8539.10.10	-- For motor vehicles of Chapter 87	u	15%
	8539.10.90	-- Other	u	15%
		- 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	15%
	8539.21.30	--- Of a kind used for motor vehicles	u	15%
	8539.21.40	--- Other reflector lamp bulbs	u	15%
	8539.21.90	--- Other	u	15%
	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	15%
		--- Other reflector lamp bulbs :		
	8539.22.31	---- Of a kind used in decorative illumination, of a power not exceeding 60 W	u	15%
	8539.22.32	---- Of a kind used in decorative illumination, of a power exceeding 60 W	u	15%
	8539.22.33	---- Other, for domestic lighting	u	15%
	8539.22.39	---- Other	u	15%
		--- Other :		
	8539.22.91	---- Of a kind used in decorative illumination, of a power not exceeding 60 W	u	15%
	8539.22.93	---- Other, for domestic lighting	u	15%
	8539.22.99	---- Other	u	15%
	8539.29	-- Other :		
	8539.29.10	--- Of a kind used in medical equipment	u	15%
	8539.29.20	--- Of a kind used for motor vehicles	u	15%
	8539.29.30	--- Other reflector lamp bulbs	u	15%
		--- Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V :		
	8539.29.41	---- Of a kind suitable for medical equipment	u	15%
	8539.29.49	---- Other	u	15%
	8539.29.50	--- Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	u	15%
	8539.29.60	--- Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	u	15%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8539.29.90	- - - Other	u	15%
		- Discharge lamps, other than ultra-violet lamps :		
	8539.31	- - Fluorescent, hot cathode :		
	8539.31.10	- - - Tubes for compact fluorescent lamps	u	15%
	8539.31.20	- - - Other, straight tubes for other fluorescent lamps	u	15%
	8539.31.30	- - - Compact fluorescent lamps with built-in ballast	u	15%
	8539.31.90	- - - Other	u	15%
	8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	u	15%
	8539.39	- - Other :		
	8539.39.10	- - - Tubes for compact fluorescent lamps	u	15%
	8539.39.20	- - - Cold cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays	u	15%
	8539.39.40	- - - Other fluorescent cold cathode types	u	15%
	8539.39.90	- - - Other	u	15%
		- Ultra-violet or infra-red lamps; arc-lamps :		
	8539.41.00	- - Arc-lamps	u	15%
	8539.49.00	- - Other	u	15%
		- Light-emitting diode (LED) light sources :		
	8539.51.00	- - Light-emitting diode (LED) modules	u	5%
	8539.52	- - Light-emitting diode (LED) lamps :		
	8539.52.10	- - - Equipped with screw bases	u	5%
	8539.52.90	- - - Other	u	5%
	8539.90	- Parts :		
	8539.90.10	- - Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	kg	15%
	8539.90.20	- - Other, suitable for lamps of motor vehicles	kg	15%
	8539.90.30	- - Other, of subheading 8539.51.00	kg	5%
	8539.90.90	- - Other	kg	15%
<b>85.40</b>		<b>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).</b>		
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :		
	8540.11.00	- - Colour	u	5%
	8540.12.00	- - Monochrome	u	5%
	8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u	5%
	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm :		
	8540.40.10	- - Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	u	5%
	8540.40.90	- - Other	u	5%
	8540.60.00	- Other cathode-ray tubes	u	5%
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :		
	8540.71.00	- - Magnetrons	u	5%
	8540.79.00	- - Other	u	5%
		- Other valves and tubes :		
	8540.81.00	- - Receiver or amplifier valves and tubes	u	5%
	8540.89.00	- - Other	u	5%
		- Parts :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
85.41	8540.91.00	-- Of cathode-ray tubes	kg	5%
	8540.99.00	-- Other	kg	5%
		<b>Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.</b>		
	8541.90.00	- Parts	kg	5%
85.42		<b>Electronic integrated circuits.</b>		
	8542.90.00	- Parts	kg	5%
85.43		<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>		
	8543.10.00	- Particle accelerators	u	5%
	8543.20.00	- Signal generators	u	5%
	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 printed circuit board/printed wiring board substrates	u	5%
		-- Other :		
	8543.30.91	--- Electroplating and electrolysis machines of a kind use solely or principally for the manufacture of printed circuits	u	5%
	8543.30.99	--- Other	u	5%
	8543.40.00	- Electronic cigarettes and similar personal electric vaporising devices	u	100%
	8543.70	- Other machines and apparatus :		
	8543.70.10	-- Electric fence energisers	u	5%
		-- Remote control apparatus, other than radio remote control apparatus :		
	8543.70.21	--- Cordless infrared remote control devices for video game consoles, other than game controllers of heading 95.04	u	5%
	8543.70.29	--- Other	u	5%
	8543.70.30	-- Electrical machines and apparatus with translation or dictionary functions	u	5%
	8543.70.40	-- Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	5%
	8543.70.50	-- Microwave amplifiers; digital flight-data recorders; portable battery operated electronic reader for recording and reproducing text, still image or audio file	u	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
85.44	8543.70.60	-- Digital signal processing apparatus capable of connecting to a wired or wireless network for the mixing of sound; articles specifically designed for connection to telegraphic or telephonic apparatus or instruments or to telegraphic or telephonic networks	u	5%
	8543.70.90	-- Other	u	5%
	8543.90	- Parts :		
	8543.90.10	-- Of goods of subheading 8543.10 or 8543.20	kg	5%
	8543.90.20	-- Of goods of subheading 8543.30.20	kg	5%
	8543.90.30	-- Of goods of subheading 8543.70.30	kg	5%
	8543.90.40	-- Of goods of subheading 8543.70.40	kg	5%
	8543.90.90	-- Other	kg	5%
		<b>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.</b>		
	8544.20	- Co-axial cable and other co-axial electric conductors : -- Insulated cables fitted with connectors, for a voltage not exceeding 66 kV :		
	8544.20.11	--- Insulated with rubber or plastics	kg	5%
	8544.20.19	--- Other -- Insulated cables not fitted with connectors, for a voltage not exceeding 66 kV :	kg	5%
	8544.20.21	--- Insulated with rubber or plastics	kg	5%
	8544.20.29	--- Other -- Insulated cables fitted with connectors, for a voltage exceeding 66 kV :	kg	5%
	8544.20.31	--- Insulated with rubber or plastics	kg	5%
	8544.20.39	--- Other -- Insulated cables not fitted with connectors, for a voltage exceeding 66 kV :	kg	5%
	8544.20.41	--- Insulated with rubber or plastics	kg	5%
	8544.20.49	--- Other	kg	5%
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships : -- Wiring harnesses for motor vehicles : --- Insulated with rubber or plastics :		
	8544.30.12	---- Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	5%
	8544.30.13	---- Other --- Other :	kg	5%
	8544.30.14	---- Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	5%
	8544.30.19	---- Other --- Other :	kg	5%
	8544.30.91	--- Insulated with rubber or plastics	kg	5%
	8544.30.99	--- Other - Other electric conductors, for a voltage not exceeding 1,000 V :	kg	5%
	8544.42	-- Fitted with connectors : --- Of a kind used for telecommunications, for a voltage not exceeding 80 V :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8544.42.11	----- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	5%
	8544.42.13	----- Other, insulated with rubber, plastics or paper	kg	5%
	8544.42.19	----- Other	kg	5%
		--- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V :		
	8544.42.21	----- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	5%
	8544.42.23	----- Other, insulated with rubber, plastics or paper	kg	5%
	8544.42.29	----- Other	kg	5%
		--- Battery cables :		
		----- Insulated with rubber or plastics :		
	8544.42.32	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	5%
	8544.42.33	----- Other	kg	5%
		--- Other :		
	8544.42.34	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	5%
	8544.42.39	----- Other	kg	5%
		--- Other :		
	8544.42.91	----- Flat data cables having two lines or more, insulated with rubber, plastics or paper	kg	5%
	8544.42.92	----- Flat data cables having two lines or more, other	kg	5%
	8544.42.94	----- Electric cables insulated with plastics, of which each core having diameter not exceeding 5 mm	kg	5%
	8544.42.95	----- Electric cables insulated with plastics, of which each core having diameter exceeding 5 mm but not exceeding 19.5 mm	kg	5%
	8544.42.96	----- Other electric cables insulated with plastics	kg	5%
	8544.42.97	----- Electric cables insulated with rubber or paper	kg	5%
	8544.42.99	----- Other	kg	5%
	8544.49	-- Other :		
		--- Of a kind used for telecommunications, for a voltage not exceeding 80 V :		
	8544.49.11	----- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	5%
	8544.49.13	----- Other, insulated with rubber, plastics or paper	kg	5%
	8544.49.19	----- Other	kg	5%
		--- 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	5%
		--- Other :		
	8544.49.22	----- Electric cables insulated with plastics, of which each core having diameter not exceeding 19.5 mm	kg	5%
	8544.49.23	----- Other electric cables insulated with plastics	kg	5%
	8544.49.24	----- Other, insulated with rubber, plastics or paper	kg	5%
	8544.49.29	----- Other	kg	5%
		--- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V :		
	8544.49.31	----- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	5%
	8544.49.32	----- Other, insulated with plastics	kg	5%
	8544.49.33	----- Other, insulated with rubber or paper	kg	5%
	8544.49.39	----- Other	kg	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		--- Of a kind not used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V :		
	8544.49.41	---- Cables insulated with plastics	kg	5%
	8544.49.42	---- Other, insulated with rubber, plastics or paper	kg	5%
	8544.49.49	---- Other	kg	5%
	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V :		
		-- For a voltage exceeding 1 kV but not exceeding 36 kV :		
	8544.60.11	--- Cables insulated with plastics, of which each core having diameter of less than 22.7 mm	kg	5%
	8544.60.12	--- Other, insulated with rubber, plastics or paper	kg	5%
	8544.60.19	--- Other	kg	5%
		-- For a voltage exceeding 36 kV but not exceeding 66 kV :		
	8544.60.21	--- Cables insulated with plastics, of which each core having diameter of less than 22.7 mm	kg	5%
	8544.60.22	--- Other, insulated with rubber, plastics or paper	kg	5%
	8544.60.29	--- Other	kg	5%
		-- For a voltage exceeding 66 kV :		
	8544.60.31	--- Insulated with rubber, plastics or paper	kg	5%
	8544.60.39	--- Other	kg	5%
	8544.70	- Optical fibre cables :		
	8544.70.10	-- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	5%
	8544.70.90	-- Other	kg	5%
<b>85.45</b>		<b>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.</b>		
		- Electrodes :		
	8545.11.00	-- Of a kind used for furnaces	kg	5%
	8545.19.00	-- Other	kg	5%
	8545.20.00	- Brushes	kg	5%
	8545.90.00	- Other	kg	5%
<b>85.47</b>		<b>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.</b>		
	8547.10.00	- Insulating fittings of ceramics	kg	5%
	8547.20.00	- Insulating fittings of plastics	kg	5%
	8547.90	- Other :		
	8547.90.10	-- Electric conduit tubing and joints therefor, of base metal lined with insulating material	kg	5%
	8547.90.90	-- Other	kg	5%
<b>85.48</b>	<b>8548.00.00</b>	<b>Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>	kg	5%

**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, other than the radiators for the articles of this Section; 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) Luminaires and lighting fittings and parts thereof 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 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.

**Subheading Note.**

1. Subheading 8708.22 covers :
  - (a) front windscreens (windshields), rear windows and other windows, framed; and
  - (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
87.01		<b>Tractors (other than tractors of heading 87.09).</b>		
	8701.21	- Road tractors for semi-trailers :		
	8701.21.10	- - With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	u	15%
	8701.21.90	- - - Completely Knocked Down	u	15%
	8701.22	- - - Other		
		- - With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :		
	8701.22.10	- - - Completely Knocked Down	u	15%
	8701.22.90	- - - Other	u	15%
	8701.23	- - With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8701.23.10	--- Completely Knocked Down	u	15%
	8701.23.90	--- Other	u	15%
	8701.24	-- With only electric motor for propulsion :		
	8701.24.10	--- Completely Knocked Down	u	15%
	8701.24.90	--- Other	u	15%
	8701.29	-- Other :		
	8701.29.10	--- Completely Knocked Down	u	15%
	8701.29.90	--- Other	u	15%
<b>87.02</b>		<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>		
	8702.10	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
		-- Completely Knocked Down :		
	8702.10.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	15%
		--- Motor coaches, buses or minibuses :		
	8702.10.41	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	15%
	8702.10.42	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.10.49	---- Other	u	15%
	8702.10.50	--- Other	u	15%
		-- Other :		
	8702.10.60	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	15%
		--- Other, for the transport of 30 persons or more and specially designed for use in airports :		
	8702.10.71	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	15%
	8702.10.72	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.10.79	---- Other	u	15%
		--- Other motor coaches, buses or minibuses :		
	8702.10.81	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	15%
	8702.10.82	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.10.89	---- Other	u	15%
		-- Other :		
	8702.10.91	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.10.99	---- Other	u	15%
	8702.20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :		
		-- Completely Knocked Down :		
	8702.20.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	15%
		--- Other, for the transport of 30 persons or more :		
	8702.20.22	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	15%
	8702.20.23	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.20.29	---- Other	u	15%
		--- Other motor coaches, buses or minibuses :		
	8702.20.31	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	15%
	8702.20.32	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.20.39	---- Other	u	15%
		-- Other :		
	8702.20.41	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.20.49	---- Other	u	15%
		-- Other :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8702.20.50	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans) --- Other, for the transport of 30 persons or more and specially designed for use in airports :	u	15%
	8702.20.61	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	15%
	8702.20.62	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.20.69	---- Other	u	15%
		--- Other motor coaches, buses or minibuses :		
	8702.20.71	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	15%
	8702.20.72	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.20.79	---- Other	u	15%
		--- Other :		
	8702.20.91	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.20.99	---- Other	u	15%
	8702.30	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion : -- Completely Knocked Down :		
	8702.30.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans) --- Other, for the transport of 30 persons or more :	u	15%
	8702.30.21	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.30.29	---- Other	u	15%
		--- Other motor coaches, buses or minibuses :		
	8702.30.31	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.30.39	---- Other	u	15%
		--- Other :		
	8702.30.41	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.30.49	---- Other	u	15%
		-- Other :		
	8702.30.50	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans) --- Other, for the transport of 30 persons or more and specially designed for use in airports :	u	15%
	8702.30.61	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.30.69	---- Other	u	15%
		--- Other motor coaches, buses or minibuses :		
	8702.30.71	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.30.79	---- Other	u	15%
		--- Other :		
	8702.30.91	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.30.99	---- Other	u	15%
	8702.40	- With only electric motor for propulsion : -- Completely Knocked Down :		
	8702.40.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans) --- Other, for the transport of 30 persons or more :	u	15%
	8702.40.21	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.40.29	---- Other	u	15%
		--- Other motor coaches, buses or minibuses :		
	8702.40.31	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.40.39	---- Other	u	15%
		--- Other :		
	8702.40.41	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.40.49	---- Other	u	15%
		-- Other :		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8702.40.50	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	15%
		--- Other, for the transport of 30 persons or more and specially designed for use in airports :		
	8702.40.61	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.40.69	---- Other	u	15%
		--- Other motor coaches, buses or minibuses :		
	8702.40.71	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.40.79	---- Other	u	15%
		--- Other :		
	8702.40.91	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.40.99	---- Other	u	15%
	8702.90	- Other :		
		-- Completely Knocked Down :		
	8702.90.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	15%
		--- Motor coaches, buses or minibuses, for the transport of 30 persons or more :		
	8702.90.21	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.90.29	---- Other	u	15%
		--- Other motor coaches, buses or minibuses :		
	8702.90.31	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.90.32	---- Other	u	15%
	8702.90.33	--- Other, of a g.v.w. exceeding 24 t	u	15%
	8702.90.39	--- Other	u	15%
		-- Other :		
	8702.90.40	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	15%
		--- Motor coaches, buses or minibuses, for the transport of 30 persons or more and specially designed for use in airports :		
	8702.90.51	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.90.59	---- Other	u	15%
		--- Other motor coaches, buses or minibuses, for the transport of 30 persons or more :		
	8702.90.61	---- Of a g.v.w. exceeding 24 t	u	15%
	8702.90.69	---- Other	u	15%
		--- Other motor coaches, buses or minibuses :		
	8702.90.71	---- Of a g.v.w. not exceeding 24 t	u	15%
	8702.90.79	---- Other	u	15%
	8702.90.80	--- Other, of a g.v.w. exceeding 24 t	u	15%
	8702.90.90	--- Other	u	15%
87.03		<b>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.</b>		
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles :		
		-- Golf cars (including golf buggies) and similar vehicles	u	20%
	8703.10.90	-- Other	u	20%
		- Other vehicles, with only spark-ignition internal combustion piston engine :		
	8703.21	-- Of a cylinder capacity not exceeding 1,000 cc :		
		--- Completely Knocked Down :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.21.11	---- Go-karts	u	15%
	8703.21.12	---- All-Terrain Vehicles (ATV)	u	15%
	8703.21.14	---- Motor-homes	u	15%
	8703.21.15	---- Sedan	u	15%
		---- Other motor cars (including station wagons and sports cars, but not including vans) :		
	8703.21.21	----- Of four-wheel drive	u	15%
	8703.21.29	----- Other	u	15%
		----- Other :		
	8703.21.31	----- Three-wheeled vehicles	u	15%
	8703.21.39	----- Other	u	15%
		--- Other :		
	8703.21.41	---- Go-karts	u	20%
	8703.21.42	---- All-Terrain Vehicles (ATV)	u	20%
	8703.21.43	---- Ambulances	u	
	8703.21.44	---- Motor-homes	u	25%
	8703.21.45	---- Sedan	u	15%
		---- Other motor cars (including station wagons and sports cars, but not including vans) :		
	8703.21.51	----- Of four-wheel drive	u	15%
	8703.21.59	----- Other	u	15%
		----- Other :		
	8703.21.91	----- Three-wheeled vehicles	u	15%
	8703.21.99	----- Other	u	15%
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :		
		--- Completely Knocked Down :		
	8703.22.11	---- Go-karts	u	15%
	8703.22.12	---- All-Terrain Vehicles (ATV)	u	15%
	8703.22.13	---- Ambulances	u	
	8703.22.14	---- Hearses	u	15%
	8703.22.15	---- Prison vans	u	15%
	8703.22.16	---- Motor-homes	u	15%
	8703.22.17	---- Sedan	u	15%
		---- Other motor cars (including station wagons and sports cars, but not including vans) :		
	8703.22.21	----- Of four-wheel drive	u	15%
	8703.22.29	----- Other	u	15%
	8703.22.30	----- Other	u	15%
		--- Other :		
	8703.22.41	---- Go-karts	u	25%
	8703.22.42	---- All-Terrain Vehicles (ATV)	u	25%
	8703.22.43	---- Ambulances	u	
	8703.22.44	---- Hearses	u	15%
	8703.22.45	---- Prison vans	u	15%
	8703.22.46	---- Motor-homes	u	25%
	8703.22.47	---- Sedan	u	15%
		---- Other motor cars (including station wagons and sports cars, but not including vans) :		
	8703.22.51	----- Of four-wheel drive	u	15%
	8703.22.59	----- Other	u	15%
	8703.22.90	----- Other	u	15%
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :		
		--- Completely Knocked Down :		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.23.12	----- Hearses	u	15%
	8703.23.13	----- Prison vans	u	15%
	8703.23.14	----- Motor-homes	u	15%
		----- Sedan :		
	8703.23.21	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.23.22	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.23.23	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.23.24	----- Of a cylinder capacity exceeding 2,500 cc	u	15%
		----- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :		
	8703.23.31	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.23.32	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.23.33	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.23.34	----- Of a cylinder capacity exceeding 2,500 cc	u	15%
		----- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :		
	8703.23.35	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	15%
	8703.23.36	----- Of a cylinder capacity exceeding 2,000 cc	u	15%
		----- Other :		
	8703.23.41	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	15%
	8703.23.42	----- Of a cylinder capacity exceeding 2,000 cc	u	15%
		----- Other :		
	8703.23.52	----- Hearses	u	15%
	8703.23.53	----- Prison vans	u	15%
	8703.23.54	----- Motor-homes	u	30%
		----- Sedan :		
	8703.23.55	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.23.56	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.23.57	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.23.58	----- Of a cylinder capacity exceeding 2,500 cc	u	30%
		----- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :		
	8703.23.61	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.23.62	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.23.63	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.23.64	----- Of a cylinder capacity exceeding 2,500 cc	u	30%
		----- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.23.65	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.23.66	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.23.67	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.23.68	----- Of a cylinder capacity exceeding 2,500 cc	u	30%
		---- Other :		
	8703.23.71	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.23.72	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.23.73	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.23.74	----- Of a cylinder capacity exceeding 2,500 cc	u	30%
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc :		
		--- Completely Knocked Down :		
	8703.24.12	---- Hearses	u	15%
	8703.24.13	---- Prison vans	u	15%
	8703.24.14	---- Motor-homes	u	15%
	8703.24.15	---- Sedan	u	15%
		---- Other motor cars (including station wagons and sports cars, but not including vans) :		
	8703.24.21	----- Of four-wheel drive	u	15%
	8703.24.29	----- Other	u	15%
	8703.24.30	---- Other	u	15%
		--- Other :		
	8703.24.41	---- Ambulances	u	
	8703.24.42	---- Hearses	u	15%
	8703.24.43	---- Prison vans	u	15%
	8703.24.44	---- Motor-homes	u	30%
		---- Sedan :		
	8703.24.45	----- Of four-wheel drive	u	40%
	8703.24.49	----- Other	u	40%
		---- Other motor cars (including station wagons and sports cars, but not including vans) :		
	8703.24.51	----- Of four-wheel drive	u	40%
	8703.24.59	----- Other	u	40%
		---- Other :		
	8703.24.61	----- Of four-wheel drive	u	40%
	8703.24.69	----- Other	u	40%
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc :		
		--- Completely Knocked Down :		
	8703.31.11	---- Go-karts	u	15%
	8703.31.12	---- All-Terrain Vehicles (ATV)	u	15%
	8703.31.14	---- Hearses	u	15%
	8703.31.15	---- Prison vans	u	15%
	8703.31.16	---- Motor-homes	u	15%
	8703.31.17	---- Sedan	u	15%
		---- Other motor cars (including station wagons and sports cars, but not including vans) :		
	8703.31.21	----- Of four-wheel drive	u	15%
	8703.31.29	----- Other	u	15%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		---- Other :		
	8703.31.31	----- Three-wheeled vehicles	u	15%
	8703.31.39	----- Other	u	15%
		--- Other :		
	8703.31.41	----- Go-karts	u	30%
	8703.31.42	----- All-Terrain Vehicles (ATV)	u	30%
	8703.31.43	----- Ambulances	u	
	8703.31.44	----- Hearses	u	15%
	8703.31.45	----- Prison vans	u	15%
	8703.31.46	----- Motor-homes	u	30%
	8703.31.47	----- Sedan	u	25%
		----- Other motor cars (including station wagons and sports cars, but not including vans) :		
	8703.31.51	----- Of four-wheel drive	u	25%
	8703.31.59	----- Other	u	25%
		---- Other :		
	8703.31.91	----- Three-wheeled vehicles	u	25%
	8703.31.99	----- Other	u	25%
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :		
		--- Completely Knocked Down :		
	8703.32.12	----- Hearses	u	15%
	8703.32.13	----- Prison vans	u	15%
	8703.32.14	----- Motor-homes	u	15%
		----- Sedan :		
	8703.32.21	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.32.22	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.32.23	----- Of a cylinder capacity exceeding 2,000 cc	u	15%
		----- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :		
	8703.32.31	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.32.32	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.32.33	----- Of a cylinder capacity exceeding 2,000 cc	u	15%
		----- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :		
	8703.32.34	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.32.35	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.32.36	----- Of a cylinder capacity exceeding 2,000 cc	u	15%
		---- Other :		
	8703.32.41	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.32.42	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.32.43	----- Of a cylinder capacity exceeding 2,000 cc	u	15%
		--- Other :		
	8703.32.52	----- Hearses	u	15%
	8703.32.53	----- Prison vans	u	15%
	8703.32.54	----- Motor-homes	u	35%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		---- Sedan :		
	8703.32.61	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	25%
	8703.32.62	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%
	8703.32.63	----- Of a cylinder capacity exceeding 2,000 cc	u	30%
	8703.32.71	---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive : ----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	25%
	8703.32.72	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%
	8703.32.73	----- Of a cylinder capacity exceeding 2,000 cc	u	30%
	8703.32.74	---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :		
	8703.32.75	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	25%
	8703.32.76	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%
	8703.32.76	----- Of a cylinder capacity exceeding 2,000 cc	u	30%
	8703.32.81	---- Other :		
	8703.32.81	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	25%
	8703.32.82	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%
	8703.32.83	----- Of a cylinder capacity exceeding 2,000 cc	u	30%
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc :		
	8703.33.12	--- Completely Knocked Down :		
	8703.33.12	---- Hearses	u	15%
	8703.33.13	---- Prison vans	u	15%
	8703.33.14	---- Motor-homes	u	15%
	8703.33.21	---- Sedan :		
	8703.33.21	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	15%
	8703.33.22	----- Of a cylinder capacity exceeding 3,000 cc	u	15%
	8703.33.31	---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :		
	8703.33.31	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	15%
	8703.33.32	----- Of a cylinder capacity exceeding 3,000 cc	u	15%
	8703.33.32	---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :		
	8703.33.33	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	15%
	8703.33.34	----- Of a cylinder capacity exceeding 3,000 cc	u	15%
	8703.33.40	---- Other	u	15%
	8703.33.52	--- Other :		
	8703.33.52	---- Hearses	u	15%
	8703.33.53	---- Prison vans	u	15%
	8703.33.54	---- Motor-homes	u	35%
	8703.33.61	---- Sedan :		
	8703.33.61	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.33.62	----- Of a cylinder capacity exceeding 3,000 cc	u	45%
	8703.33.71	----- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive : ----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40%
	8703.33.72	----- Of a cylinder capacity exceeding 3,000 cc	u	45%
	8703.33.80	----- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive	u	45%
	8703.33.90	----- Other	u	45%
	8703.40	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power : -- Completely Knocked Down :		
	8703.40.11	--- Go-karts	u	15%
	8703.40.12	--- All-Terrain Vehicles (ATV)	u	15%
	8703.40.14	--- Hearses	u	15%
	8703.40.15	--- Prison vans --- Motor-homes :	u	15%
	8703.40.16	----- Of a cylinder capacity not exceeding 2,000 cc	u	15%
	8703.40.17	----- Of a cylinder capacity exceeding 2,000 cc --- Sedan :	u	15%
	8703.40.18	----- Of a cylinder capacity not exceeding 1,500 cc	u	15%
	8703.40.19	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	15%
	8703.40.21	----- Of a cylinder capacity exceeding 2,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :	u	15%
	8703.40.22	----- Of a cylinder capacity not exceeding 1,500 cc	u	15%
	8703.40.23	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	15%
	8703.40.24	----- Of a cylinder capacity exceeding 2,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :	u	15%
	8703.40.25	----- Of a cylinder capacity not exceeding 2,000 cc	u	15%
	8703.40.26	----- Of a cylinder capacity exceeding 2,000 cc --- Other :	u	15%
	8703.40.27	----- Of a cylinder capacity not exceeding 2,000 cc	u	15%
	8703.40.28	----- Of a cylinder capacity exceeding 2,000 cc -- Other :	u	15%
	8703.40.31	--- Go-karts --- All-Terrain Vehicles (ATV) :	u	15%
	8703.40.32	----- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.40.33	----- Of a cylinder capacity exceeding 1,000 cc --- Hearses :	u	15%
	8703.40.41	----- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.40.42	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.40.43	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	25%
	8703.40.44	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.40.45	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.40.46	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	15%
	8703.40.47	---- Of a cylinder capacity exceeding 3,000 cc --- Prison vans :	u	25%
	8703.40.51	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.40.52	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.40.53	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.40.54	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc	u	15%
	8703.40.55	---- Of a cylinder capacity exceeding 3,000 cc --- Motor-homes :	u	15%
	8703.40.56	---- Of a cylinder capacity not exceeding 1,500 cc	u	15%
	8703.40.57	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	20%
	8703.40.58	---- Of a cylinder capacity exceeding 2,000 cc --- Sedan :	u	20%
	8703.40.61	---- Of a cylinder capacity not exceeding 1,000 cc	u	10%
	8703.40.62	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	10%
	8703.40.63	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	10%
	8703.40.64	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.40.65	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.40.66	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	20%
	8703.40.67	---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	u	30%
	8703.40.68	---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive --- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :	u	30%
	8703.40.71	---- Of a cylinder capacity not exceeding 1,000 cc	u	10%
	8703.40.72	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	10%
	8703.40.73	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	10%
	8703.40.74	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.40.75	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.40.76	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	20%
	8703.40.77	---- Of a cylinder capacity exceeding 3,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :	u	30%
	8703.40.81	---- Of a cylinder capacity not exceeding 1,000 cc	u	10%
	8703.40.82	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	10%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.40.83	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	10%
	8703.40.84	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.40.85	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.40.86	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	20%
	8703.40.87	---- Of a cylinder capacity exceeding 3,000 cc	u	30%
		--- Other :		
	8703.40.91	---- Of a cylinder capacity not exceeding 1,000 cc	u	10%
	8703.40.92	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	10%
	8703.40.93	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	10%
	8703.40.94	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.40.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.40.96	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	20%
	8703.40.97	---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	u	30%
	8703.40.98	---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive	u	30%
	8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :		
		-- Completely Knocked Down :		
	8703.50.11	--- Go-karts	u	15%
	8703.50.12	--- All-Terrain Vehicles (ATV)	u	15%
	8703.50.14	--- Hearses	u	15%
	8703.50.15	--- Prison vans	u	15%
		--- Motor-homes :		
	8703.50.16	---- Of a cylinder capacity not exceeding 2,000 cc	u	15%
	8703.50.17	---- Of a cylinder capacity exceeding 2,000 cc	u	15%
		--- Sedan :		
	8703.50.18	---- Of a cylinder capacity not exceeding 1,500 cc	u	15%
	8703.50.19	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	15%
	8703.50.21	---- Of a cylinder capacity exceeding 2,000 cc	u	15%
		--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :		
	8703.50.22	---- Of a cylinder capacity not exceeding 1,500 cc	u	15%
	8703.50.23	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	15%
	8703.50.24	---- Of a cylinder capacity exceeding 2,000 cc	u	15%
		--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :		
	8703.50.25	---- Of a cylinder capacity not exceeding 2,000 cc	u	15%
	8703.50.26	---- Of a cylinder capacity exceeding 2,000 cc	u	15%
		--- Other :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.50.27	---- Of a cylinder capacity not exceeding 2,000 cc	u	15%
	8703.50.28	---- Of a cylinder capacity exceeding 2,000 cc	u	15%
		-- Other :		
	8703.50.31	--- Go-karts	u	25%
		--- All-Terrain Vehicles (ATV) :		
	8703.50.32	---- Of a cylinder capacity not exceeding 1,000 cc	u	25%
	8703.50.33	---- Of a cylinder capacity exceeding 1,000 cc	u	25%
		--- Hearses :		
	8703.50.41	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.50.42	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.50.43	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.50.44	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.50.45	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.50.46	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	15%
	8703.50.47	---- Of a cylinder capacity exceeding 3,000 cc	u	15%
		--- Prison vans :		
	8703.50.51	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.50.52	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.50.53	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.50.54	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc	u	15%
	8703.50.55	---- Of a cylinder capacity exceeding 2,500 cc	u	15%
		--- Motor-homes :		
	8703.50.56	---- Of a cylinder capacity not exceeding 1,500 cc	u	20%
	8703.50.57	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	25%
	8703.50.58	---- Of a cylinder capacity exceeding 2,000 cc	u	25%
		--- Sedan :		
	8703.50.61	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.50.62	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.50.63	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.50.64	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.50.65	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.50.66	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%
	8703.50.67	---- Of a cylinder capacity exceeding 3,000 cc	u	35%
		--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :		
	8703.50.71	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.50.72	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.50.73	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.50.74	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.50.75	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.50.76	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%
	8703.50.77	---- Of a cylinder capacity exceeding 3,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :	u	35%
	8703.50.81	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.50.82	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.50.83	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.50.84	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.50.85	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.50.86	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%
	8703.50.87	---- Of a cylinder capacity exceeding 3,000 cc --- Other :	u	35%
	8703.50.91	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.50.92	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.50.93	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.50.94	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.50.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.50.96	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%
	8703.50.97	---- Of a cylinder capacity exceeding 3,000 cc	u	35%
	8703.60	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power : -- Completely Knocked Down :		
	8703.60.11	--- Go-karts	u	15%
	8703.60.12	--- All-Terrain Vehicles (ATV)	u	15%
	8703.60.14	--- Hearses	u	15%
	8703.60.15	--- Prison vans --- Motor-homes :	u	15%
	8703.60.16	---- Of a cylinder capacity not exceeding 2,000 cc	u	15%
	8703.60.17	---- Of a cylinder capacity exceeding 2,000 cc --- Sedan :	u	15%
	8703.60.18	---- Of a cylinder capacity not exceeding 1,500 cc	u	15%
	8703.60.19	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	15%
	8703.60.21	---- Of a cylinder capacity exceeding 2,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :	u	15%
	8703.60.22	---- Of a cylinder capacity not exceeding 1,500 cc	u	15%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.60.23	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	15%
	8703.60.24	---- Of a cylinder capacity exceeding 2,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :	u	15%
	8703.60.25	---- Of a cylinder capacity not exceeding 2,000 cc	u	15%
	8703.60.26	---- Of a cylinder capacity exceeding 2,000 cc --- Other :	u	15%
	8703.60.27	---- Of a cylinder capacity not exceeding 2,000 cc	u	15%
	8703.60.28	---- Of a cylinder capacity exceeding 2,000 cc -- Other :	u	15%
	8703.60.31	--- Go-karts --- All-Terrain Vehicles (ATV) :	u	15%
	8703.60.32	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.60.33	---- Of a cylinder capacity exceeding 1,000 cc --- Hearses :	u	15%
	8703.60.41	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.60.42	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.60.43	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.60.44	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.60.45	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.60.46	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	15%
	8703.60.47	---- Of a cylinder capacity exceeding 3,000 cc --- Prison vans :	u	15%
	8703.60.51	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.60.52	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.60.53	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.60.54	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc	u	15%
	8703.60.55	---- Of a cylinder capacity exceeding 3,000 cc --- Motor-homes :	u	15%
	8703.60.56	---- Of a cylinder capacity not exceeding 1,500 cc	u	15%
	8703.60.57	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	20%
	8703.60.58	---- Of a cylinder capacity exceeding 2,000 cc --- Sedan :	u	20%
	8703.60.61	---- Of a cylinder capacity not exceeding 1,000 cc	u	10%
	8703.60.62	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	10%
	8703.60.63	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	10%
	8703.60.64	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.60.65	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.60.66	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.60.67	---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	u	30%
	8703.60.68	---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive --- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :	u	30%
	8703.60.71	---- Of a cylinder capacity not exceeding 1,000 cc	u	10%
	8703.60.72	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	10%
	8703.60.73	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	10%
	8703.60.74	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.60.75	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.60.76	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	20%
	8703.60.77	---- Of a cylinder capacity exceeding 3,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :	u	30%
	8703.60.81	---- Of a cylinder capacity not exceeding 1,000 cc	u	10%
	8703.60.82	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	10%
	8703.60.83	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	10%
	8703.60.84	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.60.85	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.60.86	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	20%
	8703.60.87	---- Of a cylinder capacity exceeding 3,000 cc --- Other :	u	30%
	8703.60.91	---- Of a cylinder capacity not exceeding 1,000 cc	u	10%
	8703.60.92	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	10%
	8703.60.93	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	10%
	8703.60.94	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.60.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.60.96	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	20%
	8703.60.97	---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	u	30%
	8703.60.98	---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive	u	30%
	8703.70	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :		
		- - Completely Knocked Down :		
	8703.70.11	--- Go-karts	u	15%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.70.12	--- All-Terrain Vehicles (ATV)	u	15%
	8703.70.14	--- Hearses	u	15%
	8703.70.15	--- Prison vans	u	15%
		--- Motor-homes :		
	8703.70.16	---- Of a cylinder capacity not exceeding 2,000 cc	u	15%
	8703.70.17	---- Of a cylinder capacity exceeding 2,000 cc	u	15%
		--- Sedan :		
	8703.70.18	---- Of a cylinder capacity not exceeding 1,500 cc	u	15%
	8703.70.19	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	15%
	8703.70.21	---- Of a cylinder capacity exceeding 2,000 cc	u	15%
		--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :		
	8703.70.22	---- Of a cylinder capacity not exceeding 1,500 cc	u	15%
	8703.70.23	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	15%
	8703.70.24	---- Of a cylinder capacity exceeding 2,000 cc	u	15%
		--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :		
	8703.70.25	---- Of a cylinder capacity not exceeding 2,000 cc	u	15%
	8703.70.26	---- Of a cylinder capacity exceeding 2,000 cc	u	15%
		--- Other :		
	8703.70.27	---- Of a cylinder capacity not exceeding 2,000 cc	u	15%
	8703.70.28	---- Of a cylinder capacity exceeding 2,000 cc	u	15%
		-- Other :		
	8703.70.31	--- Go-karts	u	25%
		--- All-Terrain Vehicles (ATV) :		
	8703.70.32	---- Of a cylinder capacity not exceeding 1,000 cc	u	25%
	8703.70.33	---- Of a cylinder capacity exceeding 1,000 cc	u	25%
		--- Hearses :		
	8703.70.41	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.70.42	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.70.43	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.70.44	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	15%
	8703.70.45	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	15%
	8703.70.46	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	15%
	8703.70.47	---- Of a cylinder capacity exceeding 3,000 cc	u	15%
		--- Prison vans :		
	8703.70.51	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.70.52	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.70.53	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.70.54	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc	u	15%
	8703.70.55	---- Of a cylinder capacity exceeding 2,500 cc	u	15%
		--- Motor-homes :		
	8703.70.56	---- Of a cylinder capacity not exceeding 1,500 cc	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.70.57	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	25%
	8703.70.58	---- Of a cylinder capacity exceeding 2,000 cc --- Sedan :	u	25%
	8703.70.61	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.70.62	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.70.63	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.70.64	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.70.65	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.70.66	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%
	8703.70.67	---- Of a cylinder capacity exceeding 3,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :	u	35%
	8703.70.71	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.70.72	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.70.73	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.70.74	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.70.75	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.70.76	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%
	8703.70.77	---- Of a cylinder capacity exceeding 3,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :	u	35%
	8703.70.81	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.70.82	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.70.83	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.70.84	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.70.85	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%
	8703.70.86	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%
	8703.70.87	---- Of a cylinder capacity exceeding 3,000 cc --- Other :	u	35%
	8703.70.91	---- Of a cylinder capacity not exceeding 1,000 cc	u	15%
	8703.70.92	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	15%
	8703.70.93	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	15%
	8703.70.94	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	20%
	8703.70.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8703.70.96	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%
	8703.70.97	---- Of a cylinder capacity exceeding 3,000 cc	u	35%
	8703.80	- Other vehicles, with only electric motor for propulsion : -- Completely Knocked Down :		
	8703.80.11	--- Go-karts	u	15%
	8703.80.12	--- All-Terrain Vehicles (ATV)	u	15%
	8703.80.14	--- Hearses	u	15%
	8703.80.15	--- Prison vans	u	15%
	8703.80.16	--- Motor-homes	u	15%
	8703.80.17	--- Sedan	u	15%
	8703.80.18	--- Other motor cars (including station wagons and sports cars, but not including vans)	u	15%
	8703.80.19	--- Other -- Other :	u	15%
	8703.80.91	--- Go-karts	u	20%
	8703.80.92	--- All-Terrain Vehicles (ATV)	u	20%
	8703.80.94	--- Hearses	u	20%
	8703.80.95	--- Prison vans	u	20%
	8703.80.96	--- Motor-homes	u	20%
	8703.80.97	--- Sedan	u	20%
	8703.80.98	--- Other motor cars (including station wagons and sports cars, but not including vans)	u	20%
	8703.80.99	--- Other	u	20%
	8703.90	- Other : -- Completely Knocked Down :		
	8703.90.11	--- Go-karts	u	15%
	8703.90.12	--- All-Terrain Vehicles (ATV)	u	15%
	8703.90.14	--- Hearses	u	15%
	8703.90.15	--- Prison vans	u	15%
	8703.90.16	--- Motor-homes	u	15%
	8703.90.17	--- Sedan	u	15%
	8703.90.18	--- Other motor cars (including station wagons and sports cars, but not including vans)	u	15%
	8703.90.19	--- Other -- Other :	u	15%
	8703.90.91	--- Go-karts	u	20%
	8703.90.92	--- All-Terrain Vehicles (ATV)	u	20%
	8703.90.94	--- Hearses	u	20%
	8703.90.95	--- Prison vans	u	20%
	8703.90.96	--- Motor-homes	u	20%
	8703.90.97	--- Sedan	u	20%
	8703.90.98	--- Other motor cars (including station wagons and sports cars, but not including vans)	u	20%
	8703.90.99	--- Other	u	20%
87.04		<b>Motor vehicles for the transport of goods.</b>		
	8704.10	- Dumpers designed for off-highway use : -- Completely Knocked Down :		
	8704.10.13	--- g.v.w. not exceeding 5 t	u	20%
	8704.10.14	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	20%
	8704.10.15	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	20%
	8704.10.16	--- g.v.w. exceeding 20 t but not exceeding 24 t	u	20%
	8704.10.17	--- g.v.w. exceeding 24 t but not exceeding 45 t	u	20%
	8704.10.18	--- g.v.w. exceeding 45 t	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		-- Other :		
	8704.10.31	--- g.v.w. not exceeding 5 t	u	20%
	8704.10.32	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	20%
	8704.10.33	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	20%
	8704.10.34	--- g.v.w. exceeding 20 t but not exceeding 24 t	u	20%
	8704.10.35	--- g.v.w. exceeding 24 t but not exceeding 38 t	u	20%
	8704.10.36	--- g.v.w. exceeding 38 t but not exceeding 45 t	u	20%
	8704.10.37	--- g.v.w. exceeding 45 t	u	20%
		- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
	8704.21	-- g.v.w. not exceeding 5 tonnes :		
		--- Completely Knocked Down :		
	8704.21.11	---- Refrigerated lorries (trucks)	u	20%
	8704.21.12	---- Pick-up trucks	u	20%
	8704.21.13	---- Three-wheeled vehicles	u	20%
	8704.21.19	---- Other	u	20%
		--- Other :		
	8704.21.21	---- Refrigerated lorries (trucks)	u	20%
	8704.21.22	---- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.21.23	---- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.21.24	---- Armoured cargo vehicles for transporting valuables	u	20%
	8704.21.25	---- Hooklift lorries (trucks)	u	20%
	8704.21.26	---- Pick-up trucks	u	20%
	8704.21.27	---- Three-wheeled vehicles	u	20%
	8704.21.29	---- Other	u	20%
	8704.22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :		
		--- g.v.w. not exceeding 6 t :		
		--- Completely Knocked Down :		
	8704.22.11	---- Refrigerated lorries (trucks)	u	20%
	8704.22.19	---- Other	u	20%
		--- Other :		
	8704.22.21	----- Refrigerated lorries (trucks)	u	20%
	8704.22.22	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.22.23	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.22.24	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.22.25	----- Hooklift lorries (trucks)	u	20%
	8704.22.29	----- Other	u	20%
		--- g.v.w. exceeding 6 t but not exceeding 20 t :		
		--- Completely Knocked Down :		
	8704.22.31	---- Refrigerated lorries (trucks)	u	20%
	8704.22.39	---- Other	u	20%
		--- Other :		
	8704.22.41	----- Refrigerated lorries (trucks)	u	20%
	8704.22.42	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.22.43	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.22.45	----- Hooklift lorries (trucks)	u	20%
	8704.22.46	----- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 6 t but not exceeding 10 t	u	20%
	8704.22.47	----- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 10 t but not exceeding 20 t	u	20%
		----- Other :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8704.22.51	----- g.v.w. exceeding 6 t but not exceeding 10 t	u	20%
	8704.22.59	----- Other	u	20%
	8704.23	-- g.v.w. exceeding 20 tonnes :		
		--- g.v.w. not exceeding 24 t :		
		---- Completely Knocked Down :		
	8704.23.11	----- Refrigerated lorries (trucks)	u	20%
	8704.23.19	----- Other	u	20%
		---- Other :		
	8704.23.21	----- Refrigerated lorries (trucks)	u	20%
	8704.23.22	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.23.23	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.23.24	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.23.25	----- Hooklift lorries (trucks)	u	20%
	8704.23.29	----- Other	u	20%
		--- g.v.w. exceeding 24 t but not exceeding 45 t :		
		---- Completely Knocked Down :		
	8704.23.51	----- Refrigerated lorries (trucks)	u	20%
	8704.23.59	----- Other	u	20%
		---- Other :		
	8704.23.61	----- Refrigerated lorries (trucks)	u	20%
	8704.23.62	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.23.63	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.23.64	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.23.65	----- Hooklift lorries (trucks)	u	20%
	8704.23.66	----- Dumpers	u	20%
	8704.23.69	----- Other	u	20%
		--- g.v.w. exceeding 45 t :		
		---- Completely Knocked Down :		
	8704.23.71	----- Refrigerated lorries (trucks)	u	20%
	8704.23.79	----- Other	u	20%
		---- Other :		
	8704.23.81	----- Refrigerated lorries (trucks)	u	20%
	8704.23.82	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.23.84	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.23.85	----- Hooklift lorries (trucks)	u	20%
	8704.23.86	----- Dumpers	u	20%
	8704.23.89	----- Other	u	20%
		- Other, with only spark-ignition internal combustion piston engine :		
	8704.31	-- g.v.w. not exceeding 5 tonnes :		
		--- Completely Knocked Down :		
	8704.31.11	---- Refrigerated lorries (trucks)	u	20%
	8704.31.12	---- Pick-up trucks	u	20%
	8704.31.13	---- Three-wheeled vehicles	u	20%
	8704.31.19	---- Other	u	20%
		--- Other :		
	8704.31.21	---- Refrigerated lorries (trucks)	u	20%
	8704.31.22	---- Refuse/garbage collection vehicles having a refuse compressing device	u	20%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8704.31.23	---- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.31.24	---- Armoured cargo vehicles for transporting valuables	u	20%
	8704.31.25	---- Hooklift lorries (trucks)	u	20%
	8704.31.26	---- Pick-up trucks	u	20%
	8704.31.27	---- Three-wheeled vehicles	u	20%
	8704.31.29	---- Other	u	20%
	8704.32	-- g.v.w. exceeding 5 tonnes : --- g.v.w. not exceeding 6 t : ---- Completely Knocked Down :		
	8704.32.11	----- Refrigerated lorries (trucks)	u	20%
	8704.32.19	----- Other	u	20%
		----- Other :		
	8704.32.21	----- Refrigerated lorries (trucks)	u	20%
	8704.32.22	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.32.23	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.32.24	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.32.25	----- Hooklift lorries (trucks)	u	20%
	8704.32.29	----- Other	u	20%
		--- g.v.w. exceeding 6 t but not exceeding 20 t : ---- Completely Knocked Down :		
	8704.32.31	----- Refrigerated lorries (trucks)	u	20%
	8704.32.39	----- Other	u	20%
		----- Other :		
	8704.32.41	----- Refrigerated lorries (trucks)	u	20%
	8704.32.42	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.32.43	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.32.44	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.32.45	----- Hooklift lorries (trucks)	u	20%
	8704.32.48	----- Other, of a g.v.w. exceeding 6 t but not exceeding 10 t	u	20%
	8704.32.49	----- Other	u	20%
		--- g.v.w. exceeding 20 t but not exceeding 24 t : ---- Completely Knocked Down :		
	8704.32.51	----- Refrigerated lorries (trucks)	u	20%
	8704.32.59	----- Other	u	20%
		----- Other :		
	8704.32.61	----- Refrigerated lorries (trucks)	u	20%
	8704.32.62	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.32.63	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.32.64	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.32.65	----- Hooklift lorries (trucks)	u	20%
	8704.32.69	----- Other	u	20%
		--- g.v.w. exceeding 24 t but not exceeding 45 t : ---- Completely Knocked Down :		
	8704.32.72	----- Refrigerated lorries (trucks)	u	20%
	8704.32.79	----- Other	u	20%
		----- Other :		
	8704.32.81	----- Refrigerated lorries (trucks)	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8704.32.82	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.32.83	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.32.84	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.32.85	----- Hooklift lorries (trucks)	u	20%
	8704.32.86	----- Dumpers	u	20%
	8704.32.89	----- Other	u	20%
		--- g.v.w. exceeding 45 t :		
		---- Completely Knocked Down :		
	8704.32.91	----- Refrigerated lorries (trucks)	u	20%
	8704.32.92	----- Other	u	20%
		---- Other :		
	8704.32.93	----- Refrigerated lorries (trucks)	u	20%
	8704.32.94	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.32.95	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.32.96	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.32.97	----- Hooklift lorries (trucks)	u	20%
	8704.32.98	----- Dumpers	u	20%
	8704.32.99	----- Other	u	20%
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :		
	8704.41	-- g.v.w. not exceeding 5 tonnes :		
		--- Completely Knocked Down :		
	8704.41.11	---- Refrigerated lorries (trucks)	u	20%
	8704.41.19	---- Other	u	20%
		--- Other :		
	8704.41.21	---- Refrigerated lorries (trucks)	u	20%
	8704.41.22	---- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.41.23	---- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.41.24	---- Armoured cargo vehicles for transporting valuables	u	20%
	8704.41.25	---- Hooklift lorries (trucks)	u	20%
	8704.41.26	---- Pick-up trucks	u	20%
	8704.41.27	---- Three-wheeled vehicles	u	20%
	8704.41.29	---- Other	u	20%
	8704.42	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :		
		--- g.v.w. not exceeding 6 t :		
		---- Completely Knocked Down :		
	8704.42.11	----- Refrigerated lorries (trucks)	u	20%
	8704.42.19	----- Other	u	20%
		---- Other :		
	8704.42.21	----- Refrigerated lorries (trucks)	u	20%
	8704.42.22	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.42.23	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.42.24	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.42.25	----- Hooklift lorries (trucks)	u	20%
	8704.42.29	----- Other	u	20%
		--- g.v.w. exceeding 6 t but not exceeding 20 t :		
		---- Completely Knocked Down :		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8704.42.31	----- Refrigerated lorries (trucks)	u	20%
	8704.42.39	----- Other	u	20%
		----- Other :		
	8704.42.41	----- Refrigerated lorries (trucks)	u	20%
	8704.42.42	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.42.43	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.42.45	----- Hooklift lorries (trucks)	u	20%
	8704.42.46	----- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 6 t but not exceeding 10 t	u	20%
	8704.42.47	----- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 10 t but not exceeding 20 t	u	20%
		----- Other :		
	8704.42.51	----- g.v.w. exceeding 6 t but not exceeding 10 t	u	20%
	8704.42.59	----- Other	u	20%
	8704.43	-- g.v.w. exceeding 20 tonnes :		
		-- g.v.w. not exceeding 24 t :		
		----- Completely Knocked Down :		
	8704.43.11	----- Refrigerated lorries (trucks)	u	20%
	8704.43.19	----- Other	u	20%
		----- Other :		
	8704.43.21	----- Refrigerated lorries (trucks)	u	20%
	8704.43.22	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.43.23	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.43.24	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.43.25	----- Hooklift lorries (trucks)	u	20%
	8704.43.29	----- Other	u	20%
		-- g.v.w. exceeding 24 t but not exceeding 45 t :		
		----- Completely Knocked Down :		
	8704.43.51	----- Refrigerated lorries (trucks)	u	20%
	8704.43.59	----- Other	u	20%
		----- Other :		
	8704.43.61	----- Refrigerated lorries (trucks)	u	20%
	8704.43.62	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.43.63	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.43.64	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.43.65	----- Hooklift lorries (trucks)	u	20%
	8704.43.69	----- Other	u	20%
		-- g.v.w. exceeding 45 t :		
		----- Completely Knocked Down :		
	8704.43.71	----- Refrigerated lorries (trucks)	u	20%
	8704.43.79	----- Other	u	20%
		----- Other :		
	8704.43.81	----- Refrigerated lorries (trucks)	u	20%
	8704.43.86	----- Dumpers	u	20%
	8704.43.89	----- Other	u	20%
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :		
	8704.51	-- g.v.w. not exceeding 5 tonnes :		
		--- Completely Knocked Down :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8704.51.11	---- Refrigerated lorries (trucks)	u	20%
	8704.51.19	---- Other	u	20%
		--- Other :		
	8704.51.21	---- Refrigerated lorries (trucks)	u	20%
	8704.51.22	---- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.51.23	---- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.51.24	---- Armoured cargo vehicles for transporting valuables	u	20%
	8704.51.25	---- Hooklift lorries (trucks)	u	20%
	8704.51.26	---- Pick-up trucks	u	20%
	8704.51.27	---- Three-wheeled vehicles	u	20%
	8704.51.29	---- Other	u	20%
	8704.52	-- g.v.w. exceeding 5 tonnes :		
		--- g.v.w. not exceeding 6 t :		
		---- Completely Knocked Down :		
	8704.52.11	----- Refrigerated lorries (trucks)	u	20%
	8704.52.19	----- Other	u	20%
		---- Other :		
	8704.52.21	----- Refrigerated lorries (trucks)	u	20%
	8704.52.22	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.52.23	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.52.24	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.52.25	----- Hooklift lorries (trucks)	u	20%
	8704.52.29	----- Other	u	20%
		--- g.v.w. exceeding 6 t but not exceeding 20 t :		
		---- Completely Knocked Down :		
	8704.52.31	----- Refrigerated lorries (trucks)	u	20%
	8704.52.39	----- Other	u	20%
		---- Other :		
	8704.52.41	----- Refrigerated lorries (trucks)	u	20%
	8704.52.42	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.52.43	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.52.44	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.52.45	----- Hooklift lorries (trucks)	u	20%
	8704.52.48	----- Other, g.v.w. exceeding 6 t but not exceeding 10 t	u	20%
	8704.52.49	----- Other	u	20%
		--- g.v.w. exceeding 20 t but not exceeding 24 t :		
		---- Completely Knocked Down :		
	8704.52.51	----- Refrigerated lorries (trucks)	u	20%
	8704.52.59	----- Other	u	20%
		---- Other :		
	8704.52.61	----- Refrigerated lorries (trucks)	u	20%
	8704.52.62	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.52.63	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.52.64	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.52.65	----- Hooklift lorries (trucks)	u	20%
	8704.52.69	----- Other	u	20%
		--- g.v.w. exceeding 24 t but not exceeding 45 t :		
		---- Completely Knocked Down :		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8704.52.72	----- Refrigerated lorries (trucks)	u	20%
	8704.52.79	----- Other	u	20%
		----- Other :		
	8704.52.81	----- Refrigerated lorries (trucks)	u	20%
	8704.52.82	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%
	8704.52.83	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%
	8704.52.84	----- Armoured cargo vehicles for transporting valuables	u	20%
	8704.52.85	----- Hooklift lorries (trucks)	u	20%
	8704.52.86	----- Dumpers	u	20%
	8704.52.89	----- Other	u	20%
		--- g.v.w. exceeding 45 t :		
		---- Completely Knocked Down :		
	8704.52.91	----- Refrigerated lorries (trucks)	u	20%
	8704.52.92	----- Other	u	20%
		----- Other :		
	8704.52.93	----- Refrigerated lorries (trucks)	u	20%
	8704.52.94	----- Dumpers	u	20%
	8704.52.99	----- Other	u	20%
	8704.60	- Other, with only electric motor for propulsion :		
		-- Completely Knocked Down :		
	8704.60.11	--- Pick-up trucks	u	20%
	8704.60.12	--- Three-wheeled vehicles	u	20%
	8704.60.19	--- Other	u	20%
		-- Other, g. v. w. not exceeding 5 t :		
	8704.60.21	--- Pick-up trucks	u	20%
	8704.60.22	--- Three-wheeled vehicles	u	20%
	8704.60.29	--- Other	u	20%
		-- Other :		
	8704.60.91	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	20%
	8704.60.92	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	20%
	8704.60.93	--- g.v.w. exceeding 20 t but not exceeding 45 t	u	20%
	8704.60.94	--- g.v.w. exceeding 45 t	u	20%
	8704.90	- Other :		
	8704.90.10	-- Completely Knocked Down	u	20%
		-- Other :		
	8704.90.91	--- g.v.w. not exceeding 5 t	u	20%
	8704.90.92	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	20%
	8704.90.93	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	20%
	8704.90.94	--- g.v.w. exceeding 20 t but not exceeding 45 t	u	20%
	8704.90.95	--- g.v.w. exceeding 45 t	u	20%
87.05		<b>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).</b>		
	8705.10.00	- Crane lorries	u	20%
	8705.20.00	- Mobile drilling derricks	u	20%
	8705.40.00	- Concrete-mixer lorries	u	20%
	8705.90	- Other :		
	8705.90.60	-- Mobile explosive production vehicles	u	20%
	8705.90.90	-- Other	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
87.06		<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>		
		- For vehicles of heading 87.01 :		
	8706.00.11	-- For agricultural tractors of heading 87.01	u	20%
	8706.00.19	-- Other	u	20%
		- For vehicles of heading 87.02 :		
	8706.00.21	-- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	20%
	8706.00.22	-- Other, for vehicles with g.v.w. not exceeding 24 t	u	20%
	8706.00.23	-- Other, for vehicles with g.v.w. exceeding 24 t	u	20%
		- For vehicles of heading 87.03 :		
	8706.00.31	-- For go-karts and golf cars (including golf buggies) and similar vehicles	u	20%
	8706.00.32	-- For ambulances	u	20%
	8706.00.33	-- For motor cars (including station wagons and sports cars, but not including vans)	u	20%
	8706.00.34	-- For vehicles specially designed for travelling on snow	u	20%
	8706.00.39	-- Other	u	20%
		- For vehicles of heading 87.04 :		
	8706.00.41	-- For vehicles with g.v.w. not exceeding 24 t	u	20%
	8706.00.42	-- For vehicles with g.v.w. exceeding 24 t	u	20%
	8706.00.50	- For vehicles of heading 87.05	u	20%
87.07		<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>		
	8707.10	- For the vehicles of heading 87.03 :		
	8707.10.10	-- For go-karts and golf cars (including golf buggies) and similar vehicles	u	20%
	8707.10.20	-- For ambulances	u	20%
	8707.10.30	-- For vehicles specially designed for travelling on snow	u	20%
	8707.10.90	-- Other	u	20%
	8707.90	- Other :		
		-- For vehicles of heading 87.01 :		
	8707.90.11	--- Driver's cabin for vehicles of subheading 8701.20	u	20%
	8707.90.19	--- Other	u	20%
		-- For vehicles of heading 87.02 :		
	8707.90.21	--- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	20%
	8707.90.29	--- Other	u	20%
	8707.90.30	-- For vehicles of heading 87.05	u	20%
	8707.90.40	-- Driver's cabin for dumpers designed for off-highway use	u	20%
	8707.90.90	-- Other	u	20%
87.08		<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>		
	8708.10	- Bumpers and parts thereof :		
	8708.10.10	-- For vehicles of heading 87.01	kg	5%
	8708.10.90	-- Other	kg	5%
		- Other parts and accessories of bodies (including cabs) :		
	8708.22	-- Front windcreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter :		
	8708.22.10	--- For vehicles of heading 87.01	kg	5%
	8708.22.20	--- For vehicles of heading 87.03	kg	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8708.22.30	--- For vehicles of heading 87.02, 87.04 or 87.05	kg	5%
	8708.29	-- Other :		
		--- Components of door trim assemblies :		
	8708.29.11	---- For vehicles of heading 87.01	kg	5%
	8708.29.15	---- Door armrests for vehicles of heading 87.03	kg	5%
	8708.29.16	---- Other, for vehicles of heading 87.03	kg	5%
	8708.29.17	---- For vehicles of subheading 8704.10	kg	5%
	8708.29.18	---- For vehicles of heading 87.02 or other vehicles of heading 87.04	kg	5%
	8708.29.19	---- Other	kg	5%
		--- Other :		
	8708.29.92	---- For vehicles of heading 87.01	kg	5%
		---- For vehicles of heading 87.03 :		
	8708.29.93	----- Interior trim fittings; mudguards	kg	5%
	8708.29.94	----- Hood rods	kg	5%
	8708.29.95	----- Other	kg	5%
		---- For vehicles of heading 87.02 or 87.04 :		
	8708.29.96	----- Interior trim fittings; mudguards	kg	5%
	8708.29.97	----- Hood rods	kg	5%
	8708.29.98	----- Other	kg	5%
	8708.29.99	---- Other	kg	5%
	8708.30	- Brakes and servo-brakes; parts thereof :		
	8708.30.10	-- For vehicles of heading 87.01	kg	5%
		-- For vehicles of heading 87.03 :		
	8708.30.21	--- Brake drums, brake discs or brake pipes	kg	5%
	8708.30.29	--- Other	kg	5%
	8708.30.30	-- Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	kg	5%
	8708.30.90	-- Other	kg	5%
	8708.40	- Gear boxes and parts thereof :		
		-- Gear boxes, unassembled :		
	8708.40.11	--- For vehicles of heading 87.03	kg	5%
	8708.40.13	--- For vehicles of heading 87.04 or 87.05	kg	5%
	8708.40.14	--- For vehicles of heading 87.01	kg	5%
	8708.40.19	--- Other	kg	5%
		-- Gear boxes, assembled :		
	8708.40.25	--- For vehicles of heading 87.01	kg	5%
	8708.40.26	--- For vehicles of heading 87.03	kg	5%
	8708.40.27	--- For vehicles of heading 87.04 or 87.05	kg	5%
	8708.40.29	--- Other	kg	5%
		-- Parts :		
	8708.40.91	--- For vehicles of heading 87.01	kg	5%
	8708.40.92	--- For vehicles of heading 87.03	kg	5%
	8708.40.99	--- Other	kg	5%
	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	5%
	8708.50.13	--- For vehicles of heading 87.04 or 87.05	kg	5%
	8708.50.15	--- For vehicles of heading 87.01	kg	5%
	8708.50.19	--- Other	kg	5%
		-- Assembled :		
	8708.50.25	--- For vehicles of heading 87.01	kg	5%
	8708.50.26	--- For vehicles of heading 87.03	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8708.50.27	--- For vehicles of heading 87.04 or 87.05	kg	5%
	8708.50.29	--- Other	kg	5%
		-- Parts :		
		--- For vehicles of heading 87.01 :		
	8708.50.91	---- Crown wheels and pinions	kg	5%
	8708.50.92	---- Other	kg	5%
		--- For vehicles of heading 87.03 :		
	8708.50.94	---- Crown wheels and pinions	kg	5%
	8708.50.95	---- Other	kg	5%
		--- Other :		
	8708.50.96	---- Crown wheels and pinions	kg	5%
	8708.50.99	---- Other	kg	5%
	8708.70	- Road wheels and parts and accessories thereof :		
		-- Hub-caps :		
	8708.70.15	--- For vehicles of heading 87.01	kg	5%
	8708.70.16	--- For vehicles of heading 87.03	kg	5%
		--- For vehicles of heading 87.02 or 87.04 :		
	8708.70.17	---- For vehicles of subheading 8704.10	kg	5%
	8708.70.18	---- Other	kg	5%
	8708.70.19	--- Other	kg	5%
		-- Wheels fitted with tyres :		
	8708.70.21	--- For vehicles of heading 87.01	kg	5%
	8708.70.22	--- For vehicles of heading 87.03	kg	5%
	8708.70.23	--- For vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	kg	5%
	8708.70.29	--- Other	kg	5%
		-- Wheels not fitted with tyres :		
	8708.70.31	--- For vehicles of heading 87.01	kg	5%
	8708.70.32	--- For vehicles of heading 87.03	kg	5%
	8708.70.33	--- For dumpers designed for off-highway use with g.v.w. exceeding 45 t	kg	5%
	8708.70.34	--- For vehicles of heading 87.02 or other vehicles of heading 87.04	kg	5%
	8708.70.39	--- Other	kg	5%
		-- Other :		
	8708.70.95	--- For vehicles of heading 87.01	kg	5%
	8708.70.96	--- For vehicles of heading 87.02 or 87.04	kg	5%
	8708.70.97	--- For vehicles of heading 87.03	kg	5%
	8708.70.99	--- Other	kg	5%
	8708.80	- Suspension systems and parts thereof (including shock-absorbers) :		
		-- Suspension systems :		
	8708.80.15	--- For vehicles of heading 87.01	kg	5%
	8708.80.16	--- For vehicles of heading 87.03	kg	5%
	8708.80.17	--- For vehicles of subheading 8704.10 or heading 87.05	kg	5%
	8708.80.19	--- Other	kg	5%
		-- Parts :		
	8708.80.91	--- For vehicles of heading 87.01	kg	5%
	8708.80.92	--- For vehicles of heading 87.03	kg	5%
	8708.80.99	--- Other	kg	5%
		- Other parts and accessories :		
	8708.91	-- Radiators and parts thereof :		
		--- Radiators :		
	8708.91.15	---- For vehicles of heading 87.01	kg	5%
	8708.91.16	---- For vehicles of heading 87.03	kg	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
		---- For vehicles of heading 87.02 or 87.04 :		
	8708.91.17	----- For vehicles of subheading 8704.10	kg	5%
	8708.91.18	----- Other	kg	5%
	8708.91.19	----- Other	kg	5%
		--- Parts :		
	8708.91.91	---- For vehicles of heading 87.01	kg	5%
	8708.91.93	---- Drain plugs, for vehicles of heading 87.03	kg	5%
	8708.91.94	---- Drain plugs, for vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	kg	5%
	8708.91.95	---- Other, for vehicles of heading 87.03	kg	5%
	8708.91.99	---- Other	kg	5%
	8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof :		
	8708.92.10	--- For vehicles of heading 87.01	kg	5%
	8708.92.20	--- For vehicles of heading 87.03	kg	5%
		--- For vehicles of subheading 8704.10 :		
	8708.92.51	---- Silencers (mufflers) and exhaust pipes	kg	5%
	8708.92.52	---- Parts	kg	5%
		--- For vehicles of heading 87.02 or other vehicles of heading 87.04 :		
	8708.92.61	---- Silencers (mufflers) and exhaust pipes	kg	5%
	8708.92.62	---- Parts	kg	5%
	8708.92.90	--- Other	kg	5%
	8708.93	-- Clutches and parts thereof :		
	8708.93.50	--- For vehicles of heading 87.01	kg	5%
	8708.93.60	--- For vehicles of heading 87.03	kg	5%
	8708.93.70	--- For vehicles of heading 87.04 or 87.05	kg	5%
	8708.93.90	--- Other	kg	5%
	8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof :		
		--- Steering wheels with airbag assemblies :		
	8708.94.11	---- For vehicles of heading 87.01	kg	5%
	8708.94.19	---- Other	kg	5%
		--- Other :		
	8708.94.94	---- For vehicles of heading 87.01	kg	5%
	8708.94.95	---- For vehicles of heading 87.03	kg	5%
	8708.94.99	---- Other	kg	5%
	8708.95	-- Safety airbags with inflator system; parts thereof :		
	8708.95.10	--- Safety airbags with inflator system	kg	5%
	8708.95.90	--- Parts	kg	5%
	8708.99	-- Other :		
		--- For vehicles of heading 87.01 :		
	8708.99.11	---- Unassembled fuel tanks; engine brackets	kg	5%
	8708.99.19	---- Other	kg	5%
		--- For vehicles of heading 87.02, 87.03 or 87.04 :		
		---- Fuel tanks and parts thereof :		
	8708.99.21	----- Fuel tanks	kg	5%
	8708.99.24	----- Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands	kg	5%
	8708.99.25	----- Other parts	kg	5%
	8708.99.30	---- Accelerator, brake or clutch pedals	kg	5%
	8708.99.40	---- Battery carriers or trays and brackets therefor	kg	5%
	8708.99.50	---- Radiator shrouds	kg	5%
		---- Chassis frames or parts thereof :		
	8708.99.61	----- For vehicles of heading 87.02	kg	5%
	8708.99.62	----- For vehicles of heading 87.03	kg	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
87.11	8708.99.63	----- For vehicles of heading 87.04	kg	5%
	8708.99.70	----- Engine brackets	kg	5%
	8708.99.80	----- Other	kg	5%
		--- Other :		
	8708.99.91	----- Unassembled fuel tanks; engine brackets	kg	5%
	8708.99.99	----- Other	kg	5%
		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>		
	8711.10	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :		
		-- Completely Knocked Down :		
	8711.10.12	--- Mopeds or motorised bicycles	u	20%
	8711.10.14	--- Powered kick scooters; pocket motorcycles	u	20%
	8711.10.15	--- Other motorcycles and motor scooters	u	20%
	8711.10.19	--- Other	u	20%
		-- Other :		
	8711.10.92	--- Mopeds or motorised bicycles	u	20%
	8711.10.94	--- Powered kick scooters; pocket motorcycles	u	20%
	8711.10.95	--- Other motorcycles and motor scooters	u	20%
	8711.10.99	--- Other	u	20%
	8711.20	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :		
		-- Completely Knocked Down :		
	8711.20.11	--- Motocross motorcycles	u	20%
	8711.20.12	--- Mopeds or motorised bicycles	u	20%
	8711.20.13	--- Pocket motorcycles	u	20%
		--- Other motorcycles (with or without side-cars), including motor scooters :		
	8711.20.14	----- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	20%
	8711.20.15	----- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	20%
	8711.20.16	----- Other	u	20%
	8711.20.19	--- Other	u	20%
		-- Other :		
	8711.20.91	--- Motocross motorcycles	u	20%
	8711.20.92	--- Mopeds or motorised bicycles	u	20%
	8711.20.93	--- Pocket motorcycles	u	20%
		--- Other motorcycles (with or without side-cars), including motor scooters :		
	8711.20.94	----- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	20%
	8711.20.95	----- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	20%
	8711.20.96	----- Other	u	20%
	8711.20.99	--- Other	u	20%
	8711.30	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :		
		-- Motocross motorcycles :		
	8711.30.11	--- Completely Knocked Down	u	20%
	8711.30.19	--- Other	u	20%
	8711.30.30	-- Other, Completely Knocked Down	u	20%
	8711.30.90	-- Other	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8711.40	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc : -- Motocross motorcycles :		
	8711.40.11	--- Completely Knocked Down	u	20%
	8711.40.19	--- Other	u	30%
	8711.40.20	-- Other, Completely Knocked Down	u	20%
	8711.40.90	-- Other	u	30%
	8711.50	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc :		
	8711.50.20	-- Completely Knocked Down	u	20%
	8711.50.90	-- Other	u	35%
	8711.60	- With electric motor for propulsion : -- Completely Knocked Down :		
	8711.60.11	--- Bicycles	u	20%
	8711.60.12	--- Kick scooters; self-balancing cycle; pocket motorcycles	u	20%
	8711.60.13	--- Other motorcycles	u	20%
	8711.60.19	--- Other	u	20%
		-- Other :		
	8711.60.92	--- Kick scooters; self-balancing cycle; pocket motorcycles	u	20%
	8711.60.93	--- Other motorcycles	u	20%
	8711.60.94	--- Bicycles, with an auxiliary electric motor not exceeding 250 W and with the maximum speed not exceeding 25 km/h	u	20%
	8711.60.95	--- Other bicycles	u	20%
	8711.60.99	--- Other	u	20%
	8711.90	- Other :		
	8711.90.40	-- Side-cars	u	20%
	8711.90.60	-- Other, Completely Knocked Down	u	20%
	8711.90.90	-- Other	u	20%
<b>87.14</b>		<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>		
	8714.10	- Of motorcycles (including mopeds) :		
	8714.10.10	-- Saddles	kg	5%
	8714.10.20	-- Spokes and nipples	kg	5%
	8714.10.30	-- Frame and forks including telescopic fork, rear suspension and parts thereof	kg	5%
	8714.10.40	-- Gearing, gearbox, clutch and other transmission equipment and parts thereof	kg	5%
	8714.10.50	-- Wheel rims	kg	5%
	8714.10.60	-- Brakes and parts thereof	kg	5%
	8714.10.70	-- Silencers (mufflers) and parts thereof	kg	5%
	8714.10.90	-- Other	kg	5%
<b>87.16</b>		<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>		
	8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	20%
		- Other trailers and semi-trailers for the transport of goods :		
	8716.31.00	-- Tanker trailers and tanker semi-trailers	u	20%
	8716.39	-- Other :		
		--- Other :		
	8716.39.91	---- Having a carrying capacity (payload) exceeding 200 t	u	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	8716.39.99	---- Other	u	20%
	8716.40.00	- Other trailers and semi-trailers	u	20%
	8716.80	- Other vehicles :		
	8716.80.90	-- Other	u	20%
	8716.90	- Parts :		
		-- For trailers and semi-trailers :		
	8716.90.19	--- Other	kg	5%
		-- For other vehicles :		
	8716.90.94	--- Spokes and nipples	kg	5%
	8716.90.95	--- Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	kg	5%
	8716.90.96	--- Castor wheels, of a diameter (including tyres) exceeding 75 mm but not more than 100 mm, or more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	kg	5%
	8716.90.99	--- Other	kg	5%

## Chapter 88

## Aircraft, spacecraft, and parts thereof

**Note.**

1. For the purposes of this Chapter, the expression "unmanned aircraft" means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression "unmanned aircraft", however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

**Subheading Notes.**

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.
2. For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
88.06		<b>Unmanned aircraft.</b>			
	8806.10.00	- Designed for the carriage of passengers - Other, for remote-controlled flight only :	u	Nil	10%
	8806.21.00	- - With maximum take-off weight not more than 250 g	u	Nil	10%
	8806.22.00	- - With maximum take-off weight more than 250 g but not more than 7 kg	u	Nil	10%
	8806.23.00	- - With maximum take-off weight more than 7 kg but not more than 25 kg	u	Nil	10%
	8806.24.00	- - With maximum take-off weight more than 25 kg but not more than 150 kg	u	Nil	10%
	8806.29.00	- - Other - Other :	u	Nil	10%
	8806.91.00	- - With maximum take-off weight not more than 250 g	u	Nil	10%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
88.07	8806.92.00	- - With maximum take-off weight more than 250 g but not more than 7 kg	u	Nil	10%
	8806.93.00	- - With maximum take-off weight more than 7 kg but not more than 25 kg	u	Nil	10%
	8806.94.00	- - With maximum take-off weight more than 25 kg but not more than 150 kg	u	Nil	10%
	8806.99.00	- - Other	u	Nil	10%
		<b>Parts of goods of heading 88.01, 88.02 or 88.06.</b>			
	8807.10.00	- Propellers and rotors and parts thereof	kg	Nil	10%
	8807.20.00	- Under-carriages and parts thereof	kg	Nil	10%
	8807.30.00	- Other parts of aeroplanes, helicopters or unmanned aircraft	kg	Nil	10%
	8807.90.00	- Other	kg	Nil	10%

**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); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;
- (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 or water-jet cutting machines, 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) Monopods, bipods, tripods and similar articles, of heading 96.20;

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

(n) 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 Excise Duty
90.01		<b>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.</b>		
	9001.10	- Optical fibres, optical fibre bundles and cables :		
	9001.10.10	- - For telecommunications and other electrical uses	kg	5%
	9001.90	- Other :		
	9001.90.10	- - For photographic or cinematographic cameras or projectors	kg	5%
90.02		<b>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.</b>		
		- Objective lenses :		
	9002.11.00	- - For cameras, projectors or photographic enlargers or reducers	kg	5%
	9002.20	- Filters :		
	9002.20.10	- - For cinematographic projectors	kg	5%
	9002.20.20	- - For cinematographic cameras, photographic cameras and other projectors	kg	5%
	9002.90	- Other :		
	9002.90.20	- - For cinematographic projectors	kg	5%
	9002.90.30	- - For cinematographic cameras, photographic cameras and other projectors	kg	5%
90.06		<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>		
	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 :		
	9006.53	- - For roll film of a width of 35 mm :		
	9006.53.10	- - - With a through-the-lens viewfinder (single lens reflex (SLR))	u	5%
	9006.53.90	- - - Other	u	5%
	9006.59	- - Other :		
		- - - For roll film of a width less than 35 mm :		
	9006.59.11	- - - - With a through-the-lens viewfinder (single lens reflex (SLR))	u	5%
	9006.59.19	- - - - Other	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	9006.59.30	--- Other, laser photoplotters or image setters with a raster image processor	u	5%
	9006.59.90	--- Other	u	5%
	9006.61.00	- Photographic flashlight apparatus and flashbulbs :		
	9006.61.00	-- Discharge lamp ("electronic") flashlight apparatus	u	5%
	9006.69.00	-- Other	u	5%
		- Parts and accessories :		
	9006.91	-- For cameras :		
	9006.91.40	--- Other, for cameras of subheading 9006.40 or 9006.53	kg	5%
	9006.91.50	--- Other, for cameras of subheading 9006.59.11 or 9006.59.19	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	5%
<b>90.07</b>		<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>		
	9007.10.00	- Cameras	u	5%
	9007.20	- Projectors :		
	9007.20.10	-- For film of less than 16 mm in width	u	5%
	9007.20.90	-- Other	u	5%
		- Parts and accessories :		
	9007.91.00	-- For cameras	kg	5%
	9007.92.00	-- For projectors	kg	5%
<b>90.08</b>		<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>		
	9008.50	- Projectors, enlargers and reducers :		
	9008.50.10	-- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	5%
	9008.50.90	-- Other	u	5%
	9008.90	- Parts and accessories :		
	9008.90.20	-- Of photographic (other than cinematographic) enlargers and reducers	kg	5%
	9008.90.90	-- Other	kg	5%
<b>90.10</b>		<b>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</b>		
	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	5%
	9010.60	- Projection screens :		
	9010.60.10	-- Of 300 inches or more	u	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	9010.60.90	-- Other	u	5%
	9010.90	- Parts and accessories :		
	9010.90.20	-- Of goods of subheading 9010.10.00	kg	5%
	9010.90.90	-- Other	kg	5%
<b>90.15</b>		<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>		
	9015.10	- Rangefinders :		
	9015.10.10	-- Of a kind used in photography or cinematography	u	2.5%
	9015.10.90	-- Other	u	2.5%
	9015.20.00	- Theodolites and tachymeters (tacheometers)	u	2.5%
	9015.30.00	- Levels	u	2.5%
	9015.40.00	- Photogrammetrical surveying instruments and appliances	kg	2.5%
	9015.80	- Other instruments and appliances :		
	9015.80.10	-- Radio-sonde and radio-wind apparatus	u	2.5%
	9015.80.90	-- Other	u	2.5%
	9015.90.00	- Parts and accessories	kg	2.5%
<b>90.16</b>	<b>9016.00.00</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights.</b>	kg	2.5%
<b>90.18</b>		<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>		
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :		
	9018.11.00	-- Electro-cardiographs	u	2.5%
	9018.12.00	-- Ultrasonic scanning apparatus	u	2.5%
	9018.13.00	-- Magnetic resonance imaging apparatus	u	2.5%
	9018.14.00	-- Scintigraphic apparatus	u	2.5%
	9018.19.00	-- Other	u	2.5%
	9018.20.00	- Ultra-violet or infra-red ray apparatus	kg	2.5%
		- 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	2.5%
	9018.49.00	-- Other	u	2.5%
	9018.90	- Other instruments and appliances :		
		-- Electronic instruments and appliances :		
	9018.90.31	--- Electro-surgical or electro-medical instruments and appliances	u	2.5%
	9018.90.39	--- Other	u	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
<b>90.19</b>		<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>		
	9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus :		
	9019.10.10	-- Electrically operated	kg	2.5%
	9019.10.90	-- Other	kg	2.5%
	9019.20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus :		
	9019.20.10	-- Invasive ventilators	kg	2.5%
	9019.20.20	-- Other ventilators	kg	2.5%
	9019.20.90	-- Other	kg	2.5%
<b>90.21</b>		<b>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.</b>		
	9021.40.00	- Hearing aids, excluding parts and accessories	u	2.5%
<b>90.22</b>		<b>Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising 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.</b>		
		- 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	2.5%
	9022.13.00	-- Other, for dental uses	u	2.5%
	9022.14.00	-- Other, for medical, surgical or veterinary uses	u	2.5%
	9022.19	-- For other uses :		
	9022.19.10	--- X-ray apparatus for the physical inspection of solder joints on printed circuit board/printed wiring board assemblies	u	2.5%
	9022.19.90	--- Other	u	2.5%
		- Apparatus based on the use of alpha; beta, gamma or other ionising 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	2.5%
	9022.29.00	-- For other uses	u	2.5%
	9022.30.00	- X-ray tubes	u	2.5%
	9022.90	- Other, including parts and accessories :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
90.24	9022.90.10	-- Parts and accessories of X-ray apparatus for the physical inspection of solder joints on printed circuit assemblies	kg	2.5%
	9022.90.20	-- Parts and accessories of other X-ray apparatus	kg	2.5%
	9022.90.90	-- Other	kg	2.5%
		<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</b>		
	9024.10	- Machines and appliances for testing metals :		
	9024.10.10	-- Electrically operated	u	2.5%
	9024.10.20	-- Not electrically operated	u	2.5%
	9024.80	- Other machines and appliances :		
	9024.80.10	-- Electrically operated	u	2.5%
	9024.80.20	-- Not electrically operated	u	2.5%
	9024.90.00	- Parts and accessories	kg	2.5%
90.25		<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</b>		
		- Thermometers and pyrometers, not combined with other instruments :		
	9025.11.00	-- Liquid-filled, for direct reading	u	2.5%
	9025.19	-- Other :		
		--- Electrically operated :		
	9025.19.11	--- - Temperature gauges for motor vehicles	u	2.5%
	9025.19.19	--- - Other	u	2.5%
	9025.19.20	--- - Not electrically operated	u	2.5%
	9025.80.00	- Other instruments	u	2.5%
	9025.90.00	- Parts and accessories	kg	2.5%
90.26		<b>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.</b>		
	9026.10	- For measuring or checking the flow or level of liquids :		
	9026.10.50	-- Level gauges for motor vehicles	u	2.5%
	9026.10.90	-- Other	u	2.5%
	9026.20	- For measuring or checking pressure :		
	9026.20.50	-- Pressure gauges for motor vehicles	u	2.5%
	9026.20.90	-- Other	u	2.5%
	9026.80.00	- Other instruments or apparatus	u	2.5%
	9026.90.00	- Parts and accessories	kg	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
90.27		<b>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.</b>		
	9027.10.00	- Gas or smoke analysis apparatus	u	2.5%
	9027.20.00	- Chromatographs and electrophoresis instruments	u	2.5%
	9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	u	2.5%
	9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR) - Other instruments and apparatus :	u	2.5%
	9027.81.00	-- Mass spectrometers	u	2.5%
	9027.89	-- Other :		
	9027.89.10	--- Exposure meters	u	2.5%
	9027.89.90	--- Other	u	2.5%
	9027.90.00	- Microtomes; parts and accessories	kg	2.5%
90.28		<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>		
	9028.10	- Gas meters :		
	9028.10.10	-- Gas meters of a kind mounted on gas containers	u	2.5%
	9028.10.90	-- Other	u	2.5%
	9028.20	- Liquid meters :		
	9028.20.20	-- Water meters	u	2.5%
	9028.20.90	-- Other	u	2.5%
	9028.30	- Electricity meters :		
	9028.30.10	-- Kilowatt-hour meters	u	2.5%
	9028.30.90	-- Other	u	2.5%
	9028.90	- Parts and accessories :		
	9028.90.10	-- Water meter housings or bodies	kg	2.5%
	9028.90.90	-- Other	kg	2.5%
90.30		<b>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.</b>		
	9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	u	2.5%
	9030.20.00	- Oscilloscopes and oscillographs - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) :	u	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	9030.31.00	-- Multimeters without a recording device	u	2.5%
	9030.32.00	-- Multimeters with a recording device	u	2.5%
	9030.33	-- Other, without a recording device :		
	9030.33.10	--- Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies	u	2.5%
	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	2.5%
	9030.33.30	--- Ammeters and voltmeters for motor vehicles	u	2.5%
	9030.33.40	--- Other resistance measuring instruments	u	2.5%
	9030.33.90	--- Other	u	2.5%
	9030.39.00	-- Other, with a recording device	u	2.5%
	9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) - Other instruments and apparatus :	u	2.5%
	9030.82	-- For measuring or checking semiconductor wafers or devices (including integrated circuits) :		
	9030.82.10	--- Wafer probers	u	2.5%
	9030.82.90	--- Other	u	2.5%
	9030.84	-- Other, with a recording device :		
	9030.84.10	--- Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	u	2.5%
	9030.84.90	--- Other	u	2.5%
	9030.89	-- Other :		
	9030.89.10	--- Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	u	2.5%
	9030.89.90	--- Other	u	2.5%
	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	2.5%
	9030.90.30	-- Parts and accessories of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	kg	2.5%
	9030.90.40	-- Parts and accessories of other instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	kg	2.5%
	9030.90.90	-- Other	kg	2.5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
<b>90.31</b>		<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>		
	9031.10.00	- Machines for balancing mechanical parts	u	2.5%
	9031.20.00	- Test benches	u	2.5%
		- Other optical instruments and appliances :		
	9031.41.00	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	u	2.5%
	9031.80	- Other instruments, appliances and machines :		
	9031.80.10	-- Cable testers	u	2.5%
	9031.80.90	-- Other	u	2.5%
	9031.90	- Parts and accessories :		
	9031.90.30	-- 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; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	kg	2.5%
	9031.90.40	-- Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	kg	2.5%
	9031.90.50	-- Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	kg	2.5%
	9031.90.90	-- Other	kg	2.5%
<b>90.32</b>		<b>Automatic regulating or controlling instruments and apparatus.</b>		
	9032.10.00	- Thermostats	u	2.5%
	9032.20.00	- Manostats	u	2.5%
		- Other instruments and apparatus :		
	9032.81.00	-- Hydraulic or pneumatic	u	2.5%
	9032.89	-- Other :		
	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	2.5%
	9032.89.20	--- Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	2.5%
		--- Other, electrically operated :		
	9032.89.31	---- Automatic regulating voltage units (stabilisers)	u	2.5%
	9032.89.39	---- Other	u	2.5%
	9032.89.90	--- Other	u	2.5%
	9032.90	- Parts and accessories :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	9032.90.10	-- Of goods of subheading 9032.89.10	kg	2.5%
	9032.90.20	-- Of goods of subheading 9032.89.20	kg	2.5%
	9032.90.90	-- Other	kg	2.5%
90.33	9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	kg	2.5%

**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.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
<b>91.01</b>		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>		
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :		
	9101.11.00	-- With mechanical display only	u	10%
	9101.19.00	-- Other	u	10%
		- Other wrist-watches, whether or not incorporating a stop-watch facility :		
	9101.21.00	-- With automatic winding	u	10%
	9101.29.00	-- Other	u	10%
		- Other :		
	9101.91.00	-- Electrically operated	u	10%
	9101.99.00	-- Other	u	10%
<b>91.02</b>		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>		
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :		
	9102.11.00	-- With mechanical display only	u	10%
	9102.12.00	-- With opto-electronic display only	u	10%
	9102.19.00	-- Other	u	10%
		- Other wrist-watches, whether or not incorporating a stop-watch facility :		
	9102.21.00	-- With automatic winding	u	10%
	9102.29.00	-- Other	u	10%
		- Other :		
	9102.91.00	-- Electrically operated	u	10%
	9102.99.00	-- Other	u	10%
<b>91.03</b>		<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>		
	9103.10.00	- Electrically operated	u	10%
	9103.90.00	- Other	u	10%
<b>91.04</b>		<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>		
	9104.00.10	- For vehicles	u	10%
	9104.00.90	- Other	u	10%
<b>91.05</b>		<b>Other clocks.</b>		
		- Alarm clocks :		
	9105.11.00	-- Electrically operated	u	10%
	9105.19.00	-- Other	u	10%
		- Wall clocks :		
	9105.21.00	-- Electrically operated	u	10%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	9105.29.00	-- Other	u	10%
		- Other :		
	9105.91	-- Electrically operated :		
	9105.91.10	--- Marine chronometers	u	10%
	9105.91.90	--- Other	u	10%
	9105.99	-- Other :		
	9105.99.10	--- Marine chronometers	u	10%
	9105.99.90	--- Other	u	10%
<b>91.06</b>		<b>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).</b>		
	9106.10.00	- Time-registers; time-recorders	u	10%
	9106.90	- Other :		
	9106.90.10	-- Parking meters	u	10%
	9106.90.90	-- Other	u	10%
<b>91.07</b>	<b>9107.00.00</b>	<b>Time switches with clock or watch movement or with synchronous motor.</b>	u	10%
<b>91.08</b>		<b>Watch movements, complete and assembled.</b>		
		- Electrically operated :		
	9108.11.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	10%
	9108.12.00	-- With opto-electronic display only	u	10%
	9108.19.00	-- Other	u	10%
	9108.20.00	- With automatic winding	u	10%
	9108.90.00	- Other	u	10%
<b>91.09</b>		<b>Clock movements, complete and assembled.</b>		
	9109.10.00	- Electrically operated	u	10%
	9109.90.00	- Other	u	10%
<b>91.10</b>		<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>		
		- Of watches :		
	9110.11.00	-- Complete movements, unassembled or partly assembled (movement sets)	u	10%
	9110.12.00	-- Incomplete movements, assembled	kg	10%
	9110.19.00	-- Rough movements	kg	10%
	9110.90.00	- Other	kg	10%
<b>91.11</b>		<b>Watch cases and parts thereof.</b>		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	9111.10.00	- Cases of precious metal or of metal clad with precious metal	u	10%
	9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	u	10%
	9111.80.00	- Other cases	u	10%
	9111.90.00	- Parts	kg	10%
<b>91.12</b>		<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>		
	9112.20.00	- Cases	u	10%
	9112.90.00	- Parts	kg	10%
<b>91.13</b>		<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>		
	9113.10.00	- Of precious metal or of metal clad with precious metal	kg	10%
	9113.20.00	- Of base metal, whether or not gold- or silver-plated	kg	10%
	9113.90.00	- Other	kg	10%
<b>91.14</b>		<b>Other clock or watch parts.</b>		
	9114.30.00	- Dials	kg	10%
	9114.40.00	- Plates and bridges	kg	10%
	9114.90.00	- Other	kg	10%

**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) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
  - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
  - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
  - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
  - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (l) Bells, gongs or the like of heading 83.06;
  - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
  - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - (o) Children's bicycles (heading 87.12);
  - (p) Unmanned aircraft (heading 88.06);

- (q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - (r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
  - (s) Decoy calls or whistles (heading 92.08);
  - (t) Arms or other articles of Chapter 93;
  - (u) Lighting strings of all kinds (heading 94.05);
  - (v) Monopods, bipods, tripods and similar articles (heading 96.20);
  - (w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
  - (x) 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).
6. For the purposes of heading 95.08 :
- (a) The expression “amusement park rides” means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or

restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;

- (b) The expression “water park amusements” means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
- (c) The expression “fairground amusements” means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

**Subheading Note.**

1. Subheading 9504.50 covers :
- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
  - (b) Video game machines having a self-contained video screen, whether or not portable.
- This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
95.04		<b>Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.</b>		
	9504.20	- Articles and accessories for billiards of all kinds :		
	9504.20.20	- - Tables for billiards of all kinds	kg	20%
	9504.20.30	- - Billiard chalks	kg	20%
	9504.20.90	- - Other	kg	20%
	9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	9504.30.30	-- Games of chance that immediately return a monetary award; parts and accessories thereof	u	20%
	9504.30.40	-- Other pintables or slot machines	u	20%
	9504.30.50	-- Other, parts of wood, paper or plastics	u	20%
	9504.30.90	-- Other	u	20%
	9504.40.00	- Playing cards	u (jue/park)	20%
	9504.50	- Video game consoles and machines, other than those of subheading 9504.30 :		
	9504.50.10	-- Of a kind used with a television receiver	kg	20%
	9504.50.90	-- Other	kg	20%
	9504.90	- Other :		
		-- Darts and parts and accessories therefor :		
	9504.90.21	--- Of wood, of paper or of plastics	u	10%
	9504.90.29	--- Other	u	10%
		-- Gambling equipment and paraphernalia :		
	9504.90.32	--- Tables designed for use with casino games, of wood or of plastics	u	20%
	9504.90.33	--- Other tables designed for use with casino games	u	20%
	9504.90.34	--- Mahjong tiles, of wood or of paper or of plastics	u	20%
	9504.90.35	--- Other Mahjong tiles	u	20%
	9504.90.36	--- Other, of wood, of paper or of plastics	u	20%
	9504.90.39	--- Other	u	20%
		-- Other :		
		--- Tables designed for games :		
	9504.90.92	---- Of wood or of plastics	u	20%
	9504.90.93	---- Other	u	20%
		--- Other :		
	9504.90.95	---- Of wood, of paper or of plastics	u	20%
	9504.90.99	---- Other	u	20%

**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, luminaires 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 Excise Duty
96.13		<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>		
	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 or liquefied gases	kg	10%
	9613.90.90	-- Other	kg	10%
96.14		<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</b>		
	9614.00.10	- Roughly shaped blocks of wood or root for the manufacture of pipes	u	100%
	9614.00.90	- Other	u	100%
96.15		<b>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.</b>		
	9615.90	- Other :		
		-- Decorative hair pins :		
	9615.90.11	--- Of aluminium	kg	10%
	9615.90.12	--- Of iron or steel	kg	10%
	9615.90.13	--- Of plastics	kg	10%
	9615.90.19	--- Other	kg	10%
		-- Parts :		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty
	9615.90.21	--- Of plastics	kg	10%
	9615.90.22	--- Of iron or steel	kg	10%
	9615.90.23	--- Of aluminium	kg	10%
	9615.90.29	--- Other	kg	10%

#### Amendment of Second Schedule

3. The Second Schedule to the principal Order is amended, in Part B –

(a) in item 8, in relation to the column “*Conditions*”, by adding the following new paragraph –

“(f) That the aircraft, aircraft engines, parts and accessories thereof, air navigational instruments are not included under unmanned aircraft of heading 88.06 and HS Code 8807.30.00 under the First Schedule to this Order.”;

(b) by adding the following item –

"13.	Any person	Bicycles, accessories and fittings, not including electric, mopeds and motorised bicycles	<p>(a) That the goods are specially designed for bicycles and specialised accessories and fittings therefor, but not including shoes and full face helmets.</p> <p>(b) Written forms have been given to a senior officer of excise at the time of customs clearance.</p> <p>(c) That the goods are identified to the satisfaction of a senior officer of excise.</p> <p>(d) That the goods are claimed for a refund within one year from the date of duty payment or within such further period as may be approved by the Controller.</p> <p>(e) That the person keeps proper records or accounts of the goods and such records or accounts shall be made available for inspection by the proper officer of excise as stipulated under section 100 of the Excise Order, 2006 (S 40/2006).</p> <p>(f) Any other conditions that the Controller may deem fit to impose."</p>
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Made this 26th. day of Sya'wal, 1444 Hijriah corresponding to the 17th. day of May, 2023.

**DAYANG SURAYA BINTI HAJI JAIDIN**

**Permanent Secretary,**

**Ministry of Finance and Economy, Brunei**

**Darussalam.**

