

## Chapter 42

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

#### Notes.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
42.01	4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	kg	25%	Free
42.02		Trunks, suit-case, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco			

	<b>pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</b>			
	- Travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper:			
4202.11.00	-- With outer surface of leather or of composition leather	u	25%	Free
4202.12.00	-- With outer surface of plastics or of textile materials	u	25%	Free
4202.19.00	-- Other	u	25%	Free
	- Handbags, whether or not with shoulder strap, including those those without handle			
4202.21.00	-- With outer surface of leather or of composition leather	u	25%	Free
4202.22.00	-- With outer surface of sheeting of plastics or of textile material	u	25%	Free
4202.29.00	-- Other	u	25%	Free
	- Articles of a kind normally carried in the pocket or in the handbag			
4202.31.00	-- With outer surface of leather or of composition leather	kg	25%	Free
4202.32.00	-- With outer surface of sheeting of plastics or of textile materials	kg	25%	Free
4202.39.00	-- Other	kg	25%	Free
	- Other			
4202.91.00	-- With outer surface of leather or of composition leather	kg	25%	Free
4202.92.00	-- With outer surface of sheeting of plastics or of textile materials	kg	25%	Free
4202.99.00	-- Other	kg	25%	Free
<b>42.03</b>	<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>			
4203.10.00	- Articles of apparel	kg	25%	Free
	- Gloves, mittens and mitts:			
4203.21.00	-- Specially designed for use in sports	kg	10%	Free
4203.29.00	-- Other	kg	10%	Free
4203.30.00	- Belts and bandoliers	kg	25%	Free
4203.40.00	- Other clothing accessories	kg	25%	Free
<b>[42.04]</b>				
<b>42.05</b>	<b>Other articles of leather or of composition leather.</b>			
4205.00.10	--- Of a kind used in machinery or mechanical appliances or for other technical uses	kg	1%	Free
4205.00.90	--- Other	kg	10%	Free
<b>42.06</b>	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>			
4206.00.10	--- Tendons made up as machinery belting and laces for machinery belting	kg	1%	Free
4206.00.90	--- Other	kg	10%	Free

## 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 fur skin 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	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<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	25%	Free
	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	25%	Free
	4301.60.00	- Of fox, whole, with or without head, tail or paws	kg	25%	Free
	4301.80.00	- Other furskins, whole, with or without head, tail or paws	kg	25%	Free
	4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	25%	Free
<b>43.02</b>		<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	10%	Free
	4302.19.00	-- Other	kg	10%	Free
	4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	10%	Free
	4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	kg	10%	Free
<b>43.03</b>		<b>Articles of apparel, clothing accessories and other articles of fur skin.</b>			
	4303.10.00	- Articles of apparel and clothing accessories	kg	25%	Free
	4303.90.00	- Other	kg	25%	Free
<b>43.04</b>	4304.00.00	<b>Artificial fur and articles thereof.</b>	kg	25%	Free

## Section IX

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

#### Chapter 44

#### Wood and articles of wood; wood charcoal

#### Notes.

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

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

**Subheading Note.**

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>44.01</b>		<b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>			
	4401.11.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms: -- Coniferous	kg	5%	Free
	4401.12.00	-- Non-coniferous	kg	5%	Free
	4401.21.00	- Wood in chips or particles: -- Coniferous	kg	5%	Free
	4401.22.00	-- Non-coniferous	kg	5%	Free
	4401.31.00	- Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms: -- Wood pellets	kg	5%	Free
	4401.39.00	-- Other	kg	5%	Free
	4401.40.00	- Sawdust and wood waste and scrap, not agglomerated	kg	5%	Free
<b>44.02</b>		<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>			
	4402.10.00	- Of bamboo	kg	5%	Free
	4402.90.00	- Other	kg	5%	Free
<b>44.03</b>		<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>			
	4403.11.00	- Treated with paint, stains, creosote or other preservatives: -- Coniferous	m <sup>3</sup>	10%	Free
	4403.12.00	-- Non-coniferous	m <sup>3</sup>	10%	Free
	4403.21.00	- Other, coniferous: -- Of pine ( <i>Pinus spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	5%	Free
	4403.22.00	-- Of pine ( <i>Pinus spp.</i> ), other	m <sup>3</sup>	5%	Free
	4403.23.00	-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	5%	Free
	4403.24.00	-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), other	m <sup>3</sup>	5%	Free
	4403.25.00	-- Other, of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	5%	Free
	4403.26.00	-- Other	m <sup>3</sup>	5%	Free
	4403.41.00	- Other, of tropical wood : -- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>	5%	Free
	4403.49.00	-- Other	m <sup>3</sup>	5%	Free
	4403.91.00	- Other -- Of oak ( <i>Quercus spp.</i> )	m <sup>3</sup>	5%	Free
	4403.93.00	-- Of beech ( <i>Fagus spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	5%	Free
	4403.94.00	-- Of beech ( <i>Fagus spp.</i> ), other	m <sup>3</sup>	5%	Free
	4403.95.00	-- Of birch ( <i>Betula spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	5%	Free
	4403.96.00	-- Of birch ( <i>Betula spp.</i> ), other	m <sup>3</sup>	5%	Free
	4403.97.00	-- Of poplar and aspen ( <i>Populus spp.</i> )	m <sup>3</sup>	5%	Free
	4403.98.00	-- Of eucalyptus ( <i>Eucalyptus spp.</i> )	m <sup>3</sup>	5%	Free
	4403.99.00	-- Other	m <sup>3</sup>	5%	Free

<b>44.04</b>	<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chip wood and the like.</b>			
	4404.10.00 - Coniferous	kg	5%	Free
	4404.20.00 - Non-coniferous	kg	5%	Free
<b>44.05</b>	<b>Wood wool; wood flour.</b>	kg	5%	Free
<b>44.06</b>	<b>Railway or tramway sleepers (cross-ties) of wood.</b>			
	- Not impregnated :			
	-- Coniferous	m <sup>3</sup>	5%	Free
	-- Non-coniferous	m <sup>3</sup>	5%	Free
	- Other :			
	-- Coniferous	m <sup>3</sup>	5%	Free
	-- Non-coniferous	m <sup>3</sup>	5%	Free
<b>44.07</b>	<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</b>			
	- Coniferous :			
	-- Of pine ( <i>Pinus spp.</i> )	m <sup>3</sup>	5%	Free
	-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> )	m <sup>3</sup>	5%	Free
	-- Other	m <sup>3</sup>	5%	Free
	- Of tropical wood :			
	-- Mahogany ( <i>Swietenia spp.</i> )	m <sup>3</sup>	5%	Free
	-- Virola, Imbuia and Balsa	m <sup>3</sup>	5%	Free
	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>	5%	Free
	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m <sup>3</sup>	5%	Free
	-- Sapelli	m <sup>3</sup>	5%	Free
	-- Iroko	m <sup>3</sup>	5%	Free
	-- Other	m <sup>3</sup>	5%	Free
	- Other			
	-- Of oak ( <i>Quercus spp.</i> )	m <sup>3</sup>	5%	Free
	-- Of beech ( <i>Fagus spp.</i> )	m <sup>3</sup>	5%	Free
	-- Of maple ( <i>Acer spp.</i> )	m <sup>3</sup>	5%	Free
	-- Of cherry ( <i>Prunus spp.</i> )	m <sup>3</sup>	5%	Free
	-- Of ash ( <i>Fraxinus spp.</i> )	m <sup>3</sup>	5%	Free
	-- Of birch ( <i>Betula spp.</i> )	m <sup>3</sup>	5%	Free
	-- Of poplar and aspen ( <i>Populus spp.</i> )	m <sup>3</sup>	5%	Free
	-- Other	m <sup>3</sup>	5%	Free
<b>44.08</b>	<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.</b>			
	- Coniferous	kg	10%	Free
	- Of tropical wood :			
	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	10%	Free
	-- Other	kg	10%	Free
	- Other	kg	10%	Free
<b>44.09</b>	<b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.</b>			
	- Coniferous	kg	5%	Free
	- Non-coniferous			
	-- Of bamboo	kg	5%	Free
	-- Of tropical wood	kg	5%	Free
	-- Other	kg	5%	Free
<b>44.10</b>	<b>Particle board, oriented strand board (OSB) and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>			
	- Of wood			
	-- Particle board	kg	25%	Free
	-- Oriented standard board (OSB)	kg	25%	Free
	-- Other	kg	25%	Free

44.11	4410.90.00	- Other	kg	25%	Free
		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>			
		- Medium density fiberboard (MDF)			
	4411.12.00	-- Of a thickness not exceeding 5 mm	kg	15%	Free
	4411.13.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	kg	15%	Free
	4411.14.00	-- Of a thickness exceeding 9 mm	kg	15%	Free
		- Other			
	4411.92.00	-- Of a density exceeding 0.8 g/cm <sup>3</sup>	kg	25%	Free
	4411.93.00	-- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	kg	25%	Free
	4411.94.00	-- Of a density not exceeding 0.5 g/cm <sup>3</sup>	kg	25%	Free
44.12		<b>Plywood, veneered panels and similar laminated wood.</b>			
	4412.10.00	- Of bamboo	m <sup>3</sup>	25%	Free
		- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :			
	4412.31.00	-- With at least one outer ply of tropical wood	m <sup>3</sup>	25%	Free
	4412.33.00	-- Other, with at least one outer ply of non-coniferous wood of the species alder ( <i>Alnus spp.</i> ), ash ( <i>Fraxinus spp.</i> ), beech ( <i>Fagus spp.</i> ), birch ( <i>Betula spp.</i> ), cherry ( <i>Prunus spp.</i> ), chestnut ( <i>Castanea spp.</i> ), elm ( <i>Ulmus spp.</i> ), eucalyptus ( <i>Eucalyptus spp.</i> ), hickory ( <i>Carya spp.</i> ), horse chestnut ( <i>Aesculus spp.</i> ), lime ( <i>Tilia spp.</i> ), maple ( <i>Acer spp.</i> ), oak ( <i>Quercus spp.</i> ), plane tree ( <i>Platanus spp.</i> ), poplar and aspen ( <i>Populus spp.</i> ), robinia ( <i>Robinia spp.</i> ), tulipwood ( <i>Liriodendron spp.</i> ) or walnut ( <i>Juglans spp.</i> )	m <sup>3</sup>	25%	Free
	4412.34.00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	m <sup>3</sup>	25%	Free
	4412.39.00	-- Other, with both outer plies of coniferous wood	m <sup>3</sup>	25%	Free
		- Other			
	4412.94.00	-- Blockboard, laminboard and battenboard	m <sup>3</sup>	25%	Free
	4412.99.00	-- Other	kg	25%	Free
44.13		<b>Densified wood, in blocks, plates, strips, or profile shapes</b>			
	4413.00.10	--- Wooden ribs of 25.4cm x 0.29cm x 0.32cm size	kg	10%	Free
		--- Treated wood			
	4413.00.21	---- Seasoned beechwood, for the manufacture of bobbins, shuttles, staves and other jute and textile machinery spares or accessories	kg	5%	Free
	4413.00.29	---- Other	kg	10%	Free
	4413.00.90	--- Other	kg	10%	Free
44.14	4414.00.00	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>	kg	10%	Free
44.15		<b>Packing cases, boxes, crates, drums and similar packing, of wood, cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.</b>			
	4415.10.00	- Cases, boxes, crates, drums and similar packing; cable-drums:	u	25%	Free
		- Pallets, box pallets and other load boards; pallet collars			
	4415.20.10	--- Pallet collars	u	5%	Free
	4415.20.90	--- Other	u	10%	Free
44.16	4416.00.00	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>	kg	10%	Free
44.17	4417.00.00	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>	kg	5%	Free
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>			
	4418.10.00	- Windows, French-windows and their frames	kg	25%	Free
	4418.20.00	- Doors and their frames and thresholds	kg	25%	Free
	4418.40.00	- Shuttering for concrete constructional work	kg	25%	Free
	4418.50.00	- Shingles and shakes	kg	25%	Free
	4418.60.00	- Posts and beams	kg	25%	Free
		- Assembled flooring panels :			
	4418.73.00	-- Of bamboo or with at least the top layer (wear layer) of bamboo	kg	25%	Free
	4418.74.00	-- Other, for mosaic floors	kg	25%	Free
	4418.75.00	-- Other, multilayer	kg	25%	Free
	4418.79.00	-- Other	kg	25%	Free
		- Other :			
	4418.91.00	-- Of bamboo	kg	25%	Free
	4418.99.00	-- Other	kg	25%	Free

<b>44.19</b>	<b>Tableware and kitchenware, of wood.</b>				
	- Of bamboo :				
4419.11.00	-- Bread boards, chopping boards and similar boards	kg	25%	Free	
4419.12.00	-- Chopsticks	kg	25%	Free	
4419.19.00	-- Other	kg	25%	Free	
4419.90.00	- Other	kg	25%	Free	
<b>44.20</b>	<b>Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.</b>				
4420.10.00	- Statuettes and other ornaments, of wood	kg	25%	Free	
4420.90.00	- Other	kg	10%	Free	
<b>44.21</b>	<b>Other articles of wood.</b>				
4421.10.00	- Clothes hangers	kg	10%	Free	
	- Other:				
4421.91.00	-- Of bamboo	kg	25%	Free	
	-- Other				
4421.99.10	--- Match splints	kg	5%	Free	
4421.99.20	--- Sliver/spinning can	kg	1%	Free	
4421.99.90	--- Other	kg	25%	Free	



## Chapter 45

### Cork and articles of cork

**Note.**

1.- This Chapter does not cover :

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>45.01</b>		<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>			
	4501.10.00	- Natural cork, raw or simply prepared	kg	10%	Free
	4501.90.00	- Other	kg	10%	Free
<b>45.02</b>	4502.00.00	<b>Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).</b>	kg	10%	Free
<b>45.03</b>		<b>Articles of natural cork.</b>			
	4503.10.00	- Corks and stoppers	kg	10%	Free
	4503.90.00	- Other	kg	10%	Free
<b>45.04</b>		<b>Agglomerated cork (with or without a binding sub-stance) and articles of agglomerated cork.</b>			
	4504.10.00	- Blocks, plates, sheets and strip; tiles or any shape; solid cylinders, including discs	kg	10%	Free
	4504.90.00	- Other	kg	10%	Free

## Chapter 46

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

#### Notes.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>46.01</b>		<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)</b>			
		- Mats, matting and screens of vegetable materials			
	4601.21.00	-- Of bamboo	kg	10%	Free
	4601.22.00	-- Of rattan	kg	10%	Free
	4601.29.00	-- Other	kg	10%	Free
		- Other			
	4601.92.00	-- Of bamboo	kg	10%	Free
	4601.93.00	-- Of rattan	kg	10%	Free
	4601.94.00	-- Of other vegetable materials	kg	10%	Free
	4601.99.00	-- Other	kg	10%	Free
<b>46.02</b>		<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>			
		- Of vegetable materials			
	4602.11.00	-- Of bamboo	kg	10%	Free
	4602.12.00	-- Of rattan	kg	10%	Free
	4602.19.00	-- Other	kg	10%	Free
	4602.90.00	- Other	kg	10%	Free

## Section X

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

## Chapter 47

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

Note.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>47.01</b>	4701.00.00	<b>Mechanical wood pulp.</b>	kg	0%	Free
<b>47.02</b>	4702.00.00	<b>Chemical wood pulp, dissolving grades.</b>	kg	0%	Free
<b>47.03</b>		<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>			
		- Unbleached:			
	4703.11.00	-- Coniferous	kg	0%	Free
	4703.19.00	-- Non-coniferous	kg	0%	Free
		- Semi-bleached or bleached:			
	4703.21.00	-- Coniferous	kg	0%	Free
	4703.29.00	-- Non-coniferous	kg	0%	Free
<b>47.04</b>		<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>			
		- Unbleached:			
	4704.11.00	-- Coniferous	kg	0%	Free
	4704.19.00	-- Non-coniferous	kg	0%	Free
		- Semi-bleached or bleached:			
	4704.21.00	-- Coniferous	kg	0%	Free
	4704.29.00	-- Non-coniferous	kg	0%	Free
<b>47.05</b>	4705.00.00	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes</b>	kg	0%	Free
<b>47.06</b>		<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>			
	4706.10.00	- Cotton linters pulp	kg	0%	Free
	4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	0%	Free
	4706.30.00	- Other, of bamboo	kg	0%	Free
		- Other			
	4706.91.00	-- Mechanical	kg	0%	Free
	4706.92.00	-- Chemical	kg	0%	Free
	4706.93.00	-- Obtained by a combination of mechanical and chemical processes	kg	0%	Free
<b>47.07</b>		<b>Recovered (waste and scrap) paper or paperboard.</b>			
	4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	0%	Free
	4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	0%	Free
	4707.30.00	- Paper or paperboard made mainly of mechanical pulp(for example, newspapers, journals and similar printed matter):	kg	0%	Free
	4707.90.00	- Other including unsorted waste and scrap	kg	0%	Free

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## Chapter 48

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

#### Notes.

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup> )
- 2.- This Chapter does not cover:
  - (a) Articles of Chapter 30;
  - (b) Stamping foils of heading 32.12;
  - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
  - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
  - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
  - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
  - (h) Articles of heading 42.02 (for example, travel goods);
  - (ij) Articles of Chapter 46 (manufactures of plaiting material);
  - (k) Paper yarn or textile articles of paper yarn (Section XI);
  - (l) Articles of Chapter 64 or Chapter 65;
  - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
  - (o) Articles of heading 92.09;
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
- 3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
- 4.- In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>, and apply only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

- 5.- For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m<sup>2</sup> :

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

For paper or paperboard weighing more than 150 g/m<sup>2</sup> :

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

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

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

- (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
- (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
- (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

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

- 10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 11.- Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

#### Subheading Notes.

- 1.- For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m <sup>2</sup>	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

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

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

- 3.- For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50 % relative humidity, at 23 °C.
- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23 °C.
- 5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m<sup>2</sup>/g.
- 6.- For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa.m<sup>2</sup>/g.
- 7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>48.01</b>	4801.00.00	<b>Newsprint, in rolls or sheets.</b>	kg	25%	Free
<b>48.02</b>		<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.</b>			
	4802.10.00	- Hand-made paper and paperboard	kg	25%	Free
	4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	25%	Free
	4802.40.00	- Wallpaper base	kg	25%	Free
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres			
		-- Weighing less than 40 g/m <sup>2</sup>			
	4802.54.10	--- Imported by Industrial IRC holder VAT compliant manufacturing industries	kg	25%	Free
	4802.54.90	--- Other	kg	25%	Free

		-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls			
	4802.55.10	--- ECG and ultrasonogram recording paper	kg	10%	Free
	4802.55.90	--- Other	kg	25%	Free
	4802.56.00	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	25%	Free
		-- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>			
	4802.57.10	--- Imported by Industrial IRC holder VAT compliant medical equipment manufacturing industry	kg	25%	Free
	4802.57.90	--- Other	kg	25%	Free
	4802.58.00	-- Weighing more than 150 g/m <sup>2</sup>	kg	25%	Free
		- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process			
	4802.61.00	-- In rolls	kg	25%	Free
	4802.62.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	25%	Free
	4802.69.00	-- Other	kg	25%	Free
48.03	4803.00.00	<b>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.</b>	kg	25%	Free
48.04		<b>Uncoated craft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>			
		- Kraftliner:			
	4804.11.00	-- Unbleached	kg	10%	Free
	4804.19.00	-- Other	kg	25%	Free
		- Sack kraft paper:			
		-- Unbleached			
	4804.21.10	--- Clue pack extensible craft paper (weighing: 70, 80, 90, 95, 100 & 110 GSM) for registered cement bag manufacturer	kg	5%	Free
	4804.21.90	--- Other	kg	10%	Free
	4804.29.00	-- Other	kg	10%	Free
		- Other craft paper and paperboard weighing 150 g/m <sup>2</sup> or less:			
	4804.31.00	-- Unbleached	kg	10%	Free
	4804.39.00	-- Other	kg	10%	Free
		- Other craft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :			
	4804.41.00	-- Unbleached	kg	10%	Free
	4804.42.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	10%	Free
	4804.49.00	-- Other	kg	10%	Free
		- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more			
	4804.51.00	-- Unbleached	kg	10%	Free
	4804.52.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	10%	Free
	4804.59.00	-- Other	kg	10%	Free
48.05		<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.</b>			
		- Fluting paper			
	4805.11.00	-- Semi-chemical fluting paper	kg	10%	Free
	4805.12.00	-- Straw fluting paper	kg	10%	Free
	4805.19.00	-- Other	kg	10%	Free
		- Testliner (recycled liner board)			
	4805.24.00	-- Weighing 150 g/m <sup>2</sup> or less	kg	10%	Free
	4805.25.00	-- Weighing more than 150 g/m <sup>2</sup>	kg	10%	Free
	4805.30.00	- Sulphite wrapping paper	kg	10%	Free
	4805.40.00	- Filter paper and paperboard	kg	10%	Free
	4805.50.00	- Felt paper and paperboard	kg	10%	Free
		- Other			



4805.91.00	-- Weighing 150 g/m <sup>2</sup> or less	kg	10%	Free
4805.92.00	-- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	10%	Free
4805.93.00	-- Weighing 225 g/m <sup>2</sup> or more	kg	10%	Free
<b>48.06</b>	<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>			
4806.10.00	- Vegetable parchment	kg	10%	Free
4806.20.00	- Greaseproof papers	kg	10%	Free
4806.30.00	- Tracing papers	kg	10%	Free
4806.40.00	- Glassine and other glazed transparent or translucent papers	kg	10%	Free
<b>48.07</b>	<b>4807.00.00 Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.</b>	kg	10%	Free
<b>48.08</b>	<b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.</b>			
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	kg	25%	Free
4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	kg	25%	Free
4808.90.00	- Other	kg	25%	Free
<b>48.09</b>	<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</b>			
4809.20.00	- Self-copy paper	kg	25%	Free
	- Other :			
4809.90.10	--- Carbon or similar copying papers	kg	25%	Free
4809.90.90	--- Other	kg	25%	Free
<b>48.10</b>	<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.</b>			
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres			
4810.13.00	-- In rolls	kg	25%	Free
4810.14.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	25%	Free
4810.19.00	-- Other	kg	25%	Free
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process :			
4810.22.00	-- Light-weight coated paper	kg	25%	Free
4810.29.00	-- Other	kg	25%	Free
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :			
4810.31.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	kg	25%	Free
4810.32.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	kg	25%	Free
4810.39.00	-- Other	kg	25%	Free
	- Other paper and paperboard:			
4810.92.00	-- Multi-ply	kg	25%	Free
	-- Other			
4810.99.10	--- Single or double side coated release paper imported by Industrial IRC holder VAT compliant refrigerator or freezer manufacturing industry	kg	25%	Free
4810.99.90	--- Other	kg	25%	Free
<b>48.11</b>	<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.</b>			

	4811.10.00	- Tarred, bituminised or asphalted paper and paperboard - Gummed or adhesive paper and paperboard: -- Self-adhesive	kg	25%	Free
	4811.41.10	--- Imported by Industrial IRC holder VAT compliant label printing industries	kg	25%	Free
	4811.41.90	--- Other	kg	25%	Free
	4811.49.00	-- Other - Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives) -- Bleached, weighing more than 150 g/m <sup>2</sup>	kg	25%	Free
	4811.51.10	--- Imported by Industrial IRC holder VAT compliant paper cup, bowl, plate manufacturers	kg	25%	Free
	4811.51.90	--- Other -- Other	kg	25%	Free
	4811.59.10	--- Aseptic pack	kg	10%	Free
	4811.59.20	--- Melamine impregnated decorative paper	kg	15%	Free
	4811.59.90	--- Other - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	25%	Free
	4811.60.10	--- Ultrasonogram recording paper	kg	5%	Free
	4811.60.90	--- Other - Other paper, paperboard, cellulose wadding and webs of cellulose fibres --- Melamine/Decalcomania Paper	kg	25%	Free
	4811.90.11	---- Imported by Industrial IRC holder VAT compliant Ceramic/Melamine/Transfers (decalcomania) manufacturing industry	kg	10%	Free
	4811.90.19	---- Other --- Insulated paper and paper board; Leather waith paper	kg	10%	Free
	4811.90.21	---- Insulated paper imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	10%	Free
	4811.90.29	---- Other	kg	10%	Free
	4811.90.30	--- Base paper for melamine impregnation imported by melamine board manufacturing industry	kg	5%	Free
	4811.90.90	--- Other paper, paperboard, cellulose wadding and webs of cellulose fibres, nes.	kg	25%	Free
<b>48.12</b>	4812.00.00	<b>Filter blocks, slabs and plates, of paper pulp.</b>	kg	10%	Free
<b>48.13</b>		<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b> - In the form of booklets or tubes --- Imported by Industrial IRC holder VAT compliant tobacco products manufacturing industries	kg	25%	Free
	4813.10.90	--- Other - In rolls of a width not exceeding 5 cm.	kg	25%	Free
	4813.20.10	--- Imported by Industrial IRC holder VAT compliant tobacco products manufacturing industries	kg	25%	Free
	4813.20.90	--- Other - Other	kg	25%	Free
	4813.90.10	--- Imported by Industrial IRC holder VAT compliant tobacco products manufacturing or paper converting industries	kg	25%	Free
	4813.90.90	--- Other	kg	25%	Free
<b>48.14</b>		<b>Wallpaper and similar wall coverings; window transparencies of paper.</b> - Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg	25%	Free
	4814.20.00	- Other	kg	25%	Free
<b>[48.15]</b>	4814.90.00		kg	25%	Free
<b>48.16</b>		<b>Carbon-paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</b> - Self-copy paper	kg	25%	Free
	4816.20.00	- Other	kg	25%	Free
<b>48.17</b>		<b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of</b>			

48.18	4817.10.00	<b>paper stationery.</b>			
		- Envelopes	kg	25%	Free
	4817.20.00	- Letter cards, plain postcards and correspondence cards	kg	25%	Free
	4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	25%	Free
48.19		<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</b>			
	4818.10.00	- Toilet paper	kg	25%	Free
	4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	kg	25%	Free
	4818.30.00	- Tablecloths and serviettes	kg	25%	Free
	4818.50.00	- Articles of apparel and clothing accessories	kg	25%	Free
	4818.90.00	- Other	kg	25%	Free
48.20		<b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>			
	4819.10.00	- Cartons, boxes and cases, of corrugated paper and paperboard	kg	25%	Free
	4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper and paperboard	kg	25%	Free
	4819.30.00	- Sacks and bags, having base of a width of 40 cm. or more	kg	25%	Free
	4819.40.00	- Other sacks and bags, including cones	kg	25%	Free
	4819.50.00	- Other packing containers, including record sleeves and sachet for packing medicine	kg	25%	Free
	4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	25%	Free
		<b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</b>			
48.21	4820.10.00	- Registers, account books, note books, order books, receipts books letter pads, memorandum pads, diaries and similar articles	kg	25%	Free
	4820.20.00	- Exercise books	kg	25%	Free
	4820.30.00	- Binders (other than book covers), folders and file covers	kg	25%	Free
	4820.40.00	- Manifold business forms and interleaved carbon sets	kg	25%	Free
	4820.50.00	- Albums for samples or for collections	kg	25%	Free
	4820.90.00	- Other	kg	25%	Free
48.22		<b>Paper or paperboard labels of all kinds, whether or not printed.</b>			
	4821.10.00	- Printed	kg	25%	Free
		- Other			
	4821.90.10	--- Sticker imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	25%	Free
48.23	4821.90.90	--- Other	kg	25%	Free
		<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>			
	4822.10.00	- Of a kind used for winding textile yarn	kg	5%	Free
48.23	4822.90.00	- Other	kg	5%	Free
		<b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</b>			
	4823.20.00	- Filter paper and paperboard	kg	10%	Free
	4823.40.00	- Rolls, sheets and dials, printed for self recording apparatus	kg	10%	Free
		- Trays, dishes, plates, cups and the like, of paper and paperboard			
	4823.61.00	-- Of bamboo	kg	25%	Free
	4823.69.00	-- Other	kg	25%	Free
		- Moulded or pressed articles of paper pulp			

4823.70.10	--- Gasket imported by Industrial IRC holder VAT compliant compressor manufacturers	kg	25%	Free
4823.70.90	--- Other	kg	25%	Free
	- Other			
4823.90.10	--- Glossine	kg	25%	Free
	--- Other			
4823.90.91	---- Paper separator	kg	10%	Free
4823.90.92	---- Wrappers for confectionery	kg	10%	Free
4823.90.93	---- Surface coloured or printed paper or paper board	kg	25%	Free
4823.90.94	---- Air laid paper imported by Industrial IRC holder VAT compliant sanitary napkin manufacturers	kg	25%	Free
4823.90.95	---- Honeycomb imported by Industrial IRC holder VAT compliant fire resistant door manufacturers	kg	25%	Free
4823.90.99	---- Other	kg	25%	Free

## Chapter 49

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

#### Notes.

- 1.- This Chapter does not cover :
  - (a) Photographic negatives or positives on transparent bases (Chapter 37);
  - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
  - (c) Playing cards or other goods of Chapter 95; or
  - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
- 2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- 3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
- 4.- Heading 49.01 also covers :
  - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>49.01</b>		<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>			
	4901.10.00	- In single sheets, whether or not folded - Other:	kg	25%	Free
	4901.91.00	-- Dictionaries and encyclopaedias, and serial instalments thereof -- Other:	kg	0%	Free

	4901.99.10	--- Religious text, Reference books, Scientific books, Medical, Engineering, Agricultural and Other text books for higher academic (graduate and post-graduate) studies, Text books in foreign languages for foreign language medium schools and colleges and Business directory.	kg	0%	Free
	4901.99.20	--- Text books for primary and secondary education	kg	25%	Free
	4901.99.30	--- Other books	kg	5%	Free
	4901.99.90	--- Other	kg	25%	Free
<b>49.02</b>		<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>			
	4902.10.00	- Appearing at least four times a week	kg	5%	Free
	4902.90.00	- Other	kg	5%	Free
<b>49.03</b>	4903.00.00	<b>Children's picture, drawing or colouring books.</b>	kg	10%	Free
<b>49.04</b>	4904.00.00	<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>	kg	5%	Free
<b>49.05</b>		<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>			
	4905.10.00	- Globes	kg	5%	Free
		- Other			
	4905.91.00	-- In book form	kg	5%	Free
	4905.99.00	-- Other	kg	5%	Free
<b>49.06</b>	4906.00.00	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.</b>	kg	5%	Free
<b>49.07</b>		<b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title</b>			
	4907.00.10	--- Stock share and bond certificates and similar documents of title, cheque forms	kg	25%	Free
	4907.00.90	--- Other	kg	10%	Free
<b>49.08</b>		<b>Transfers (decalcomanias).</b>			
		- Transfers (decalcomanias), vitrifiable.			
	4908.10.10	--- Transfers (decalcomanias) imported by Industrial IRC holder VAT compliant ceramic or melamine industry	kg	10%	Free
	4908.10.90	--- Other	kg	10%	Free
	4908.90.00	- Other	kg	10%	Free
<b>49.09</b>	4909.00.00	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>	kg	25%	Free
<b>49.10</b>	4910.00.00	<b>Calenders of any kind, printed, including calender blocks</b>	kg	25%	Free
<b>49.11</b>		<b>Other printed matter, including printed pictures and photographs.</b>			
	4911.10.00	- Trade advertising material, commercial catalogues and the like	kg	25%	Free
		- Other			
	4911.91.00	-- Pictures, designs and photographs	kg	25%	Free
		-- Other			
	4911.99.10	--- Scratch card	u	25%	Free
	4911.99.90	--- Other	kg	25%	Free

## Section XI

### TEXTILES AND TEXTILE ARTICLES

#### Notes.

1.- This Section does not cover:

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
- (v) Articles of Chapter 97.

2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

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

(B) For the purposes of the above rule:

- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

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- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
  - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
  - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
- 3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
  - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
  - (c) Of true hemp or flax:
    - (i) Polished or glazed, measuring 1,429 decitex or more; or
    - (ii) Not polished or glazed, measuring more than 20,000 decitex;
  - (d) Of coir, consisting of three or more plies;
  - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
  - (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
  - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
  - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
  - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
  - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
- 4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
    - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - (ii) 125 g in other cases;
  - (b) In balls, hanks or skeins of a weight not exceeding :
    - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
    - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
    - (iii) 500 g in other cases;
  - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :
    - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
    - (i) Single yarn of wool or fine animal hair, unbleached; and
    - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;



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- (b) Multiple (folded) or cabled yarn, unbleached:
- (i) Of silk or waste silk, however put up; or
  - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) Single, multiple (folded) or cabled yarn of any textile material:
- (i) In cross-reeled hanks or skeins; or
  - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
- 5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:
- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
  - (b) Dressed for use as sewing thread; and
  - (c) With a final "Z" twist.
- 6.- For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
- |   |            |
|---|------------|
| Single yarn of nylon or other polyamides, or of polyesters .....                      | 60 cN/tex  |
| Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ..... | 53 cN/tex  |
| Single, multiple (folded) or cabled yarn of viscose rayon .....                       | 27 cN/tex. |
- 7.- For the purposes of this Section, the expression "made up" means:
- (a) Cut otherwise than into squares or rectangles;
  - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
  - (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of the Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
  - (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - (e) Cut to size and having undergone a process of drawn thread work;
  - (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
- 8.- For the purposes of Chapters 50 to 60:
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
  - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
- 9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
- 11.- For the purposes of this Section, the expression "impregnated" includes "dipped".
- 12.- For the purposes of this Section, the expression "polyamides" includes "aramids".
- 13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

- 14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

**Subheading Notes.**

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

**(a) Unbleached yarn**

Yarn which:

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

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

**(b) Bleached yarn**

Yarn which:

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

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

Yarn which:

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

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

**(d) Unbleached woven fabric**

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

**(e) Bleached woven fabric**

Woven fabric which:

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

**(f) Dyed woven fabric**

Woven fabric which:

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

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

Woven fabric (other than printed woven fabric) which:

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

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

**(h) Printed woven fabric**

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

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

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

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

**(ij) Plain weave**

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

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

**Chapter 50****Silk**

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
50.01	5001.00.00	<b>Silk-worm cocoons suitable for reeling.</b>	kg	5%	Free
50.02	5002.00.00	<b>Raw Silk (not thrown).</b>	kg	25%	Free
50.03	5003.00.00	<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).</b>	kg	25%	Free
50.04	5004.00.00	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</b>	kg	25%	Free
50.05	5005.00.00	<b>Yarn spun from silk waste, not put up for retail sale.</b>	kg	25%	Free
50.06	5006.00.00	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.</b>	kg	25%	Free
50.07		<b>Woven fabrics of silk or of silk waste.</b>			
	5007.10.00	- Fabrics of noil silk	kg	25%	Free
	5007.20.00	- Other fabrics, containing 85 per cent or more by weight of silk or of silk waste other than noil silk	kg	25%	Free
	5007.90.00	- Other fabrics	kg	25%	Free

## Chapter 51

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

## Note.

1.- Throughout the Nomenclature :

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>51.01</b>		<b>Wool, not carded or combed.</b>			
		- Greasy, including fleece-washed wool:			
	5101.11.00	-- Shorn wool	kg	5%	Free
	5101.19.00	-- Other	kg	5%	Free
		- Degreased, not carbonised			
	5101.21.00	-- Shorn wool	kg	5%	Free
	5101.29.00	-- Other	kg	5%	Free
	5101.30.00	- Carbonised	kg	5%	Free
<b>51.02</b>		<b>Fine or coarse animal hair, not carded or combed.</b>			
		- Fine animal hair			
	5102.11.00	-- Of Kashmir (cashmere) goats	kg	5%	Free
	5102.19.00	-- Other	kg	5%	Free
	5102.20.00	- Coarse animal hair	kg	5%	Free
<b>51.03</b>		<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>			
	5103.10.00	- Noils of wool or of fine animal hair	kg	5%	Free
	5103.20.00	- Other waste of wool or of fine animal hair	kg	5%	Free
	5103.30.00	- Waste of coarse animal hair	kg	5%	Free
<b>51.04</b>	5104.00.00	<b>Garnetted stock of wool or of fine or coarse animal hair.</b>	kg	5%	Free
<b>51.05</b>		<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>			
	5105.10.00	- Carded wool	kg	5%	Free
		- Wool tops and other combed wool:			
	5105.21.00	-- Combed wool in fragments	kg	5%	Free
	5105.29.00	-- Other	kg	5%	Free
		- Fine animal hair, carded or combed			
	5105.31.00	-- Of Kashmir (cashmere) goats	kg	5%	Free
	5105.39.00	-- Other	kg	5%	Free
	5105.40.00	- Coarse animal hair, carded or combed	kg	5%	Free
<b>51.06</b>		<b>Yarn of carded wool, not put up for retail sale.</b>			
	5106.10.00	- Containing 85 per cent or more by weight of wool	kg	5%	Free
	5106.20.00	- Containing less than 85 per cent by weight of wool	kg	5%	Free
<b>51.07</b>		<b>Yarn of combed wool, not put up for retail sale.</b>			
	5107.10.00	- Containing 85 per cent or more by weight of wool	kg	5%	Free
	5107.20.00	- Containing less than 85 per cent by weight of wool	kg	5%	Free
<b>51.08</b>		<b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>			
	5108.10.00	- Carded	kg	5%	Free
	5108.20.00	- Combed	kg	5%	Free
<b>51.09</b>		<b>Yarn of wool or fine animal hair, put up for retail sale.</b>			
	5109.10.00	- Containing 85% or more by weight of wool of fine animal hair:	kg	5%	Free

	5109.90.00	- Other	kg	5%	Free
<b>51.10</b>	5110.00.00	<b>Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn) whether or not put up for retail sale.</b>	kg	5%	Free
<b>51.11</b>		<b>Woven fabrics of carded wool or of carded fine animal hair.</b>			
		- Containing 85 per cent or more by weight of wool or of fine animal hair			
	5111.11.00	-- Of a weight not exceeding 300 g/m <sup>2</sup>	kg	25%	Free
	5111.19.00	-- Other	kg	25%	Free
	5111.20.00	- Other, mixed mainly or solely with man-made filaments	kg	25%	Free
	5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	kg	25%	Free
	5111.90.00	- Other	kg	25%	Free
<b>51.12</b>		<b>Woven fabrics of combed wool or of combed fine animal hair.</b>			
		- Containing 85 per cent or more by weight of wool or of fine animal hair			
	5112.11.00	-- Of a weight not exceeding 200 g/m <sup>2</sup>	kg	25%	Free
	5112.19.00	-- Other	kg	25%	Free
	5112.20.00	- Other, mixed mainly or solely with man-made filaments	kg	25%	Free
	5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	kg	25%	Free
	5112.90.00	- Other	kg	25%	Free
<b>51.13</b>	5113.00.00	<b>Woven fabrics of coarse animal hair or of horsehair.</b>	kg	25%	Free

## Chapter 52

## Cotton

## Subheading Note.

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>52.01</b>	5201.00.00	<b>Cotton, not carded or combed</b>	kg	0%	Free
<b>52.02</b>		<b>Cotton waste (including yarn waste and garnetted stock).</b>			
	5202.10.00	- Yarn waste (including thread waste)	kg	5%	Free
		- Other			
	5202.91.00	-- Garnetted stock	kg	5%	Free
		-- Other			
	5202.99.10	--- Cotton waste	kg	0%	25%
	5202.99.90	--- Other	kg	5%	Free
<b>52.03</b>	5203.00.00	<b>Cotton, carded or combed</b>	kg	5%	Free
<b>52.04</b>		<b>Cotton sewing thread, whether or not put up for retail sale.</b>			
		- Not put up for retail sale:			
	5204.11.00	-- Containing 85% or more by weight of cotton	kg	10%	Free
	5204.19.00	-- Other	kg	10%	Free
	5204.20.00	- Put up for retail sale	kg	10%	Free
<b>52.05</b>		<b>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.</b>			
		- Single yarn, of uncombed fibres:			
	5205.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Free
	5205.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Free
	5205.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Free
	5205.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10%	Free
	5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	10%	Free
		- Single yarn, of combed fibres			
	5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Free
	5205.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Free
	5205.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Free
	5205.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number)	kg	10%	Free
	5205.26.00	-- Measuring less than 125 decitex but not less than 106.38 decitex(exceeding 80 metric number but not exceeding 94 metric number)	kg	10%	Free
	5205.27.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex(exceeding 94 metric number but not exceeding 120 metric number)	kg	10%	Free
	5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	kg	10%	Free
		- Multiple (folded) or cabled yarn, of uncombed fibres			
	5205.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Free
	5205.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	10%	Free
	5205.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per	kg	10%	Free

	single yarn)			
5205.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10%	Free
5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10%	Free
	- Multiple (folded) or cabled yarn, of combed fibres:			
5205.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Free
5205.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single)	kg	10%	Free
5205.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10%	Free
5205.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10%	Free
5205.46.00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg	10%	Free
5205.47.00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	10%	Free
5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	10%	Free
<b>52.06</b>	<b>Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.</b>			
	- Single yarn, of uncombed fibres			
5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5%	Free
5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5%	Free
5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5%	Free
5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5%	Free
5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	5%	Free
	- Single yarn, of combed fibres			
5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5%	Free
5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5%	Free
5206.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5%	Free
5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5%	Free
5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	5%	Free
	- Multiple (folded) or cabled yarn, of uncombed fibres			
5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5%	Free
5206.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5%	Free
5206.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5%	Free
5206.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5%	Free
5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	5%	Free
	- Multiple (folded) or cabled yarn, of combed fibres			
5206.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric	kg	5%	Free

	number per single yarn)				
5206.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5%	Free	
5206.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5%	Free	
5206.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5%	Free	
5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	5%	Free	
<b>52.07</b>	<b>Cotton yarn (other than sewing thread) put up for retail sale.</b>				
5207.10.00	- Containing 85% or more by weight of cotton	kg	5%	Free	
5207.90.00	- Other	kg	5%	Free	
<b>52.08</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>				
	- Unbleached				
5208.11.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%	Free	
5208.12.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%	Free	
5208.13.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
5208.19.00	-- Other fabrics	kg	25%	Free	
	- Bleached				
5208.21.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%	Free	
5208.22.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%	Free	
5208.23.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
5208.29.00	-- Other fabrics	kg	25%	Free	
	- Dyed				
5208.31.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%	Free	
5208.32.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%	Free	
5208.33.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
5208.39.00	-- Other fabrics	kg	25%	Free	
	- Of yarns of different colours				
5208.41.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%	Free	
5208.42.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%	Free	
5208.43.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
5208.49.00	-- Other fabrics	kg	25%	Free	
	- Printed				
5208.51.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%	Free	
5208.52.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%	Free	
5208.59.00	-- Other fabrics	kg	25%	Free	
<b>52.09</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>				
	- Unbleached				
5209.11.00	-- Plain weave	kg	25%	Free	
5209.12.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
5209.19.00	-- Other fabrics	kg	25%	Free	
	- Bleached				
5209.21.00	-- Plain weave	kg	25%	Free	
5209.22.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
5209.29.00	-- Other fabrics	kg	25%	Free	
	- Dyed				
5209.31.00	-- Plain weave	kg	25%	Free	
5209.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
5209.39.00	-- Other fabrics	kg	25%	Free	
	- Of yarns of different colours				
5209.41.00	-- Plain weave	kg	25%	Free	
5209.42.00	-- Denim	kg	25%	Free	
5209.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
5209.49.00	-- Other fabrics	kg	25%	Free	
	- Printed				
5209.51.00	-- Plain weave	kg	25%	Free	
5209.52.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free	



5209.59.00	-- Other fabrics	kg	25%	Free
<b>52.10</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b>			
	- Unbleached			
5210.11.00	-- Plain weave	kg	25%	Free
5210.19.00	-- Other fabrics	kg	25%	Free
	- Bleached			
5210.21.00	-- Plain weave	kg	25%	Free
5210.29.00	-- Other fabrics	kg	25%	Free
	- Dyed			
5210.31.00	-- Plain weave	kg	25%	Free
5210.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5210.39.00	-- Other fabrics	kg	25%	Free
	- Of yarns of different colours			
5210.41.00	-- Plain weave	kg	25%	Free
5210.49.00	-- Other fabrics	kg	25%	Free
	- Printed			
5210.51.00	-- Plain weave	kg	25%	Free
5210.59.00	-- Other fabrics	kg	25%	Free
<b>52.11</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b>			
	- Unbleached			
5211.11.00	-- Plain weave	kg	25%	Free
5211.12.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5211.19.00	-- Other fabrics	kg	25%	Free
5211.20.00	- Bleached	kg	25%	Free
	- Dyed			
5211.31.00	-- Plain weave	kg	25%	Free
5211.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5211.39.00	-- Other fabrics	kg	25%	Free
	- Of yarns of different colours			
5211.41.00	-- Plain weave	kg	25%	Free
5211.42.00	-- Denim	kg	25%	Free
5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5211.49.00	-- Other fabrics	kg	25%	Free
	- Printed			
5211.51.00	-- Plain weave	kg	25%	Free
5211.52.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5211.59.00	-- Other fabrics	kg	25%	Free
<b>52.12</b>	<b>Other woven fabrics of cotton.</b>			
	- Weighing not more than 200 g/m <sup>2</sup>			
5212.11.00	-- Unbleached	kg	25%	Free
5212.12.00	-- Bleached	kg	25%	Free
5212.13.00	-- Dyed	kg	25%	Free
5212.14.00	-- Of yarns of different colours	kg	25%	Free
5212.15.00	-- Printed	kg	25%	Free
	- Weighing more than 200 g/m <sup>2</sup>			
5212.21.00	-- Unbleached	kg	25%	Free
5212.22.00	-- Bleached	kg	25%	Free
5212.23.00	-- Dyed	kg	25%	Free
5212.24.00	-- Of yarns of different colours	kg	25%	Free
5212.25.00	-- Printed	kg	25%	Free

## Chapter 53

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>53.01</b>		<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</b>			
	5301.10.00	- Flax, raw or retted	kg	5%	Free
	5301.21.00	- Flax, broken, scutched, hackled or otherwise processed, but not spun	kg	5%	Free
		-- Broken or scotched	kg	5%	Free
		-- Other	kg	5%	Free
	5301.29.10	--- Flax fibre	kg	0%	Free
	5301.29.90	--- Other	kg	5%	Free
	5301.30.00	- Flax tow and waste	kg	10%	Free
<b>53.02</b>		<b>True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</b>			
	5302.10.00	- True hemp, raw or retted	kg	25%	Free
	5302.90.00	- Other	kg	25%	Free
<b>53.03</b>		<b>Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).</b>			
	5303.10.00	- Jute and other textile bast fibres, raw or retted	kg	25%	Free
	5303.90.00	- Other	kg	25%	Free
<b>[53.04]</b>					
<b>53.05</b>		<b>Coconut, abaca (Manila hemp or <i>Musa textiles</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).</b>			
	5305.00.10	--- Coco substrate; coco pellet; growing media	kg	0%	Free
	5305.00.90	--- Other	kg	5%	Free
<b>53.06</b>		<b>Flax yarn.</b>			
	5306.10.00	- Single	kg	25%	Free
	5306.20.00	- Multiple (folded) or cabled	kg	25%	Free
<b>53.07</b>		<b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>			
	5307.10.00	- Single	kg	25%	Free
	5307.20.00	- Multiple (folded) or cabled	kg	25%	Free
<b>53.08</b>		<b>Yarn of other vegetable textile fibres; paper yarn.</b>			
	5308.10.00	- Coir yarn	kg	10%	Free
	5308.20.00	- True hemp yarn	kg	10%	Free
	5308.90.00	- Other	kg	10%	Free
<b>53.09</b>		<b>Woven fabrics of flax.</b>			
		- Containing 85% or more by weight of flax:			
	5309.11.00	-- Unbleached or bleached	m <sup>2</sup>	25%	Free
	5309.19.00	-- Other	m <sup>2</sup>	25%	Free
		- Containing less than 85% by weight of flax:			
	5309.21.00	-- Unbleached or bleached	m <sup>2</sup>	25%	Free
	5309.29.00	-- Other	m <sup>2</sup>	25%	Free
<b>53.10</b>		<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>			
	5310.10.00	- Unbleached	kg	25%	Free
	5310.90.00	- Other	kg	25%	Free
<b>53.11</b>	5311.00.00	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>	kg	25%	Free

## Chapter 54

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

#### Notes.

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

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

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

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>54.01</b>		<b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>			
	5401.10.00	- Of synthetic filaments	kg	10%	Free
	5401.20.00	- Of artificial filaments	kg	10%	Free
<b>54.02</b>		<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b>			
		- High tenacity yarn of nylon or other polyamides, whether or not textured :			
	5402.11.00	-- Of aramids	kg	10%	Free
	5402.19.00	-- Other	kg	10%	Free
	5402.20.00	- High tenacity yarn of polyesters, whether or not textured	kg	10%	Free
		- Textured yarn			
	5402.31.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	10%	Free
	5402.32.00	-- Of nylon or other polyamides, per single yarn more than 50 tex	kg	10%	Free
	5402.33.00	-- Of polyesters	kg	25%	Free
	5402.34.00	-- Of polypropylene	kg	10%	Free
	5402.39.00	-- Other	kg	10%	Free
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre			
	5402.44.00	-- Elastometric	kg	5%	Free
	5402.45.00	-- Other, of nylon or other polyamides	kg	10%	Free
	5402.46.00	-- Other, of polyesters, partially oriented	kg	10%	Free
	5402.47.00	-- Other, of polyesters	kg	10%	Free
	5402.48.00	-- Other, of polypropylene	kg	10%	Free
	5402.49.00	-- Other	kg	10%	Free
		- Other yarn, single, with a twist exceeding 50 turns per metre:			
	5402.51.00	-- Of nylon or other polyamides	kg	10%	Free
	5402.52.00	-- Of polyesters	kg	10%	Free
	5402.53.00	-- Of polypropylene	kg	10%	Free
	5402.59.00	-- Other	kg	10%	Free
		- Other yarn, multiple (folded) or cabled			
	5402.61.00	-- Of nylon or other polyamides	kg	10%	Free
	5402.62.00	-- Of polyesters	kg	10%	Free
	5402.63.00	-- Of polypropylene	kg	10%	Free
	5402.69.00	-- Other	kg	10%	Free
<b>54.03</b>		<b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b>			
	5403.10.00	- High tenacity yarn of viscose rayon	kg	10%	Free
		- Other yarn, single			

	5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	5%	Free
	5403.32.00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	kg	5%	Free
	5403.33.00	-- Of cellulose acetate	kg	10%	Free
	5403.39.00	-- Other	kg	10%	Free
		- Other yarn, multiple (folded) or cabled			
	5403.41.00	-- Of viscose rayon	kg	10%	Free
	5403.42.00	-- Of cellulose acetate	kg	10%	Free
	5403.49.00	-- Other	kg	10%	Free
<b>54.04</b>		<b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) or synthetic textile materials of an apparent width not exceeding 5 mm.</b>			
		- Monofilament			
	5404.11.00	-- Elastomeric	kg	10%	Free
	5404.12.00	-- Other, of polypropylene	kg	10%	Free
	5404.19.00	-- Other	kg	10%	Free
	5404.90.00	- Other	kg	10%	Free
<b>54.05</b>	5405.00.00	<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.</b>	kg	25%	Free
<b>54.06</b>	5406.00.00	<b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>	kg	10%	Free
<b>54.07</b>		<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>			
		- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters			
	5407.10.10	--- Rejected fabrics generated during manufacturing of garments or processing of fabrics	kg	25%	Free
	5407.10.90	--- Other	kg	25%	Free
	5407.20.00	- Woven fabrics obtained from strip or the like	kg	25%	Free
	5407.30.00	- Fabrics specified in Note 9 to Section XI	kg	25%	Free
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
	5407.41.00	-- Unbleached or bleached	kg	25%	Free
	5407.42.00	-- Dyed	kg	25%	Free
	5407.43.00	-- Of yarns of different colours	kg	25%	Free
	5407.44.00	-- Printed	kg	25%	Free
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
	5407.51.00	-- Unbleached or bleached	kg	25%	Free
	5407.52.00	-- Dyed	kg	25%	Free
	5407.53.00	-- Of yarns of different colours	kg	25%	Free
	5407.54.00	-- Printed	kg	25%	Free
		- Other woven fabrics, containing 85 % or more by weight of polyester filaments:			
	5407.61.00	-- Containing 85 % or more by weight of non- textured polyester filaments	kg	25%	Free
	5407.69.00	-- Other	kg	25%	Free
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments			
	5407.71.00	-- Unbleached or bleached	kg	25%	Free
	5407.72.00	-- Dyed	kg	25%	Free
	5407.73.00	-- Of yarns of different colours	kg	25%	Free
	5407.74.00	-- Printed	kg	25%	Free
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton			
	5407.81.00	-- Unbleached or bleached	kg	25%	Free
	5407.82.00	-- Dyed	kg	25%	Free
	5407.83.00	-- Of yarns of different colours	kg	25%	Free
	5407.84.00	-- Printed	kg	25%	Free
		- Other woven fabrics			
	5407.91.00	-- Unbleached or bleached	kg	25%	Free
	5407.92.00	-- Dyed	kg	25%	Free
	5407.93.00	-- Of yarns of different colours	kg	25%	Free
	5407.94.00	-- Printed	kg	25%	Free

<b>54.08</b>	<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>			
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon - Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	kg	25%	Free
5408.21.00	-- Unbleached or bleached	kg	25%	Free
5408.22.00	-- Dyed	kg	25%	Free
5408.23.00	-- Of yarns of different colours	kg	25%	Free
5408.24.00	-- Printed	kg	25%	Free
	- Other woven fabrics:			
5408.31.00	-- Unbleached or bleached	kg	25%	Free
5408.32.00	-- Dyed	kg	25%	Free
5408.33.00	-- Of yarns of different colours	kg	25%	Free
5408.34.00	-- Printed	kg	25%	Free

## Chapter 55

## Man-made staple fibres

## Note.

- 1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :
- (a) Length of tow exceeding 2 m ;
  - (b) Twist less than 5 turns per metre ;
  - (c) Measuring per filament less than 67 decitex ;
  - (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
  - (e) Total measurement of tow more than 20,000 decitex. Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>55.01</b>		<b>Synthetic filament tow.</b>			
	5501.10.00	- Of nylon or other polyamides	kg	5%	Free
	5501.20.00	- Of polyesters	kg	5%	Free
		- Acrylic or modacrylic			
	5501.30.10	--- Imported by Industrial IRC holder VAT compliant synthetic staple fibre manufacturer	kg	5%	Free
	5501.30.90	--- Other	kg	5%	Free
	5501.40.00	- Of polypropylene	kg	5%	Free
	5501.90.00	- Other	kg	5%	Free
<b>55.02</b>		<b>Artificial filament tow.</b>			
	5502.10.00	- Of cellulose acetate	kg	25%	Free
	5502.90.00	- Other	kg	25%	Free
<b>55.03</b>		<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b>			
		- Of nylon or other polyamides			
	5503.11.00	-- Of aramids	kg	5%	Free
	5503.19.00	-- Other	kg	5%	Free
	5503.20.00	- Of polyesters	kg	5%	Free
	5503.30.00	- Acrylic or modacrylic	kg	5%	Free
	5503.40.00	- Of polypropylene	kg	5%	Free
	5503.90.00	- Other	kg	5%	Free
<b>55.04</b>		<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b>			
	5504.10.00	- Of viscose rayon	kg	5%	Free
	5504.90.00	- Other	kg	5%	Free
<b>55.05</b>		<b>Waste (including noils, yarn waste and garneted stock) of man-made fibres.</b>			
	5505.10.00	- Of synthetic fibres	kg	5%	Free
	5505.20.00	- Of artificial fibres	kg	5%	Free
<b>55.06</b>		<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>			
	5506.10.00	- Of nylon or other polyamides	kg	5%	Free
	5506.20.00	- Of polyesters	kg	5%	Free
	5506.30.00	- Acrylic or modacrylic	kg	5%	Free
	5506.40.00	- Of polypropylene	kg	5%	Free
	5506.90.00	- Other	kg	5%	Free
<b>55.07</b>	5507.00.00	<b>Artificial staple fibres, carded, combed or other wise processed for spinning.</b>	kg	5%	Free
<b>55.08</b>		<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>			
	5508.10.00	- Of synthetic staple fibres	kg	10%	Free

55.09	5508.20.00	- Of artificial staple fibres	kg	10%	Free
		<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b>			
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides			
	5509.11.00	-- Single yarn	kg	10%	Free
	5509.12.00	-- Multiple (folded) or cabled yarn	kg	10%	Free
		- Containing 85% or more by weight of polyester staple fibres			
	5509.21.00	-- Single yarn	kg	10%	Free
	5509.22.00	-- Multiple (folded) or cabled yarn	kg	10%	Free
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres			
	5509.31.00	-- Single yarn	kg	10%	Free
	5509.32.00	-- Multiple (folded) or cabled yarn	kg	10%	Free
		- Other yarn, containing 85% or more by weight of synthetic staple fibres			
	5509.41.00	-- Single yarn	kg	10%	Free
	5509.42.00	-- Multiple (folded) or cabled yarn	kg	10%	Free
		- Other yarn, of polyester staple fibres			
	5509.51.00	-- Mixed mainly or solely with a artificial staple fibres	kg	10%	Free
	5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	kg	10%	Free
	5509.53.00	-- Mixed mainly or solely with cotton	kg	10%	Free
	5509.59.00	-- Other	kg	10%	Free
		- Other yarn, of acrylic or modacrylic staple fibres			
	5509.61.00	-- Mixed mainly or solely with wool or fine animal hair	kg	10%	Free
	5509.62.00	-- Mixed mainly or solely with cotton	kg	10%	Free
	5509.69.00	-- Other	kg	10%	Free
		- Other yarn			
	5509.91.00	-- Mixed mainly or solely with wool or fine animal hair	kg	10%	Free
	5509.92.00	-- Mixed mainly or solely with cotton	kg	10%	Free
	5509.99.00	-- Other	kg	10%	Free
55.10		<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>			
		- Containing 85% or more by weight of artificial staple fibres:			
	5510.11.00	-- Single yarn	kg	10%	Free
		-- Multiple (folded) or cabled yarn			
	5510.12.10	--- Water blocking yarn imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	kg	10%	Free
	5510.12.90	--- Other	kg	10%	Free
	5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	10%	Free
		- Other yarn, mixed mainly or solely with cotton			
	5510.30.10	--- Water blocking tape imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	kg	10%	Free
	5510.30.90	--- Other	kg	10%	Free
	5510.90.00	- Other yarn	kg	10%	Free
55.11		<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>			
	5511.10.00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg	10%	Free
	5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg	10%	Free
	5511.30.00	- Of artificial staple fibres	kg	10%	Free
55.12		<b>Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.</b>			
		- Containing 85% or more by weight of polyester staple fibres			
	5512.11.00	-- Unbleached or bleached	kg	25%	Free
		-- Other			
	5512.19.10	--- Silk screen imported by Industrial IRC holder VAT compliant ceramic ware or tiles manufacturers	kg	25%	Free
	5512.19.90	--- Other	kg	25%	Free
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres			
	5512.21.00	-- Unbleached or bleached	kg	25%	Free
	5512.29.00	-- Other	kg	25%	Free
		- Other			
	5512.91.00	-- Unbleached or bleached	kg	25%	Free
	5512.99.00	-- Other	kg	25%	Free
55.13		<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not</b>			

	<b>exceeding 170 g/m<sup>2</sup>.</b>			
	- Unbleached or bleached			
5513.11.00	-- Of polyester staple fibres, plain weave	kg	25%	Free
5513.12.00	-- 3-Thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	25%	Free
5513.13.00	-- Other woven fabrics of polyester staple fibres	kg	25%	Free
5513.19.00	-- Other woven fabrics	kg	25%	Free
	- Dyed			
5513.21.00	-- Of polyester staple fibres, plain weave	kg	25%	Free
5513.23.00	-- Other woven fabrics of polyester staple fibres	kg	25%	Free
5513.29.00	-- Other woven fabrics	kg	25%	Free
	- Of yarns of different colours			
5513.31.00	-- Of polyester staple fibres, plain weave	kg	25%	Free
5513.39.00	-- Other woven fabrics	kg	25%	Free
	- Printed			
5513.41.00	-- Of polyester staple fibres, plain weave	kg	25%	Free
5513.49.00	-- Other woven fabrics	kg	25%	Free
<b>55.14</b>	<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>.</b>			
	- Unbleached or bleached			
5514.11.00	-- Of polyester staple fibres, plain weave	kg	25%	Free
5514.12.00	-- 3-Thread for 4-thread twill, including cross twill, of polyester staple fibres	kg	25%	Free
5514.19.00	-- Other woven fabrics	kg	25%	Free
	- Dyed			
5514.21.00	-- Of polyester staple fibres, plain weave	kg	25%	Free
5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	25%	Free
5514.23.00	-- Other woven fabrics of polyester staple fibres	kg	25%	Free
5514.29.00	-- Other woven fabrics	kg	25%	Free
5514.30.00	- Of yarns of different colours	kg	25%	Free
	- Printed			
5514.41.00	-- Of polyester staple fibres, plain weave	kg	25%	Free
5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	25%	Free
5514.43.00	-- Other woven fabrics of polyester staple fibres	kg	25%	Free
5514.49.00	-- Other woven fabrics	kg	25%	Free
<b>55.15</b>	<b>Other woven fabrics of synthetic staple fibres.</b>			
	- Of polyester staple fibres:			
5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibres	kg	25%	Free
5515.12.00	-- Mixed mainly or solely with man-made filaments:	kg	25%	Free
5515.13.00	-- Mixed mainly or solely with wool or fine animal hair:	kg	25%	Free
5515.19.00	-- Other	kg	25%	Free
	- Of acrylic or modacrylic staple fibres			
5515.21.00	-- Mixed mainly or solely with man-made filaments	kg	25%	Free
5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	kg	25%	Free
5515.29.00	-- Other	kg	25%	Free
	- Other woven fabrics			
5515.91.00	-- Mixed mainly or solely with man-made filaments:	kg	25%	Free
5515.99.00	-- Other	kg	25%	Free
<b>55.16</b>	<b>Woven fabrics of artificial staple fibres.</b>			
	- Containing 85% or more by weight of artificial staple fibres			
5516.11.00	-- Unbleached or bleached	kg	25%	Free
5516.12.00	-- Dyed	kg	25%	Free
5516.13.00	-- Of yarns of different colours	kg	25%	Free
5516.14.00	-- Printed	kg	25%	Free
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments			
5516.21.00	-- Unbleached or bleached	kg	25%	Free
5516.22.00	-- Dyed	kg	25%	Free
5516.23.00	-- Of yarns of different colours	kg	25%	Free
5516.24.00	-- Printed	kg	25%	Free
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair			
5516.31.00	-- Unbleached or bleached	kg	25%	Free
5516.32.00	-- Dyed	kg	25%	Free



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5516.33.00	-- Of yarns of different colours	kg	25%	Free
5516.34.00	-- Printed	kg	25%	Free
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton			
5516.41.00	-- Unbleached or bleached	kg	25%	Free
5516.42.00	-- Dyed	kg	25%	Free
5516.43.00	-- Of yarns of different colours	kg	25%	Free
5516.44.00	-- Printed	kg	25%	Free
	- Other			
5516.91.00	-- Unbleached or bleached	kg	25%	Free
5516.92.00	-- Dyed	kg	25%	Free
5516.93.00	-- Of yarns of different colours	kg	25%	Free
5516.94.00	-- Printed	kg	25%	Free

## Chapter 56

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

#### Notes.

1. This Chapter does not cover:
  - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (e.g., perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
  - (b) Textile products of heading 58.11;
  - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
  - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
  - (e) Metal foil on a backing of felt or nonwovens (generally section XIV or XV); or
  - (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).  
Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.  
Headings 56.02 and 56.03 do not, however, cover:
  - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
  - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
  - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>56.01</b>		<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</b>			
		- Wadding of textile materials and articles thereof :			
	5601.21.00	-- Of cotton	kg	25%	Free
	5601.22.00	-- Of man-made fibres	kg	25%	Free
	5601.29.00	-- Other	kg	25%	Free
	5601.30.00	- Textile flock and dust and mill neps	kg	25%	Free
<b>56.02</b>		<b>Felt, whether or not impregnated, coated, covered or laminated.</b>			
		- Needleloom felt and stitch-bonded fibre fabrics			
	5602.10.10	--- Imported by Industrial IRC holder VAT compliant personal hygiene products manufacturing industries	kg	25%	Free
	5602.10.90	--- Other	kg	25%	Free
		- Other felt, not impregnated, coated, covered or laminated			
	5602.21.00	-- Of wool or fine animal hair	kg	25%	Free
	5602.29.00	-- Of other textile materials	kg	25%	Free
	5602.90.00	- Other	kg	25%	Free
<b>56.03</b>		<b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>			
		- Of man-made filaments:			
		-- Weighing not more than 25 g/m <sup>2</sup>			

5603.11.10	--- Hydrophilic/hydrophobic white/light/green imported by Industrial IRC holder VAT compliant hygienic products manufacturing industry	kg	25%	Free
5603.11.90	--- Other	kg	25%	Free
5603.12.10	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup> --- Textile back sheet/Non woven air through bonded (ADL) imported by industrial IRC holder VAT compliant hygienic products manufacturing industry	kg	25%	Free
5603.12.90	--- Other	kg	25%	Free
5603.13.10	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup> --- Elastic back ear imported by Industrial IRC holder VAT compliant hygienic products manufacturing industry	kg	25%	Free
5603.13.90	--- Other	kg	25%	Free
5603.14.00	-- Weighing more than 150 g/m <sup>2</sup>	kg	25%	Free
5603.91.00	- Other: -- Weighing not more than 25 g/m <sup>2</sup> -- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kg	25%	Free
5603.92.10	--- Dry web imported by Industrial IRC holder VAT compliant hygienic products manufacturing industry	kg	25%	Free
5603.92.90	--- Other	kg	25%	Free
5603.93.00	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	kg	25%	Free
5603.94.00	-- Weighing more than 150 g/m <sup>2</sup>	kg	25%	Free
<b>56.04</b>	<b>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.</b>			
5604.10.00	- Rubber thread and cord, textile covered	kg	25%	Free
5604.90.00	- Other	kg	25%	Free
<b>56.05</b>	<b>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</b>			
5605.00.10	--- Metalized round yarn	kg	25%	Free
5605.00.90	--- Other	kg	25%	Free
<b>56.06</b>	<b>5606.00.00 Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.</b>	kg	25%	Free
<b>56.07</b>	<b>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</b>			
5607.21.00	- Of sisal or other textile fibres of the genus Agave -- Binder or baler twine	kg	10%	Free
5607.29.00	-- Other	kg	10%	Free
5607.41.00	- Of polyethylene or polypropylene -- Binder or baler twine	kg	10%	Free
5607.49.10	-- Other	kg	10%	Free
5607.49.90	--- Twine, Cordage, Rope and cables for fishing trawler and factory ship	kg	5%	Free
5607.50.00	--- Other	kg	10%	Free
5607.90.00	- Of other synthetic fibres - Other	kg	10%	Free
<b>56.08</b>	<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.</b>			
5608.11.10	- Of man-made textile materials -- Made up fishing nets --- For fishing trawler	kg	1%	Free
5608.11.90	--- Other	kg	10%	Free
5608.19.10	-- Other	kg	10%	Free
5608.19.90	--- Filter cloth imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	kg	10%	Free
5608.90.00	--- Other	kg	10%	Free
<b>56.09</b>	<b>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</b>			
5609.00.10	--- Twine, Cordage, Ropes or Cables for fishing trawler and factory ships	kg	5%	Free
5609.00.90	--- Other	kg	25%	Free

## Chapter 57

## Carpets and other textile floor coverings

## Notes.

- For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
- This Chapter does not cover floor covering underlays.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>57.01</b>		<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>			
	5701.10.00	- Of wool or fine animal hair	m <sup>2</sup>	25%	Free
	5701.90.00	- Of other textile materials	m <sup>2</sup>	25%	Free
<b>57.02</b>		<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.</b>			
	5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m <sup>2</sup>	25%	Free
	5702.20.00	- Floor coverings of coconut fibres (coir)	m <sup>2</sup>	25%	Free
		- Other, of pile construction, not made up			
	5702.31.00	-- Of wool or fine animal hair	m <sup>2</sup>	25%	Free
	5702.32.00	-- Of man-made textile material	m <sup>2</sup>	25%	Free
	5702.39.00	-- Of other textile materials	m <sup>2</sup>	25%	Free
		- Other, of pile construction, made up			
	5702.41.00	-- Of wool or fine animal hair	m <sup>2</sup>	25%	Free
	5702.42.00	-- Of man-made textile materials	m <sup>2</sup>	25%	Free
	5702.49.00	-- Of other textile materials	m <sup>2</sup>	25%	Free
	5702.50.00	- Other, not of pile construction, not made up	m <sup>2</sup>	25%	Free
		- Other, not of pile construction, made up			
	5702.91.00	-- Of wool or fine animal hair	m <sup>2</sup>	25%	Free
	5702.92.00	-- Of man-made textile materials	m <sup>2</sup>	25%	Free
	5702.99.00	-- Of other textile materials	m <sup>2</sup>	25%	Free
<b>57.03</b>		<b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>			
	5703.10.00	- Of wool or fine animal hair	m <sup>2</sup>	25%	Free
	5703.20.00	- Of nylon or other polyamides	m <sup>2</sup>	25%	Free
	5703.30.00	- Of other man-made textile materials	m <sup>2</sup>	25%	Free
	5703.90.00	- Of other textile materials	m <sup>2</sup>	25%	Free
<b>57.04</b>		<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>			
	5704.10.00	- Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	m <sup>2</sup>	25%	Free
	5704.20.00	- Tiles, having a maximum surface area exceeding 0.3 m <sup>2</sup> but not exceeding 1m <sup>2</sup>	m <sup>2</sup>	25%	Free
	5704.90.00	- Other	m <sup>2</sup>	25%	Free
<b>57.05</b>	<b>5705.00.00</b>	<b>Other carpets and other textile floor coverings, whether or not made up.</b>	m <sup>2</sup>	25%	Free

## Chapter 58

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

#### Notes.

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

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>58.01</b>		<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>			
	5801.10.00	- Of wool or fine animal hair	kg	25%	Free
		- Of cotton			
	5801.21.00	-- Uncut weft pile fabrics	kg	25%	Free
	5801.22.00	-- Cut corduroy	kg	25%	Free
	5801.23.00	-- Other weft pile fabrics	kg	25%	Free
	5801.26.00	-- Chenille fabrics	kg	25%	Free
	5801.27.00	-- Warp pile fabrics.	kg	25%	Free
		- Of man-made fibres			
	5801.31.00	-- Uncut weft pile fabrics	kg	25%	Free
	5801.32.00	-- Cut corduroy	kg	25%	Free
	5801.33.00	-- Other weft pile fabrics	kg	25%	Free
	5801.36.00	-- Chenille fabrics	kg	25%	Free
	5801.37.00	-- Warp pile fabrics	kg	25%	Free
	5801.90.00	- Of other textile materials	kg	25%	Free

<b>58.02</b>	<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.</b>			
	- Terry towelling and similar woven terry fabrics, of cotton	kg	25%	Free
5802.11.00	-- Unbleached	kg	25%	Free
5802.19.00	-- Other	kg	25%	Free
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	kg	25%	Free
5802.30.00	- Tufted textile fabrics	kg	25%	Free
<b>58.03</b>	<b>5803.00.00 Gauze, other than narrow fabrics of heading 58.06.</b>	kg	25%	Free
<b>58.04</b>	<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.</b>			
5804.10.00	- Tulles and other net fabrics	kg	25%	Free
	- Mechanically made lace			
5804.21.00	-- Of man-made fibres	kg	25%	Free
5804.29.00	-- Of other textile materials	kg	25%	Free
5804.30.00	- Hand-made lace	kg	25%	Free
<b>58.05</b>	<b>5805.00.00 Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.</b>	kg	25%	Free
<b>58.06</b>	<b>Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</b>			
5806.10.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg	25%	Free
5806.20.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	kg	25%	Free
	- Other woven fabrics			
5806.31.00	-- Of cotton	kg	25%	Free
	-- Of man-made fibres			
5806.32.10	--- Imported by industrial IRC holder VAT compliant satin ribbon manufacturing industry	kg	25%	Free
5806.32.90	--- Other	kg	25%	Free
5806.39.00	-- Of other textile materials	kg	25%	Free
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	25%	Free
<b>58.07</b>	<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>			
5807.10.00	- Woven	kg	25%	Free
5807.90.00	- Other	kg	25%	Free
<b>58.08</b>	<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>			
5808.10.00	- Braids, in the piece	kg	25%	Free
5808.90.00	- Other	kg	25%	Free
<b>58.09</b>	<b>5809.00.00 Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>	kg	25%	Free
<b>58.10</b>	<b>Embroidery in the piece, in strips or in motifs</b>			
5810.10.00	- Embroidery without visible ground	kg	25%	Free
	- Other embroidery			
5810.91.00	-- Of cotton	kg	25%	Free
5810.92.00	-- Of man-made fibres	kg	25%	Free
5810.99.00	-- Of other textile materials	kg	25%	Free
<b>58.11</b>	<b>5811.00.00 Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.</b>	kg	25%	Free

**Chapter 59****Impregnated, coated, covered or laminated textile fabrics;  
textile articles of a kind suitable for industrial use****Notes.**

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to:
  - (a) Textile fabric, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
    - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
    - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15° C and 30° C (usually Chapter 39);
    - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
    - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
    - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
    - (6) Textile products of heading 58.11;
  - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
  - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
    - (i) Weighing not more than 1,500 g/m<sup>2</sup>; or
    - (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile material;
  - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
  - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.
5. Heading 59.07 does not apply to:
  - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purposes of this provision, no account should be taken of any resulting change of colour;

- (b) Fabric painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments;  
However, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 59.10 does not apply to:

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated, with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings. 59.08 to 59.10), the following only:
  - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
  - (ii) Bolting cloth;
  - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
  - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
  - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
  - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes [for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts].

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>59.01</b>		<b>Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.</b>			
	5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg	25%	Free
	5901.90.00	- Other	kg	25%	Free
<b>59.02</b>		<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>			
	5902.10.00	- Of nylon or other polyamides:	kg	5%	Free
	5902.20.00	- Of polyesters	kg	5%	Free
	5902.90.00	- Other	kg	5%	Free



59.03	Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.					
	- With polyvinyl chloride:					
5903.10.10	--- Fusing interlining materials (textile material for stiffening cuffs and collars)	kg	25%	Free		
5903.10.20	--- imported by Industrial IRC holder VAT compliant footwear manufacturing industry	kg	25%	Free		
5903.10.90	--- Other	kg	25%	Free		
	- With polyurethane:					
5903.20.10	--- Fusing interlining materials (textile material for stiffening cuffs and collars)	kg	25%	Free		
5903.20.20	--- imported by Industrial IRC holder VAT compliant footwear manufacturing industry	kg	25%	Free		
5903.20.90	--- Other	kg	25%	Free		
	- Other					
5903.90.10	--- Side tape (lock loop) imported by Industrial IRC holder VAT compliant hygienic products manufacturing industry	kg	25%	Free		
5903.90.90	--- Other	kg	25%	Free		
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.					
5904.10.00	- Linoleum	m <sup>2</sup>	25%	Free		
5904.90.00	- Other	m <sup>2</sup>	25%	Free		
59.05	5905.00.00	Textile wall coverings.		m <sup>2</sup>	25%	Free
59.06	Rubberised textile fabrics, other than those of heading 59.02.					
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	kg	10%	Free		
	- Other					
5906.91.00	-- Knitted or crocheted	kg	25%	Free		
	-- Other					
5906.99.10	--- Reflective tape	kg	10%	Free		
5906.99.90	--- Other	kg	25%	Free		
59.07	5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.		kg	25%	Free
59.08	5908.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.				
		kg	25%	Free		
59.09	5909.00.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.				
		kg	25%	Free		
59.10	5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.				
		kg	1%	Free		
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.					
	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)					
5911.10.10	--- Narrow fabrics made of velvet impregnated with rubber for covering weaving spindle	kg	5%	Free		
5911.10.90	--- Other	kg	1%	Free		
5911.20.00	- Bolting cloth, whether or not made up	kg	1%	Free		
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines(for example, for pulp or asbestos cement)					
5911.31.00	-- Weighing less than 650 g/m <sup>2</sup>	kg	1%	Free		
5911.32.00	-- Weighing 650 g/m <sup>2</sup> or more	kg	1%	Free		
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	1%	Free		
5911.90.00	- Other	kg	1%	Free		

## Chapter 60

### Knitted or crocheted fabrics

#### Notes.

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

#### Subheading Note.

- 1.- Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m<sup>2</sup> and not more than 55 g/m<sup>2</sup>, having a mesh size of not less than 20 holes/cm<sup>2</sup> and not more than 100 holes/cm<sup>2</sup>, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>60.01</b>		<b>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.</b>			
	6001.10.00	- "Long pile" fabrics	kg	25%	Free
		- Looped pile fabrics			
	6001.21.00	-- Of cotton	kg	25%	Free
	6001.22.00	-- Of man-made fibres	kg	25%	Free
	6001.29.00	-- Of other textile materials	kg	25%	Free
		- Other			
	6001.91.00	-- Of cotton	kg	25%	Free
	6001.92.00	-- Of man-made fibres	kg	25%	Free
	6001.99.00	-- Of other textile materials	kg	25%	Free
<b>60.02</b>		<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>			
	6002.40.00	- Containing by weight 5% or more of elastomeric yarn containing rubber thread	kg	25%	Free
	6002.90.00	- Other	kg	25%	Free
<b>60.03</b>		<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02</b>			
	6003.10.00	- Of wool or fine animal hair	kg	25%	Free
	6003.20.00	- Of cotton	kg	25%	Free
	6003.30.00	- Of synthetic fibres	kg	25%	Free
	6003.40.00	- Of artificial fibres	kg	25%	Free
	6003.90.00	- Other	kg	25%	Free
<b>60.04</b>		<b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01</b>			
	6004.10.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg	25%	Free
	6004.90.00	- Other	kg	25%	Free
<b>60.05</b>		<b>Warp knit fabrics (including those made on galloon knitting machines), other than of headings 60.01 to 60.04</b>			

	- Of cotton			
6005.21.00	-- Unbleached or bleached	kg	25%	Free
6005.22.00	-- Dyed	kg	25%	Free
6005.23.00	-- Of yarns of different colours	kg	25%	Free
6005.24.00	-- Printed	kg	25%	Free
	- Of synthetic fibres			
6005.35.00	-- Fabrics specified in Subheading Note 1 to this Chapter	kg	25%	Free
6005.36.00	-- Other, unbleached or bleached	kg	25%	Free
6005.37.00	-- Other, dyed	kg	25%	Free
6005.38.00	-- Other, of yarns of different colours	kg	25%	Free
6005.39.00	-- Other, printed	kg	25%	Free
	- Of artificial fibres			
6005.41.00	-- Unbleached or bleached	kg	25%	Free
6005.42.00	-- Dyed	kg	25%	Free
6005.43.00	-- Of yarns of different colours	kg	25%	Free
6005.44.00	-- Printed	kg	25%	Free
	- Other			
6005.90.10	--- Shading net imported by agricultural or horticultural products manufacturers	kg	10%	Free
6005.90.90	--- Other	kg	25%	Free
<b>60.06</b>	<b>Other knitted or crocheted fabrics</b>			
6006.10.00	- Of wool or fine animal hair	kg	25%	Free
	- Of cotton			
6006.21.00	-- Unbleached or bleached	kg	25%	Free
6006.22.00	-- Dyed	kg	25%	Free
6006.23.00	-- Of yarns of different colours	kg	25%	Free
6006.24.00	-- Printed	kg	25%	Free
	- Of synthetic fibres			
6006.31.00	-- Unbleached or bleached	kg	25%	Free
6006.32.00	-- Dyed	kg	25%	Free
6006.33.00	-- Of yarns of different colours	kg	25%	Free
6006.34.00	-- Printed	kg	25%	Free
	- Of artificial fibres			
6006.41.00	-- Unbleached or bleached	kg	25%	Free
6006.42.00	-- Dyed	kg	25%	Free
6006.43.00	-- Of yarns of different colours	kg	25%	Free
	-- Printed			
6006.44.10	--- imported by Industrial IRC holder VAT compliant footwear manufacturing industry	kg	25%	Free
6006.44.90	--- Other	kg	25%	Free
6006.90.00	- Other	kg	25%	Free

## Chapter 61

### Articles of apparel and clothing accessories, knitted or crocheted

#### Notes.

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
  - (a) Goods of heading 62.12;
  - (b) Worn clothing or other worn articles of heading 63.09; or
  - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04;
  - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs. All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

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

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

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

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>61.01</b>		<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.</b>			
	6101.20.00	- Of cotton	u	25%	Free
	6101.30.00	- Of man-made fibres	u	25%	Free
	6101.90.00	- Of other textile materials	u	25%	Free
<b>61.02</b>		<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.</b>			
	6102.10.00	- Of wool or fine animal hair	u	25%	Free
	6102.20.00	- Of cotton	u	25%	Free

	6102.30.00	- Of man-made fibres	u	25%	Free
	6102.90.00	- Of other textile materials	u	25%	Free
<b>61.03</b>		<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>			
	6103.10.00	- Suits	u	25%	Free
		- Ensembles			
	6103.22.00	-- Of cotton	u	25%	Free
	6103.23.00	-- Of synthetic fibres	u	25%	Free
	6103.29.00	-- Of other textile materials	u	25%	Free
		- Jackets and blazers			
	6103.31.00	-- Of wool or fine animal hair	u	25%	Free
	6103.32.00	-- Of cotton	u	25%	Free
	6103.33.00	-- Of synthetic fibres	u	25%	Free
	6103.39.00	-- Of other textile materials	u	25%	Free
		- Trousers, bib and brace overalls, breeches and shorts			
	6103.41.00	-- Of wool or fine animal hair	u	25%	Free
	6103.42.00	-- Of cotton	u	25%	Free
	6103.43.00	-- Of synthetic fibres	u	25%	Free
	6103.49.00	-- Of other textile materials	u	25%	Free
<b>61.04</b>		<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>			
		- Suits			
	6104.13.00	-- Of synthetic fibres	u	25%	Free
	6104.19.00	-- Of other textile materials	u	25%	Free
		- Ensembles			
	6104.22.00	-- Of cotton	u	25%	Free
	6104.23.00	-- Of synthetic fibres	u	25%	Free
	6104.29.00	-- Of other textile materials	u	25%	Free
		- Jackets and blazers:			
	6104.31.00	-- Of wool or fine animal hair	u	25%	Free
	6104.32.00	-- Of cotton	u	25%	Free
	6104.33.00	-- Of synthetic fibres	u	25%	Free
	6104.39.00	-- Of other textile materials	u	25%	Free
		- Dresses			
	6104.41.00	-- Of wool or fine animal hair	u	25%	Free
	6104.42.00	-- Of cotton	u	25%	Free
	6104.43.00	-- Of synthetic fibres	u	25%	Free
	6104.44.00	-- Of artificial fibres	u	25%	Free
	6104.49.00	-- Of other textile materials	u	25%	Free
		- Skirts and divided skirts:			
	6104.51.00	-- Of wool or fine animal hair	u	25%	Free
	6104.52.00	-- Of cotton	u	25%	Free
	6104.53.00	-- Of synthetic fibres	u	25%	Free
	6104.59.00	-- Of other textile materials	u	25%	Free
		- Trousers, bib and brace overalls, breeches and shorts			
	6104.61.00	-- Of wool or fine animal hair	u	25%	Free
	6104.62.00	-- Of cotton	u	25%	Free
	6104.63.00	-- Of synthetic fibres	u	25%	Free
	6104.69.00	-- Of other textile materials	u	25%	Free
<b>61.05</b>		<b>Men's or boys' shirts, knitted or crocheted.</b>			
	6105.10.00	- Of cotton	u	25%	Free
	6105.20.00	- Of man-made fibres	u	25%	Free
	6105.90.00	- Of other textile materials	u	25%	Free
<b>61.06</b>		<b>Women's or girls' blouses, shirts, and shirt-blouses, knitted or crocheted.</b>			
	6106.10.00	- Of cotton	u	25%	Free
	6106.20.00	- Of man-made fibres	u	25%	Free
	6106.90.00	- Of other textile materials	u	25%	Free
<b>61.07</b>		<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>			
		- Underpants and briefs:			
	6107.11.00	-- Of cotton	u	25%	Free
	6107.12.00	-- Of man-made fibres	u	25%	Free

	6107.19.00	-- Of other textile materials	u	25%	Free
		- Nightshirts and pyjamas:			
	6107.21.00	-- Of cotton	u	25%	Free
	6107.22.00	-- Of man-made fibres	u	25%	Free
	6107.29.00	-- Of other textile materials	u	25%	Free
		- Other			
	6107.91.00	-- Of cotton	u	25%	Free
	6107.99.00	-- Of other textile materials	u	25%	Free
<b>61.08</b>		<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>			
		- Slips and petticoats			
	6108.11.00	-- Of man-made fibres	u	25%	Free
	6108.19.00	-- Of other textile materials	u	25%	Free
		- Briefs and panties			
	6108.21.00	-- Of cotton	u	25%	Free
	6108.22.00	-- Of man-made fibres	u	25%	Free
	6108.29.00	-- Of other textile materials	u	25%	Free
		- Nightdresses and pyjamas			
	6108.31.00	-- Of cotton	u	25%	Free
	6108.32.00	-- Of man-made fibres	u	25%	Free
	6108.39.00	-- Of other textile materials	u	25%	Free
		- Other			
	6108.91.00	-- Of cotton	u	25%	Free
	6108.92.00	-- Of man-made fibres	u	25%	Free
	6108.99.00	-- Of other textile materials	u	25%	Free
<b>61.09</b>		<b>T-shirts, singlets and other vests, knitted or crocheted.</b>			
	6109.10.00	- Of cotton	u	25%	Free
	6109.90.00	- Of other textile materials	u	25%	Free
<b>61.10</b>		<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</b>			
		- Of wool or fine animal hair			
	6110.11.00	-- Of wool	u	25%	Free
	6110.12.00	-- Of kashmir (cashmere) goats	u	25%	Free
	6110.19.00	-- Other	u	25%	Free
	6110.20.00	- Of cotton	u	25%	Free
	6110.30.00	- Of man-made fibres	u	25%	Free
	6110.90.00	- Of other textile materials	u	25%	Free
<b>61.11</b>		<b>Babies' garments and clothing accessories knitted or crocheted.</b>			
	6111.20.00	- Of cotton	kg	25%	Free
	6111.30.00	- Of synthetic fibres	kg	25%	Free
	6111.90.00	- Of other textile materials	kg	25%	Free
<b>61.12</b>		<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>			
		- Track suits			
	6112.11.00	-- Of cotton	u	25%	Free
	6112.12.00	-- Of synthetic fibres	u	10%	Free
	6112.19.00	-- Of other textile materials	u	10%	Free
	6112.20.00	- Ski suits	u	25%	Free
		- Men's or boys' swimwear			
	6112.31.00	-- Of synthetic fibres	u	10%	Free
	6112.39.00	-- Of other textile materials	u	10%	Free
		- Women's or girls' swimwear			
	6112.41.00	-- Of synthetic fibres	u	10%	Free
	6112.49.00	-- Of other textile materials	u	10%	Free
<b>61.13</b>	6113.00.00	<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>	kg	25%	Free
<b>61.14</b>		<b>Other garments, knitted or crocheted.</b>			
	6114.20.00	- Of cotton	kg	25%	Free
	6114.30.00	- Of man-made fibres	kg	25%	Free
	6114.90.00	- Of other textile materials	kg	25%	Free
<b>61.15</b>		<b>Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.</b>			

61.16	6115.10.00	- Graduated compression hosiery (for example, stockings for varicose veins)	kg	25%	Free
		- Other panty hose and tights			
	6115.21.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	kg	25%	Free
	6115.22.00	-- Of synthetic fibres measuring per single yarn 67 decitex or more	kg	25%	Free
	6115.29.00	-- Of other textile materials	kg	25%	Free
	6115.30.00	- Other women's full-length or knee-length hosiery measuring per single yarn less than 67 decitex	kg	25%	Free
		- Other			
	6115.94.00	-- Of wool or fine animal hair	kg	25%	Free
	6115.95.00	-- Of cotton	kg	25%	Free
	6115.96.00	-- Of synthetic fibres	kg	25%	Free
	6115.99.00	-- Of other textile materials	kg	25%	Free
		<b>Gloves, mittens and mitts, knitted or crocheted.</b>			
	6116.10.00	- Impregnated, coated or covered with plastics or rubber	kg	25%	Free
		- Other			
	6116.91.00	-- Of wool or fine animal hair	kg	25%	Free
	6116.92.00	-- Of cotton	kg	25%	Free
61.17	6116.93.00	-- Of synthetic fibres	kg	25%	Free
	6116.99.00	-- Of other textile materials	kg	25%	Free
		<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>			
	6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like:	kg	25%	Free
		- Other accessories :			
	6117.80.10	--- Of cotton	kg	25%	Free
	6117.80.90	--- Other	kg	25%	Free
	6117.90.00	- Parts	kg	25%	Free



## Chapter 62

### Articles of apparel and clothing accessories, not knitted or crocheted

#### Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 61.12).
2. This Chapter does not cover:
  - (a) Worn clothing or other worn articles of heading 63.09; or
  - (b) Orthopaedic appliances, surgical belts, trusses of the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04:
  - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition, they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

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

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

    - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
    - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
    - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
  - (b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits and ski suits, of heading 62.11.

4. For the purposes of heading 62.09;

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5. Garments which are *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6. For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

-one garments such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waist coat in addition, and  
one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm. are to be classified in heading 62.14.

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

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>62.01</b>		<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.</b>			
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
	6201.11.00	-- Of wool or fine animal hair	u	25%	Free
	6201.12.00	-- Of cotton	u	25%	Free
	6201.13.00	-- Of man-made fibres	u	25%	Free
	6201.19.00	-- Of other textile materials	u	25%	Free
		- Other			
	6201.91.00	-- Of wool or fine animal hair	u	25%	Free
	6201.92.00	-- Of cotton	u	25%	Free
	6201.93.00	-- Of man-made fibres	u	25%	Free
	6201.99.00	-- Of other textile materials	u	25%	Free
<b>62.02</b>		<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.04.</b>			
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
	6202.11.00	-- Of wool or fine animal hair	u	25%	Free
	6202.12.00	-- Of cotton	u	25%	Free
	6202.13.00	-- Of man-made fibres	u	25%	Free
	6202.19.00	-- Of other textile materials	u	25%	Free
		- Other			
	6202.91.00	-- Of wool or fine animal hair	u	25%	Free
	6202.92.00	-- Of cotton	u	25%	Free
	6202.93.00	-- Of man-made fibres	u	25%	Free
	6202.99.00	-- Of other textile materials	u	25%	Free
<b>62.03</b>		<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>			
		- Suits			
	6203.11.00	-- Of wool or fine animal hair	u	25%	Free
	6203.12.00	-- Of synthetic fibres	u	25%	Free
	6203.19.00	-- Of other textile materials:	u	25%	Free
		- Ensembles			
	6203.22.00	-- Of cotton	u	25%	Free
	6203.23.00	-- Of synthetic fibres	u	25%	Free
	6203.29.00	-- Of other textile materials	u	25%	Free
		- Jackets and blazers			
	6203.31.00	-- Of wool or fine animal hair	u	25%	Free
	6203.32.00	-- Of cotton	u	25%	Free
	6203.33.00	-- Of synthetic fibres	u	25%	Free
	6203.39.00	-- Of other textile materials	u	25%	Free
		- Trousers, bib and brace overalls, breeches and shorts			
	6203.41.00	-- Of wool or fine animal hair	u	25%	Free
	6203.42.00	-- Of cotton	u	25%	Free
	6203.43.00	-- Of synthetic fibres	u	25%	Free
	6203.49.00	-- Of other textile materials	u	25%	Free
<b>62.04</b>		<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>			
		- Suits			
	6204.11.00	-- Of wool or fine animal hair	u	25%	Free
	6204.12.00	-- Of cotton	u	25%	Free
	6204.13.00	-- Of synthetic fibres	u	25%	Free
	6204.19.00	-- Of other textile materials	u	25%	Free
		- Ensembles			
	6204.21.00	-- Of wool or fine animal hair	u	25%	Free
	6204.22.00	-- Of cotton	u	25%	Free
	6204.23.00	-- Of synthetic fibres	u	25%	Free

	6204.29.00	-- Of other textile materials	u	25%	Free
		- Jackets and blazers			
	6204.31.00	-- Of wool or fine animal hair	u	25%	Free
	6204.32.00	-- Of cotton	u	25%	Free
	6204.33.00	-- Of synthetic fibres	u	25%	Free
	6204.39.00	-- Of other textile materials	u	25%	Free
		- Dresses			
	6204.41.00	-- Of wool or fine animal hair	u	25%	Free
	6204.42.00	-- Of cotton	u	25%	Free
	6204.43.00	-- Of synthetic fibres	u	25%	Free
	6204.44.00	-- Of artificial fibres	u	25%	Free
	6204.49.00	-- Of other textile materials	u	25%	Free
		- Skirts and divided skirts			
	6204.51.00	-- Of wool or fine animal hair	u	25%	Free
	6204.52.00	-- Of cotton	u	25%	Free
	6204.53.00	-- Of synthetic fibres	u	25%	Free
	6204.59.00	-- Of other textile materials	u	25%	Free
		- Trousers, bib and brace overalls, breeches and shorts			
	6204.61.00	-- Of wool or fine animal hair	u	25%	Free
	6204.62.00	-- Of cotton	u	25%	Free
	6204.63.00	-- Of synthetic fibres	u	25%	Free
	6204.69.00	-- Of other textile materials	u	25%	Free
<b>62.05</b>		<b>Men's or boys' shirts.</b>			
	6205.20.00	- Of cotton	u	25%	Free
	6205.30.00	- Of man-made fibres	u	25%	Free
	6205.90.00	- Of other textile materials	u	25%	Free
<b>62.06</b>		<b>Women's or girls' blouses, shirts, and shirt-blouses.</b>			
	6206.10.00	- Of silk or silk waste	u	25%	Free
	6206.20.00	- Of wool or fine animal hair	u	25%	Free
	6206.30.00	- Of cotton	u	25%	Free
	6206.40.00	- Of man-made fibres	u	25%	Free
	6206.90.00	- Of other textile materials	u	25%	Free
<b>62.07</b>		<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>			
		- Underpants and briefs			
	6207.11.00	-- Of cotton	u	25%	Free
	6207.19.00	-- Of other textile materials	u	25%	Free
		- Nightshirts and pyjamas:			
	6207.21.00	-- Of cotton	u	25%	Free
	6207.22.00	-- Of man-made fibres	u	25%	Free
	6207.29.00	-- Of other textile materials	u	25%	Free
		- Other			
	6207.91.00	-- Of cotton	u	25%	Free
	6207.99.00	-- Of other textile material	u	25%	Free
<b>62.08</b>		<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.</b>			
		- Slips and petticoats:			
	6208.11.00	-- Of man-made fibres	u	25%	Free
	6208.19.00	-- Of other textile materials	u	25%	Free
		- Nightdresses and pyjamas			
	6208.21.00	-- Of cotton	u	25%	Free
	6208.22.00	-- Of man-made fibres	u	25%	Free
	6208.29.00	-- Of other textile materials	u	25%	Free
		- Other			
	6208.91.00	-- Of cotton	u	25%	Free
	6208.92.00	-- Of man-made fibres	u	25%	Free
	6208.99.00	-- Of other textile materials	u	25%	Free
<b>62.09</b>		<b>Babies' garments and clothing accessories.</b>			
	6209.20.00	- Of cotton	u	25%	Free
	6209.30.00	- Of synthetic fibres	u	25%	Free
	6209.90.00	- Of other textile materials	u	25%	Free

<b>62.10</b>	<b>Garments, made up of fabrics of headings 56.02, 56.03, 59.03, 59.06 or 59.07.</b>			
6210.10.00	- Of fabrics of heading 56.02 or 56.03	u	25%	Free
6210.20.00	- Other garments, of the type described in sub-heading 6201.11 to 6201.19	u	25%	Free
6210.30.00	- Other garments, of the type described in sub-heading Nos. 6202.11 to 6202.19	u	25%	Free
6210.40.00	- Other men's or boys' garments	u	25%	Free
6210.50.00	- Other women's or girls' garments	u	25%	Free
<b>62.11</b>	<b>Track suits, ski suits and swimwear; other garments.</b>			
	- Swimwear:			
6211.11.00	-- Men's or boys	u	10%	Free
6211.12.00	-- Women's or girls	u	10%	Free
6211.20.00	- Ski suits	u	25%	Free
	- Other garments, men's or boys':			
6211.32.00	-- Of cotton	u	25%	Free
6211.33.00	-- Of man-made fibres	u	25%	Free
6211.39.00	-- Of other textile materials	u	25%	Free
	- Other garments, women's or girls'			
6211.42.00	-- Of cotton	u	25%	Free
6211.43.00	-- Of man-made fibres	u	25%	Free
6211.49.00	-- Of other textile materials	u	25%	Free
<b>62.12</b>	<b>Brassieres, girdles, corsets, brace, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>			
6212.10.00	- Brassieres	u	25%	Free
6212.20.00	- Girdles and panty-girdles	u	25%	Free
6212.30.00	- Corselettes	u	25%	Free
6212.90.00	- Other	u	25%	Free
<b>62.13</b>	<b>Handkerchiefs.</b>			
6213.20.00	- Of cotton	u	25%	Free
6213.90.00	- Of other textile materials	u	25%	Free
<b>62.14</b>	<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>			
6214.10.00	- Of silk or silk waste	u	25%	Free
6214.20.00	- Of wool or fine animal hair	u	25%	Free
6214.30.00	- Of synthetic fibres	u	25%	Free
6214.40.00	- Of artificial fibres	u	25%	Free
6214.90.00	- Of other textile materials	u	25%	Free
<b>62.15</b>	<b>Ties, bow ties and cravats.</b>			
6215.10.00	- Of silk or silk waste	u	25%	Free
6215.20.00	- Of man-made fibres	u	25%	Free
6215.90.00	- Of other textile materials	u	25%	Free
<b>62.16</b>	<b>Gloves, mittens and mitts.</b>	u	25%	Free
<b>62.17</b>	<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</b>			
6217.10.00	- Accessories	kg	25%	Free
6217.90.00	- Parts	kg	25%	Free

## Chapter 63

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

#### Notes.

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

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

  - (i) They must show signs of appreciable wear, and
  - (ii) They must be presented in bulk or in bales, sacks or similar packings.

#### Subheading Note.

- 1.- Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)

#### I.- OTHER MADE UP TEXTILE ARTICLES

<b>63.01</b>		<b>Blankets and travelling rugs.</b>			
	6301.10.00	- Electric blankets	u	25%	Free
	6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	kg	25%	Free
	6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	kg	25%	Free
	6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg	25%	Free
	6301.90.00	- Other blankets and travelling rugs	kg	25%	Free
<b>63.02</b>		<b>Bed linen, table linen, toilet linen and kitchen linen.</b>			
	6302.10.00	- Bed linen, knitted or crocheted	kg	25%	Free
		- Other bed linen, printed:			
	6302.21.00	-- Of cotton	kg	25%	Free
	6302.22.00	-- Of man-made fibres	kg	25%	Free
	6302.29.00	-- Of other textile materials	kg	25%	Free
		- Other bed linen:			
	6302.31.00	-- Of cotton	kg	25%	Free
	6302.32.00	-- Of man-made fibres	kg	25%	Free
	6302.39.00	-- Of other textile materials	kg	25%	Free
	6302.40.00	- Table linen, knitted or crocheted	kg	25%	Free
		- Other table linen:			
	6302.51.00	-- Of cotton	kg	25%	Free
	6302.53.00	-- Of man-made fibres	kg	25%	Free

	6302.59.00	-- Of other textile materials	kg	25%	Free
	6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	25%	Free
		- Other:			
	6302.91.00	-- Of cotton	kg	25%	Free
	6302.93.00	-- Of man-made fibres	kg	25%	Free
	6302.99.00	-- Of other textile materials	kg	25%	Free
<b>63.03</b>		<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>			
		- Knitted or crocheted:			
	6303.12.00	-- Of synthetic fibres	kg	25%	Free
	6303.19.00	-- Of other textile materials	kg	25%	Free
		- Other:			
	6303.91.00	-- Of cotton	kg	25%	Free
	6303.92.00	-- Of synthetic fibres	kg	25%	Free
	6303.99.00	-- Of other textile materials	kg	25%	Free
<b>63.04</b>		<b>Other furnishing articles, excluding those of heading 94.04.</b>			
		- Bedspreads:			
	6304.11.00	-- Knitted or crocheted	kg	25%	Free
	6304.19.00	-- Other	kg	25%	Free
	6304.20.00	- Bed nets specified in Subheading Note 1 to this Chapter	kg	25%	Free
		- Other:			
	6304.91.00	-- Knitted or crocheted	kg	25%	Free
	6304.92.00	-- Not knitted or crocheted, of cotton	kg	25%	Free
	6304.93.00	-- Not knitted or crocheted, of synthetic fibres	kg	25%	Free
	6304.99.00	-- Not knitted or crocheted, or other textile materials	kg	25%	Free
<b>63.05</b>		<b>Sacks and bags, of a kind used for the packing of goods.</b>			
	6305.10.00	- Of jute or of other textile bast fibres of heading 53.03	kg	25%	Free
	6305.20.00	- Of cotton	kg	25%	Free
		- Of man-made textile materials :			
	6305.32.00	-- Flexible intermediate bulk containers	kg	25%	Free
	6305.33.00	-- Other, of polyethylene or polypropylene strip or the like	kg	25%	Free
	6305.39.00	-- Other	kg	25%	Free
	6305.90.00	- Of other textile materials	kg	25%	Free
<b>63.06</b>		<b>Tarpaulins, awnings and sun blinds; tents; sails for boats, sailboards or land craft; camping goods.</b>			
		- Tarpaulins awnings and sun blinds:			
	6306.12.00	-- Of synthetic fibres	kg	25%	Free
	6306.19.00	-- Of other textile materials	kg	25%	Free
		- Tents:			
	6306.22.00	-- Of synthetic fibres	kg	25%	Free
	6306.29.00	-- Of other textile materials	kg	25%	Free
	6306.30.00	- Sails	kg	25%	Free
	6306.40.00	- Pneumatic mattresses	kg	25%	Free
	6306.90.00	- Other	kg	25%	Free
<b>63.07</b>		<b>Other made up articles, including dress patterns.</b>			
	6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg	25%	Free
	6307.20.00	- Life-jackets and life-belts	kg	25%	Free
	6307.90.00	- Other	kg	25%	Free

**II. - SETS**

<b>63.08</b>	6308.00.00	<b>Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.</b>	kg	25%	Free
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**III . - WORN CLOTHING AND WORN TEXTILE  
ARTICLES; RAGS**

<b>63.09</b>		<b>Worn clothing and other worn articles.</b>			
	6309.00.10	--- Used sweater imported by Industrial IRC holder VAT compliant blanket manufacturing industry	kg	25%	Free
	6309.00.90	--- Other	kg	25%	Free
<b>63.10</b>		<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles or twine, cordage, rope or cables, of textile materials.</b>			
	6310.10.00	- Sorted	kg	25%	Free
	6310.90.00	- Other	kg	25%	Free

## Section XII

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

## Chapter 64

### Footwear, gaiters and the like; parts of such articles

#### Notes.

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

#### Sub-heading note.

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



Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>64.01</b>		<b>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.</b>			
	6401.10.00	- Footwear incorporating a protective metal toe-cap	2u	25%	Free
		- Other footwear			
	6401.92.00	-- Covering the ankle but not covering the knee	2u	25%	Free
	6401.99.00	-- Other	2u	25%	Free
<b>64.02</b>		<b>Other footwear with outer soles and uppers of rubber or plastics.</b>			
		- Sports footwear			
	6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots.	2u	25%	Free
	6402.19.00	-- Other	2u	25%	Free
	6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	25%	Free
		- Other footwear			
	6402.91.00	-- Covering the ankle	2u	25%	Free
	6402.99.00	-- Other	2u	25%	Free
<b>64.03</b>		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>			
		- Sports footwear			
	6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots.	2u	25%	Free
	6403.19.00	-- Other	2u	25%	Free
	6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	25%	Free
	6403.40.00	- Other footwear, incorporating a protective metal toe-cap	2u	25%	Free
		- Other footwear, with outer soles of leather			
	6403.51.00	-- Covering the ankle	2u	25%	Free
	6403.59.00	-- Other	2u	25%	Free
		- Other footwear			
	6403.91.00	-- Covering the ankle	2u	25%	Free
	6403.99.00	-- Other	2u	25%	Free
<b>64.04</b>		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>			
		- Footwear with outer soles of rubber or plastics			
	6404.11.00	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	2u	25%	Free
	6404.19.00	-- Other	2u	25%	Free
	6404.20.00	- Footwear with outer soles of leather or composition leather	2u	25%	Free
<b>64.05</b>		<b>Other footwear.</b>			
	6405.10.00	- With uppers of leather or composition leather	2u	25%	Free
	6405.20.00	- With uppers of textile materials	2u	25%	Free
	6405.90.00	- Other	2u	25%	Free
<b>64.06</b>		<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles, gaiters, leggings and similar articles, and parts thereof.</b>			
		- Uppers and parts thereof, other than stiffeners			
	6406.10.10	--- Imported by Industrial IRC holder VAT compliant footwear manufacturing industry	kg	25%	Free
	6406.10.90	--- Other	kg	25%	Free
		- Outer soles and heels, of rubber or plastics			
	6406.20.10	--- Imported by Industrial IRC holder VAT compliant footwear manufacturing industry	kg	25%	Free
	6406.20.90	--- Other	kg	25%	Free
	6406.90.00	- Other	kg	25%	Free

## Chapter 65

### Headgear and parts thereof

#### Notes.

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
65.01	6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape not with made brims; plateaux and manchons (including slit manchons), of felt.	kg	25%	Free
65.02	6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	kg	25%	Free
[65.03]					
65.04	6504.00.00	Hats and other headgear, plaited or made by assembling strips any material, whether or not lined or trimmed.	kg	25%	Free
65.05	6505.00.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	kg	25%	Free
65.06		Other headgear, whether or not lined or trimmed.			
	6506.10.00	- Safety headgear	u	25%	Free
		- Other			
	6506.91.00	-- Of rubber or of plastics	kg	25%	Free
	6506.99.00	-- Of other material	kg	25%	Free
65.07	6507.00.00	Head-bands, linings, covers, hat foundations, hat frames peaks and chinstraps, for headgear.	kg	25%	Free

## Chapter 66

### Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

#### Notes.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>66.01</b>		<b>Umbrellas and sun umbrellas (including walking stick umbrellas, garden umbrellas and similar umbrellas).</b>			
	6601.10.00	- Garden or similar umbrellas	u	25%	Free
		- Other			
	6601.91.00	-- Having a telescopic shaft	u	25%	Free
	6601.99.00	-- Other	u	25%	Free
<b>66.02</b>	6602.00.00	<b>Walking-sticks, seat-sticks, whips, riding crops and the like.</b>	u	25%	Free
<b>66.03</b>		<b>Parts, trimmings and accessories of articles of heading No. 66.01 to 66.02.</b>			
	6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	kg	25%	Free
	6603.90.00	- Other	kg	25%	Free

## Chapter 67

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

#### Notes.

1. This Chapter does not cover:
  - (a) Straining cloth of human hair (heading 59.11);
  - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - (c) Footwear (Chapter 64);
  - (d) Headgear and hair-nets (Chapter 65);
  - (e) Toys, sports requisites or carnival articles (Chapter 95); or
  - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96)
2. Heading 67.01 does not cover:
  - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
  - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding;
  - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
3. Heading 67.02 does not cover:
  - (a) Articles of glass (Chapter 70);
  - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
67.01	6701.00.00	<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).</b>	kg	25%	Free
67.02		<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</b>			
	6702.10.00	- Of plastics	kg	25%	Free
	6702.90.00	- Of other materials	kg	25%	Free
67.03	6703.00.00	<b>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.</b>	kg	25%	Free
67.04		<b>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.</b>			
		- Of synthetic textile materials:			
	6704.11.00	-- Complete wigs	kg	25%	Free
	6704.19.00	-- Other	kg	25%	Free
	6704.20.00	- Of human hair	kg	25%	Free
	6704.90.00	- Of other materials	kg	25%	Free

**Section XIII****Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware****Chapter 68****Articles of stone, plaster, cement, asbestos, mica or similar materials****Notes.**

1. This Chapter does not cover:
  - (a) Goods of Chapter 25;
  - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);
  - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
  - (d) Articles of Chapter 71;
  - (e) Tools or parts of tools, of Chapter 82;
  - (f) Lithographic stones of heading 84.42;
  - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (h) Dental burrs (heading 90.18);
  - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
  - (n) Articles of Chapter 97 (for example, works of art).
  
2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>68.01</b> <b>68.02</b>	6801.00.00	<b>Setts, curbstones and flagstones, of natural stone (except slate). Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).</b>	kg	10%	Free
	6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.; artificially coloured granules, chippings and powder :	kg	25%	Free

		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:			
	6802.21.00	-- Marble, travertine and alabaster	kg	25%	Free
	6802.23.00	-- Granite	kg	25%	Free
		-- Other stone			
	6802.29.10	--- Silex/lining/abrasive/polishing disc imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	kg	25%	Free
	6802.29.90	--- Other	kg	25%	Free
		- Other			
	6802.91.00	-- Marble, travertine and alabaster	kg	25%	Free
	6802.92.00	-- Other calcareous stone	kg	25%	Free
	6802.93.00	-- Granite	kg	25%	Free
	6802.99.00	-- Other stone	kg	25%	Free
68.03	6803.00.00	<b>Worked slate and articles of slate or of agglomerated slate.</b>	kg	25%	Free
68.04		<b>Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.</b>			
	6804.10.00	- Millstones and grindstones for milling, grinding or pulping	kg	10%	Free
		- Other millstones, grindstones; grinding wheels and the like:			
	6804.21.00	-- Of agglomerated synthetic or natural diamond	kg	5%	Free
	6804.22.00	-- Of other agglomerated abrasives or of ceramics	kg	5%	Free
	6804.23.00	-- Of natural stone	kg	5%	Free
	6804.30.00	- Hand sharpening or polishing stones	kg	10%	Free
68.05		<b>Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape of sewn or otherwise made up.</b>			
	6805.10.00	- On a base of woven textile fabric only	kg	10%	Free
	6805.20.00	- On a base of paper or paperboard only	kg	10%	Free
	6805.30.00	- On a base of other materials	kg	10%	Free
68.06		<b>Slag wool, rock wool and similar mineral wools; exfoliated ermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral, other than those of heading 68.11 or 68.12 or of Chapter 69.</b>			
	6806.10.00	- Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets of rolls	kg	10%	Free
	6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter-mixtures thereof)	kg	10%	Free
	6806.90.00	- Other	kg	10%	Free
68.07		<b>Articles of asphalt or of similar materials (for example, petroleum bitumen or coal tar pitch).</b>			
	6807.10.00	- In-rolls	kg	10%	Free
	6807.90.00	- Other	kg	10%	Free
68.08	6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	kg	25%	Free
68.09		<b>Articles of plaster or of compositions based on plaster</b>			
		- Boards, sheets, panels, tiles and similar articles, not ornamented:			
	6809.11.00	-- Faced or reinforced with paper or paperboard only	kg	25%	Free
	6809.19.00	-- Other	kg	25%	Free
	6809.90.00	- Other articles	kg	25%	Free
68.10		<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</b>			
		- Tiles, flagstones, bricks and similar articles:			
	6810.11.00	-- Building blocks and bricks	kg	25%	Free
		-- Other			
	6810.19.10	--- Railway sleepers	kg	25%	Free
	6810.19.90	--- Other	kg	25%	Free
		- Other articles			
	6810.91.00	-- Prefabricated structural components for building or civil engineering	kg	25%	Free
	6810.99.00	-- Other	kg	25%	Free

<b>68.11</b>		<b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>			
	6811.40.00	- Containing asbestos	kg	25%	Free
		- Not containing asbestos			
	6811.81.00	-- Corrugated sheets	kg	25%	Free
	6811.82.00	-- Other sheets, panels, tiles and similar articles	kg	25%	Free
	6811.89.00	-- Other articles	kg	25%	Free
<b>68.12</b>		<b>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.</b>			
	6812.80.00	- Of crocidolite	kg	25%	Free
		- Other			
	6812.91.00	-- Clothing, clothing accessories, footwear and headgear	kg	25%	Free
	6812.92.00	-- Paper, millboard and felt	kg	25%	Free
	6812.93.00	-- Compressed asbestos fibre jointing, in sheets or rolls	kg	25%	Free
	6812.99.00	-- Other	kg	25%	Free
<b>68.13</b>		<b>Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.</b>			
		- Containing asbestos			
	6813.20.10	--- Unfinished	kg	5%	Free
	6813.20.90	--- Other	kg	15%	Free
		- Not containing asbestos			
	6813.81.00	-- Brake linings and pads	kg	10%	Free
	6813.89.00	-- Other	kg	25%	Free
<b>68.14</b>		<b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paper board or other materials.</b>			
	6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	5%	Free
	6814.90.00	- Other	kg	5%	Free
<b>68.15</b>		<b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</b>			
	6815.10.00	- Non-electrical articles of graphite or other carbon	kg	25%	Free
	6815.20.00	- Articles of peat	kg	25%	Free
		- Other articles:			
	6815.91.00	-- Containing magnesite, dolomite or chromite	kg	25%	Free
	6815.99.00	-- Other	kg	25%	Free

## Chapter 69

### Ceramic products

#### Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
2. This Chapter does not cover:
  - (a) Products of heading 28.44;
  - (b) Articles of heading 68.04;
  - (c) Articles of Chapter 71 (for example, imitation jewellery);
  - (d) Cermets of heading 81.13;
  - (e) Articles of Chapter 82;
  - (f) Electrical insulators (heading 85.46) or fittings of insulating material (heading 85.47);
  - (g) Artificial teeth (heading 90.21);
  - (h) Articles of Chapter 91 (for example, clocks and clock cases);
  - (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
  - (m) Articles of Chapter 97 (for example, works of art).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>I. - GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS AND REFRACTORY GOODS</b>					
<b>69.01</b>		<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</b>			
	6901.00.10	--- Imported by Industrial IRC holder VAT compliant manufacturers	kg	1%	Free
	6901.00.90	--- Other	kg	5%	Free
<b>69.02</b>		<b>Refractory bricks, blocks, tiles and similar refractory ceramic (constructional goods, other than those of siliceous fossil meals or similar siliceous earths.</b>			
	6902.10.00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	kg	1%	Free
	6902.20.00	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	kg	1%	Free
	6902.90.00	- Other	kg	10%	Free
<b>69.03</b>		<b>Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.</b>			
		- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products.			
	6903.10.10	--- Laboratory articles	kg	1%	Free
	6903.10.90	--- Other	kg	10%	Free
		- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture of compound of alumina and of silica (SiO <sub>2</sub> ) (Lab. art)			
	6903.20.10	--- Laboratory articles	kg	1%	Free



	6903.20.20	--- Ceramic roller and alumina ball	kg	1%	Free
	6903.20.30	--- Alumina liner imported by Industrial IRC holder VAT compliant ceramic or steel products manufacturing industries	kg	10%	Free
	6903.20.90	--- Other	kg	10%	Free
		- Other			
	6903.90.10	--- Ceramic ingot moulds	kg	10%	Free
	6903.90.20	--- Kiln furniture	kg	1%	Free
	6903.90.90	--- Other	kg	10%	Free
<b>II. - OTHER CERAMIC PRODUCTS</b>					
<b>69.04</b>		<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>			
	6904.10.00	- Building bricks	1000 u	25%	15%
	6904.90.00	- Other	kg	25%	Free
<b>69.05</b>		<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>			
	6905.10.00	- Roofing tiles	kg	25%	Free
	6905.90.00	- Other	kg	25%	Free
<b>69.06</b>	6906.00.00	<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>	kg	25%	Free
<b>69.07</b>		<b>Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.</b>			
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :			
	6907.21.00	-- Of a water absorption coefficient by weight not exceeding 0.5 %	m <sup>2</sup>	25%	Free
	6907.22.00	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	m <sup>2</sup>	25%	Free
	6907.23.00	-- Of a water absorption coefficient by weight exceeding 10 %	m <sup>2</sup>	25%	Free
	6907.30.00	- Mosaic cubes and the like, other than those of subheading 6907.40	m <sup>2</sup>	25%	Free
	6907.40.00	- Finishing ceramics	m <sup>2</sup>	25%	Free
<b>[69.08]</b>					
<b>69.09</b>		<b>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic post, jars and similar articles of a kind used for the conveyance or packing of goods.</b>			
		- Ceramic wares for laboratory, chemical or other technical uses			
	6909.11.00	-- Of porcelain or china	kg	1%	Free
	6909.12.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale.	kg	1%	Free
		-- Other			
	6909.19.10	--- Ceramic candle for water filter	kg	5%	Free
	6909.19.90	--- Other	kg	5%	Free
	6909.90.00	- Other	kg	5%	Free
<b>69.10</b>		<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>			
	6910.10.00	- Of porcelain or china	u	25%	Free
	6910.90.00	- Other	u	25%	Free
<b>69.11</b>		<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>			
	6911.10.00	- Tableware and kitchenware	kg	25%	Free
	6911.90.00	- Other	kg	25%	Free
<b>69.12</b>	6912.00.00	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>	kg	25%	Free
<b>69.13</b>		<b>Statuettes and other ornamental ceramic articles.</b>			
	6913.10.00	- Of porcelain or china	kg	25%	Free
	6913.90.00	- Other	kg	25%	Free
<b>69.14</b>		<b>Other ceramic articles.</b>			
	6914.10.00	- Of porcelain or china	kg	25%	Free
	6914.90.00	- Other	kg	25%	Free

## Chapter 70

### Glass and glassware

#### Notes.

1. This Chapter does not cover:
  - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
  - (b) Articles of Chapter 71 (for example, imitation jewellery);
  - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
  - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, or parts thereof of heading 94.05;
  - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 excluding glass eyes without mechanism for dolls or for other articles of Chapter 95); or
  - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings. 70.03, 70.04 and 70.05:
  - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
  - (b) cutting to shape does not affect the classification of glass in sheets;
  - (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency, or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression "glass wool" means:
  - (a) Mineral wools with a silica (SiO<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 this Schedule, the expression "glass" includes fused quartz and Other fused silica.

#### Sub-heading Note.

For the purposes of sub-headings. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24 per cent.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>70.01</b>	7001.00.00	<b>Cullet and other waste and scrap of glass; glass in the mass.</b>	kg	5%	Free
<b>70.02</b>		<b>Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.</b>			
	7002.10.00	- Balls	kg	25%	Free
	7002.20.00	- Rods	kg	25%	Free

	- Tubes				
	-- Of fused quartz or other fused silica				
7002.31.10	--- Neutral glass tubes for the manufacture of ampoules and vials	kg	5%	Free	
7002.31.90	--- Other	kg	10%	Free	
7002.32.00	-- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C	kg	10%	Free	
	-- Other				
7002.39.10	--- Neutral glass tubes for the manufacture of ampoules and vials	kg	5%	Free	
7002.39.20	--- Flange tube imported by Industrial IRC holder VAT compliant tube light manufacturing industry	kg	25%	Free	
7002.39.90	--- Other	kg	25%	Free	
<b>70.03</b>	<b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>				
	- Non-wired sheets				
7003.12.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	m <sup>2</sup>	25%	Free	
7003.19.00	-- Other	m <sup>2</sup>	25%	Free	
7003.20.00	- Wired sheets	m <sup>2</sup>	25%	Free	
7003.30.00	- Profiles	m <sup>2</sup>	25%	Free	
<b>70.04</b>	<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>				
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	m <sup>2</sup>	25%	Free	
7004.90.00	- Other glass	m <sup>2</sup>	25%	Free	
<b>70.05</b>	<b>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>				
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	m <sup>2</sup>	25%	Free	
	- Other non-wired glass				
7005.21.00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m <sup>2</sup>	25%	Free	
	-- Other				
7005.29.10	--- Ultra clear glass imported by Industrial IRC holder VAT compliant refrigerator or freezer manufacturing industry	m <sup>2</sup>	25%	Free	
7005.29.90	--- Other	m <sup>2</sup>	25%	Free	
7005.30.00	- Wired glass	m <sup>2</sup>	25%	Free	
<b>70.06</b>	<b>Glass of heading Nos. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</b>	kg	25%	Free	
<b>70.07</b>	<b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>				
	- Toughened (tempered) safety glass:				
7007.11.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	5%	Free	
7007.19.00	-- Other	m <sup>2</sup>	25%	Free	
	- Laminated safety glass				
7007.21.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	5%	Free	
7007.29.00	-- Other	m <sup>2</sup>	25%	Free	
<b>70.08</b>	<b>Multiple-walled insulating units of glass.</b>	kg	25%	Free	
<b>70.09</b>	<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>				
7009.10.00	- Rear-view mirrors for vehicles	kg	25%	Free	
	- Other				
	-- Unframed				
7009.91.10	--- Spherical and cylindrical only for laboratory use	kg	5%	Free	
7009.91.90	--- Other	kg	25%	Free	
	-- Framed				
7009.92.10	--- Spherical and cylindrical only for laboratory use	kg	5%	Free	
7009.92.90	--- Other	kg	25%	Free	
<b>70.10</b>	<b>Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of</b>				

		<b>glass.</b>			
	7010.10.00	- Ampoules	kg	10%	Free
	7010.20.00	- Stoppers, lids and other closures	kg	5%	Free
	7010.90.00	- Other	kg	25%	Free
<b>70.11</b>		<b>Glass envelopes (including bulbs and tubes), open and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</b>			
	7011.10.00	- For electric lighting	kg	25%	Free
	7011.20.00	- For cathode-ray tubes	kg	10%	Free
	7011.90.00	- Other	kg	15%	Free
<b>[70.12]</b>					
<b>70.13</b>		<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).</b>			
	7013.10.00	- Of glass-ceramics	kg	25%	Free
		- Stemware drinking glasses other than of glass-ceramics			
	7013.22.00	-- Of lead crystal	kg	25%	Free
	7013.28.00	-- Other	kg	25%	Free
		- Other drinking glasses, other than of glass ceramics			
	7013.33.00	-- Of lead crystal	kg	25%	Free
	7013.37.00	-- Other	kg	25%	Free
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :			
	7013.41.00	-- Of lead crystal	kg	25%	Free
	7013.42.00	-- Of glass having a linear co-efficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	kg	25%	Free
	7013.49.00	-- Other	kg	25%	Free
		- Other glassware			
	7013.91.00	-- Of lead crystal	kg	25%	Free
		-- Other			
	7013.99.10	--- Opal Glassware	kg	25%	Free
	7013.99.90	--- Other	kg	25%	Free
<b>70.14</b>	7014.00.00	<b>Signalling glassware and optical elements of glass (other than those of heading 70.15) not optically worked.</b>	kg	10%	Free
<b>70.15</b>		<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>			
	7015.10.00	- Glasses for corrective spectacles	kg	5%	Free
	7015.90.00	- Other	kg	5%	Free
<b>70.16</b>		<b>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms.</b>			
	7016.10.00	- Glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes	kg	25%	Free
	7016.90.00	- Other	kg	25%	Free
<b>70.17</b>		<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>			
	7017.10.00	- Of fused quartz or other fused silica	kg	5%	Free
	7017.20.00	- Of other glass having a linear co-efficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	kg	5%	Free
	7017.90.00	- Other	kg	5%	Free
<b>70.18</b>		<b>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, and articles thereof other than imitation jewellery, glass eyes other than prosthetic articles; statuettes and other ornaments of lamp worked glass, other than imitation jewellery; glass micro spheres not exceeding 1 mm in diameter.</b>			
	7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares	kg	25%	Free
	7018.20.00	- Glass micro spheres not exceeding 1 mm in diameter	kg	25%	Free
	7018.90.00	- Other	kg	25%	Free

<b>70.19</b>	<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</b>			
	- Slivers, rovings, yarn and chopped strands :			
7019.11.00	-- Chopped strands, of a length of not more than 50 mm	kg	10%	Free
7019.12.00	-- Rovings	kg	10%	Free
7019.19.00	-- Other	kg	10%	Free
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products			
	-- Mats			
7019.31.10	--- Imported by Industrial IRC holder VAT compliant bio-gas plant	kg	25%	Free
7019.31.90	--- Other	kg	25%	Free
	-- Thin sheets (voiles)			
7019.32.10	--- Glass fiber in sheet form imported by Industrial IRC holder VAT compliant accumulator manufacturing industry	kg	25%	Free
7019.32.90	--- Other	kg	25%	Free
7019.39.00	-- Other	kg	25%	Free
	- Woven fabrics of rovings			
7019.40.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
7019.40.20	--- Imported by Industrial IRC holder VAT compliant bio-gas plant	kg	10%	Free
7019.40.90	--- Other	kg	10%	Free
	- Other woven fabrics			
	-- Of a width not exceeding 30mm			
7019.51.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
7019.51.90	--- Other	kg	10%	Free
	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex			
7019.52.10	--- Fibre glass filter/strainers for deep tubewell)	kg	5%	Free
7019.52.90	--- Other	kg	10%	Free
	-- Other			
7019.59.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
7019.59.90	--- Other	kg	10%	Free
	- Other			
	--- Articles of glass fibre imported by Industrial IRC holder VAT compliant bio-gas plant			
7019.90.11	---- Biogas digester	kg	1%	Free
7019.90.19	---- Other	kg	10%	Free
7019.90.20	--- LP gas cylinder capacity below 5000 litres	kg	5%	Free
7019.90.90	--- Other	kg	10%	Free
<b>70.20</b>	<b>Other articles of glass.</b>			
7020.00.10	--- Glass inners for vacuum flasks or for other vacuum vessels	u	10%	Free
7020.00.90	--- Other	kg	25%	Free

**Section XIV****NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,  
PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL  
AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN****Chapter 71****Natural or cultured pearls, precious or semi-precious stones,  
precious metals, metals clad with precious metal, and articles thereof;  
imitation jewellery; coin****Notes.**

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
  - (A) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - (B) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles(\*).  
  
(b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
  - (a) Amalgams of precious metal, colloidal precious metal (heading 28.43);
  - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
  - (c) Goods of Chapter 32 (for example, lustres);
  - (d) Supported catalysts (heading 38.15);
  - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
  - (f) Articles of heading 43.03 or 43.04;
  - (g) Goods of Section XI (textiles and textile articles);
  - (h) Footwear, headgear or other articles of Chapter 64 or 65;
  - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
  - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder or precious or semi-precious stone (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

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\* The underline portion of this Note constitutes an optional text.

- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - (m) Arms or parts thereof (Chapter 93);
  - (n) Articles covered by Note 2 to Chapter 95;
  - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter;
  - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (A) The expression "precious metal" means silver, gold and platinum.
- (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2% by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
  - (b) An alloy containing 2% or more, by weight, of gold but no platinum, of less than 2% by weight, of platinum, is to be treated as an alloy of gold;
  - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout this Schedule the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 71.13, the expression "articles of jewellery" means:
- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
  - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, table-ware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

**Sub-heading Notes.**

1. For the purposes of sub-headings. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expression "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4(B), for the purposes of sub-headings. 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the sub-headings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
		<b>I. - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</b>			
<b>71.01</b>		<b>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, or cultured, temporarily strung for convenience of transport.</b>			
	7101.10.00	- Natural pearls	kg	5%	Free
		- Cultured pearls			
	7101.21.00	-- Unworked	kg	5%	Free
	7101.22.00	-- Worked	kg	5%	Free
<b>71.02</b>		<b>Diamonds, whether or not worked, but not mounted or set.</b>			
	7102.10.00	- Unsorted	carat	25%	Free
		- Industrial			
	7102.21.00	-- Unworked or simply sawn, cleaved or bruted	carat	25%	Free
	7102.29.00	-- Other	carat	25%	Free
		- Non-industrial			
	7102.31.00	-- Unworked or simply sawn, cleaved or bruted	carat	25%	Free
	7102.39.00	-- Other	carat	25%	Free
<b>71.03</b>		<b>Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.</b>			
	7103.10.00	- Unworked or simply sawn or roughly shaped	kg	5%	Free
		- Otherwise worked			
	7103.91.00	-- Rubies, sapphires and emeralds	carat	5%	Free
	7103.99.00	-- Other	carat	5%	Free
<b>71.04</b>		<b>Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.</b>			
	7104.10.00	- Piezo-electric quartz	kg	5%	Free
	7104.20.00	- Other, unworked or simply sawn or roughly shaped:	kg	5%	Free
	7104.90.00	- Other	kg	5%	Free
<b>71.05</b>		<b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>			
	7105.10.00	- Of diamonds	carat	10%	Free
	7105.90.00	- Other	kg	10%	Free



**II. - PRECIOUS METALS AND METALS CLAD WITH  
PRECIOUS METAL**

<b>71.06</b>	<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>			
7106.10.00	- Powder	kg	5%	Free
7106.91.00	- Other			
	-- Unwrought		BDT 6.00 per 11.664 gm	Free
7106.92.00	-- Semi-manufactured	kg	BDT 6.00 per 11.664 gm	Free
<b>71.07</b>	<b>Base metals clad with silver, not further worked than semi-manufactured.</b>	kg	10%	Free
<b>71.08</b>	<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>	kg	10%	Free
	- Non-monetary			
7108.11.00	-- Powder	kg	10%	Free
7108.12.00	-- Other unwrought forms		BDT 2000 per 11.664 gm	Free
7108.13.00	-- Other semi-manufactured forms	kg	BDT 2000 per 11.664 gm	Free
7108.20.00	- Monetary	kg	10%	Free
<b>71.09</b>	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	kg	10%	Free
<b>71.10</b>	<b>Platinum, unwrought or in semi-manufactured forms or in powder form.</b>			
	- Platinum			
7110.11.00	-- Unwrought or in powder form	kg	10%	Free
7110.19.00	-- Other	kg	10%	Free
	- Palladium			
7110.21.00	-- Unwrought or in powder form	kg	10%	Free
7110.29.00	-- Other	kg	10%	Free
	- Rhodium			
7110.31.00	-- Unwrought or in powder form	kg	10%	Free
7110.39.00	-- Other	kg	10%	Free
	- Iridium, osmium and ruthenium			
7110.41.00	-- Unwrought or in powder form	kg	10%	Free
7110.49.00	-- Other	kg	10%	Free
<b>71.11</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>	kg	10%	Free
<b>71.12</b>	<b>Waste and scrap or precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.</b>			
7112.30.00	- Ash containing precious metal or precious metal compounds	kg	5%	Free
	- Other			
7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	5%	Free
7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	5%	Free
7112.99.00	-- Other	kg	5%	Free

**III. - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS'  
WARES AND OTHER ARTICLES**

<b>71.13</b>	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>			
	- Of precious metal whether or not plated or clad with precious metal			
7113.11.00	-- Of silver	kg	25%	Free
7113.19.00	-- Of other precious metal	kg	25%	Free
7113.20.00	- Of base metal clad with precious metal	kg	25%	Free
<b>71.14</b>	<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>			

		- Of precious metal whether or not plated or clad with precious metal			
	7114.11.00	-- Of silver	kg	25%	Free
	7114.19.00	-- Of other precious metal	kg	25%	Free
	7114.20.00	- Of base metal clad with precious metal	kg	25%	Free
<b>71.15</b>		<b>Other articles of precious metal or of metal clad with precious metal.</b>			
	7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	kg	25%	Free
	7115.90.00	- Other	kg	25%	Free
<b>71.16</b>		<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>			
	7116.10.00	- Of natural or cultured pearls	kg	25%	Free
	7116.20.00	- Of precious or semi-precious stones (natural synthetic or reconstructed)	kg	25%	Free
<b>71.17</b>		<b>Imitation jewellery.</b>			
		- Of base metal, whether or not plated with precious metal:			
	7117.11.00	-- Cuff-links and studs	kg	25%	Free
	7117.19.00	-- Other	kg	25%	Free
	7117.90.00	- Other	kg	25%	Free
<b>71.18</b>		<b>Coin.</b>			
	7118.10.00	- Coin (other than gold coin), not being legal tender	kg	25%	Free
		- Other			
	7118.90.10	--- Coin for use as legal tender in Bangladesh imported by or on behalf of the Government of Bangladesh.	kg	5%	Free
	7118.90.90	--- Other	kg	25%	Free

## Section XV.

### BASE METALS AND ARTICLES OF BASE METAL

#### Notes.

1.- This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites)
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression "parts of general use" means :

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- (c) Articles of headings Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

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

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

## 7. Classification of composite articles :

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

For this purpose :

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading 81.13 is regarded as a single base metal.

## 8. In this Section, the following expressions have the meanings hereby assigned to them :

(a) **Waste and scrap**

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

(b) **Powders**

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

## Chapter 72

### Iron and steel

#### Notes.

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

(a) **Pig iron**

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

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

(b) **Spiegeleisen**

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

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon,

Subject to a maximum content of 10% in the case of copper.

(d) **Steel**

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) **Other alloy steel**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.03% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **Remelting scrap ingots of iron or steel**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) **Granules**

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) **Semi-finished products**

Continuous cast products of solid section, whether or not subject to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) **Flat-rolled products**

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

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

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

(m) **Other bars and rods**

Products which do not conform to any of the definitions at (ij), (k) or (1) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :

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

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

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) **Wire**

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) **Hollow drill bars and rods**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

**Sub-heading Notes.**

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

(a) **Alloy pig iron**

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) **Non-alloy free-cutting steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but not other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) **Silico-manganese steel**

Alloy steels containing by weight :

- not more than 0.7 % of carbon,
- 0.5 % or more but not more than 1.9 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the sub-headings of heading 72.02 the following rule should be observed:

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

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>72.01</b>		<b>I. - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</b>			
		<b>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</b>			
	7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg	BDT 1000 per MT	Free
	7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg	BDT 1000 per MT	Free
	7201.50.00	- Alloy pig iron; spiegeleisen.	kg	BDT 1000 per MT	Free
<b>72.02</b>		<b>Ferro alloys.</b>			
		- Ferro-manganese:			
	7202.11.00	-- Containing by weight more than 2% of carbon	kg	0%	Free
	7202.19.00	-- Other	kg	5%	Free
		- Ferro-silicon			
	7202.21.00	-- Containing by weight more than 55% of silicon	kg	0%	Free
	7202.29.00	-- Other	kg	5%	Free
	7202.30.00	- Ferro-silico-manganese	kg	0%	Free
		- Ferro-chromium:			
	7202.41.00	-- Containing by weight more than 4% of carbon	kg	5%	Free
	7202.49.00	-- Other	kg	5%	Free
	7202.50.00	- Ferro-silico-chromium	kg	5%	Free
	7202.60.00	- Ferro-nickel	kg	5%	Free

	7202.70.00	- Ferro-molybdenum	kg	5%	Free
	7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	kg	5%	Free
		- Other			
	7202.91.00	-- Ferro-titanium and ferro-silico-titanium	kg	5%	Free
	7202.92.00	-- Ferro-vanadium	kg	5%	Free
	7202.93.00	-- Ferro-niobium	kg	5%	Free
	7202.99.00	-- Other	kg	5%	Free
<b>72.03</b>		<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.</b>			
	7203.10.00	- Ferrous products obtained by direct reduction of iron ore	kg	BDT 800 per MT	Free
	7203.90.00	- Other	kg	BDT 800 per MT	Free
<b>72.04</b>		<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>			
	7204.10.00	- Waste and scrap of cast iron	kg	BDT 1500 per MT	Free
		- Waste and scrap of alloy steel			
	7204.21.00	-- Of stainless steel	kg	BDT 1500 per MT	Free
	7204.29.00	-- Other	kg	BDT 1500 per MT	Free
	7204.30.00	- Waste and scrap of tinned iron or steel	kg	BDT 1500 per MT	Free
		- Other waste and scrap:			
	7204.41.00	-- Turning, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	BDT 1500 per MT	Free
	7204.49.00	-- Other	kg	BDT 1500 per MT	Free
	7204.50.00	- Remelting scrap ingots	kg	BDT 1500 per MT	Free
<b>72.05</b>		<b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>			
	7205.10.00	- Granules	kg	5%	Free
		- Powders:			
	7205.21.00	-- Of alloy steel	kg	5%	Free
	7205.29.00	-- Other	kg	5%	Free
		<b>II. - IRON AND NON-ALLOY STEEL</b>			
<b>72.06</b>		<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).</b>			
	7206.10.00	- Ingots	kg	0%	Free
	7206.90.00	- Other	kg	0%	Free
<b>72.07</b>		<b>Semi-finished products of iron or non-alloy steel.</b>			
		- Containing by weight less than 0.25% of carbon:			
	7207.11.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	0%	Free
	7207.12.00	-- Other, of rectangular (other than square) cross-section	kg	0%	Free
	7207.19.00	-- Other	kg	0%	Free
	7207.20.00	- Containing by weight 0.25% or more of carbon	kg	0%	Free
<b>72.08</b>		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</b>			
		- In coils, not further worked than hot-rolled, with patterns in relief			
	7208.10.10	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.10.90	--- Other	kg	10%	Free
		- Other, in coils, not further worked than hot-rolled, pickled			
		-- Of a thickness of 4.75 mm or more			
	7208.25.10	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.25.90	--- Other	kg	10%	Free
		-- Of a thickness of 3 mm or more but less than 4.75 mm			
	7208.26.10	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.26.90	--- Other	kg	10%	Free



7208.27.10	-- Of a thickness of less than 3 mm			
	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building, bicycle parts and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
7208.27.90	--- Other	kg	10%	Free
	- Other, in coils, not further worked than hot-rolled			
7208.36.10	-- Of a thickness exceeding 10 mm			
	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
7208.36.90	--- Other	kg	10%	Free
	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm			
7208.37.10	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	--- Other	kg	10%	Free
7208.37.90	-- Of a thickness of 3 mm or more but less than 4.75 mm			
	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
7208.38.10	--- Other	kg	10%	Free
	-- Of a thickness of less than 3 mm			
7208.38.90	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	--- Other	kg	10%	Free
7208.39.20	-- Of a thickness of less than 3 mm			
	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
7208.39.80	--- Other	kg	10%	Free
	- Not in coils, not further worked than hot-rolled, with patterns in relief			
7208.40.10	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	--- Other	kg	10%	Free
7208.40.90	- Other, not in coils, not further worked than hot-rolled			
	-- Of a thickness exceeding 10 mm			
7208.51.10	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	--- Other	kg	10%	Free
7208.51.90	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm			
	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
7208.52.10	--- Other	kg	10%	Free
	-- Of a thickness of 3 mm or more but less than 4.75 mm			
7208.52.90	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	--- Other	kg	10%	Free
7208.53.10	-- Of a thickness of less than 3 mm			
	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
7208.53.90	--- Other	kg	10%	Free
	-- Of a thickness of less than 3 mm			
7208.54.10	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	--- Other	kg	10%	Free
7208.54.90	-- Other			
	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
7208.90.10	--- Other	kg	10%	Free
	-- Of a thickness exceeding 10 mm			
7208.90.90	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	--- Other	kg	10%	Free
72.09	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</b>			
	- In coils, not further worked than cold-rolled (cold-reduced)			
7209.15.00	-- Of a thickness of 3 mm or more	kg	10%	Free
	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	10%	Free
7209.16.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	10%	Free
	-- Of a thickness of less than 0.5 mm	kg	25%	Free
7209.17.00	- Not in coils, not further worked than cold-rolled (cold-reduced)			
	-- Of a thickness of 3 mm or more	kg	10%	Free
7209.18.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	10%	Free
	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	10%	Free
7209.25.00	-- Of a thickness of less than 0.5 mm	kg	10%	Free
	- Other	kg	10%	Free
7209.26.00	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	--- Other	kg	10%	Free
7209.27.00	-- Of a thickness of less than 3 mm			
	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
7209.28.00	--- Other	kg	10%	Free
	-- Of a thickness exceeding 10 mm			
7209.29.00	--- Imported by Industrial IRC holder VAT compliant Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	--- Other	kg	10%	Free
72.10	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>			
	- Plated or coated with tin			

7210.11.00	-- Of a thickness of 0.5 mm or more	kg	25%	Free
7210.12.00	-- Of a thickness of less than 0.5 mm	kg	10%	Free
7210.20.00	- Plated or coated with lead, including terne- plate	kg	25%	Free
7210.30.00	- Electrolytically plated or coated with zinc	kg	25%	Free
	- Otherwise plated or coated with zinc			
7210.41.00	-- Corrugated	kg	25%	Free
	-- Other			
7210.49.10	--- Of a thickness of 0.4 mm or more imported by Industrial IRC holder VAT compliant pre-fabricated building or refrigerator manufacturing industry	kg	25%	Free
7210.49.20	--- Of a thickness of 1.0 mm or more imported by Industrial IRC holder VAT compliant pre-fabricated building manufacturing industry	kg	25%	Free
7210.49.90	--- Other	kg	25%	Free
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	10%	Free
	- Plated or coated with aluminium			
	- Plated or coated with aluminium-zinc alloys			
7210.61.10	--- Of a thickness of 0.25 mm or more imported by Industrial IRC holder VAT compliant refrigerator or air conditioner or continuous color coating line manufacturing industry	kg	25%	Free
7210.61.20	--- Of a thickness of 1.0 mm or more imported by Industrial IRC holder VAT compliant pre-fabricated building manufacturing industry	kg	25%	Free
7210.61.90	--- Other	kg	25%	Free
	-- Other			
7210.69.10	--- Of a thickness of 0.4 mm or more imported by Industrial IRC holder VAT compliant refrigerator and air conditioner manufacturing industry	kg	25%	Free
7210.69.20	--- Of a thickness of 1.0 mm or more imported by Industrial IRC holder VAT compliant pre-fabricated building manufacturing industry	kg	25%	Free
7210.69.90	--- Other	kg	25%	Free
	- Painted, varnished or coated with plastics			
7210.70.10	--- Of a thickness of 0.3 mm or more imported by Industrial IRC holder VAT compliant refrigerator or air conditioner manufacturing industry	kg	25%	Free
7210.70.20	--- Of a thickness of 1.0 mm or more imported by Industrial IRC holder VAT compliant pre-fabricated building manufacturing industry	kg	25%	Free
7210.70.30	--- Of a thickness of more than 1.0 mm	kg	25%	Free
	--- Other			
7210.70.91	---- Printed sheet imported by Industrial IRC holder VAT compliant metal can manufacturers	kg	25%	Free
7210.70.99	---- Other	kg	25%	Free
7210.90.00	- Other	kg	25%	Free
<b>72.11</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b>			
	- Not further worked than hot-rolled			
7211.13.00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg	10%	Free
7211.14.00	-- Other, of a thickness of 4.75 mm or more	kg	10%	Free
	-- Other			
7211.19.10	--- Imported by Industrial IRC holder VAT compliant compressor manufacturers	kg	10%	Free
7211.19.90	--- Other	kg	10%	Free
	- Not further worked than cold-rolled (cold-reduced)			
7211.23.00	-- Containing by weight less than 0.25 % of carbon	kg	10%	Free
	-- Other			
7211.29.10	--- Carbon steel strips of thickness not exceeding 0.125mm	kg	5%	Free
7211.29.90	--- Other	kg	10%	Free
7211.90.00	- Other	kg	10%	Free
<b>72.12</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</b>			
7212.10.00	- Plated or coated with tin	kg	10%	Free
	- Electrolytically plated or coated with zinc			
7212.20.10	--- Imported by Industrial IRC holder VAT compliant refrigerator or air conditioner manufacturing industries	kg	10%	Free
7212.20.90	--- Other	kg	10%	Free
7212.30.00	- Otherwise plated or coated with zinc	kg	10%	Free
	- Painted, varnished or coated with plastics			

72.13	7212.40.10	--- Imported by Industrial IRC holder VAT compliant refrigerator or air conditioner manufacturing industries	kg	10%	Free
		--- Other			
	7212.40.91	---- Co-polymer coated steel tape imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	kg	10%	Free
	7212.40.99	---- Other	kg	10%	Free
		- Otherwise plated or coated			
	7212.50.10	--- Steel plate of a thickness of 0.25 mm to 0.50 mm imported by Industrial IRC holder VAT compliant refrigerator manufacturing industry	kg	10%	Free
	7212.50.90	--- Other	kg	10%	Free
	7212.60.00	- Clad	kg	10%	Free
		<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>			
	7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	5%	Free
72.14	7213.20.00	- Bar and rods of free-cutting steel	kg	5%	Free
		- Other			
		-- Of circular cross-section measuring less than 14 mm in diameter			
	7213.91.10	--- Imported by Industrial IRC holder VAT compliant electrode manufacturing and wire drawing industries	kg	5%	Free
	7213.91.20	--- Wire rod imported by Industrial IRC holder VAT compliant bicycle parts/components manufacturers	kg	5%	Free
	7213.91.30	--- Wire rod imported by Industrial IRC holder VAT compliant electric cable clip manufacturing industry	kg	5%	Free
	7213.91.90	--- Other	kg	5%	Free
	7213.99.00	-- Other	kg	5%	Free
		<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.</b>			
	7214.10.00	- Forged	kg	5%	Free
72.15	7214.20.00	- Containing indentations, ribs, grooves or other deformations Produced during the rolling process or twisted after rolling	kg	5%	Free
	7214.30.00	- Other, of free-cutting steel	kg	5%	Free
		- Other			
		-- Of rectangular (other than square) cross-section			
	7214.91.10	--- Imported by Industrial IRC holder VAT compliant leaf spring manufacturing industries	kg	5%	Free
	7214.91.90	--- Other	kg	5%	Free
	7214.99.00	-- Other	kg	5%	Free
		<b>Other bars and rods of iron or non-alloy steel.0</b>			
	7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	5%	Free
	7215.50.00	- Other, not further worked than cold-formed or cold-finished	kg	5%	Free
72.16	7215.90.00	- Other	kg	5%	Free
		<b>Angles, shapes and sections of iron or non-alloy steel.</b>			
	7216.10.00	- U, I or H section, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg	5%	Free
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm			
	7216.21.00	-- L sections	kg	5%	Free
	7216.22.00	-- T sections	kg	5%	Free
		- U, I or H sections, not further worked than hot-rolled hot-drawn or extruded of a height of 80 mm or more			
	7216.31.00	-- U sections	kg	5%	Free
	7216.32.00	-- I sections	kg	5%	Free
	7216.33.00	-- H sections	kg	5%	Free
	7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg	5%	Free
	7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded	kg	5%	Free
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished			
	7216.61.00	-- Obtained from flat-rolled products	kg	5%	Free
	7216.69.00	-- Other	kg	5%	Free

	7216.91.00	- Other			
		-- Cold-formed or cold-finished from flat-rolled products	kg	5%	Free
	7216.99.00	-- Other	kg	5%	Free
<b>72.17</b>		<b>Wire of iron or non-alloy steel.</b>			
	7217.10.00	- Not plated or coated, whether or not polished	kg	5%	Free
	7217.20.00	- Plated or coated with zinc	kg	10%	Free
	7217.30.00	- Plated or coated with other base metals	kg	5%	Free
	7217.90.00	- Other	kg	25%	Free
<b>III. - STAINLESS STEEL</b>					
<b>72.18</b>		<b>Stainless steel in ingots or other primary forms; semi- finished products of stainless steel.</b>			
	7218.10.00	- Ingots and other primary forms	kg	0%	Free
		- Other			
	7218.91.00	-- Of rectangular (other than square) cross-section	kg	0%	Free
	7218.99.00	-- Other	kg	0%	Free
<b>72.19</b>		<b>Flat-rolled products of stainless steel, of a width of 600 mm or more.</b>			
		- Not further worked than hot-rolled, in coils			
	7219.11.00	-- Of a thickness exceeding 10 mm	kg	10%	Free
	7219.12.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	10%	Free
	7219.13.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	10%	Free
	7219.14.00	-- Of a thickness of less than 3 mm	kg	10%	Free
		- Not further worked than hot-rolled, not in coils			
	7219.21.00	-- Of a thickness exceeding 10 mm	kg	10%	Free
	7219.22.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	10%	Free
	7219.23.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	10%	Free
	7219.24.00	-- Of a thickness of less than 3 mm	kg	10%	Free
		- Not further worked than cold-rolled (cold-reduced)			
	7219.31.00	-- Of a thickness of 4.75 mm or more	kg	10%	Free
	7219.32.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	10%	Free
	7219.33.00	-- Of a thickness exceeding 1 mm but less 3 mm	kg	10%	Free
	7219.34.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	10%	Free
	7219.35.00	-- Of a thickness of less than 0.5 mm	kg	10%	Free
	7219.90.00	- Other	kg	10%	Free
<b>72.20</b>		<b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b>			
		- Not further worked than hot-rolled			
	7220.11.00	-- Of a thickness of 4.75 mm or more	kg	10%	Free
		-- Of a thickness of less than 4.75 mm			
	7220.12.10	--- Thickness less than 0.125mm	kg	5%	Free
	7220.12.90	--- Other	kg	10%	Free
		- Not further worked than cold-rolled (cold-reduced)			
	7220.20.10	--- Thickness less than 0.125mm	kg	5%	Free
	7220.20.90	--- Other	kg	10%	Free
	7220.90.00	- Other	kg	10%	Free
<b>72.21</b>	7221.00.00	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel</b>	kg	5%	Free
<b>72.22</b>		<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>			
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded			
	7222.11.00	-- Of circular cross-section	kg	10%	Free
	7222.19.00	-- Other	kg	10%	Free
	7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	kg	10%	Free
	7222.30.00	- Other bars and rods	kg	10%	Free
	7222.40.00	- Angles, shapes and sections	kg	10%	Free
<b>72.23</b>	7223.00.00	<b>Wire of stainless steel.</b>	kg	10%	Free
<b>IV. - OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</b>					
<b>72.24</b>		<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>			
	7224.10.00	- Ingots and other primary forms	kg	0%	Free
	7224.90.00	- Other	kg	0%	Free
<b>72.25</b>		<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>			
		- Of silicon-electrical steel			
	7225.11.00	-- Grain-oriented	kg	5%	Free

	7225.19.00	-- Other	kg	5%	Free
		- Other, not further worked than hot-rolled, in coils			
	7225.30.10	--- Imported by Industrial IRC holder VAT compliant alloy steel manufacturers	kg	10%	Free
	7225.30.90	--- Other	kg	10%	Free
		- Other, not further worked than hot-rolled, not in coils			
	7225.40.10	--- Imported by Industrial IRC holder VAT compliant mould manufacturing industry	kg	10%	Free
	7225.40.90	--- Other	kg	10%	Free
		- Other, not further worked than cold-rolled (cold-reduced)			
	7225.50.10	--- Imported by Industrial IRC holder VAT compliant mould manufacturing industry	kg	10%	Free
	7225.50.90	--- Other	kg	10%	Free
		- Other			
	7225.91.00	-- Electrolytically plated or coated with zinc	kg	10%	Free
	7225.92.00	-- Otherwise plated or coated with zinc	kg	10%	Free
		- Other			
	7225.99.10	--- Metal frames for LCD/LED TV panel imported by Industrial IRC holder VAT compliant TV manufacturers	kg	10%	Free
	7225.99.90	--- Other	kg	10%	Free
<b>72.26</b>		<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>			
		- Of silicon-electrical steel			
	7226.11.00	-- Grain-oriented	kg	10%	Free
	7226.19.00	-- Other	kg	5%	Free
	7226.20.00	- Of high speed steel	kg	10%	Free
		- Other			
	7226.91.00	-- Not further worked than hot-rolled	kg	10%	Free
	7226.92.00	-- Not further worked than cold-rolled (cold-reduced)	kg	10%	Free
		- Other			
	7226.99.10	--- Silicon crystal steel sheet (Amorphos) imported by Industrial IRC holder VAT compliant transformer manufacturing industry	kg	10%	Free
	7226.99.90	--- Other	kg	10%	Free
<b>72.27</b>		<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>			
	7227.10.00	- Of high speed steel	kg	10%	Free
	7227.20.00	- Of silico-manganese steel	kg	10%	Free
		- Other			
	7227.90.10	--- M.S. rod/shaft imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	10%	Free
	7227.90.90	--- Other	kg	10%	Free
<b>72.28</b>		<b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</b>			
	7228.10.00	- Bars and rods, of high speed steel	kg	10%	Free
	7228.20.00	- Bars and rods, of silico-manganese steel	kg	10%	Free
	7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg	10%	Free
	7228.40.00	- Other bars and rods, not further worked than forged	kg	10%	Free
	7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	kg	10%	Free
	7228.60.00	- Other bars and rods	kg	10%	Free
	7228.70.00	- Angles, shapes and sections	kg	10%	Free
	7228.80.00	- Hollow drill bars and rods	kg	10%	Free
<b>72.29</b>		<b>Wire of other alloy steel</b>			
	7229.20.00	- Of silico-manganese steel	kg	10%	Free
	7229.90.00	- Other	kg	10%	Free

## Chapter 73

### Articles of iron and steel

#### Notes.

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.
2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>73.01</b>		<b>Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.</b>			
	7301.10.00	- Sheet piling	kg	10%	Free
	7301.20.00	- Angles, shapes and sections	kg	10%	Free
<b>73.02</b>		<b>Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.</b>			
	7302.10.00	- Rails	kg	5%	Free
	7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	kg	10%	Free
	7302.40.00	- Fish-plates and sole plates	kg	10%	Free
	7302.90.00	- Other	kg	10%	Free
<b>73.03</b>	7303.00.00	<b>Tubes, pipes and hollow profiles, of cast iron.</b>	kg	25%	Free
<b>73.04</b>		<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>			
		- Line pipe of a kind used for oil or gas pipelines:			
		-- Of stainless steel			
	7304.11.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7304.11.20	--- 8 inch inner dia or less	kg	25%	Free
		-- Other			
	7304.19.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7304.19.20	--- 8 inch inner dia or less	kg	25%	Free
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas			
		-- Drill pipe of stainless steel			
	7304.22.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7304.22.20	--- 8 inch inner dia or less	kg	25%	Free
		-- Other drill pipe			
	7304.23.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7304.23.20	--- 8 inch inner dia or less	kg	25%	Free
		-- Other, of stainless steel			
	7304.24.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7304.24.20	--- 8 inch inner dia or less	kg	25%	Free
		-- Other			
	7304.29.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7304.29.20	--- 8 inch inner dia or less	kg	25%	Free
		- Other, of circular cross-section, of iron or non-alloy steel			
	7304.31.00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	25%	Free
	7304.39.00	-- Other	kg	25%	Free
		- Other, of circular cross-section, of stainless steel			
		-- Cold rolled or cold drawn (cold-reduced)			
	7304.41.10	--- capillary tube of 16 BWG to 29 BWG	kg	5%	Free

	7304.41.90	--- Other	kg	25%	Free
		-- Other			
	7304.49.10	--- Capillary tube of 6 BWG to 29 BWG	kg	5%	Free
	7304.49.90	--- Other	kg	25%	Free
		- Other, of circular cross-section, of other alloy steel			
	7304.51.00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	25%	Free
	7304.59.00	-- Other	kg	25%	Free
	7304.90.00	- Other	kg	25%	Free
<b>73.05</b>		<b>Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel</b>			
		- Line pipe of a kind used for oil or gas pipelines			
	7305.11.00	-- Longitudinally submerged arc welded	kg	15%	Free
	7305.12.00	-- Other, longitudinally welded	kg	15%	Free
	7305.19.00	-- Other	kg	15%	Free
	7305.20.00	- Casing of a kind used in drilling for oil or gas	kg	15%	Free
		- Other, welded:			
	7305.31.00	-- Longitudinally welded	kg	25%	Free
	7305.39.00	-- Other	kg	25%	Free
	7305.90.00	- Other	kg	25%	Free
<b>73.06</b>		<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>			
		- Line pipe of a kind used for oil or gas pipelines			
		-- Welded, of stainless steel			
	7306.11.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7306.11.20	--- 8 inch inner dia or less	kg	25%	Free
		-- Other			
	7306.19.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7306.19.20	--- 8 inch inner dia or less	kg	25%	Free
		- Casing and tubing of a kind used in the drilling for oil or gas			
		-- Welded, of stainless steel			
	7306.21.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7306.21.20	--- 8 inch inner dia or less	kg	25%	Free
		-- Other			
	7306.29.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7306.29.20	--- 8 inch inner dia or less	kg	25%	Free
	7306.30.00	- Other, welded, of circular cross-section of iron or non-alloy steel	kg	25%	Free
	7306.40.00	- Other, welded, of circular cross-section, of stainless steel	kg	25%	Free
	7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	kg	25%	Free
		- Other, welded, of non-circular cross-section			
	7306.61.00	-- Of square or rectangular cross-section	kg	25%	Free
	7306.69.00	-- Of other non-circular cross-section	kg	25%	Free
	7306.90.00	- Other	kg	25%	Free
<b>73.07</b>		<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>			
		- Cast fittings			
	7307.11.00	-- Of non-malleable cast iron	kg	25%	Free
	7307.19.00	-- Other	kg	25%	Free
		- Other of stainless steel			
	7307.21.00	-- Flanges	kg	25%	Free
	7307.22.00	-- Threaded elbows, bends and sleeves	kg	25%	Free
	7307.23.00	-- Butt welding fittings	kg	25%	Free
	7307.29.00	-- Other	kg	25%	Free
		- Other			
	7307.91.00	-- Flanges	kg	25%	Free
		-- Threaded elbows, bends and sleeves			
		--- Sleeves			
	7307.92.11	---- Imported by Industrial IRC holder VAT compliant tyre manufacturers	kg	25%	Free
	7307.92.19	---- Other	kg	25%	Free
	7307.92.90	--- Other	kg	25%	Free
	7307.93.00	-- Butt welding fittings	kg	25%	Free
		-- Other			
	7307.99.10	--- Lock ring imported by Industrial IRC holder VAT compliant refrigerator	kg	25%	Free

		manufacturing industry			
	7307.99.90	--- Other	kg	25%	Free
<b>73.08</b>		<b>Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for use in structures, of iron or steel.</b>			
	7308.10.00	- Bridges and bridge-sections	kg	25%	Free
	7308.20.00	- Towers and lattice masts	kg	25%	Free
	7308.30.00	- Doors, windows and their frames and thresholds for doors	kg	25%	Free
	7308.40.00	- Equipment for scaffolding, shuttering, propping or pit-propping	kg	25%	Free
		- Other			
	7308.90.10	--- Door co-ordinator imported by Industrial IRC holder VAT compliant fire-resistant door manufacturers	kg	25%	Free
	7308.90.20	--- Industrial racking system Imported by Industrial IRC holder VAT compliant 100% export oriented garments Industry	kg	25%	Free
	7308.90.90	--- Other	kg	25%	Free
<b>73.09</b>	7309.00.00	<b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	kg	10%	Free
<b>73.10</b>		<b>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>			
	7310.10.00	- Of a capacity of 50 L or more - Of a capacity of less than 50 L: -- Cans which are to be closed by soldering or crimping	kg	25%	Free
	7310.21.10	--- Tin plated cans, bottom not closed by soldering or crimping (e.g. Beverage Can Type)	kg	25%	Free
	7310.21.20	--- Tin plated printed cans imported by Industrial IRC holder VAT compliant manufacturers	kg	25%	Free
	7310.21.90	--- Other	kg	25%	Free
	7310.29.00	-- Other	kg	25%	Free
<b>73.11</b>		<b>Containers for compressed or liquefied gas, of iron or steel.</b>			
	7311.00.10	--- Capacity not below 5000 liters including CKD	kg	1%	Free
	7311.00.20	--- LP gas cylinder capacity below 5000 litres	kg	5%	Free
	7311.00.90	--- Other	kg	1%	Free
<b>73.12</b>		<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>			
	7312.10.00	- Stranded wire, ropes and cables	kg	25%	Free
	7312.90.00	- Other	kg	25%	Free
<b>73.13</b>	7313.00.00	<b>Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing of iron or steel.</b>	kg	25%	Free
<b>73.14</b>		<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</b>			
		- Woven cloth			
	7314.12.00	-- Endless bands for machinery, of stainless steel	kg	1%	Free
	7314.14.00	-- Other woven cloth, of stainless steel	kg	1%	Free
	7314.19.00	-- Other	kg	25%	Free
	7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	kg	25%	Free
		- Other grill, netting and fencing, welded at the intersection :			
	7314.31.00	-- Plated or coated with zinc	kg	10%	Free
	7314.39.00	-- Other	kg	25%	Free
		- Other cloth, grill, netting and fencing			
	7314.41.00	-- Plated or coated with zinc	kg	25%	Free
	7314.42.00	-- Coated with plastics	kg	25%	Free
	7314.49.00	-- Other	kg	25%	Free
	7314.50.00	- Expanded metal	kg	25%	Free
<b>73.15</b>		<b>Chain and parts thereof, of iron or steel.</b>			



	- Articulated link chain and parts thereof:			
	-- Roller chain			
7315.11.10	--- Of a kind used exclusively in bicycles or cycle rickshaws or automotive vehicles	kg	10%	Free
7315.11.20	--- Of kind used exclusively in motorcycles	kg	10%	Free
7315.11.90	--- Other	kg	10%	Free
7315.12.00	-- Other chain	kg	10%	Free
7315.19.00	-- Parts	kg	10%	Free
7315.20.00	- Skid chain	kg	25%	Free
	- Other chain			
7315.81.00	-- Stud link	kg	25%	Free
7315.82.00	-- Other, welded link	kg	25%	Free
7315.89.00	-- Other	kg	25%	Free
7315.90.00	- Other parts	kg	25%	Free
73.16	7316.00.00	kg	25%	Free
73.17	7317.00.00			
	<b>Anchors, grapnels and parts thereof, of iron or steel.</b>			
	<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</b>	kg	25%	Free
73.18	<b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</b>			
	- Threaded articles:			
7318.11.00	-- Coach screws	kg	25%	Free
7318.12.00	-- Other wood screws	kg	25%	Free
7318.13.00	-- Screw hooks and screw rings	kg	25%	Free
	-- Self-tapping screws			
7318.14.10	--- Imported by pre-fabricated building industry	kg	15%	Free
7318.14.90	--- Other	kg	25%	Free
	-- Other screws and bolts, whether or not with their nuts or washers			
7318.15.10	--- Flus type tower bolt imported by Industrial IRC holder VAT compliant fire-resistant door manufacturers	kg	25%	Free
7318.15.90	--- Other	kg	25%	Free
7318.16.00	-- Nuts	kg	25%	Free
7318.19.00	-- Other	kg	25%	Free
	- Non-threaded articles:			
7318.21.00	-- Spring washers and other lock washers	kg	10%	Free
	-- Other washers			
7318.22.10	--- Rotor washers imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	25%	Free
7318.22.90	--- Other	kg	25%	Free
	-- Rivets			
7318.23.10	--- Staple pin for TV cabinet and Rivets for TV/Radio	kg	10%	Free
7318.23.90	--- Other	kg	25%	Free
7318.24.00	-- Cotters and cotter-pins	kg	25%	Free
	-- Other			
7318.29.10	--- M.S. Nipple	kg	5%	Free
7318.29.90	--- Other	kg	25%	Free
73.19	<b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.</b>			
7319.40.00	- Safety pins and other pins	kg	25%	Free
7319.90.00	- Other	kg	25%	Free
73.20	<b>Springs and leaves for springs, of iron or steel.</b>			
7320.10.00	- Leaf-springs and leaves therefore	kg	25%	Free
7320.20.00	- Helical springs	kg	25%	Free
	- Other			
7320.90.10	-- Imported by Industrial IRC holder VAT compliant LPG filling plant	kg	25%	Free
7320.90.20	-- Spring imported by Industrial IRC holder VAT compliant compressor manufacturers	kg	25%	Free
7320.90.90	--- Other	kg	25%	Free
73.21	<b>Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.</b>			

	- Cooking appliances and plate warmers:			
7321.11.00	-- For gas fuel or for both gas and other fuels	u	25%	Free
7321.12.00	-- For liquid fuel	u	25%	Free
7321.19.00	-- Other, including appliances for solid fuel	u	25%	Free
	- Other appliances			
	-- For gas fuel or for both gas and other fuels:			
7321.81.10	--- Burners of a type exclusively for laboratory use	u	5%	Free
7321.81.90	--- Other	u	25%	Free
	-- For liquid fuel			
7321.82.10	--- Burners of a type exclusively for laboratory use	u	5%	Free
7321.82.90	--- Other	u	25%	Free
	-- Other, including appliances for solid fuel			
7321.89.10	--- Stove using biomass	u	10%	Free
7321.89.90	--- Other	u	25%	Free
7321.90.00	- Parts	kg	10%	Free
<b>73.22</b>	<b>Radiators for central heading, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.</b>			
	- Radiators and parts thereof:			
7322.11.00	-- Of cast iron	kg	25%	Free
7322.19.00	-- Other	kg	25%	Free
7322.90.00	- Other	kg	25%	Free
<b>73.23</b>	<b>Table, kitchen or other household articles and parts thereof of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</b>			
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg	25%	Free
	- Other			
7323.91.00	-- Of cast iron, not enamelled	kg	25%	Free
7323.92.00	-- Of cast iron, enamelled	kg	25%	Free
7323.93.00	-- Of stainless steel	kg	25%	Free
7323.94.00	-- Of iron (other than cast iron) or steel, enamelled	kg	25%	Free
	-- Other			
7323.99.10	--- Parts of table, kitchen or other household articles imported by Industrial IRC holder VAT compliant table, kitchen or other household articles manufacturers	kg	25%	Free
7323.99.90	--- Other	kg	25%	Free
<b>73.24</b>	<b>Sanitary ware and parts thereof, of iron or steel.</b>			
7324.10.00	- Sinks and wash basins, of stainless steel	kg	25%	Free
	- Baths			
7324.21.00	-- Of cast iron, whether or not enamelled	kg	25%	Free
7324.29.00	-- Other	kg	25%	Free
7324.90.00	- Other, including parts	kg	25%	Free
<b>73.25</b>	<b>Other cast articles of iron or steel.</b>			
7325.10.00	- Of non-malleable cast iron	kg	25%	Free
	- Other			
7325.91.00	-- Grinding balls and similar articles for mills	kg	10%	Free
7325.99.00	-- Other	kg	25%	Free
<b>73.26</b>	<b>Other articles of iron or steel.</b>			
	- Forged or stamped, but not further worked:			
7326.11.00	-- Grinding balls and similar articles for mills	kg	10%	Free
7326.19.00	-- Other	kg	25%	Free
	- Articles of iron or steel wire			
7326.20.10	--- Bead wire for cycle tyres	kg	10%	Free
7326.20.90	--- Other	kg	25%	Free
	- Other			
7326.90.10	--- Steel bobbin	kg	5%	Free
7326.90.90	--- Other	kg	25%	Free

## Chapter 74

### Copper and articles thereof

**Note.**

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

(a) **Refined copper**

Metal containing at least 99.85 per cent by weight of copper; or

Metal containing at least 97.5 per cent by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following Table:

**TABLE - Other elements**

Element		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1.0
Zr	Zirconium	0.3
Other elements*, each		0.3

\* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**

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

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.53.

(d) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have rectangular (including "modified rectangular") cross-sections exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings. Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire rod) or tubes are however to be taken to be unwrought copper of heading 74.03.

(e) **Profiles**

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

(f) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other heading.

Headings. 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Sub-heading Note.**

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

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% [see copper-nickel-zinc alloys (nickel silvers)]; and
- any tin content by weight is less than 3% [see copper-tin alloys (bronzes)].

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

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

(c) **Copper-nickel-zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight [see copper-zinc alloys (brasses)].

(d) **Copper-nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>74.01</b>	7401.00.00	<b>Copper mattes; cement copper (precipitated copper).</b>	kg	5%	Free
<b>74.02</b>	7402.00.00	<b>Unrefined copper; copper anodes for electrolytic refining.</b>	kg	5%	Free
<b>74.03</b>		<b>Refined copper and copper alloys, unwrought.</b>			
		- Refined copper:			
	7403.11.00	-- Cathodes and sections of cathodes	kg	5%	Free
	7403.12.00	-- Wire-bars	kg	5%	Free
	7403.13.00	-- Billets	kg	5%	Free
	7403.19.00	-- Other	kg	5%	Free
		- Copper alloys			
	7403.21.00	-- Copper-zinc base alloys (brass)	kg	5%	Free
	7403.22.00	-- Copper-tin base alloys (bronze)	kg	5%	Free
	7403.29.00	-- Other copper alloys (other than master alloys of heading No. 74.05)	kg	5%	Free
<b>74.04</b>	7404.00.00	<b>Copper waste and scrap.</b>	kg	5%	Free
<b>74.05</b>	7405.00.00	<b>Master alloys of copper.</b>	kg	5%	Free
<b>74.06</b>		<b>Copper powders and flakes.</b>			
	7406.10.00	- Powders of non-lamellar structure	kg	5%	Free
	7406.20.00	- Powders of lamellar structure flakes	kg	5%	Free
<b>74.07</b>		<b>Copper bars, rods and profiles.</b>			
	7407.10.00	- Of refined copper	kg	5%	Free
		- Of copper alloys			
		-- Of copper-zinc base alloys: (brass)			
	7407.21.10	--- Brass rods imported by Industrial IRC holder VAT compliant valve & bung manufacturing industries	kg	10%	Free
	7407.21.90	--- Other	kg	10%	Free
	7407.29.00	-- Other	kg	10%	Free
<b>74.08</b>		<b>Copper wire.</b>			
		- Of refined copper			
	7408.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	kg	15%	Free
		-- Other			
	7408.19.10	--- Copper wire Imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	10%	Free
	7408.19.90	--- Other	kg	10%	Free
		- Of copper alloys			
	7408.21.00	-- Of copper-zinc base alloys (brass)	kg	10%	Free
	7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	5%	Free
	7408.29.00	-- Other	kg	10%	Free
<b>74.09</b>		<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.</b>			
		- Of refined copper			
	7409.11.00	-- In coils	kg	25%	Free
	7409.19.00	-- Other	kg	10%	Free
		- Of copper-zinc base alloys (brass)			
		-- In coils			
	7409.21.10	--- Imported by Industrial IRC holder VAT compliant manufacturers	kg	10%	Free
	7409.21.90	--- Other	kg	10%	Free
	7409.29.00	-- Other	kg	10%	Free
		- Of copper-tin base alloys (bronze)			
		-- In coils			
	7409.31.10	--- Imported by Industrial IRC holder VAT compliant manufacturers	kg	10%	Free
	7409.31.90	--- Other	kg	10%	Free
	7409.39.00	-- Other	kg	10%	Free
	7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	10%	Free

74.10	7409.90.00	- Of other copper alloys	kg	10%	Free
		<b>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.</b>			
		- Not backed			
	7410.11.00	-- Of refined copper	kg	10%	Free
	7410.12.00	-- Of copper alloys	kg	10%	Free
		- Backed			
		-- Of refined copper			
	7410.21.10	--- Imported by Industrial IRC holder VAT compliant printed circuit manufacturers	kg	10%	Free
	7410.21.90	--- Other	kg	10%	Free
	7410.22.00	-- Of copper alloys	kg	10%	Free
74.11		<b>Copper tubes and pipes.</b>			
		- Of refined copper			
	7411.10.10	--- Imported by Industrial IRC holder VAT compliant air conditioner or refrigerator or compressor manufacturing industry	kg	15%	Free
	7411.10.90	--- Other	kg	15%	Free
		- Of copper alloys			
	7411.21.00	-- Of copper-zinc base alloys (brass)	kg	5%	Free
	7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	5%	Free
	7411.29.00	-- Other	kg	5%	Free
74.12		<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>			
	7412.10.00	- Of refined copper	kg	5%	Free
	7412.20.00	- Of copper alloys	kg	5%	Free
74.13	7413.00.00	<b>Stranded wire, cables, plated bands and the like, of copper, not electrically insulated.</b>	kg	5%	Free
[74.14]					
74.15		<b>Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of copper.</b>			
	7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	kg	25%	Free
		- Other articles, not threaded			
	7415.21.00	-- Washers (including spring washers)	kg	1%	Free
	7415.29.00	-- Other	kg	5%	Free
		- Other threaded articles			
		-- Screws; bolts and nuts			
	7415.33.10	--- Screws for wood	kg	25%	Free
	7415.33.90	--- Other	kg	15%	Free
	7415.39.00	-- Other	kg	15%	Free
[74.16]					
[74.17]					
74.18		<b>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.</b>			
	7418.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	kg	25%	Free
	7418.20.00	- Sanitary ware and parts thereof	kg	25%	Free
74.19		<b>Other articles of copper.</b>			
	7419.10.00	- Chain and parts thereof	kg	25%	Free
		- Other			
	7419.91.00	-- Cast, moulded, stamped or forged, but not further worked	kg	10%	Free
		-- Other			
	7419.99.10	--- Machinery parts	kg	1%	Free
	7419.99.20	--- Cloth, grill, and netting of copper wire; expanded metal of copper	kg	10%	Free
	7419.99.90	--- Other	kg	25%	Free

## Chapter 75

### Nickel and articles thereof

**Note.**

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-sections may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" or which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Sub-heading Notes.**

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

(a) **Nickel, not alloyed**

Metal containing by weight at least 99 % of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5 %, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

**TABLE - Other Elements**

Elements		Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) **Nickel alloys**

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

- (i) the content by weight of cobalt exceeds 1.5%
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>75.01</b>		<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>			
	7501.10.00	- Nickel mattes	kg	5%	Free
	7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	5%	Free
<b>75.02</b>		<b>Unwrought nickel.</b>			
	7502.10.00	- Nickel, not alloyed	kg	5%	Free
	7502.20.00	- Nickel alloys	kg	5%	Free
<b>75.03</b>	7503.00.00	<b>Nickel waste and scrap.</b>	kg	5%	Free
<b>75.04</b>	7504.00.00	<b>Nickel powders and flakes.</b>	kg	5%	Free
<b>75.05</b>		<b>Nickel bar, rods, profiles and wire.</b>			
		- Bars, rods and profiles:			
	7505.11.00	-- Of nickel, not alloyed	kg	15%	Free
	7505.12.00	-- Of nickel alloys	kg	15%	Free
		- Wire			
	7505.21.00	-- Of nickel, not alloyed	kg	15%	Free
	7505.22.00	-- Of nickel, alloys	kg	15%	Free
<b>75.06</b>		<b>Nickel plates, sheets, strip and foil.</b>			
	7506.10.00	- Of nickel, not alloyed	kg	15%	Free
	7506.20.00	- Of nickel alloys	kg	15%	Free
<b>75.07</b>		<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>			
		- Tubes and pipes			
	7507.11.00	-- Of nickel, not alloyed	kg	15%	Free
	7507.12.00	-- Of nickel alloys	kg	15%	Free
	7507.20.00	- Tube or pipe fittings	kg	15%	Free
<b>75.08</b>		<b>Other articles of nickel.</b>			
	7508.10.00	- Cloth, grill and netting, of nickel wire	kg	15%	Free
		- Other			
	7508.90.10	--- Parts for machinery	kg	1%	Free
	7508.90.90	--- Other	kg	15%	Free



## Chapter 76

### Aluminium and articles thereof

#### Note.

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

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

(c) **Wire**

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

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

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provide that they do not assume the character of articles or products of other headings.

Headings. 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Sub-heading Notes.**

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

(a) **Aluminium, not alloyed**

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

**TABLE - OTHER ELEMENTS**

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

(b) **Aluminium alloys**

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

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>76.01</b>		<b>Unwrought Aluminium.</b>			
		- Aluminium, not alloyed			
	7601.10.10	--- Aluminium ingot imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	5%	Free
	7601.10.90	--- Other	kg	5%	Free
		- Aluminium alloys			
	7601.20.10	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	5%	Free
	7601.20.90	--- Other	kg	5%	Free
<b>76.02</b>	7602.00.00	<b>Aluminium waste and scrap.</b>	kg	5%	Free
<b>76.03</b>		<b>Aluminium powders and flakes.</b>			
	7603.10.00	- Powder of non-lamellar structure	kg	5%	Free
	7603.20.00	- Powder of lamellar structure; flakes	kg	5%	Free
<b>76.04</b>		<b>Aluminium bars, rods and profiles.</b>			
	7604.10.00	- Of aluminium, not alloyed	kg	15%	Free
		- Of aluminium alloys:			
	7604.21.00	-- Hollow profiles	kg	15%	Free
	7604.29.00	-- Other	kg	15%	Free
<b>76.05</b>		<b>Aluminium wire.</b>			
		- Of aluminium, not alloyed:			
	7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	kg	5%	Free
	7605.19.00	-- Other	kg	5%	Free
		- Of aluminium alloys			
	7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	5%	Free
	7605.29.00	-- Other	kg	15%	Free
<b>76.06</b>		<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</b>			
		- Rectangular (including square)			

		-- Of Aluminium, not alloyed			
	7606.11.10	--- Imported by Industrial IRC holder VAT compliant electric fan manufacturers	kg	10%	Free
	7606.11.90	--- Other	kg	10%	Free
		-- Of Aluminium, alloys			
	7606.12.10	--- Imported by Industrial IRC holder VAT compliant electric fan manufacturers	kg	10%	Free
	7606.12.90	--- Other	kg	10%	Free
		- Other			
		-- Of aluminium, not alloyed			
	7606.91.10	--- Aluminium slug	kg	10%	Free
	7606.91.90	--- Other	kg	10%	Free
		-- Of aluminium alloys			
	7606.92.10	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	10%	Free
	7606.92.90	--- Other	kg	10%	Free
76.07		<b>Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.</b>			
		- Not backed			
		-- Rolled but not further worked			
	7607.11.10	--- Imported by Industrial IRC holder VAT compliant manufacturing industries	kg	15%	Free
	7607.11.90	--- Other	kg	15%	Free
		-- Other			
	7607.19.10	--- Aluminium foil lacquered imported by Industrial IRC holder VAT compliant manufacturers	kg	15%	Free
	7607.19.90	--- Other	kg	15%	Free
		- Backed			
	7607.20.10	--- Backed by paper/paper board	kg	25%	Free
		--- Other			
	7607.20.91	---- Imported by Industrial IRC holder VAT compliant refrigerator and air conditioner assembling industries	kg	25%	Free
	7607.20.92	---- Co-polymer coated aluminium tape Imported by Industrial IRC holder VAT compliant cable manufacturing industries	kg	25%	Free
	7607.20.99	---- Other	kg	25%	Free
76.08		<b>Aluminium tubes and pipes.</b>			
	7608.10.00	- Of aluminium, not alloyed	kg	10%	Free
	7608.20.00	- Of aluminium alloys	kg	10%	Free
76.09	7609.00.00	<b>Aluminium, tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	kg	10%	Free
76.10		<b>Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles tubes and the like, prepared for use in structures.</b>			
	7610.10.00	- Doors, windows and their frames and thresholds for doors	kg	25%	Free
		- Other			
	7610.90.10	--- Aluminium composite panel	kg	25%	Free
	7610.90.90	--- Other	kg	25%	Free
76.11	7611.00.00	<b>Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	kg	10%	Free
76.12		<b>Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>			
	7612.10.00	- Collapsible tubular containers	kg	10%	Free
		- Other			
	7612.90.10	--- Aluminium can for inhaler, 19 ml; Aluminium sachet printed with name of medicine	kg	5%	Free
	7612.90.90	--- Other	kg	10%	Free
76.13	7613.00.00	<b>Aluminium containers for compressed or liquefied gas.</b>	kg	1%	Free
76.14		<b>Stranded wire, cables, plaited bands and the like, of aluminium, not</b>			

		<b>electrically insulated.</b>			
	7614.10.00	- With steel core	kg	25%	Free
	7614.90.00	- Other	kg	25%	Free
<b>76.15</b>		<b>Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and like, of aluminium; sanitary ware and parts thereof, of aluminium.</b>			
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like			
	7615.10.10	--- Table, kitchen or other household articles of aluminium; pot scourers and scouring or polishing pads, gloves and the like	kg	25%	Free
	7615.10.90	--- Parts of table, kitchen or other household articles of aluminium	kg	15%	Free
	7615.20.00	- Sanitary ware and parts thereof	kg	25%	Free
<b>76.16</b>		<b>Other articles of aluminium.</b>			
	7616.10.00	- Nails, tacks, staples (other than those of heading 83.05) screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg	10%	Free
		- Other			
	7616.91.00	-- Cloth, grill, netting and fencing, of aluminium wire	kg	10%	Free
	7616.99.00	-- Other	kg	25%	Free

**Chapter 77**

**(Reserved for possible future use)**

## Chapter 78

### Lead and articles thereof

#### Note.

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles, (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expressions also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after productions (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Sub-heading Note.**

In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

**TABLE -OTHER ELEMENTS**

Elements		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>78.01</b>		Unwrought lead.			
	7801.10.00	- Refined lead	kg	5%	25%
		- Other			
	7801.91.00	-- Containing by weight antimony as the principal other element	kg	5%	25%
	7801.99.00	-- Other	kg	5%	25%
<b>78.02</b>	7802.00.00	<b>Lead waste and scrap.</b>	kg	5%	Free
<b>[78.03]</b>					
<b>78.04</b>		<b>Lead plates, sheets, strip and foil; lead powders and flakes.</b>			
		- Plates, sheets, strip and foil			
	7804.11.00	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	kg	25%	Free
	7804.19.00	-- Other	kg	25%	Free
	7804.20.00	- Powders and flakes	kg	10%	Free
<b>[78.05]</b>					
<b>78.06</b>		<b>Other articles of lead.</b>			
	7806.00.10	--- Parts for machinery	kg	1%	Free
	7806.00.90	--- Other	kg	10%	Free

## Chapter 79

### Zinc and articles thereof

#### Note.

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other heading.

Heading 79.05, applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex



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

#### Sub-heading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements provided that the total content by weight of such other elements exceeds 2.5%

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>79.01</b>		<b>Unwrought zinc.</b>			
		- Zinc, not alloyed			
		-- Containing by weight 99.99% or more of zinc			
	7901.11.10	--- Zinc callots	kg	5%	Free
	7901.11.90	--- Other	kg	5%	Free
		-- Containing by weight less than 99.99% of zinc			
		--- Zinc ingots			
	7901.12.11	---- Imported by Industrial IRC holder VAT compliant alloy steel manufacturers	kg	10%	Free
	7901.12.19	---- Other	kg	10%	Free
	7901.12.90	--- Other	kg	10%	Free
		- Zinc alloys			
	7901.20.10	--- Imported by Industrial IRC holder VAT compliant alloy steel or refrigerator manufacturers	kg	10%	Free
	7901.20.90	--- Other	kg	10%	Free
<b>79.02</b>	7902.00.00	<b>Zinc waste and scrap.</b>	kg	5%	Free
<b>79.03</b>		<b>Zinc dust, powders and flakes.</b>			
	7903.10.00	- Zinc dust	kg	5%	Free
	7903.90.00	- Other	kg	10%	Free
<b>79.04</b>	7904.00.00	<b>Zinc bars, rods, profiles and wire</b>	kg	10%	Free
<b>79.05</b>	7905.00.00	<b>Zinc plates, sheets, strip and foil.</b>	kg	10%	Free
<b>[79.06]</b>					
<b>79.07</b>		<b>Other articles of zinc.</b>			
	7907.00.10	--- Parts of machinery	kg	1%	Free
	7907.00.90	--- Other	kg	10%	Free

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**Chapter 80****Tin and articles thereof****Note.**

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note.**

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

**(a) Tin, not alloyed**

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table :

TABLE - Other elements

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

**(b) Tin alloys**

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

- (i) the total content by weight of such other elements exceeds 1 %; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>80.01</b>		<b>Unwrought tin</b>			
	8001.10.00	- Tin, not alloyed	kg	5%	Free
	8001.20.00	- Tin alloys	kg	5%	Free
<b>80.02</b>	8002.00.00	<b>Tin waste and scrap</b>	kg	5%	Free
<b>80.03</b>	8003.00.00	<b>Tin bars, rods, profiles and wire.</b>	kg	10%	Free
<b>[80.04]</b>					
<b>[80.05]</b>					
<b>[80.06]</b>					
<b>80.07</b>		<b>Other articles of tin.</b>			
	8007.00.10	--- Castings and forgings not further worked	kg	10%	Free
	8007.00.20	--- Parts of machinery	kg	1%	Free
	8007.00.90	--- Other	kg	10%	Free

## Chapter 81

### Other base metals; cermets; articles thereof

#### Sub-heading Note.

1. Note 1 to Chapter 74, defining "bars and rods", "profiles", "Wire" and "plates, sheet, strip and foil" applies, *mutatis mutandis*, to this Chapter.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>81.01</b>		<b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>			
	8101.10.00	- Powders	kg	10%	Free
		- Other			
	8101.94.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	kg	10%	Free
	8101.96.00	-- Wire	kg	10%	Free
	8101.97.00	-- Waste and scrap	kg	10%	Free
		-- Other			
	8101.99.10	--- Tungsten filament imported by Industrial IRC holder VAT compliant electric bulb manufacturers	kg	10%	Free
	8101.99.90	--- Other	kg	10%	Free
<b>81.02</b>		<b>Molybdenum and articles thereof, including waste and scrap.</b>			
	8102.10.00	- Powders	kg	10%	Free
		- Other			
	8102.94.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	10%	Free
	8102.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	10%	Free
	8102.96.00	-- Wire	kg	10%	Free
	8102.97.00	-- Waste and scrap	kg	10%	Free
	8102.99.00	-- Other	kg	10%	Free
<b>81.03</b>		<b>Tantalum and articles thereof, including waste and scrap.</b>			
	8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	10%	Free
	8103.30.00	- Waste and scrap	kg	10%	Free
	8103.90.00	- Other	kg	10%	Free
<b>81.04</b>		<b>Magnesium and articles thereof, including waste and scrap.</b>			
		- Unwrought magnesium:			
	8104.11.00	-- Containing at least 99.8% by weight of magnesium	kg	10%	Free
	8104.19.00	-- Other	kg	10%	Free
	8104.20.00	- Waste and scrap	kg	10%	Free
	8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	kg	10%	Free
		- Other			
	8104.90.10	--- Tubes and pipes; foil; hollow bars	kg	10%	Free
	8104.90.90	--- Other	kg	10%	Free
<b>81.05</b>		<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b>			
	8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	kg	10%	Free
	8105.30.00	- Waste and scrap	kg	10%	Free
	8105.90.00	- Other	kg	10%	Free
<b>81.06</b>	8106.00.00	<b>Bismuth and articles thereof, including waste and scrap.</b>	kg	10%	Free
<b>81.07</b>		<b>Cadmium and articles thereof, including waste and scrap.</b>			
	8107.20.00	- Unwrought cadmium; powders	kg	10%	Free
	8107.30.00	- Waste and scrap	kg	10%	Free
	8107.90.00	- Other	kg	10%	Free
<b>81.08</b>		<b>Titanium and articles thereof, including waste and scrap.</b>			
	8108.20.00	- Unwrought titanium; powders	kg	10%	Free
	8108.30.00	- Waste and scrap	kg	10%	Free

	8108.90.00	- Other	kg	10%	Free
<b>81.09</b>		<b>Zirconium and articles thereof, including waste and scrap.</b>			
	8109.20.00	- Unwrought zirconium; powders	kg	10%	Free
	8109.30.00	- Waste and scrap	kg	10%	Free
	8109.90.00	- Other	kg	10%	Free
<b>81.10</b>		<b>Antimony and articles thereof, including waste and scrap.</b>			
	8110.10.00	- Unwrought antimony; powders	kg	5%	Free
	8110.20.00	- Waste and scrap	kg	5%	Free
	8110.90.00	- Other	kg	5%	Free
<b>81.11</b>	8111.00.00	<b>Manganese and articles thereof, including waste and scrap.</b>	kg	10%	Free
<b>81.12</b>		<b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</b>			
		- Beryllium			
	8112.12.00	-- Unwrought; powders	kg	10%	Free
	8112.13.00	-- Waste and scrap	kg	10%	Free
	8112.19.00	-- Other	kg	10%	Free
		- Chromium			
	8112.21.00	-- Unwrought; powders	kg	10%	Free
	8112.22.00	-- Waste and scrap	kg	10%	Free
	8112.29.00	-- Other	kg	10%	Free
		- Thallium			
	8112.51.00	-- Unwrought; powders	kg	10%	Free
	8112.52.00	-- Waste and scrap	kg	10%	Free
	8112.59.00	-- Other	kg	10%	Free
		- Other			
	8112.92.00	-- Unwrought; Waste and scrap; powders	kg	10%	Free
	8112.99.00	-- Other	kg	10%	Free
<b>81.13</b>	8113.00.00	<b>Cermets and articles thereof, including waste and scrap.</b>	kg	10%	Free

## Chapter 82

### Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

#### Notes.

- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
  - Base metal;
  - Metal carbides or cermets;
  - Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
  - Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.  
  
Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.
- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>82.01</b>		<b>Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.</b>			
	8201.10.00	- Spades and shovels	kg	25%	Free
	8201.30.00	- Mattocks, picks, hoes and rakes	kg	25%	Free
	8201.40.00	- Axes, bill hooks and similar hewing tools	kg	25%	Free
	8201.50.00	- Secateurs and similar one-handed pruners and shears(including poultry shears)	kg	25%	Free
	8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg	25%	Free
	8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	kg	25%	Free
<b>82.02</b>		<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).</b>			
	8202.10.00	- Hand saws	kg	25%	Free
	8202.20.00	- Band saw blades	kg	10%	Free
		- Circular saw blades (including slitting or slotting saw blades) :			
	8202.31.00	-- With working part of steel	kg	10%	Free
	8202.39.00	-- Other, including parts	kg	10%	Free
	8202.40.00	- Chain saw blades	kg	10%	Free
		- Other saw blades			
	8202.91.00	-- Straight saw blades, for working metal	kg	5%	Free
		-- Other			
	8202.99.10	--- Toothless saw blades	kg	10%	Free

82.03	8202.99.90	--- Other <b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>	kg	10%	Free
		- Files, rasps and similar tools			
	8203.10.10	--- Files for cutting ampoules	kg	5%	Free
	8203.10.90	--- Other	kg	10%	Free
	8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	10%	Free
	8203.30.00	- Metal cutting shears and similar tools	kg	1%	Free
	8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	1%	Free
82.04		<b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</b>			
		- Hand-operated spanners and wrenches			
	8204.11.00	-- Non-adjustable	kg	10%	Free
	8204.12.00	-- Adjustable	kg	10%	Free
	8204.20.00	- Interchangeable spanner sockets, with or without handles	kg	5%	Free
82.05		<b>Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machine; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.</b>			
	8205.10.00	- Drilling, threading or tapping tools	kg	1%	Free
	8205.20.00	- Hammers and sledge hammers	kg	10%	Free
	8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	kg	10%	Free
	8205.40.00	- Screwdrivers	kg	10%	Free
		- Other hand tools (including glaziers' diamonds)			
	8205.51.00	-- Household tools	kg	10%	Free
		-- Other			
	8205.59.10	--- Fibre optic cable fusion slicer	kg	5%	Free
	8205.59.90	--- Other	kg	10%	Free
	8205.60.00	- Blow lamps	kg	10%	Free
	8205.70.00	- Vices, clamps and the like	kg	10%	Free
	8205.90.00	- Other, including sets of articles of two or more of sub-headings of this heading	kg	10%	Free
82.06	8206.00.00	<b>Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.</b>	kg	10%	Free
82.07		<b>Interchangeable tools for hand tools, whether or not power-operated or for machine - tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or, screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools</b>			
		- Rock drilling or earth boring tools :			
	8207.13.00	-- With working part of cermets	kg	1%	Free
	8207.19.00	-- Other, including parts	kg	1%	Free
	8207.20.00	- Dies for drawing or extruding metal	kg	1%	Free
	8207.30.00	- Tools for pressing, stamping or punching	kg	1%	Free
	8207.40.00	- Tools for tapping or threading	kg	1%	Free
	8207.50.00	- Tools for drilling, other than for rock drilling	kg	1%	Free
	8207.60.00	- Tools for boring or broaching	kg	1%	Free
	8207.70.00	- Tools for milling	kg	1%	Free
	8207.80.00	- Tools for turning	kg	1%	Free
	8207.90.00	- Other interchangeable tools	kg	1%	Free
82.08		<b>Knives and cutting blades, for machines or for mechanical appliances.</b>			
	8208.10.00	- For metal working	kg	1%	Free
	8208.20.00	- For wood working	kg	1%	Free
	8208.30.00	- For kitchen appliances or for machines used by the food industry	kg	1%	Free
	8208.40.00	- For agricultural, horticultural or forestry machines	kg	1%	Free
	8208.90.00	- Other	kg	1%	Free
82.09	8209.00.00	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>	kg	1%	Free
82.10	8210.00.00	<b>Hand-operated mechanical appliances, weighing 10 kg. or less, used in the preparation, conditioning or serving of food or drink.</b>	kg	25%	Free
82.11		<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades thereof.</b>			
	8211.10.00	- Sets of assorted articles	u	25%	Free

	- Other			
8211.91.00	-- Table knives having fixed blades	u	25%	Free
8211.92.00	-- Other knives having fixed blades	u	25%	Free
8211.93.00	-- Knives having other than fixed blades	u	25%	Free
8211.94.00	-- Blades	kg	25%	Free
8211.95.00	-- Handles of base metal	kg	25%	Free
<b>82.12</b>	<b>Razors and razor blades (including razor blade blanks in strips).</b>			
8212.10.00	- Razors	u	25%	Free
	- Safety razor blades, including razor blade blanks in strips:			
	--- Stainless steel			
8212.20.11	---- Perforated blades, including blade blanks in strips or pieces width not exceeding half inch	u	10%	Free
8212.20.19	---- Other	u	25%	Free
8212.20.90	--- Other	u	25%	Free
8212.90.00	- Other parts	kg	25%	Free
<b>82.13</b>	<b>Scissors, tailors' shears and similar shears, and blades therefor.</b>	kg	25%	Free
<b>82.14</b>	<b>Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).</b>			
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	25%	Free
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	kg	25%	Free
8214.90.00	- Other	kg	25%	Free
<b>82.15</b>	<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>			
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	kg	25%	Free
8215.20.00	- Other sets of assorted articles	kg	25%	Free
	- Other:			
8215.91.00	-- Plated with precious metal	kg	25%	Free
8215.99.00	-- Other	kg	25%	Free



## Chapter 83

## Miscellaneous articles of base metal

## Notes.

- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of headings 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapter 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
- For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>83.01</b>		<b>Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.</b>			
	8301.10.00	- Padlocks	kg	25%	Free
	8301.20.00	- Locks of a kind used for motor vehicles	kg	25%	Free
	8301.30.00	- Locks of a kind used for furniture	kg	25%	Free
		- Other locks			
	8301.40.10	--- Lever lock, Mortice lock imported by Industrial IRC holder VAT compliant fire-resistant door manufacturers	kg	25%	Free
	8301.40.90	--- Other	kg	25%	Free
	8301.50.00	- Clasps and frames with clasps, incorporating locks	kg	25%	Free
	8301.60.00	- Parts	kg	25%	Free
	8301.70.00	- Keys presented separately	kg	25%	Free
<b>83.02</b>		<b>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.</b>			
	8302.10.00	- Hinges	kg	25%	Free
	8302.20.00	- Castors	kg	25%	Free
	8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	kg	25%	Free
		- Other mountings, fittings and similar articles:			
	8302.41.00	-- Suitable for buildings	kg	25%	Free
		-- Suitable for furniture			
	8302.42.10	--- Magnatic door holder imported by Industrial IRC holder VAT compliant fire-resistant door manufacturers	kg	25%	Free
	8302.42.90	--- Other	kg	25%	Free
		-- Other			
	8302.49.10	--- Device/fittings for barred windows and or panic exit doors	kg	5%	Free
		--- Other			
	8302.49.91	---- Trolley bag/suitcase/travel bag accessories	kg	25%	Free
	8302.49.99	---- Other	kg	25%	Free
	8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	25%	Free
		- Automatic door closers			
	8302.60.10	--- Imported by Industrial IRC holder VAT compliant fire-resistant door manufacturers	kg	25%	Free
	8302.60.90	--- Other	kg	25%	Free
<b>83.03</b>	8303.00.00	<b>Armoured or reinforced safes, strong-boxes and doors and safe deposit</b>	kg	25%	Free

83.04	8304.00.00	<b>lockers for strong-rooms, cash or deed boxes and the like, of base metal.</b>			
		<b>Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.</b>	kg	25%	Free
83.05		<b>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.</b>			
	8305.10.00	- Fittings for loose-leaf binders or files	kg	25%	Free
	8305.20.00	- Staples in strips	kg	25%	Free
	8305.90.00	- Other, including parts	kg	25%	Free
83.06		<b>Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.</b>			
	8306.10.00	- Bells, gongs and the like	kg	25%	Free
		- Statuettes and other ornaments:			
	8306.21.00	-- Plated with precious metal	kg	25%	Free
	8306.29.00	-- Other	kg	25%	Free
	8306.30.00	- Photograph, picture or similar frames; mirrors	kg	25%	Free
83.07		<b>Flexible tubing of base metal, with or without fittings.</b>			
	8307.10.00	- Of iron or steel	kg	10%	Free
	8307.90.00	- Of other base metal	kg	10%	Free
83.08		<b>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</b>			
	8308.10.00	- Hooks, eyes and eyelets	kg	25%	Free
	8308.20.00	- Tubular or bifurcated rivets	kg	25%	Free
	8308.90.00	- Other, including parts	kg	25%	Free
83.09		<b>Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.</b>			
	8309.10.00	- Crown corks	kg	15%	Free
		- Other			
	8309.90.10	--- Lug caps	kg	15%	Free
	8309.90.20	--- Container seal	kg	5%	Free
	8309.90.30	--- Combination seal for vials	kg	15%	Free
	8309.90.90	--- Other	kg	25%	Free
83.10	8310.00.00	<b>Sign-plates, name-plates, address-plates and similar plates, numbers letters and other symbols, of base metal, excluding those of, heading 94.05.</b>	kg	25%	Free
83.11		<b>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.</b>			
		- Coated electrodes of base metal, for electric-arc-welding			
	8311.10.10	--- Welding wire imported by Industrial IRC holder VAT compliant compressor manufacturers	kg	25%	Free
	8311.10.90	--- Other	kg	25%	Free
	8311.20.00	- Cored wire of base metal, for electric-arc-welding	kg	25%	Free
	8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg	10%	Free
	8311.90.00	- Other	kg	10%	Free

**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 and 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 to Note 1 to Chapter 85, parts of machines (not being parts of the articles of headings 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 headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29, or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
  - (c) All other parts are to be classified in headings 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 fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

## Chapter 84

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

#### Notes.

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

Heading 84.19 does not, however, cover:

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

Heading 84.22 does not cover:

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

Heading 84.24 does not cover:

- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machines (heading 84.56).

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

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

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

- 5.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :
- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
  - (ii) Being freely programmed in accordance with the requirements of the user;
  - (iii) Performing arithmetical computations specified by the user; and
  - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :
- (i) It is of a kind solely or principally used in an automatic data processing system;
  - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
  - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

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

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

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above :

- (i) Printers, copying machines, facsimile machines, whether or not combined;
- (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) Loudspeakers and microphones;
- (iv) Television cameras, digital cameras and video camera recorders;
- (v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

**6.- Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.**

Other steel balls are to be classified in heading 73.26.

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

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

**8.- For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.**

- 9.- (A) Notes 9 (a) and 9 (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 circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
- (i) the manufacture or repair of masks and reticles;
  - (ii) assembling semiconductor devices or electronic integrated circuits;
  - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

#### **Subheading Notes.**

- 1.- For the purposes of subheading 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	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>84.01</b>		<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</b>			
	8401.10.00	- Nuclear reactors	kg	1%	Free
	8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	kg	1%	Free
	8401.30.00	- Fuel elements (cartridges), non-irradiated	kg	1%	Free
	8401.40.00	- Parts of nuclear reactors	kg	1%	Free
<b>84.02</b>		<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>			
		- Steam or other vapour generating boilers			
	8402.11.00	-- Water tube boilers with a steam production exceeding 45 t per hour	kg	1%	Free
	8402.12.00	-- Water tube boilers with a steam production not exceeding 45 t per hour	kg	1%	Free
	8402.19.00	-- Other vapour generating boilers, including hybrid boilers	kg	1%	Free
	8402.20.00	- Super-heated water boilers	kg	1%	Free
	8402.90.00	- Parts	kg	1%	Free
<b>84.03</b>		<b>Central heating boilers other than those of heading 84.02.</b>			
	8403.10.00	- Boilers	kg	1%	Free
	8403.90.00	- Parts	kg	1%	Free
<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 recoveries); condensers for steam or other vapour power units.</b>			
	8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	kg	1%	Free
	8404.20.00	- Condensers for steam or other vapour power units	kg	1%	Free
	8404.90.00	- Parts	kg	1%	Free
<b>84.05</b>		<b>Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.</b>			
	8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	kg	1%	Free
	8405.90.00	- Parts	kg	1%	Free
<b>84.06</b>		<b>Steam turbines and other vapour turbines.</b>			
	8406.10.00	- Turbines for marine propulsion	u	1%	Free
		- Other turbines			
	8406.81.00	-- Of an output exceeding 40 MW	u	1%	Free
	8406.82.00	-- Of an output not exceeding 40 MW	u	1%	Free
	8406.90.00	- Parts	kg	1%	Free
<b>84.07</b>		<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>			
	8407.10.00	- Aircraft engines	u	0%	Free
		- Marine propulsion engines			
	8407.21.00	-- Outboard motors	u	5%	Free
	8407.29.00	-- Other	u	1%	Free
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87			
		-- Of a cylinder capacity not exceeding 50 cc			
	8407.31.10	--- Two-stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.31.20	--- Four-stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.31.90	--- Other	u	25%	Free
		-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc			

	8407.32.10	--- Two stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.32.20	--- Four stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.32.90	--- Other	u	25%	Free
		-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc			
	8407.33.10	--- Two stroke engine 3 wheeler/auto rickshaw	u	25%	Free
	8407.33.20	--- Four stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.33.90	--- Other	u	25%	Free
		-- Of a cylinder capacity exceeding 1,000 cc			
	8407.34.10	--- Bus or Truck engine with inbuilt CNG/LPG/LNG mechanism	u	10%	Free
	8407.34.90	--- Other	u	25%	Free
		- Other engines			
	8407.90.10	--- Engine for Industrial use	u	1%	Free
	8407.90.90	--- Other	u	25%	Free
<b>84.08</b>		<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>			
	8408.10.00	- Marine propulsion engines	u	1%	Free
		- Engines of a kind used for the propulsion of vehicles of chapter 87			
	8408.20.10	--- Two-stroke engine for three wheelers and auto-richshaw	u	25%	Free
	8408.20.20	--- Four-stroke engines for three wheelers and auto-richshaw	u	25%	Free
		--- Engines of 2600 cc or more (used for vehicles of heading 87.02 & 87.04)			
	8408.20.31	---- Bus or Truck engine with inbuilt CNG/LPG/LNG mechanism	u	10%	Free
	8408.20.39	---- Other	u	25%	Free
	8408.20.90	--- Other engines for vehicles of chapter no. 87	u	25%	Free
		- Other engine			
	8408.90.10	--- Engines of capacity 3 to 45 HP	u	1%	Free
	8408.90.20	--- Engines for fishing trawler; Engines for industrial use	u	1%	Free
	8408.90.90	--- Other	u	10%	Free
<b>84.09</b>		<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>			
	8409.10.00	- For aircraft engines	kg	0%	Free
		- Other			
		-- Suitable for use solely or principally with spark-ignition internal combustion piston engines			
	8409.91.10	--- For engines of industrial use and of fishing trawler	kg	1%	Free
	8409.91.90	--- Other	kg	5%	Free
		-- Other			
	8409.99.10	--- For engines of industrial use and of fishing trawler	kg	1%	Free
	8409.99.90	--- Other	kg	5%	Free
<b>84.10</b>		<b>Hydraulic turbines, water wheels, and regulators therefor.</b>			
		- Hydraulic turbines and water wheels			
	8410.11.00	-- Of a power not exceeding 1,000 kW	u	1%	Free
	8410.12.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u	1%	Free
	8410.13.00	-- Of a power exceeding 10,000 kW	u	1%	Free
	8410.90.00	- Parts, including regulators	kg	1%	Free
<b>84.11</b>		<b>Turbo-jets, turbo-propellers and other gas turbines.</b>			
		- Turbo-jets			
	8411.11.00	-- Of a thrust not exceeding 25 kN	u	1%	Free
	8411.12.00	-- Of a thrust exceeding 25 kN	u	1%	Free
		- Turbo-propellers			
	8411.21.00	-- Of a power not exceeding 1,100 kW	u	1%	Free
	8411.22.00	-- Of a power exceeding 1,100 kW	u	1%	Free
		- Other gas turbines			
	8411.81.00	-- Of a power not exceeding 5,000 kW	u	1%	Free
	8411.82.00	-- Of a power exceeding 5,000 kW	u	1%	Free
		- Parts			
	8411.91.00	-- Of turbo-jets or turbo-propellers	kg	1%	Free
	8411.99.00	-- Other	kg	1%	Free
<b>84.12</b>		<b>Other engines and motors.</b>			
		- Reaction engines other than turbo-jets			
	8412.10.10	--- For aircraft	u	0%	Free
	8412.10.90	--- Other	u	1%	Free
		- Hydraulic power engines and motors			
	8412.21.00	-- Linear acting (cylinders)	u	1%	Free



	8412.29.00	-- Other	u	1%	Free
		- Pneumatic power engines and motors			
	8412.31.00	-- Linear acting (cylinders)	u	1%	Free
	8412.39.00	-- Other	u	1%	Free
	8412.80.00	- Other	u	1%	Free
		- Parts			
	8412.90.10	--- For aircraft engines	kg	0%	Free
	8412.90.90	--- Other	kg	1%	Free
<b>84.13</b>		<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	1%	Free
	8413.19.00	-- Other	u	1%	Free
	8413.20.00	- Hand pumps, other than those of sub-heading 8413.11 or 8413.19	u	25%	Free
	8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	u	10%	Free
	8413.40.00	- Concrete pumps	u	1%	Free
	8413.50.00	- Reciprocating positive displacement pumps	u	1%	Free
	8413.60.00	- Rotary positive displacement pumps	u	1%	Free
	8413.70.00	- Other centrifugal pumps	u	1%	Free
		- Other pumps; liquid elevators			
	8413.81.00	-- Pumps	u	1%	Free
	8413.82.00	-- Liquid elevators, nes	u	1%	Free
		- Parts			
	8413.91.00	-- Of pumps	kg	1%	Free
	8413.92.00	-- Of liquid elevators	kg	5%	Free
<b>84.14</b>		<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.</b>			
	8414.10.00	- Vacuum pumps	u	1%	Free
	8414.20.00	- Hand-or foot-operated air pumps	u	25%	Free
		- Compressors of a kind used in refrigerating equipment			
	8414.30.10	--- Industrial type	u	1%	Free
	8414.30.20	--- Imported by Industrial IRC holder VAT compliant domestic type refrigerator manufacturers	u	10%	Free
	8414.30.90	--- Other	u	10%	Free
	8414.40.00	- Air compressors mounted on a wheeled chassis for towing	u	1%	Free
		- Fans			
	8414.51.00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	u	25%	Free
		-- Other			
	8414.59.10	--- Ventilation exhaust fan with blade rotating diameter of 24 " or more	u	1%	Free
	8414.59.20	--- Laminar air flow equipment, industrial type	u	1%	Free
	8414.59.90	--- Other	u	25%	Free
	8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	u	25%	Free
		- Other			
	8414.80.10	--- Air compressors	u	1%	Free
	8414.80.20	--- Industrial blower; Blowers for use in pisciculture and in tea industries	u	1%	Free
	8414.80.30	--- Pumps and compressors	u	5%	Free
		--- Compressors of a kind used in Air conditioner			
	8414.80.41	---- Industrial type	u	1%	Free
	8414.80.42	---- Imported by Industrial IRC holder VAT compliant domestic type air conditioner manufacturers	u	10%	Free
	8414.80.49	---- Other	u	10%	Free
	8414.80.90	--- Other	u	25%	Free
		- Parts			
	8414.90.10	--- Of fan	kg	25%	Free
	8414.90.20	--- Of compressor imported by Industrial IRC holder VAT compliant compressor manufacturers	kg	10%	Free
	8414.90.90	--- Other	kg	10%	Free
<b>84.15</b>		<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>			
		- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"			

8415.10.10	--- Requiring more than 2,00,000 BTU or equivalent	u	1%	Free
8415.10.20	--- Requiring exceeding 90,000 BTU but not exceeding 2,00,000 BTU	u	25%	Free
8415.10.90	--- Other	u	25%	Free
	- Of a kind used for persons, in motor vehicles			
8415.20.10	--- Air conditioning machine requiring more than 2,00,000 BTU or equivalent of a kind used for persons, in motor vehicles imported by Industrial IRC holder VAT compliant bus body building industry.	u	1%	Free
8415.20.20	--- Requiring exceeding 90,000 BTU but not exceeding 2,00,000 BTU	u	25%	Free
8415.20.90	--- Other	u	25%	Free
	- Other			
	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)			
8415.81.10	--- Requiring more than 2,00,000 BTU or equivalent	u	1%	Free
8415.81.20	--- Air handling unit or HVAC system imported by Industrial IRC holder VAT compliant pharmaceutical industries requiring more than 2,00,000 BTU or equivalent	u	1%	Free
8415.81.30	--- Requiring exceeding 90,000 BTU but not exceeding 2,00,000 BTU	u	25%	Free
8415.81.90	--- Other	u	25%	Free
	-- Other, incorporating a refrigerating unit			
8415.82.10	--- requiring more than 2,00,000 BTU or equivalent	u	1%	Free
8415.82.20	--- Air handling unit or HVAC system imported by Industrial IRC holder VAT compliant pharmaceutical industries requiring more than 2,00,000 BTU or equivalent	u	1%	Free
8415.82.30	--- requiring exceeding 90,000 BTU but not exceeding 2,00,000 BTU	u	25%	Free
8415.82.90	--- Other	u	25%	Free
	-- Not incorporating a refrigerating unit			
8415.83.10	--- For textile requiring more than 2,00,000 BTU or equivalent	u	1%	Free
8415.83.20	--- Requiring exceeding 90,000 BTU but not exceeding 2,00,000 BTU	u	25%	Free
8415.83.30	--- Stability/Humidity chamber imported by pharmaceutical industries	u	1%	Free
8415.83.90	--- Other	u	25%	Free
	- Parts			
8415.90.10	--- Indoor or outdoor unit	u	25%	Free
	--- Other			
8415.90.91	--- Imported by Industrial IRC holder VAT compliant air conditioner manufacturing industry	kg	25%	Free
8415.90.99	--- Other	kg	25%	Free
<b>84.16</b>	<b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>			
8416.10.00	- Furnace burners for liquid fuel	kg	1%	Free
8416.20.00	- Other furnace burners, including combination burners	kg	1%	Free
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	1%	Free
8416.90.00	- Parts	kg	1%	Free
<b>84.17</b>	<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>			
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals	u	1%	Free
8417.20.00	- Bakery ovens, including biscuit ovens	u	1%	Free
8417.80.00	- Other	u	1%	Free
8417.90.00	- Parts	kg	1%	Free
<b>84.18</b>	<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading 84.15</b>			
8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	u	25%	Free
	- Refrigerators, household type			
8418.21.00	-- Compression-type	u	25%	Free
8418.29.00	-- Other	u	25%	Free
8418.30.00	- Freezers of the chest type, not exceeding 800 L capacity	u	25%	Free
8418.40.00	- Freezers of the upright type, not exceeding 900 L capacity	u	25%	Free
	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment			
8418.50.10	---- Imported by VAT compliant supershop	u	25%	Free
8418.50.90	--- Other	u	25%	Free
	- Other refrigerating or freezing equipment; heat pumps			
	-- Heat pumps other than air conditioning machines of heading 84.15			
8418.61.10	--- Industrial	u	1%	Free

	8418.61.90	--- Other	u	25%	Free
		-- Other			
	8418.69.10	--- Industrial	u	1%	Free
		--- Other			
	8418.69.91	---- Freezers of the chest type, exceeding 800 L capacity	u	25%	Free
	8418.69.92	---- Freezers of the upright type, exceeding 900 L capacity	u	25%	Free
	8418.69.93	---- Freezer or storage box of exceeding 2000 L capacity imported by Industrial IRC holder VAT compliant ice-cream manufacturing industries	u	1%	Free
	8418.69.94	---- Mortuary imported by Industrial IRC holder VAT compliant hospital	u	25%	Free
	8418.69.95	---- Special type laboratory refrigerator imported by pharmaceutical industries	u	1%	Free
	8418.69.99	---- Other	u	25%	Free
		- Parts			
	8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	kg	25%	Free
		-- Other			
	8418.99.10	--- Imported by Industrial IRC holder VAT compliant refrigerator and freezer manufacturing industries	kg	25%	Free
	8418.99.90	--- Other	kg	25%	Free
<b>84.19</b>		<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			
	8419.11.00	-- Instantaneous gas water heaters	u	10%	Free
		-- Other			
	8419.19.10	--- Solar thermal water heater	u	0%	Free
	8419.19.90	--- Other	u	10%	Free
	8419.20.00	- Medical, surgical or laboratory sterilises	u	1%	Free
		- Dryers			
	8419.31.00	-- For agricultural products	u	1%	Free
	8419.32.00	-- For wood, paper pulp, paper or paperboard	u	1%	Free
	8419.39.00	-- Other	u	1%	Free
		- Distilling or rectifying plant			
	8419.40.10	--- Water distillation equipment up to 20 litre	u	10%	Free
	8419.40.20	--- Solar power operated water distillation plant	u	1%	Free
	8419.40.90	--- Other	u	1%	Free
	8419.50.00	- Heat exchange units	u	1%	Free
	8419.60.00	- Machinery for liquefying air or other gases	u	1%	Free
		- Other machinery, plant and equipment			
	8419.81.00	-- For making hot drinks or for cooking or heating food	u	1%	Free
	8419.89.00	-- Other	u	1%	Free
	8419.90.00	- Parts	kg	1%	Free
<b>84.20</b>		<b>Calendering or other rolling machines other than for metals or glass, and cylinders therefore.</b>			
	8420.10.00	- Calendering or other rolling machines	u	1%	Free
		- Parts			
	8420.91.00	-- Cylinders	kg	1%	Free
	8420.99.00	-- Other	kg	1%	Free
<b>84.21</b>		<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	1%	Free
	8421.12.00	-- Laundry dryer of 1 bhp or more	u	1%	Free
		-- Other			
	8421.19.10	-- For laboratory use and for Industrial use	u	1%	Free
	8421.19.90	--- Other	u	25%	Free
		- Filtering or purifying machinery and apparatus for liquids			
		-- For filtering or purifying water			
	8421.21.10	--- Sterilisers for laboratory use	u	1%	Free
	8421.21.20	--- Domestic type water purifying apparatus/machine	u	1%	Free
		--- Other			

8421.21.91	---- Filtering or purifying machinery and apparatus to be used with swimming pools	u	10%	Free
8421.21.92	---- Water purifying machine (industrial type)	u	1%	Free
8421.21.93	---- Effluent (waste water) Treatment Plant	u	1%	Free
8421.21.94	---- Carbon filter, filter housing, diffuser imported by Industrial IRC holder VAT compliant water purifying machine/apparatus manufacturing industry	u	25%	Free
8421.21.99	---- Other	u	25%	Free
8421.22.00	-- For filtering or purifying beverages other than water	u	5%	Free
8421.23.00	-- Oil or petrol-filters for internal combustion engines	u	25%	Free
	-- Other			
8421.29.10	---- Cartridge/Membrane filter imported by Industrial IRC holder VAT compliant pharmaceuticals or water purifying machine/apparatus manufacturing industry	u	25%	Free
8421.29.20	---- Haemodialyser (Artificial Kidney)	u	0%	Free
8421.29.90	---- Other	u	25%	Free
	- Filtering or purifying machinery and apparatus for gases			
8421.31.00	-- Intake air filters for internal combustion engines	u	25%	Free
	-- Other			
8421.39.10	---- Catalytic converter and diesel particulate filter	u	5%	Free
8421.39.20	---- Industrial filter for air or other gases; Overhead travelling cleaner, dust extractor or cyclone of industrial type	u	1%	Free
8421.39.30	---- Leucocyte filter	u	0%	Free
	---- Other			
8421.39.91	---- Imported by Industrial IRC holder VAT compliant LPG filling plant	u	25%	Free
8421.39.99	---- Other	u	25%	Free
	- Parts			
8421.91.00	-- Of centrifuges, including centrifugal dryers	kg	1%	Free
8421.99.00	-- Other	kg	1%	Free
<b>84.22</b>	<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%	Free
8422.19.00	-- Other	u	1%	Free
8422.20.00	- Machinery for cleaning or drying bottles or other containers	u	1%	Free
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	1%	Free
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	1%	Free
8422.90.00	- Parts	kg	1%	Free
<b>84.23</b>	<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>			
	- Personal weighing machines, including baby scales; household scales			
8423.10.10	---- Neonatal scale with spring	u	5%	Free
8423.10.90	---- Other	u	10%	Free
8423.20.00	- Scales for continuous weighing of goods on conveyors	u	1%	Free
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u	1%	Free
	- Other weighing machinery			
8423.81.00	-- Having a maximum weighing capacity not exceeding 30 kg	u	10%	Free
	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg			
8423.82.10	---- Weighing capacity exceeding 200Kg	u	1%	Free
8423.82.90	---- Other	u	10%	Free
8423.89.00	-- Other	u	1%	Free
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	kg	1%	Free
<b>84.24</b>	<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>			
8424.10.00	- Fire extinguishers, whether or not charged	u	1%	Free
	- Spray guns and similar appliances			
8424.20.10	---- Of industrial use	u	1%	Free

8424.20.20	--- Metered valves for inhaler	u	5%	Free
8424.20.30	--- Sprinkler system and equipments	kg	5%	Free
8424.20.90	--- Other	u	10%	Free
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	u	1%	Free
	- Agricultural or horticultural sprayers :			
	-- Portable sprayers			
8424.41.10	--- Hand-operated sprayers for agricultural use	u	1%	Free
8424.41.90	--- Other	u	1%	Free
8424.49.00	-- Other	u	1%	Free
	- Other appliances			
8424.82.00	-- Agricultural or horticultural	u	1%	Free
8424.89.00	-- Other	u	1%	Free
8424.90.00	- Parts	kg	1%	Free
<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	1%	Free
8425.19.00	-- Other	u	1%	Free
	- Winches; capstans:			
8425.31.00	-- Powered by electric motor	u	1%	Free
8425.39.00	-- Other	u	1%	Free
	- Jacks; hoists of a kind used for raising vehicles			
8425.41.00	-- Built-in jacking systems of a type used in garages	u	1%	Free
8425.42.00	-- Other jacks and hoists, hydraulic	u	10%	Free
8425.49.00	-- Other	u	10%	Free
<b>84.26</b>	<b>Ships' derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and work trucks fitted with a crane.</b>			
	- Overhead travelling cranes, transporters cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers			
8426.11.00	-- Overhead travelling cranes on fixed support	u	1%	Free
8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	u	1%	Free
8426.19.00	-- Other	u	1%	Free
8426.20.00	- Tower cranes	u	1%	Free
8426.30.00	- Portal or pedestal jib cranes	u	1%	Free
	- Other machinery, self-propelled			
	-- On tyres			
8426.41.10	--- Works trucks fitted with crane	u	25%	Free
8426.41.90	--- Other	u	1%	Free
8426.49.00	-- Other	u	1%	Free
	- Other machinery			
8426.91.00	-- Designed for mounting on road vehicles	u	1%	Free
8426.99.00	-- Other	u	1%	Free
<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	1%	Free
8427.20.00	- Other self-propelled trucks	u	1%	Free
8427.90.00	- Other trucks	u	10%	Free
<b>84.28</b>	<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>			
8428.10.00	- Lifts and skip hoists	u	1%	Free
8428.20.00	- Pneumatic elevators and conveyors	u	1%	Free
	- Other continuous-action elevators and conveyors, for goods or materials			
8428.31.00	-- Specially designed for underground use	u	1%	Free
8428.32.00	-- Other, bucket type	u	1%	Free
8428.33.00	-- Other, belt type	u	1%	Free
8428.39.00	-- Other	u	1%	Free
8428.40.00	- Escalators and moving walkways	u	1%	Free
8428.60.00	- Teleferics, chair-lifts, ski-draglines, traction mechanisms for funiculars	u	1%	Free
8428.90.00	- Other machinery	u	1%	Free
<b>84.29</b>	<b>Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>			
	- Bulldozers and angle dozers			
8429.11.00	-- Track laying	u	1%	Free
8429.19.00	-- Other	u	1%	Free

84.30	8429.20.00	- Graders and levellers	u	1%	Free
	8429.30.00	- Scrapers	u	1%	Free
	8429.40.00	- Tamping machines and road rollers	u	1%	Free
		- Mechanical shovels, excavators and shovel loaders			
	8429.51.00	-- Front-end shovel loaders	u	1%	Free
	8429.52.00	-- Machinery with a 360° revolving superstructure	u	1%	Free
	8429.59.00	-- Other	u	1%	Free
		<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	1%	Free
	8430.20.00	- Snow-ploughs and snow-blowers	u	1%	Free
84.31		- Coal or rock cutters and tunnelling machinery			
	8430.31.00	-- Self-propelled	u	1%	Free
	8430.39.00	-- Other	u	1%	Free
		- Other boring or sinking machinery			
	8430.41.00	-- Self-propelled	u	1%	Free
	8430.49.00	-- Other	u	1%	Free
	8430.50.00	- Other machinery, self-propelled	u	1%	Free
		- Other machinery, not self-propelled			
		-- Tamping or compacting machinery			
	8430.61.10	--- Sand/Vibro compaction machinery	u	0%	Free
84.32	8430.61.20	--- Jet/Cement grouting machinery	u	0%	Free
	8430.61.30	--- Soil anchoring/Grouting apparatus	u	0%	Free
	8430.61.90	--- Other	u	1%	Free
	8430.69.00	-- Other	u	1%	Free
		<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>			
	8431.10.00	- Of machinery of heading 84.25	kg	1%	Free
	8431.20.00	- Of machinery of heading 84.27	kg	1%	Free
		- Of machinery of heading 84.28			
	8431.31.00	-- Of lifts, skip hoists or escalators	kg	1%	Free
	8431.39.00	-- Other	kg	1%	Free
84.33		- Of machinery of headings 84.26, 84.29 or 84.30			
	8431.41.00	-- Buckets, shovels, grabs and grips	kg	1%	Free
	8431.42.00	-- Bulldozer or angle dozer blades	kg	1%	Free
	8431.43.00	-- Parts for boring or sinking machinery of sub-heading 8430.41 or 8430.49	kg	1%	Free
	8431.49.00	-- Other	kg	1%	Free
		<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>			
	8432.10.00	- Ploughs	u	1%	Free
		- Harrows, scarifiers, cultivators, weeders and hoes			
	8432.21.00	-- Disc Harrows	u	1%	Free
	8432.29.00	-- Other	u	1%	Free
84.33		- Seeders, planters and transplanters:			
	8432.31.00	-- No-till direct seeders, planters and transplanters	u	1%	Free
	8432.39.00	-- Other	u	1%	Free
		- Manure spreaders and fertiliser distributors:			
	8432.41.00	-- Manure spreaders	u	1%	Free
	8432.42.00	-- Fertiliser distributors	u	1%	Free
	8432.80.00	- Other machinery	u	1%	Free
	8432.90.00	- Parts	kg	1%	Free
		<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>			
		- Mowers for lawns, parks or sports-grounds			
84.33	8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	u	5%	Free
	8433.19.00	-- Other	u	5%	Free
	8433.20.00	- Other mowers, including cutter bars for tractor mounting	u	1%	Free
	8433.30.00	- Other haymaking machinery	u	1%	Free
	8433.40.00	- Straw or fodder balers, including pick-up balers	u	1%	Free
		- Other harvesting machinery; threshing machinery			
	8433.51.00	-- Combine harvester-threshers	u	1%	Free

	8433.52.00	-- Other threshing machinery	u	1%	Free
	8433.53.00	-- Root or tuber harvesting machines	u	1%	Free
		-- Other			
	8433.59.10	--- Harvesting machinery	u	1%	Free
	8433.59.90	--- Other	u	1%	Free
	8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u	1%	Free
	8433.90.00	- Parts	kg	1%	Free
<b>84.34</b>		<b>Milking machines and dairy machinery.</b>			
	8434.10.00	- Milking machines	u	1%	Free
	8434.20.00	- Dairy machinery	u	1%	Free
	8434.90.00	- Parts	kg	1%	Free
<b>84.35</b>		<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>			
	8435.10.00	- Machinery	u	1%	Free
	8435.90.00	- Parts	kg	1%	Free
<b>84.36</b>		<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>			
	8436.10.00	- Machinery for preparing animal feeding stuffs	u	1%	Free
		- Poultry-keeping machinery; poultry incubators and brooders			
	8436.21.00	-- Poultry incubators and brooders	u	1%	Free
	8436.29.00	-- Other	u	1%	Free
	8436.80.00	- Other machinery	u	1%	Free
		- Parts			
	8436.91.00	-- Of poultry-keeping machinery or poultry incubators and brooders	kg	1%	Free
	8436.99.00	-- Other	kg	1%	Free
<b>84.37</b>		<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>			
	8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	1%	Free
		- Other machinery			
	8437.80.10	--- Rice huller and wheat crusher	u	10%	Free
	8437.80.90	--- Other	u	1%	Free
		- Parts			
	8437.90.10	--- For Rice huller and wheat crusher	kg	10%	Free
	8437.90.90	--- Other	kg	1%	Free
<b>84.38</b>		<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 fats or oils.</b>			
	8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u	1%	Free
	8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	u	1%	Free
	8438.30.00	- Machinery for sugar manufacture	u	1%	Free
	8438.40.00	- Brewery machinery	u	1%	Free
	8438.50.00	- Machinery for the preparation of meat or poultry	u	1%	Free
	8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	u	1%	Free
	8438.80.00	- Other machinery	u	1%	Free
	8438.90.00	- Parts	kg	1%	Free
<b>84.39</b>		<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	1%	Free
	8439.20.00	- Machinery for making paper or paperboard	u	1%	Free
	8439.30.00	- Machinery for finishing paper or paperboard	u	1%	Free
		- Parts			
	8439.91.00	-- Of machinery for making pulp of fibrous cellulosic material	kg	1%	Free
	8439.99.00	-- Other	kg	1%	Free
<b>84.40</b>		<b>Book-binding machinery, including book-sewing machines.</b>			
	8440.10.00	- Machinery	u	1%	Free
	8440.90.00	- Parts	kg	1%	Free
<b>84.41</b>		<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>			
	8441.10.00	- Cutting machines	u	1%	Free
	8441.20.00	- Machines for making bags, sacks or envelopes	u	1%	Free

8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	1%	Free
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	u	1%	Free
8441.80.00	- Other machinery	u	1%	Free
8441.90.00	- Parts	kg	1%	Free
<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	1%	Free
8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	kg	1%	Free
	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)			
8442.50.10	--- Printing type	kg	10%	Free
8442.50.20	--- Printing plates	kg	1%	Free
8442.50.90	--- Other	kg	1%	Free
<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	1%	Free
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	1%	Free
8443.13.00	-- Other offset printing machinery	u	1%	Free
8443.14.00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	u	1%	Free
8443.15.00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	u	1%	Free
8443.16.00	-- Flexographic printing machinery	u	1%	Free
8443.17.00	-- Gravure printing machinery	u	1%	Free
8443.19.00	-- Other	u	1%	Free
	- Other printers, copying machines and facsimile machines, whether or not combined			
8443.31.00	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	u	5%	Free
	-- Other, capable of connecting to an automatic data processing machine or to a network			
8443.32.10	--- Computer printer	u	5%	Free
8443.32.90	--- Other	u	1%	Free
	-- Other			
8443.39.10	--- Inkjet printer	u	1%	Free
	--- Other			
8443.39.91	---- Copying machines and facsimile machines	u	5%	Free
8443.39.99	---- Other	u	1%	Free
	- Parts and accessories			
8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other components of heading 84.42	kg	1%	Free
	-- Other			
8443.99.10	--- Toner cartridge/Inkjet cartridge for Computer Printer	u	5%	Free
8443.99.20	--- Other parts for Computer Printer	u	5%	Free
8443.99.90	--- Other	u	10%	Free
<b>84.44</b>	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials.</b>			
<b>84.45</b>	<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			
8445.11.00	-- Carding machines	u	1%	Free
8445.12.00	-- Combing machines	u	1%	Free
8445.13.00	-- Drawing or roving machines	u	1%	Free
8445.19.00	-- Other	u	1%	Free
8445.20.00	- Textile spinning machines	u	1%	Free
8445.30.00	- Textile doubling or twisting machines	u	1%	Free



	8445.40.00	- Textile winding (including weft-winding) or reeling machines	u	1%	Free
	8445.90.00	- Other	u	1%	Free
<b>84.46</b>		<b>Weaving machines (looms).</b>			
	8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	u	1%	Free
		- For weaving fabrics of a width exceeding 30 cm, shuttle type			
	8446.21.00	-- Power looms	u	1%	Free
	8446.29.00	-- Other	u	1%	Free
	8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	u	1%	Free
<b>84.47</b>		<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	1%	Free
	8447.12.00	-- With cylinder diameter exceeding 165 mm	u	1%	Free
	8447.20.00	- Flat knitting machines; stitch-bonding machines	u	1%	Free
	8447.90.00	- Other	u	1%	Free
<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			
	8448.11.00	-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	kg	1%	Free
	8448.19.00	-- Other	kg	1%	Free
		- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery			
	8448.20.10	--- Jute pin, jute staves	kg	15%	Free
	8448.20.90	--- Other	kg	1%	Free
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery			
	8448.31.00	-- Card clothing	kg	1%	Free
	8448.32.00	-- Of machines for preparing textile fibres, other than card clothing	kg	1%	Free
	8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	u	1%	Free
	8448.39.00	-- Other	kg	1%	Free
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery			
		-- Reeds for looms, healds and heald-frames			
	8448.42.10	--- Reeds and wire healds	kg	5%	Free
	8448.42.90	--- Other	kg	1%	Free
	8448.49.00	-- Other	kg	1%	Free
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery			
	8448.51.00	-- Sinkers, needles and other articles used in forming stitches	u	1%	Free
	8448.59.00	-- Other	kg	1%	Free
<b>84.49</b>	8449.00.00	<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	1%	Free
<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			
	8450.11.00	-- Fully-automatic machines	u	25%	Free
	8450.12.00	-- Other machines, with built-in centrifugal drier	u	25%	Free
	8450.19.00	-- Other	u	25%	Free
		- Machines, each of a dry linen capacity exceeding 10 kg			
	8450.20.10	--- Household type washing machine capacity not exceeding 12 kg	u	25%	Free
	8450.20.90	--- Other	u	1%	Free
	8450.90.00	- Parts	kg	1%	Free
<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	1%	Free
		- Drying machines			
	8451.21.00	-- Each of a dry linen capacity not exceeding 10kg	u	5%	Free
	8451.29.00	-- Other	u	1%	Free

	8451.30.00	- Ironing machines and presses (including fusing presses)	u	1%	Free
	8451.40.00	- Washing, bleaching or dyeing machines	u	1%	Free
	8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	1%	Free
	8451.80.00	- Other machinery	u	1%	Free
	8451.90.00	- Parts	kg	1%	Free
<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	10%	Free
		- Other sewing machines			
	8452.21.00	-- Automatic units	u	1%	Free
		-- Other			
	8452.29.10	--- Non-electric	u	10%	Free
	8452.29.90	--- Other	u	1%	Free
	8452.30.00	- Sewing machine needles	kg	1%	Free
		- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines			
	8452.90.10	--- Furniture, bases and covers for sewing machines and parts thereof	kg	5%	Free
	8452.90.90	--- Other parts of sewing machines	kg	1%	Free
<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>			
	8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	u	1%	Free
	8453.20.00	- Machinery for making or repairing footwear	u	1%	Free
	8453.80.00	- Other machinery	u	1%	Free
	8453.90.00	- Parts	kg	1%	Free
<b>84.54</b>		<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>			
	8454.10.00	- Converters	u	1%	Free
	8454.20.00	- Ingot moulds and ladles	u	1%	Free
	8454.30.00	- Casting machines	u	1%	Free
	8454.90.00	- Parts	kg	1%	Free
<b>84.55</b>		<b>Metal-rolling mills and rolls therefore</b>			
	8455.10.00	- Tube mills	u	1%	Free
		- Other rolling mills			
	8455.21.00	-- Hot or combination hot and cold	u	1%	Free
	8455.22.00	-- Cold	u	1%	Free
	8455.30.00	- Rolls for rolling mills	u	1%	Free
	8455.90.00	- Other parts	kg	1%	Free
<b>84.56</b>		<b>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, 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:			
	8456.11.00	-- Operated by laser	u	1%	Free
	8456.12.00	-- Operated by other light or photon beam processes	u	1%	Free
	8456.20.00	- Operated by ultra-sonic processes	u	1%	Free
	8456.30.00	- Operated by electro-discharge processes	u	1%	Free
	8456.40.00	- Operated by plasma arc processes	u	1%	Free
	8456.50.00	- Water-jet cutting machines	u	1%	Free
	8456.90.00	- Other	u	1%	Free
<b>84.57</b>		<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>			
	8457.10.00	- Machining centres	u	1%	Free
	8457.20.00	- Unit construction machines (single station)	u	1%	Free
	8457.30.00	- Multi-station transfer machines	u	1%	Free
<b>84.58</b>		<b>Lathes (including turning centres) for removing metal.</b>			
		- Horizontal lathes			
	8458.11.00	-- Numerically controlled	u	1%	Free
	8458.19.00	-- Other	u	1%	Free
		- Other lathes			
	8458.91.00	-- Numerically controlled	u	1%	Free
	8458.99.00	-- Other	u	1%	Free

<b>84.59</b>	<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	1%	Free
	- Other drilling machines			
8459.21.00	-- Numerically controlled	u	1%	Free
8459.29.00	-- Other	u	1%	Free
	- Other boring-milling machines			
8459.31.00	-- Numerically controlled	u	1%	Free
8459.39.00	-- Other	u	1%	Free
	- Other boring machines:			
8459.41.00	-- Numerically controlled	u	1%	Free
8459.49.00	-- Other	u	1%	Free
	- Milling machines, knee-type			
8459.51.00	-- Numerically controlled	u	1%	Free
8459.59.00	-- Other	u	1%	Free
	- Other milling machines			
8459.61.00	-- Numerically controlled	u	1%	Free
8459.69.00	-- Other	u	1%	Free
8459.70.00	- Other threading or tapping machines	u	1%	Free
<b>84.60</b>	<b>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.</b>			
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm			
	- Flat-surface grinding machines :			
8460.12.00	-- Numerically controlled	u	1%	Free
8460.19.00	-- Other	u	1%	Free
	- Other grinding machines :			
8460.22.00	-- Centreless grinding machines, numerically controlled	u	1%	Free
8460.23.00	-- Other cylindrical grinding machines, numerically controlled	u	1%	Free
8460.24.00	-- Other, numerically controlled	u	1%	Free
8460.29.00	-- Other	u	1%	Free
	- Sharpening (tool or cutter grinding) machines			
8460.31.00	-- Numerically controlled	u	1%	Free
8460.39.00	-- Other	u	1%	Free
8460.40.00	- Honing or lapping machines	u	1%	Free
8460.90.00	- Other	u	1%	Free
<b>84.61</b>	<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	1%	Free
8461.30.00	- Broaching machines	u	1%	Free
8461.40.00	- Gear cutting, gear grinding or gear finishing machines	u	1%	Free
8461.50.00	- Sawing or cutting-off machines	u	1%	Free
8461.90.00	- Other	u	1%	Free
<b>84.62</b>	<b>Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.</b>			
8462.10.00	- Forging or die-stamping machines (including presses) and hammers	u	1%	Free
	- Bending, folding, straightening or flattening machines (including presses)			
8462.21.00	-- Numerically controlled	u	1%	Free
8462.29.00	-- Other	u	1%	Free
	- Shearing machines (including presses), other than combined punching and shearing machines			
8462.31.00	-- Numerically controlled	u	1%	Free
8462.39.00	-- Other	u	1%	Free
	- Punching or notching machines (including presses), including combined punching and shearing machines			
8462.41.00	-- Numerically controlled	u	1%	Free
8462.49.00	-- Other	u	1%	Free

	- Other			
	8462.91.00 -- Hydraulic presses	u	1%	Free
	8462.99.00 -- Other	u	1%	Free
<b>84.63</b>	<b>Other machine-tools for working metal or cermets, without removing material.</b>			
	8463.10.00 - Draw-benches for bars, tubes, profiles, wire or the like	u	1%	Free
	8463.20.00 - Thread rolling machines	u	1%	Free
	8463.30.00 - Machines for working wire	u	1%	Free
	8463.90.00 - Other	u	1%	Free
<b>84.64</b>	<b>Machine-tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass.</b>			
	8464.10.00 - Sawing machines	u	1%	Free
	8464.20.00 - Grinding or polishing machines	u	1%	Free
	8464.90.00 - Other	u	1%	Free
<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>			
	8465.10.00 - Machines which can carry out different types of machining operations without tool change between such operations	u	1%	Free
	8465.20.00 - Machining centres	u	1%	Free
	- Other			
	8465.91.00 -- Sawing machines	u	1%	Free
	8465.92.00 -- Planing, milling or moulding (by cutting) machines	u	1%	Free
	8465.93.00 -- Grinding, sanding or polishing machines	u	1%	Free
	8465.94.00 -- Bending or assembling machines	u	1%	Free
	8465.95.00 -- Drilling or morticing machine	u	1%	Free
	8465.96.00 -- Splitting, slicing or paring machines	u	1%	Free
	8465.99.00 -- Other	u	1%	Free
<b>84.66</b>	<b>Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, 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>			
	8466.10.00 - Tool holders and self-opening dieheads	kg	1%	Free
	8466.20.00 - Work holders	kg	1%	Free
	8466.30.00 - Dividing heads and other special attachments for machines	kg	1%	Free
	- Other			
	8466.91.00 -- For machines of heading 84.64	kg	1%	Free
	8466.92.00 -- For machines of heading 84.65	kg	1%	Free
	8466.93.00 -- For machines of headings 84.56 to 84.61	kg	1%	Free
	8466.94.00 -- For machines of heading 84.62 or 84.63	kg	1%	Free
<b>84.67</b>	<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.</b>			
	- Pneumatic			
	8467.11.00 -- Rotary type (including combined rotary-percussion)	u	10%	Free
	8467.19.00 -- Other	u	10%	Free
	- With self-contained electric motor			
	8467.21.00 -- Drills of all kinds	u	1%	Free
	8467.22.00 -- Saws	u	1%	Free
	8467.29.00 -- Other	u	1%	Free
	- Other tools			
	8467.81.00 -- Chain saws	u	10%	Free
	8467.89.00 -- Other	u	1%	Free
	- Parts			
	8467.91.00 -- Of chain saws	kg	1%	Free
	8467.92.00 -- Of pneumatic tools	kg	10%	Free
	8467.99.00 -- Other	kg	1%	Free
<b>84.68</b>	<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading. No. 85.15; gas-operated surface tempering machines and appliances</b>			
	8468.10.00 - Hand-held blow pipes	u	1%	Free
	8468.20.00 - Other gas-operated machinery and apparatus	u	1%	Free
	8468.80.00 - Other machinery and apparatus	u	1%	Free
	8468.90.00 - Parts	kg	1%	Free

**[84.69]****84.70**

**Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device, cash registers.**

8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	10%	Free
	- Other electronic calculating machines			
8470.21.00	-- Incorporating a printing device	u	10%	Free
8470.29.00	-- Other	u	10%	Free
8470.30.00	- Other calculating machines	u	10%	Free
8470.50.00	- Cash registers	u	0%	Free
8470.90.00	- Other	u	10%	Free

**84.71**

**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included**

8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	u	5%	Free
	- Other automatic data processing machines			
8471.41.00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	u	5%	Free
8471.49.00	-- Other, presented in the form of systems	u	5%	Free
8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	u	5%	Free
	- Input or output units, whether or not containing storage units in the same housing			
8471.60.10	--- Finger print scanner/Biometric scanner	u	5%	Free
8471.60.90	--- Other	u	5%	Free
8471.70.00	- Storage units	u	5%	Free
8471.80.00	- Other units of automatic data processing machines	u	5%	Free
8471.90.00	- Other	u	5%	Free

**84.72**

**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).**

8472.10.00	- Duplicating machines	u	10%	Free
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	10%	Free
	- Other			
8472.90.10	--- Automated teller machine (ATM)	u	5%	Free
8472.90.90	--- Other	u	10%	Free

**84.73**

**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.**

	- Parts and accessories of the machines of heading 84.70			
8473.21.00	-- Of the electronic calculating machines of sub-heading 8470.10, 8470.21 or 8470.29	kg	10%	Free
8473.29.00	-- Other	kg	10%	Free
8473.30.00	- Parts and accessories of the machines of heading No.84.71	u	5%	Free
8473.40.00	- Parts and accessories of the machines of heading No.84.72	kg	10%	Free
8473.50.00	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	kg	10%	Free

**84.74**

**Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.**

8474.10.00	- Sorting, screening, separating or washing machines	u	1%	Free
8474.20.00	- Crushing or grinding machines	u	1%	Free
	- Mixing or kneading machines			
8474.31.00	-- Concrete or mortar mixers	u	1%	Free

	8474.32.00	-- Machines for mixing mineral substances with bitumen	u	1%	Free
	8474.39.00	-- Other	u	1%	Free
	8474.80.00	- Other machinery	u	1%	Free
	8474.90.00	- Parts	kg	1%	Free
<b>84.75</b>		<b>Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, 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 flash-bulbs, in glass envelopes	u	1%	Free
		- Machines for manufacturing or hot working glass or glassware			
	8475.21.00	-- Machines for making optical fibres and preforms thereof	u	1%	Free
	8475.29.00	-- Other	u	1%	Free
	8475.90.00	- Parts	kg	1%	Free
<b>84.76</b>		<b>Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money-changing machines.</b>			
		- Automatic beverage-vending machines			
	8476.21.00	-- Incorporating heating or refrigerating devices	u	10%	Free
	8476.29.00	-- Other	u	10%	Free
		- Other machines			
	8476.81.00	-- Incorporating heating or refrigerating devices	u	10%	Free
	8476.89.00	-- Other	u	10%	Free
	8476.90.00	- Parts	kg	10%	Free
<b>84.77</b>		<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>			
	8477.10.00	- Injection-moulding machines	u	1%	Free
	8477.20.00	- Extruders	u	1%	Free
	8477.30.00	- Blow moulding machines	u	1%	Free
	8477.40.00	- Vacuum moulding machines and other thermoforming machines	u	1%	Free
		- Other machinery for moulding or otherwise forming			
	8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	1%	Free
	8477.59.00	-- Other	u	1%	Free
	8477.80.00	- Other machinery	u	1%	Free
	8477.90.00	- Parts	kg	1%	Free
<b>84.78</b>		<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>			
	8478.10.00	- Machinery	u	10%	Free
	8478.90.00	- Parts	kg	10%	Free
<b>84.79</b>		<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>			
	8479.10.00	- Machinery for public works, building or the like	u	1%	Free
	8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	u	1%	Free
	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	1%	Free
	8479.40.00	- Rope or cable-making machines	u	1%	Free
	8479.50.00	- Industrial robots, not elsewhere specified or included	u	1%	Free
	8479.60.00	- Evaporative air coolers	u	25%	Free
		- Passenger boarding bridges:			
	8479.71.00	-- Of a kind used in airports	u	1%	Free
	8479.79.00	-- Other	u	1%	Free
		- Other machines and mechanical appliances:			
	8479.81.00	-- For treating metal, including electric wire coil-winders	u	1%	Free
	8479.82.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	1%	Free
	8479.89.00	-- Other	u	1%	Free
	8479.90.00	- Parts	kg	1%	Free
<b>84.80</b>		<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b>			
	8480.10.00	- Moulding boxes for metal foundry	kg	1%	Free
	8480.20.00	- Mould bases	kg	1%	Free
	8480.30.00	- Moulding patterns	kg	1%	Free
		- Moulds for metal or metal carbides			

	8480.41.00	-- Injection or compression types	kg	1%	Free
	8480.49.00	-- Other	kg	1%	Free
	8480.50.00	- Moulds for glass	kg	1%	Free
	8480.60.00	- Moulds for mineral materials	kg	1%	Free
		- Moulds for rubber or plastics			
	8480.71.00	-- Injection or compression types	kg	1%	Free
	8480.79.00	-- Other	kg	1%	Free
<b>84.81</b>		<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>			
		- Pressure-reducing valves			
		--- Inner diameter not exceeding 1 inch			
	8481.10.11	---- Pressure regulator/valve for LPG	kg	5%	Free
	8481.10.19	---- Other	kg	25%	Free
	8481.10.90	--- Other	kg	1%	Free
		- Valves for oleo hydraulic or pneumatic transmissions			
		--- Inner diameter not exceeding 1 inch	kg	25%	Free
	8481.20.90	--- Other	kg	1%	Free
		- Check (non return) valves			
		--- Inner diameter not exceeding 1 inch			
	8481.30.11	---- Imported by LPG filling plant	kg	10%	Free
	8481.30.19	---- Other	kg	25%	Free
	8481.30.90	--- Other	kg	1%	Free
		- Safety or relief valves			
		--- Inner diameter not exceeding 1 inch			
	8481.40.11	---- Safety or relief valve for LPG	kg	5%	Free
	8481.40.12	---- Auto safety valve imported by Industrial IRC holder VAT compliant medical equipment manufacturing industries	kg	25%	Free
	8481.40.19	---- Other	kg	25%	Free
	8481.40.90	--- Other	kg	1%	Free
		- Other appliances			
		--- Inner-tube valves for motorized or non-motorized vehicles	kg	5%	Free
		--- Inner diameter not exceeding 1 inch			
	8481.80.21	---- Hand diaphragm valve	kg	10%	Free
	8481.80.22	---- Solenoid valve imported by Industrial IRC holder VAT compliant medical equipment manufacturing industries	kg	25%	Free
	8481.80.29	---- Other	kg	25%	Free
	8481.80.90	--- Other	kg	10%	Free
		- Parts			
	8481.90.10	--- Of taps and cocks	kg	25%	Free
	8481.90.90	--- Other	kg	1%	Free
<b>84.82</b>		<b>Ball or roller bearings.</b>			
	8482.10.00	- Ball bearings	kg	10%	Free
	8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	kg	10%	Free
	8482.30.00	- Spherical roller bearings	kg	10%	Free
	8482.40.00	- Needle roller bearings	kg	10%	Free
	8482.50.00	- Other cylindrical roller bearings	kg	10%	Free
	8482.80.00	- Other, including combined ball/roller bearing	kg	25%	Free
		- Parts			
	8482.91.00	-- Balls, needles and rollers	kg	5%	Free
	8482.99.00	-- Other	kg	5%	Free
<b>84.83</b>		<b>Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shafts 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>			
	8483.10.00	- Transmission shafts (including cam shafts and crank shafts) and cranks	u	10%	Free
	8483.20.00	- Bearing housings, incorporating ball or roller bearings	u	1%	Free
	8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u	1%	Free
	8483.40.00	- 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	u	1%	Free
	8483.50.00	- Flywheels and pulleys, including pulley blocks	u	1%	Free

8483.60.00	- Clutches and shaft couplings (including universal joints)	u	1%	Free
8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	kg	1%	Free
<b>84.84</b>	<b>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing; mechanical seals.</b>			
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	1%	Free
8484.20.00	- Mechanical seals	kg	1%	Free
8484.90.00	- Other	kg	1%	Free
<b>[84.85]</b>				
<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 9 (C) to this Chapter; parts and accessories.</b>			
8486.10.00	- Machines and apparatus for the manufacture of boules or wafers	u	1%	Free
8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	u	1%	Free
8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	u	1%	Free
8486.40.00	- Machines and apparatus specified in Note 9 (C) to this Chapter	u	5%	Free
8486.90.00	- Parts and accessories	kg	1%	Free
<b>84.87</b>	<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>			
8487.10.00	- Ships' or boats' propellers and blades therefor	kg	10%	Free
8487.90.00	- Other	kg	10%	Free



## 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 85.23 :

- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E<sup>2</sup>PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

6.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 7.- 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.
- 8.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
- 9.- For the purposes of headings 85.41 and 85.42 :
- (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
  - (b) "Electronic integrated circuits" are :
    - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
    - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
    - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
    - (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 quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical quantities" relates to real world 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.

- 10.- For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

#### Subheading Note.

- 1.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>85.01</b>		<b>Electric motors and generators (excluding generating sets).</b>			
		- Motors of an output not exceeding 37.5 W			
	8501.10.10	--- Fan motor fitted with revolving mechanism	u	10%	Free
	8501.10.90	--- Other	u	10%	Free
		- Universal AC/DC motors of an output exceeding 37.5 W			
	8501.20.10	--- Fan motor fitted with revolving mechanism	u	10%	Free
		--- Other			
	8501.20.91	---- Of an output exceeding 37.5 W but not exceeding 750 W	u	10%	Free
	8501.20.99	---- Other	u	1%	Free
		- Other DC motors; DC generators:			
		-- Of a output not exceeding 750 W			
	8501.31.10	--- Photovoltaic generator	u	1%	Free
	8501.31.90	--- Other	u	10%	Free
		-- Of an output exceeding 750 W but not exceeding 75 kW			
	8501.32.10	--- Photovoltaic generators	u	1%	Free
	8501.32.90	--- Other	u	1%	Free
		-- Of an output exceeding 75 kW but not exceeding 375 kW			
	8501.33.10	--- Photovoltaic generators	u	1%	Free
	8501.33.90	--- Other	u	1%	Free
		-- Of an output exceeding 375 kW			
	8501.34.10	--- Photovoltaic generators	u	1%	Free
	8501.34.90	--- Other	u	1%	Free
		- Other AC motors, single-phase			
	8501.40.10	--- Of an output not exceeding 750 W	u	10%	Free
	8501.40.20	--- Of an output exceeding 750 W but not exceeding 75 KW	u	1%	Free
	8501.40.90	--- Of an output exceeding 75 kW	u	1%	Free
		- Other AC motors, multi-phase:			
	8501.51.00	-- Of an output not exceeding 750 W	u	10%	Free
	8501.52.00	-- Of an output exceeding 750 W but not exceeding 75 KW	u	1%	Free
	8501.53.00	-- Of an output exceeding 75 kW	u	1%	Free
		- AC generators (alternators):			
		-- Of an output not exceeding 75 kVA			
	8501.61.10	--- Photovoltaic generators	u	1%	Free
	8501.61.90	--- Other	u	1%	Free
		-- Of an output exceeding 75 kVA but not exceeding 375 kVA			
	8501.62.10	--- Photovoltaic generators	u	1%	Free
	8501.62.90	--- Other	u	1%	Free
		-- Of an output exceeding 375 kVA but not exceeding 750 kVA			

	8501.63.10	--- Photovoltaic generators	u	1%	Free
	8501.63.90	--- Other	u	1%	Free
		-- Of an output exceeding 750 kVA			
	8501.64.10	--- Photovoltaic generators	u	1%	Free
	8501.64.90	--- Other	u	1%	Free
<b>85.02</b>		<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	1%	Free
	8502.12.00	-- Of an output exceeding 75 kVA but not exceeding 375 KVA	u	1%	Free
	8502.13.00	-- Of an output exceeding 375 kVA	u	1%	Free
	8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	u	1%	Free
		- Other generating sets :			
	8502.31.00	-- Wind-powered	u	1%	Free
	8502.39.00	-- Other	u	1%	Free
	8502.40.00	- Electric rotary converters	u	1%	Free
<b>85.03</b>		<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</b>			
	8503.00.10	--- parts of Photovoltaic generators	kg	1%	Free
	8503.00.20	--- parts of other generator	kg	1%	Free
	8503.00.30	--- Rotor/Motor bush imported by electric fan motor or water pump motor manufacturing industry	kg	1%	Free
	8503.00.90	--- Other	kg	1%	Free
<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	25%	Free
		- Liquid dielectric transformers:			
	8504.21.00	-- Having a power handling capacity not exceeding 650 kVA	u	25%	Free
		-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA			
	8504.22.10	--- Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA	u	25%	Free
	8504.22.90	--- Having a power handling capacity exceeding 1,000 kVA but not exceeding 10,000 kVA	u	10%	Free
		-- Having a power handling capacity exceeding 10,000 kVA			
	8504.23.10	--- Handling capacity exceeding 120,000 kVA	u	1%	Free
	8504.23.90	--- Other	u	10%	Free
		- Other transformers:			
	8504.31.00	-- Having a power handling capacity not exceeding 1 kVA	u	10%	Free
	8504.32.00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	u	25%	Free
	8504.33.00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	u	25%	Free
	8504.34.00	-- Having a power handling capacity exceeding 500 kVA	u	25%	Free
		- Static converters			
	8504.40.10	--- Mobile and other battery charger (less than 10 VA)	u	15%	Free
	8504.40.20	--- UPS/IPS (capacity upto 2,000 VA)	u	15%	Free
	8504.40.30	--- Voltage stabilizer (capacity upto 2,000 VA)	u	15%	Free
	8504.40.90	--- Other	u	1%	Free
	8504.50.00	- Other inductors	u	1%	Free
		- Parts :			
	8504.90.10	--- Tap changer	kg	5%	Free
		--- Formed core			
	8504.90.21	---- Imported by Industrial IRC holder VAT compliant voltage stabilizer manufacturing industries	kg	25%	Free
	8504.90.29	---- Other	kg	25%	Free
	8504.90.30	--- Parts of static converter	kg	10%	Free
	8504.90.40	--- UPS case imported by Industrial IRC holder VAT compliant UPS manufacturers	kg	25%	Free
	8504.90.90	--- Other parts	kg	25%	Free
<b>85.05</b>		<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	1%	Free
	8505.19.00	-- Other	kg	1%	Free
	8505.20.00	- Electro-magnetic couplings, clutches and brakes	kg	1%	Free
	8505.90.00	- Other, including parts	kg	1%	Free
<b>85.06</b>		<b>Primary cells and primary batteries.</b>			
	8506.10.00	- Manganese dioxide	u	25%	Free
	8506.30.00	- Mercuric oxide	u	25%	Free
	8506.40.00	- Silver oxide	u	25%	Free
	8506.50.00	- Lithium	u	25%	Free
	8506.60.00	- Air-zinc	u	25%	Free
	8506.80.00	- Other primary cells and primary batteries	u	25%	Free
		- parts			
	8506.90.10	--- Separator	kg	10%	Free
	8506.90.90	--- Other	kg	10%	Free
<b>85.07</b>		<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>			
	8507.10.00	- Lead-acid, of a kind used for starting piston engines	u	25%	Free
		- Other lead-acid accumulators			
	8507.20.10	--- Sealed (capacity 85 amp or less) imported by Industrial IRC holder VAT compliant UPS manufacturing industries	u	25%	Free
	8507.20.90	--- Other	u	25%	Free
	8507.30.00	- Nickel-cadmium	u	25%	Free
	8507.40.00	- Nickeliron	u	25%	Free
	8507.50.00	- Nickel-metal hydride	u	25%	Free
	8507.60.00	- Lithium-ion	u	25%	Free
		- Other			
	8507.80.10	--- Power bank for charging mobile phone	u	10%	Free
	8507.80.90	--- Other	u	25%	Free
		- Parts			
	8507.90.10	--- Separator	kg	10%	Free
	8507.90.90	--- Other	kg	10%	Free
<b>85.08</b>		<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	25%	Free
	8508.19.00	-- Other	u	25%	Free
		- Other vacuum cleaners			
	8508.60.10	--- Industrial type	u	5%	Free
	8508.60.90	--- Other	u	25%	Free
	8508.70.00	- Parts	kg	25%	Free
<b>85.09</b>		<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	25%	Free
	8509.80.00	- Other appliances	u	25%	Free
	8509.90.00	- Parts	kg	10%	Free
<b>85.10</b>		<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>			
	8510.10.00	- Shavers	u	25%	Free
	8510.20.00	- Hair clippers	u	25%	Free
	8510.30.00	- Hair-removing appliances	u	25%	Free
	8510.90.00	- Parts	kg	10%	Free
<b>85.11</b>		<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>			
	8511.10.00	- Sparking plugs	u	10%	Free
	8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	u	10%	Free
	8511.30.00	- Distributors; ignition coils	u	10%	Free
	8511.40.00	- Starter motors and dual purpose starter-generators	u	10%	Free
	8511.50.00	- Other generators	u	10%	Free
	8511.80.00	- Other equipment	u	10%	Free
	8511.90.00	- Parts	kg	10%	Free

<b>85.12</b>	<b>Electrical lighting or signaling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</b>			
8512.10.00	- Lighting or visual signaling equipment of a kind used on bicycle	u	10%	Free
8512.20.00	- Other lighting or visual signaling equipment	u	10%	Free
8512.30.00	- Sound signaling equipment	u	10%	Free
8512.40.00	- Windscreen wipers, defrosters and demisters	u	10%	Free
8512.90.00	- Parts	kg	10%	Free
<b>85.13</b>	<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>			
	- Lamps			
8513.10.10	--- Solar powered lantern/lamps having no provision for electrical power	u	0%	Free
8513.10.90	--- Other lamps	u	25%	Free
	- Parts			
8513.90.10	--- Parts of solar powered lantern/lamps having no provision for electrical power imported by Industrial IRC holder VAT compliant LED lamp manufacturing industries	kg	10%	Free
8513.90.90	--- Other	kg	10%	Free
<b>85.14</b>	<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>			
8514.10.00	- Resistance heated furnaces and ovens	u	1%	Free
8514.20.00	- Furnaces and ovens functioning by Induction or dielectric loss	u	1%	Free
8514.30.00	- Other furnaces and ovens	u	1%	Free
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	1%	Free
8514.90.00	- Parts	kg	1%	Free
<b>85.15</b>	<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>			
	- Brazing or soldering machines and apparatus:			
8515.11.00	-- Soldering iron and guns	u	1%	Free
8515.19.00	-- Other	u	1%	Free
	- Machines and apparatus for resistance welding of metal:			
8515.21.00	-- Fully or partly automatic	u	1%	Free
8515.29.00	-- Other	u	1%	Free
	- Machines and apparatus for arc (including plasma arc) welding of metals:			
8515.31.00	-- Fully or partly automatic	u	1%	Free
8515.39.00	-- Other	u	1%	Free
8515.80.00	- Other machines and apparatus	u	1%	Free
8515.90.00	- Parts	kg	1%	Free
<b>85.16</b>	<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 No. 85.45.</b>			
	- Electric instantaneous or storage water heaters and immersion heaters			
8516.10.10	--- Solar water heater with insulated storage tank	u	10%	Free
8516.10.90	--- Other	u	25%	Free
	- Electric space heating apparatus and electric soil heating apparatus:			
8516.21.00	-- Storage heating radiators	u	10%	Free
8516.29.00	-- Other	u	10%	Free
	- Electro-thermic hair-dressing or hand-drying apparatus:			
8516.31.00	-- Hair dryers	u	25%	Free
8516.32.00	-- Other hair-dressing apparatus	u	25%	Free
8516.33.00	-- Hand-drying apparatus	u	25%	Free
	- Electric smoothing irons:			
8516.40.10	--- Industrial steam Iron	u	1%	Free
8516.40.90	--- Other	u	25%	Free
8516.50.00	- Microwave ovens	u	25%	Free

	8516.60.00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u	25%	Free
		- Other electro-thermic appliances:			
	8516.71.00	-- Coffee or tea makers	u	25%	Free
	8516.72.00	-- Toasters	u	25%	Free
		-- Other			
	8516.79.10	--- Vaporizer heating machine	u	25%	Free
	8516.79.20	--- Mosquito/Insect killing bat	u	25%	Free
	8516.79.90	--- Other	u	25%	Free
	8516.80.00	- Electric heating resistors	u	10%	Free
		- Parts			
	8516.90.10	--- Heater coil imported by Industrial IRC holder VAT compliant medical equipment manufacturing industries	kg	10%	Free
	8516.90.90	--- Other	kg	10%	Free
<b>85.17</b>		<b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.</b>			
		- Telephone sets, including telephones for cellular networks or for other wireless networks:			
	8517.11.00	-- Line telephone sets with cordless handsets	u	25%	Free
		-- Telephones for cellular networks or for other wireless networks			
		--- Cellular (Mobile/fixed wireless) telephone set			
	8517.12.11	---- Smart phone	u	25%	Free
	8517.12.19	---- Other	u	10%	Free
	8517.12.90	--- Other	u	25%	Free
	8517.18.00	-- Other	u	25%	Free
		- 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	10%	Free
		-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus			
	8517.62.10	--- Transmitting and receiving apparatus	u	10%	Free
	8517.62.20	--- Telephonic or telegraphic switching apparatus	u	10%	Free
	8517.62.30	--- Modem; Ethernet interface card; network switch; hub; router	u	10%	Free
	8517.62.40	--- Grandmaster clock; modulator; multiplexer; optical fibre platform;	u	10%	Free
	8517.62.50	--- Wi-Fi/Wimax LAN card and access point; Firewall (security hardware)	u	10%	Free
	8517.62.60	--- Antena for base station	u	10%	Free
	8517.62.90	--- Other	u	25%	Free
	8517.69.00	-- Other	u	25%	Free
	8517.70.00	- Parts	kg	10%	Free
<b>85.18</b>		<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>			
	8518.10.00	- Microphones and stands therefore	u	25%	Free
		- Loudspeakers, whether or not mounted in their enclosures:			
	8518.21.00	-- Single loudspeakers, mounted in their enclosures	u	25%	Free
	8518.22.00	-- Multiple loudspeakers, mounted int the same enclosures	u	25%	Free
	8518.29.00	-- Other	u	25%	Free
	8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	u	25%	Free
	8518.40.00	- Audio-frequency electric amplifiers	u	25%	Free
	8518.50.00	- Electric sound amplifier sets	u	25%	Free
	8518.90.00	- Parts	kg	10%	Free
<b>85.19</b>		<b>Sound recording or reproducing apparatus.</b>			
	8519.20.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	25%	Free
	8519.30.00	- Turntables (record-decks)	u	25%	Free
	8519.50.00	- Telephone answering machines	u	25%	Free
		- Other apparatus :			

[85.20] 85.21	8519.81.10	-- Using magnetic, optical or semiconductor media : --- In CKD condition	u	25%	Free
	8519.81.20	--- In CBU condition -- Other	u	25%	Free
	8519.89.10	--- In CKD condition	u	25%	Free
	8519.89.20	--- In CBU condition	u	25%	Free
	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>				
	- Magnetic tape-type				
85.22	8521.10.10	--- In CKD condition	u	25%	Free
	8521.10.20	--- In CBU condition - Other	u	25%	Free
	8521.90.10	--- In CKD condition	u	25%	Free
	8521.90.20	--- In CBU condition	u	25%	Free
	<b>Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 or 85.21.</b>				
	8522.10.00	- Pick-up-cartridges - Other :	kg	25%	Free
85.23	8522.90.10	--- For apparatus of Heading 85.19	kg	25%	Free
	8522.90.20	--- For apparatus of Heading 85.21	kg	25%	Free
	8522.90.90	--- Other	kg	25%	Free
	<b>Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.</b>				
	- Magnetic media :				
	8523.21.00	-- Cards incorporating a magnetic stripe -- Other : --- Recorded :	u	25%	Free
	8523.29.11	---- Recitation from the Holy Quran; Reproductions of speech	u	15%	Free
	8523.29.12	---- Database; operating systems; development tools; security software used for only data or information protection; word processing, spreadsheet, internet collaboration and presentation tools	u	5%	Free
	8523.29.13	---- Other software for automatic data processing machines	u	25%	Free
	8523.29.19	---- Other	u	25%	Free
	8523.29.90	--- Other	u	15%	Free
	- Optical media:				
	8523.41.00	-- Unrecorded -- Other	u	15%	Free
	8523.49.10	--- Recitation from the Holy Quran; Reproductions of speech --- Incorporating software	u	15%	Free
	8523.49.21	---- Database; operating systems; development tools; security software used for only data or information protection; word processing, spreadsheet, internet collaboration and presentation tools	u	5%	Free
	8523.49.29	---- Other software for automatic data processing machines	u	25%	Free
	8523.49.90	--- Other	u	25%	Free
	- Semiconductor media :				
	8523.51.10	-- Solid-state non-volatile storage devices : --- Flash memory card or similar media, unrecorded --- Flash memory card or similar media Incorporating Software	u	15%	Free
	8523.51.21	---- Database; operating systems; development tools; security software used for only data or information protection; word processing, spreadsheet, internet collaboration and presentation tools	u	5%	Free
	8523.51.29	---- Other software for automatic data processing machines	u	25%	Free
	8523.51.90	--- Other	u	25%	Free
	8523.52.00	-- "Smart cards" -- Other	u	25%	Free
	8523.59.10	--- Proximity Cards and tags	u	25%	Free
	8523.59.20	--- RFID TAG imported by Industrial IRC holder VAT compliant 100% export-oriented textile industry	u	25%	Free
	8523.59.90	--- Other - Other	u	15%	Free



8523.80.10	--- Database; operating systems; development tools; security software used for only data or information protection; word processing, spreadsheet, internet collaboration and presentation tools	u	5%	Free
8523.80.20	--- Other software for automatic data processing machines	u	25%	Free
8523.80.90	--- Other	u	25%	Free
<b>[85.24]</b>				
<b>85.25</b>	<b>Transmission apparatus for radio-broadcasting or television, whether of not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.</b>			
	- Transmission apparatus :			
8525.50.10	--- For installation in the aircraft	u	1%	Free
8525.50.90	--- Other	u	10%	Free
	- Transmission apparatus incorporating reception apparatus			
8525.60.10	--- For installation in the aircraft	u	1%	Free
8525.60.20	--- Walkie-talkie	u	25%	Free
8525.60.90	--- Other	u	10%	Free
	- Television cameras, digital cameras and video camera recorders			
8525.80.10	--- Web cam and digital cameras	u	10%	Free
8525.80.90	--- Other	u	10%	Free
<b>85.26</b>	<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>			
8526.10.00	Radar apparatus	u	1%	Free
	- Other :			
	-- Radio navigational aid apparatus			
8526.91.10	--- GPS vehicle tracking system	u	25%	Free
8526.91.90	--- Other	u	1%	Free
8526.92.00	-- Radio remote control apparatus	u	1%	Free
<b>85.27</b>	<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	25%	Free
8527.13.00	-- Other apparatus combined with sound recording or reproducing apparatus	u	25%	Free
8527.19.00	-- Other	u	25%	Free
	-Radio broadcast receivers not capable of operating without as external source of power, of a kind used in motor vehicles			
8527.21.00	-- Combined with sound recording or reproducing apparatus	u	25%	Free
8527.29.00	-- Other	u	25%	Free
	- Other			
8527.91.00	-- Combined with sound recording or reproducing apparatus	u	25%	Free
8527.92.00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	u	25%	Free
8527.99.00	-- Other	u	25%	Free
<b>85.28</b>	<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 :			
8528.42.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	25%	Free
8528.49.00	-- Other	u	25%	Free
	- Other monitors :			
	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71			
8528.52.10	--- Computer monitor size not exceeding 22 inch	u	25%	Free
8528.52.90	--- Other monitor	u	25%	Free
8528.59.00	-- Other	u	25%	Free
	- Projectors :			
8528.62.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	5%	Free
8528.69.00	-- Other	u	5%	Free
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :			
	-- Not designed to incorporate a video display or screen			

	8528.71.10	--- Set-top box	u	10%	Free
	8528.71.90	--- Other	u	25%	Free
	8528.72.00	-- Other, colour	u	25%	Free
	8528.73.00	-- Other, monochrome	u	25%	Free
<b>85.29</b>		<b>Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.</b>			
	8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	25%	Free
		- Other			
	8529.90.10	--- Parts of apparatus of Heading 85.27	kg	25%	Free
		--- Parts of apparatus of Heading 85.28			
	8529.90.21	---- LED bulb with bar imported by Industrial IRC holder VAT compliant television manufacturing industry	u	5%	Free
	8529.90.22	---- Open cell (18.5 inch or above of diagonal length) for use in manufacture of Liquid Crystal Device (LCD)/Light Emitting Diode (LED) panel, imported by Industrial IRC holder VAT compliant television manufacturing industry	u	25%	Free
	8529.90.23	---- Other parts imported by Industrial IRC holder VAT compliant television manufacturing industry	kg	25%	Free
	8529.90.29	---- Other including TV card	u	25%	Free
		--- Loaded printed circuit board of Heading 85.27 and 85.28			
	8529.90.31	---- Imported by Industrial IRC holder VAT compliant TV manufacturing industry	kg	25%	Free
	8529.90.39	---- Other	kg	25%	Free
		--- LCD/LED panel of Heading 85.28 without PCB			
	8529.90.41	---- Imported by Industrial IRC holder VAT compliant TV manufacturing industry	kg	25%	Free
	8529.90.49	---- Other	kg	25%	Free
	8529.90.90	--- Parts of apparatus of Heading 85.25 and 85.26	kg	5%	Free
<b>85.30</b>		<b>Electrical signaling, safety or traffic control equipment, for railways, tramways, roads, inland water-ways, parking facilities, port installations or airfields (other than those of heading 86.08).</b>			
	8530.10.00	- Equipment for railways or tramways	u	10%	Free
	8530.80.00	- Other equipment	u	1%	Free
	8530.90.00	- Parts	kg	10%	Free
<b>85.31</b>		<b>Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.</b>			
	8531.10.00	- Burglar or fire alarms and similar apparatus	u	1%	Free
	8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	u	10%	Free
	8531.80.00	- Other apparatus	u	10%	Free
	8531.90.00	- Parts	kg	10%	Free
<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)	u	10%	Free
		- Other fixed capacitors:			
	8532.21.00	-- Tantalum	kg	10%	Free
		-- Aluminium electrolytic			
	8532.22.10	--- Imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	10%	Free
	8532.22.90	--- Other	kg	10%	Free
	8532.23.00	-- Ceramic dielectric, single layer	kg	10%	Free
	8532.24.00	-- Ceramic dielectric, multilayer	kg	10%	Free
	8532.25.00	-- Dielectric of paper or plastics	kg	10%	Free
		-- Other			
	8532.29.10	--- Capacitor imported by Industrial IRC holder VAT compliant compressor manufacturers	kg	10%	Free
	8532.29.90	--- Other	kg	10%	Free
	8532.30.00	- Variable or adjustable (pre-set) capacitors	kg	10%	Free
	8532.90.00	- Parts	kg	10%	Free
<b>85.33</b>		<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>			
	8533.10.00	- Fixed carbon resistors, composition or film types	kg	10%	Free
		- Other fixed resistors:			
	8533.21.00	-- For a power handling capacity not exceeding 20 W	kg	10%	Free
	8533.29.00	-- Other	kg	10%	Free

		- Wirewound variable resistors, including rheostats and potentiometers:			
	8533.31.00	-- For a power handling capacity not exceeding 20 W	kg	10%	Free
	8533.39.00	-- Other	kg	10%	Free
	8533.40.00	-- Other variable resistors, including rheostats and potentiometers	kg	10%	Free
	8533.90.00	- Parts	kg	10%	Free
85.34	8534.00.00	<b>Printed circuits.</b>	kg	5%	Free
85.35		<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	25%	Free
		- Automatic circuit breakers:			
		-- For a voltage of less than 72.5 kV			
	8535.21.10	--- Automatic circuit recloser	kg	10%	Free
	8535.21.90	--- Other	kg	10%	Free
	8535.29.00	-- Other	kg	10%	Free
	8535.30.00	- Isolating switches and make- and-break switches	kg	10%	Free
		- Lightning arresters, voltage limiters and surge suppressors			
	8535.40.10	--- Lightning arresters	kg	10%	Free
	8535.40.90	--- Other	kg	10%	Free
		- Other			
	8535.90.10	--- Automatic sensor switch for lighting control	kg	10%	Free
	8535.90.90	--- Other	kg	10%	Free
85.36		<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>			
	8536.10.00	- Fuses	kg	25%	Free
	8536.20.00	- Automatic circuit breakers	u	10%	Free
		- Other apparatus for protecting electrical circuits			
	8536.30.10	--- Motor protector imported by Industrial IRC holder VAT compliant compressor manufacturers	u	10%	Free
	8536.30.90	--- Other	u	10%	Free
		- Relays :			
	8536.41.00	-- For a voltage not exceeding 60 V	u	10%	Free
		-- Other			
	8536.49.10	--- PTC relay imported by Industrial IRC holder VAT compliant compressor manufacturers	u	10%	Free
	8536.49.90	--- Other	u	10%	Free
	8536.50.00	- Other switches	kg	25%	Free
		- Lamp-holders, plugs and sockets :			
	8536.61.00	-- Lamp-holders	kg	25%	Free
		-- Other			
	8536.69.10	--- Plug terminal imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	25%	Free
	8536.69.90	--- Other	kg	25%	Free
	8536.70.00	- Connectors for optical fibres, optical fibre bundles or cables	kg	25%	Free
		- Other apparatus			
	8536.90.10	--- Connector, Terminal and Electrical apparatus Imported by Industrial IRC holder VAT compliant compressor manufacturing industry	kg	25%	Free
	8536.90.90	--- Other	kg	25%	Free
85.37		<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>			
		- For a voltage not exceeding 1,000 V			
		--- Busbar trunking system			
	8537.10.11	---- Imported by textile industries and 100% export oriented garments industry	kg	1%	Free
	8537.10.19	---- Other	kg	10%	Free
		--- Other			

85.38	8537.10.91	---- Electric panel imported by textile industries and 100% export oriented garments industry	kg	1%	Free
	8537.10.99	---- Other	kg	10%	Free
	8537.20.00	- For a voltage exceeding 1,000 V	kg	10%	Free
85.39		<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>			
	8538.10.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	kg	10%	Free
		- Other			
85.39	8538.90.10	--- Imported by Industrial IRC holder VAT compliant electrical goods manufacturers	kg	25%	Free
	8538.90.90	--- Other	kg	25%	Free
		<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.</b>			
85.39	8539.10.00	- Sealed beam lamp units	u	10%	Free
		- Other filament lamps, excluding ultra-violet or infra red lamps:			
		-- Tungsten halogen:			
85.39	8539.21.10	--- For use in laboratories or operation theatres	u	5%	Free
	8539.21.90	--- Other	u	25%	Free
	8539.22.00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:	u	25%	Free
85.39		-- Other:			
	8539.29.10	--- Indicator pilot lamp 6V-60V/5 Watt	u	25%	Free
	8539.29.90	--- Other	u	25%	Free
85.39		- Discharge lamps, other than ultra violet lamps:			
		-- Fluorescent, hot cathode			
	8539.31.10	--- Energy saving lamp having an output of light three times or more compared to normal filament bulb consuming same electricity	u	25%	Free
85.39	8539.31.20	--- T5 tube light	u	25%	Free
	8539.31.90	--- Other	u	25%	Free
85.39		-- Mercury or sodium vapour lamps; metal halide lamps:			
	8539.32.10	--- Indicator pilot lamps (sodium) not exceeding 18 watts	u	10%	Free
	8539.32.90	--- Other	u	25%	Free
85.39		-- Other :			
	8539.39.10	--- Special lamps for use in laboratories	u	5%	Free
	8539.39.90	--- Other	u	25%	Free
85.39		- Ultra-violet or infra-red lamps; arc-lamps :			
	8539.41.00	-- Arc-lamps	u	10%	Free
		-- Other :			
85.39	8539.49.10	--- For use in laboratories or operation theatres	u	5%	Free
	8539.49.90	--- Other	u	10%	Free
	8539.50.00	- Light-emitting diode (LED) lamps	u	15%	Free
85.39		- Parts:			
	8539.90.10	--- Base cap for lamps	kg	10%	Free
		--- Of compact energy saving fluorescent lamp			
85.39	8539.90.21	--- Imported by Industrial IRC holder VAT compliant lamp manufacturing industry	kg	10%	Free
	8539.90.29	--- Other	kg	10%	Free
		--- Of Light-emitting diode (LED) lamps			
85.39	8539.90.31	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	10%	Free
	8539.90.39	--- Other	kg	10%	Free
	8539.90.90	--- Other	kg	10%	Free
85.40		<b>Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).</b>			
		- Cathode-ray television picture tubes, including video monitor cathode ray tubes:			
		-- Colour			
85.40	8540.11.10	--- Imported by Industrial IRC holder VAT compliant TV manufacturing industry	u	25%	Free
	8540.11.90	--- Other	u	25%	Free
		-- Monochrome			
85.40	8540.12.10	--- Imported by Industrial IRC holder VAT compliant TV manufacturing industry	u	25%	Free
	8540.12.90	--- Other	u	25%	Free
	8540.20.00	- Television camera tubes; image converters and intensifiers; other photocathode tubes	u	10%	Free

8540.40.00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	10%	Free
8540.60.00	- Other cathode-ray tubes	u	10%	Free
	- Microwave tubes (for example, magnetrons, klystrons, traveling wave tubes, carcinotrons), excluding grid-controlled tubes :			
8540.71.00	-- Magnetrons	u	10%	Free
8540.79.00	-- Other	u	10%	Free
	- Other valves and tubes :			
8540.81.00	-- Receiver or amplifier valves and tubes	u	10%	Free
8540.89.00	-- Other	u	10%	Free
	- parts :			
8540.91.00	-- Of cathode-ray tubes	kg	10%	Free
8540.99.00	-- Other	kg	10%	Free
<b>85.41</b>	<b>Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including Photovoltaic cells, whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals.</b>			
8541.10.00	- Diodes, other than photosensitive or light-emitting diodes (LED)	u	5%	Free
	- Transistors, other than photosensitive transistors			
8541.21.00	-- With a dissipation rate of less than 1 W	u	5%	Free
8541.29.00	-- Other	u	5%	Free
8541.30.00	- Thyristors, diacs and triacs, other than photo sensitive devices	u	5%	Free
	- Photosensitive semi-conductor devices, including Photovoltaic cells, whether or not assembled in modules or made up into panels; light-emitting diodes (LED)			
8541.40.10	--- Photovoltaic cells	u	0%	Free
8541.40.20	--- Solar modules or panels	u	0%	Free
8541.40.90	--- Other	u	5%	Free
8541.50.00	- Other semi-conductor devices	u	5%	Free
8541.60.00	- Mounted piezo-electric crystals	u	5%	Free
8541.90.00	- Parts	kg	5%	Free
<b>85.42</b>	<b>Electronic integrated circuits.</b>			
	- Electronic integrated circuits :			
	-- Processors and controllers, whether or not combined with memories, connectors, logic circuits, amplifiers, clock and timing circuits, or other circuits			
8542.31.10	--- SIM module	u	5%	Free
8542.31.20	--- Other module imported by Industrial IRC holder VAT compliant SIM card or Smart card or Digital card manufacturing industry	u	10%	Free
8542.31.90	--- Other	u	10%	Free
8542.32.00	-- Memories	u	10%	Free
8542.33.00	-- Amplifiers	u	10%	Free
	-- Other:			
8542.39.10	--- SIM card	u	25%	Free
8542.39.90	--- Other	u	10%	Free
8542.90.00	- Parts	kg	10%	Free
<b>85.43</b>	<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>			
8543.10.00	- Particle accelerators	u	1%	Free
8543.20.00	- Signal generators	u	1%	Free
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	u	1%	Free
	- Other machines and apparatus			
8543.70.10	--- Remote control for electronic and electrical apparatus	u	25%	Free
8543.70.20	--- Electronic talking dictionary	u	1%	Free
8543.70.30	--- Electronic insects repelling devices	u	25%	Free
8543.70.40	--- Electric/Electronic access control	u	5%	Free
8543.70.50	--- Electronic Nicotine Delivery System (ENDS)	u	25%	Free
8543.70.90	--- Other	u	10%	Free
8543.90.00	- Parts	kg	5%	Free
<b>85.44</b>	<b>Insulated (including enameled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fiber cables, made up of individually sheathed fibers, whether or not assembled with electric conductors or fitted with connectors.</b>			
	- Winding wire :			

85.45	8544.11.10	-- Of copper --- Imported by Industrial IRC holder VAT compliant transformer and compressor manufacturers	kg	25%	Free
	8544.11.90	--- Other	kg	25%	Free
		-- Other :			
	8544.19.10	--- Cotton braided electric cables	kg	25%	Free
	8544.19.90	--- Other	kg	25%	Free
	8544.20.00	- Coaxial cable and other coaxial electric conductors	kg	25%	Free
	8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg	10%	Free
		- Other electric conductors for a voltage not exceeding 1,000 V:			
	8544.42.00	-- Fitted with connectors	kg	25%	Free
	8544.49.00	-- Other	kg	25%	Free
	8544.60.00	- Other electric conductors, for a voltage exceeding 1,000 V	kg	25%	Free
	8544.70.00	- Optical fibre cables	kg	15%	Free
		<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:			
85.46	8545.11.00	-- Of a kind used for furnaces: -- Other :	kg	5%	Free
	8545.19.10	--- Arc carbon used in cinema projector	kg	10%	Free
	8545.19.90	--- Other	kg	25%	Free
	8545.20.00	- Brushes	kg	25%	Free
		- Other :			
	8545.90.10	--- Carbon block	kg	10%	Free
	8545.90.20	--- Carbon rod	kg	15%	Free
	8545.90.90	--- Other	kg	25%	Free
		<b>Electrical insulators of any material.</b>			
	8546.10.00	- Of glass	kg	10%	Free
85.47	8546.20.00	- Of ceramics	kg	25%	Free
	8546.90.00	- Other	kg	10%	Free
		<b>Insulating fitting 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 therefore, of base metal lined with insulating material.</b>			
	8547.10.00	- Insulating fittings of ceramics	kg	25%	Free
	8547.20.00	- Insulating fittings of plastics	kg	25%	Free
		- Other			
	8547.90.10	--- Imported by industrial IRC holder VAT compliant insulator manufacturing industry	kg	25%	Free
	8547.90.90	--- Other	kg	25%	Free
		<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>			
	8548.10.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	kg	25%	Free
85.48		- Other			
	8548.90.10	--- Electronic micro-assemblies	kg	10%	Free
	8548.90.90	--- Other	kg	25%	Free

**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) Lamps or lighting fittings of heading 94.05; or
  - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
- 3.- References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4.- For the purposes of this Section :
  - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

## Chapter 86

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

#### Notes.

1.- This Chapter does not cover :

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

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

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

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

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>86.01</b>		<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>			
	8601.10.00	- Powered from an external source of electricity	u	10%	Free
	8601.20.00	- Powered by electric accumulators	u	10%	Free
<b>86.02</b>		<b>Other rail locomotives; locomotive tenders.</b>			
	8602.10.00	- Diesel-electric locomotives	u	5%	Free
	8602.90.00	- Other	u	10%	Free
<b>86.03</b>		<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>			
	8603.10.00	- Powered from an external source of electricity	u	10%	Free
	8603.90.00	- Other	u	10%	Free
<b>86.04</b>	8604.00.00	<b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</b>	u	10%	Free
<b>86.05</b>	8605.00.00	<b>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).</b>	u	5%	Free
<b>86.06</b>		<b>Railway or tramway goods vans and wagons, not self-propelled.</b>			
	8606.10.00	- Tank wagons and the like	u	5%	Free



	8606.30.00	- Self-discharging vans and wagons, other than those of sub-heading 8606.10	u	10%	Free
		- Other			
	8606.91.00	-- Covered and closed	u	5%	Free
	8606.92.00	-- Open with non-removable sides of a height exceeding 60 cm	u	10%	Free
	8606.99.00	-- Other	u	10%	Free
<b>86.07</b>		<b>Parts of railway or tramway locomotives or rolling-stock.</b>			
		- Bogies, bissel-bogies, axles and wheels, and parts thereof			
	8607.11.00	-- Driving bogies and bissel-bogies	kg	10%	Free
	8607.12.00	-- Other bogies and bissel-bogies	kg	5%	Free
	8607.19.00	-- Other, including parts	kg	10%	Free
		- Brakes and parts thereof			
	8607.21.00	-- Air brakes and parts thereof	kg	10%	Free
	8607.29.00	-- Other	kg	10%	Free
	8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	kg	10%	Free
		- Other			
	8607.91.00	-- Of locomotives	kg	10%	Free
	8607.99.00	-- Other	kg	10%	Free
<b>86.08</b>	8608.00.00	<b>Railway or tramway track fixtures and fittings; mechanical (including elector-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations airfields; parts of the foregoing</b>	kg	10%	Free
<b>86.09</b>		<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>			
	8609.00.10	--- Insulated or refer container	u	5%	Free
	8609.00.90	--- Other	u	10%	Free

## Chapter 87

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

#### Notes.

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

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>87.01</b>		<b>Tractors (other than tractors of heading 87.09).</b>			
	8701.10.00	- Single axle tractors	u	5%	Free
	8701.20.00	- Road tractors for semi-trailers	u	5%	Free
	8701.30.00	- Track-laying tractors	u	5%	Free
		- Other, of an engine power :			
		-- Not exceeding 18 kW			
	8701.91.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.91.90	--- Other	u	5%	Free
		-- Exceeding 18 kW but not exceeding 37 kW			
	8701.92.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.92.90	--- Other	u	5%	Free
		-- Exceeding 37 kW but not exceeding 75 kW			
	8701.93.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.93.90	--- Other	u	5%	Free
		-- Exceeding 75 kW but not exceeding 130 kW			
	8701.94.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.94.90	--- Other	u	5%	Free
		-- Exceeding 130 kW			
	8701.95.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.95.90	--- Other	u	5%	Free
<b>87.02</b>		<b>Motor vehicles for the transport of ten or more persons including the driver.</b>			
		- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)			
	8702.10.10	--- Built-up, Double decker bus	u	5%	Free
	8702.10.20	--- Built-up, having a seating capacity of 40 or more, excluding folding seats	u	10%	Free
	8702.10.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
		--- Built-up, having a seating capacity not exceeding 15, including the driver			
	8702.10.41	---- Human hauler	u	25%	Free
	8702.10.49	---- Other	u	25%	Free
	8702.10.50	--- CKD Motor vehicles	u	10%	Free
		- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion			

8702.20.10	--- Built-up, Double decker bus	u	5%	Free
8702.20.20	--- Built-up, having a seating capacity of 40 or more, excluding folding seats	u	10%	Free
8702.20.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
	--- Built-up, having a seating capacity not exceeding 15, including the driver			
8702.20.41	---- Human hauler	u	25%	Free
8702.20.49	---- Other	u	25%	Free
8702.20.50	--- CKD Motor vehicles	u	10%	Free
	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion			
8702.30.10	--- Built-up, Double decker bus	u	5%	Free
8702.30.20	--- Built-up, having a seating capacity of 40 or more, excluding folding seats	u	10%	Free
8702.30.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
	--- Built-up, having a seating capacity not exceeding 15, including the driver			
8702.30.41	---- Human hauler	u	25%	Free
8702.30.49	---- Other	u	25%	Free
8702.30.50	--- CKD Motor vehicles	u	10%	Free
8702.40.00	- With only electric motor for propulsion	u	25%	Free
	- Other			
	--- Built-up, Double Decker bus			
8702.90.11	---- Using CNG/LPG/LNG as fuel	u	5%	Free
8702.90.19	---- Other	u	5%	Free
	--- Built-up, having a seating capacity of 40 or more excluding folding seats			
8702.90.21	---- Using CNG/LPG/LNG as fuel	u	10%	Free
8702.90.29	---- Other	u	10%	Free
8702.90.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
8702.90.40	--- Built-up, having a seating capacity not exceeding 15, including the driver	u	25%	Free
	--- CKD motor vehicles			
8702.90.51	---- Having a seating capacity of 40 or more excluding folding seats using CNG/LPG/LNG as fuel	u	10%	Free
8702.90.59	---- Other	u	10%	Free
<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.</b>			
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	u	25%	Free
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :			
	-- Of a cylinder capacity not exceeding 1000 cc			
	--- Three wheeled vehicles			
8703.21.11	---- In CBU condition	u	25%	Free
8703.21.19	---- In CKD condition	u	25%	Free
	--- Reconditioned motor cars and other vehicles, including station wagons			
8703.21.21	---- In CBU condition	u	25%	Free
8703.21.22	---- Motor cars, CKD	u	25%	Free
8703.21.23	---- Other vehicles, CKD	u	25%	Free
8703.21.24	---- Microbus, CBU	u	25%	Free
	--- Other motor cars and other vehicles, including station wagons			
8703.21.31	---- In CBU condition	u	25%	Free
8703.21.32	---- Motor cars, CKD	u	25%	Free
8703.21.33	---- Other vehicles, CKD	u	25%	Free
8703.21.34	---- Microbus, CBU	u	25%	Free
	-- Of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc			
	--- Reconditioned vehicles exceeding 1000 cc but not exceeding 1500cc			
8703.22.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.22.12	---- Motor cars, CKD	u	25%	Free
8703.22.13	---- Other vehicles, CKD	u	25%	Free
8703.22.14	---- Ambulance fitted with essential equipment	u	5%	Free

8703.22.15	---- Microbus, CBU	u	25%	Free
	-- Other vehicles exceeding 1000 cc but not exceeding 1500cc			
8703.22.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.22.22	---- Motor cars, CKD	u	25%	Free
8703.22.23	---- Other vehicles, CKD	u	25%	Free
8703.22.24	---- Ambulance fitted with essential equipment	u	5%	Free
8703.22.25	---- Microbus, CBU	u	25%	Free
	-- Of a cylinder capacity exceeding 1500 cc but not exceeding 3000cc			
	-- Reconditioned vehicles exceeding 1500 cc but not exceeding 1600 cc			
8703.23.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.12	---- Motor cars, CKD	u	25%	Free
8703.23.13	---- Other vehicles, CKD	u	25%	Free
8703.23.14	---- Ambulance fitted with essential equipment	u	5%	Free
8703.23.15	---- Microbus, CBU	u	25%	Free
	-- Other vehicles exceeding 1500 cc but not exceeding 1600 cc			
8703.23.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.22	---- Motor cars, CKD	u	25%	Free
8703.23.23	---- Other vehicles, CKD	u	25%	Free
8703.23.24	---- Ambulance fitted with essential equipment	u	5%	Free
8703.23.25	---- Microbus, CBU	u	25%	Free
	-- Reconditioned vehicles exceeding 1600 cc but not exceeding 2000 cc			
8703.23.31	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.32	---- Motor cars, CKD	u	25%	Free
8703.23.33	---- Other vehicles, CKD	u	25%	Free
8703.23.34	---- Ambulance fitted with essential equipment	u	5%	Free
8703.23.35	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.23.36	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	-- Other vehicles exceeding 1600 cc but not exceeding 2000 cc			
8703.23.41	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.42	---- Motor cars, CKD	u	25%	Free
8703.23.43	---- Other vehicles, CKD	u	25%	Free
8703.23.44	---- Ambulance fitted with essential equipment	u	5%	Free
8703.23.45	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.23.46	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	-- Reconditioned vehicles exceeding 2000 cc but not exceeding 3000cc			
8703.23.51	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.52	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.23.53	---- Ambulance fitted with essential equipment	u	5%	Free
	-- Other vehicles exceeding 2000 cc but not exceeding 3000cc			
8703.23.61	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.62	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.23.63	---- Ambulance fitted with essential equipment	u	5%	Free
	-- Of a cylinder capacity exceeding 3000 cc			
	-- Reconditioned vehicles exceeding 3000 cc but not exceeding 4000 cc			
8703.24.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.12	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.13	---- Ambulance fitted with essential equipment	u	5%	Free
	-- Other vehicles exceeding 3000 cc but not exceeding 4000 cc			
8703.24.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.22	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.23	---- Ambulance fitted with essential equipment	u	5%	Free
	-- Reconditioned vehicles exceeding 4000 cc			
8703.24.31	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.32	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free

8703.24.33	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 4000 cc			
8703.24.41	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.42	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.43	---- Ambulance fitted with essential equipment	u	5%	Free
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	-- Of a cylinder capacity not exceeding 1500 cc			
	--- Reconditioned vehicles not exceeding 1000 cc			
8703.31.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.12	---- Motor cars, CKD	u	25%	Free
8703.31.13	---- Other vehicles, CKD	u	25%	Free
8703.31.14	---- Microbus, CBU	u	25%	Free
	--- Other vehicles not exceeding 1000 cc			
8703.31.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.22	---- Motor cars, CKD	u	25%	Free
8703.31.23	---- Other vehicles, CKD	u	25%	Free
8703.31.24	---- Microbus, CBU	u	25%	Free
8703.31.25	--- Three wheeled vehicles	u	25%	Free
	--- Reconditioned vehicles exceeding 1000 cc but not exceeding 1500 cc			
8703.31.31	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.32	---- Motor cars, CKD	u	25%	Free
8703.31.33	---- Other vehicles, CKD	u	25%	Free
8703.31.34	---- Ambulance fitted with essential equipment	u	5%	Free
8703.31.35	---- Microbus, CBU	u	25%	Free
	--- Other vehicles exceeding 1000 cc but not exceeding 1500 cc			
8703.31.41	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.42	---- Motor cars, CKD	u	25%	Free
8703.31.43	---- Other vehicles, CKD	u	25%	Free
8703.31.44	---- Ambulance fitted with essential equipment	u	5%	Free
8703.31.45	---- Microbus, CBU	u	25%	Free
	-- Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc			
	--- Reconditioned vehicles exceeding 1500 cc but not exceeding 1600 cc			
8703.32.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.12	---- Motor cars, CKD	u	25%	Free
8703.32.13	---- Other vehicles, CKD	u	25%	Free
8703.32.14	---- Ambulance fitted with essential equipment	u	5%	Free
8703.32.15	---- Microbus, CBU	u	25%	Free
	--- Other vehicles exceeding 1500 cc but not exceeding 1600 cc			
8703.32.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.22	---- Motor cars, CKD	u	25%	Free
8703.32.23	---- Other vehicles, CKD	u	25%	Free
8703.32.24	---- Ambulance fitted with essential equipment	u	5%	Free
8703.32.25	---- Microbus, CBU	u	25%	Free
	--- Reconditioned vehicles exceeding 1600 cc but not exceeding 2000 cc			
8703.32.31	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.32	---- Motor cars, CKD	u	25%	Free
8703.32.33	---- Other vehicles, CKD	u	25%	Free
8703.32.34	---- Ambulance fitted with essential equipment	u	5%	Free
8703.32.35	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.32.36	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	--- Other vehicles exceeding 1600 cc but not exceeding 2000 cc			
8703.32.41	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.42	---- Motor cars, CKD	u	25%	Free

8703.32.43	---- Other vehicles, CKD	u	25%	Free
8703.32.44	---- Ambulance fitted with essential equipment	u	5%	Free
8703.32.45	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.32.46	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	--- Reconditioned vehicles exceeding 2000 cc but not exceeding 2500 cc			
8703.32.51	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.52	---- Motor cars, CKD	u	25%	Free
8703.32.53	---- Other vehicles, CKD	u	25%	Free
8703.32.54	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 2000 cc but not exceeding 2500 cc			
8703.32.61	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.62	---- Motor cars, CKD	u	25%	Free
8703.32.63	---- Other vehicles, CKD	u	25%	Free
8703.32.64	---- Ambulance fitted with essential equipment	u	5%	Free
	-- Of a cylinder capacity exceeding 2500 cc			
	--- Reconditioned vehicles exceeding 2500 cc but not exceeding 3000 cc			
8703.33.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.12	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.13	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 2500 cc but not exceeding 3000 cc			
8703.33.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.22	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.23	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Reconditioned vehicles exceeding 3000cc but not exceeding 4000cc			
8703.33.31	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.32	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.33	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 3000cc but not exceeding 4000cc			
8703.33.41	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.42	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.43	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Reconditioned vehicles exceeding 4000cc			
8703.33.51	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.52	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.53	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 4000cc			
8703.33.61	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.62	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.63	---- Ambulance fitted with essential equipment	u	5%	Free
	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power			
	--- Of a cylinder capacity not exceeding 1800 cc			
8703.40.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.13	---- Microbus, brand new	u	25%	Free
8703.40.14	---- Microbus, reconditioned	u	25%	Free
8703.40.15	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.16	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc			
8703.40.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.23	---- Microbus, brand new	u	25%	Free

8703.40.24	---- Microbus, reconditioned	u	25%	Free
8703.40.27	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.28	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc			
8703.40.31	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.32	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.33	---- Microbus, brand new	u	25%	Free
8703.40.34	---- Microbus, reconditioned	u	25%	Free
8703.40.35	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.36	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc			
8703.40.41	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.42	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.43	---- Microbus, brand new	u	25%	Free
8703.40.44	---- Microbus, reconditioned	u	25%	Free
8703.40.45	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.46	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 4000 cc			
8703.40.51	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.52	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.53	---- Microbus, brand new	u	25%	Free
8703.40.54	---- Microbus, reconditioned	u	25%	Free
8703.40.55	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.56	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	- 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			
	--- Of a cylinder capacity not exceeding 1800 cc			
8703.50.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.13	---- Microbus, brand new	u	25%	Free
8703.50.14	---- Microbus, reconditioned	u	25%	Free
8703.50.15	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.16	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc			
8703.50.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.23	---- Microbus, brand new	u	25%	Free
8703.50.24	---- Microbus, reconditioned	u	25%	Free
8703.50.27	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.28	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc			
8703.50.31	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.32	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.33	---- Microbus, brand new	u	25%	Free
8703.50.34	---- Microbus, reconditioned	u	25%	Free
8703.50.35	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.36	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc			
8703.50.41	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.42	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.43	---- Microbus, brand new	u	25%	Free

8703.50.44	---- Microbus, reconditioned	u	25%	Free
8703.50.45	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.46	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 4000 cc			
8703.50.51	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.52	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.53	---- Microbus, brand new	u	25%	Free
8703.50.54	---- Microbus, reconditioned	u	25%	Free
8703.50.55	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.56	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power			
	--- Of a cylinder capacity not exceeding 1800 cc			
8703.60.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.13	---- Microbus, brand new	u	25%	Free
8703.60.14	---- Microbus, reconditioned	u	25%	Free
8703.60.15	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.16	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc			
8703.60.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.23	---- Microbus, brand new	u	25%	Free
8703.60.24	---- Microbus, reconditioned	u	25%	Free
8703.60.27	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.28	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc			
8703.60.31	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.32	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.33	---- Microbus, brand new	u	25%	Free
8703.60.34	---- Microbus, reconditioned	u	25%	Free
8703.60.35	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.36	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc			
8703.60.41	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.42	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.43	---- Microbus, brand new	u	25%	Free
8703.60.44	---- Microbus, reconditioned	u	25%	Free
8703.60.45	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.46	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 4000 cc			
8703.60.51	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.52	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.53	---- Microbus, brand new	u	25%	Free
8703.60.54	---- Microbus, reconditioned	u	25%	Free
8703.60.55	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.56	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	- 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			
	--- Of a cylinder capacity not exceeding 1800 cc			
8703.70.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free



8703.70.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.13	---- Microbus, brand new	u	25%	Free
8703.70.14	---- Microbus, reconditioned	u	25%	Free
8703.70.15	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.16	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc			
8703.70.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.23	---- Microbus, brand new	u	25%	Free
8703.70.24	---- Microbus, reconditioned	u	25%	Free
8703.70.27	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.28	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc			
8703.70.31	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.32	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.33	---- Microbus, brand new	u	25%	Free
8703.70.34	---- Microbus, reconditioned	u	25%	Free
8703.70.35	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.36	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc			
8703.70.41	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.42	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.43	---- Microbus, brand new	u	25%	Free
8703.70.44	---- Microbus, reconditioned	u	25%	Free
8703.70.45	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.46	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 4000 cc			
8703.70.51	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.52	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.53	---- Microbus, brand new	u	25%	Free
8703.70.54	---- Microbus, reconditioned	u	25%	Free
8703.70.55	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.56	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
8703.80.00	- Other vehicles, with only electric motor for propulsion	u	25%	Free
	- Other			
	--- Three wheeled vehicles			
8703.90.11	---- CNG/LPG/LNG operated with four stroke engine, CBU	u	25%	Free
8703.90.12	---- CNG/LPG/LNG operated with four stroke engine, CKD	u	25%	Free
8703.90.13	---- Electric battery operated	u	25%	Free
8703.90.19	---- Other	u	25%	Free
8703.90.20	--- Ambulance fitted with essential equipment	u	5%	Free
8703.90.90	--- Other	u	25%	Free
<b>87.04</b>	<b>Motor vehicles for the transport of goods.</b>			
8704.10.00	- Dumpers designed for off-highway use	u	1%	Free
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)			
	-- g.v.w. not exceeding 5 tonnes			
8704.21.11	---- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
8704.21.12	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity not exceeding 1600 cc	u	25%	Free
8704.21.13	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc	u	25%	Free
8704.21.14	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	u	25%	Free
8704.21.15	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc	u	25%	Free

8704.21.16	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 4000 cc	u	25%	Free
8704.21.17	---- Dumper/tipper in CBU	u	15%	Free
8704.21.19	---- Other, CBU	u	25%	Free
8704.21.21	---- Truck and pickup in CKD condition	u	10%	Free
8704.21.29	---- Other In CKD condition	u	25%	Free
	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes			
8704.22.11	---- Refrigeration van in CBU	u	5%	Free
8704.22.12	---- Truck having more than 2 axles in CBU	u	10%	Free
8704.22.13	---- Insulated road milk tanker in CBU	u	1%	Free
8704.22.14	---- Dumper/tipper in CBU	u	15%	Free
8704.22.15	---- LPG road tanker/Bobtail tanker in CBU	u	1%	Free
8704.22.16	---- Other, CBU	u	25%	Free
8704.22.17	---- Truck in CKD condition	u	10%	Free
8704.22.18	---- Other CKD condition	u	25%	Free
	-- g.v.w. exceeding 20 tonnes			
8704.23.11	---- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
8704.23.12	---- Truck having more than 2 axles in CBU	u	10%	Free
8704.23.13	---- Dumper/tipper in CBU	u	15%	Free
8704.23.14	---- Other, CBU	u	25%	Free
8704.23.15	---- Truck in CKD condition	u	10%	Free
8704.23.16	---- Other CKD condition	u	25%	Free
	- Other, with spark-ignition internal combustion piston engine			
	-- g.v.w. not exceeding 5 tonnes			
8704.31.11	---- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
8704.31.12	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity not exceeding 1600 cc	u	25%	Free
8704.31.13	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc	u	25%	Free
8704.31.14	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	u	25%	Free
8704.31.15	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc	u	25%	Free
8704.31.16	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 4000 cc	u	25%	Free
8704.31.17	---- Dumper/tipper in CBU	u	15%	Free
8704.31.18	---- Other, CBU	u	25%	Free
8704.31.19	---- Truck in CKD condition	u	10%	Free
8704.31.21	---- Pickup in CKD condition	u	25%	Free
8704.31.22	---- Other In CKD condition	u	25%	Free
	-- g.v.w. exceeding 5 tonnes			
8704.32.11	---- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
8704.32.12	---- Truck having more than 2 axles in CBU	u	10%	Free
8704.32.13	---- Dumper/tipper in CBU	u	15%	Free
8704.32.19	---- Other, CBU	u	25%	Free
8704.32.21	---- Truck in CKD condition	u	10%	Free
8704.32.22	---- Other in CKD condition (excl. truck)	u	25%	Free
	- Other			
8704.90.11	---- CNG/LPG/LNG operated Refrigeration van & insulated road milk tanker in CBU	u	1%	Free
8704.90.12	---- CNG/LPG/LNG operated Trucks (excl. multi axle trucks) in CBU, g.v.w. exceeding 5 tonnes	u	10%	Free
8704.90.13	---- CNG/LPG/LNG operated dumper/tipper in CBU	u	15%	Free
8704.90.14	---- Truck having more than 2 axles in CBU	u	10%	Free
8704.90.15	---- Other, CBU	u	25%	Free
8704.90.21	---- CNG/LPG/LNG operated Trucks (excl. multi axle trucks) in CKD, g.v.w. exceeding 5 tonnes	u	10%	Free
8704.90.23	---- Other in CKD condition (excl. truck/pickup)	u	25%	Free
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 work shops, mobile radiological units).</b>			
8705.10.00	- Crane lorries	u	5%	Free

87.06	8705.20.00	- Mobile drilling derricks	u	5%	Free
	8705.30.00	- Fire fighting vehicles	u	5%	Free
	8705.40.00	- Concrete-mixer lorries	u	10%	Free
		- Other			
	8705.90.10	--- Truck mounted CPT	u	5%	Free
	8705.90.90	--- Other	u	10%	Free
		<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>			
	8706.00.10	--- Chassis fitted with engines, for the motor vehicles of headings 87.01	u	5%	Free
		--- Chassis fitted with engines, for the motor vehicles of headings 87.02			
	8706.00.21	---- Double decker	u	5%	Free
	8706.00.22	---- Buses for having seating capacity of 40 or more	u	10%	Free
	8706.00.23	---- Public carrier of having seating capacity of not exceeding 15 including driver	u	25%	Free
	8706.00.24	---- Chassis fitted with engines, for the motor vehicles of headings 87.02 in CKD condition	u	5%	Free
	8706.00.29	---- Other	u	10%	Free
		--- Chassis fitted with engines, for the motor vehicles of headings 87.03			
	8706.00.31	---- For three wheeled vehicles with two stroke engine	u	25%	Free
	8706.00.32	---- For three wheeled vehicles with four stroke engine	u	25%	Free
	8706.00.33	---- For microbus of a cylinder capacity not exceeding 1800cc	u	25%	Free
	8706.00.34	---- For microbus of a cylinder capacity exceeding 1800cc but not exceeding 2000 cc	u	25%	Free
	8706.00.35	---- For other vehicles of a cylinder capacity not exceeding 1600cc	u	25%	Free
	8706.00.36	---- For other vehicles of a cylinder capacity exceeding 1600cc but not exceeding 2000cc	u	25%	Free
	8706.00.37	---- For other vehicles including microbus of a cylinder capacity exceeding 2000cc but not exceeding 3000cc	u	25%	Free
	8706.00.38	---- For other vehicles including microbus of a cylinder capacity exceeding 3000cc but not exceeding 4000cc	u	25%	Free
	8706.00.39	---- For other vehicles including microbus of a cylinder capacity exceeding 4000cc	u	25%	Free
		--- Chassis fitted with engines, for the motor vehicles of headings 87.04			
	8706.00.41	---- Chassis fitted with engines, for trucks (excl. multi axle trucks), pickup and delivery van	u	25%	Free
	8706.00.42	---- Chassis fitted with engines, for trucks with more than two axles	u	10%	Free
	8706.00.43	---- Chassis fitted with engines, for the motor vehicles of headings 87.04 in CKD condition	u	10%	Free
	8706.00.44	---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity not exceeding 1600cc	u	25%	Free
	8706.00.45	---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 1600cc but not exceeding 2000cc	u	25%	Free
	8706.00.46	---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 2000cc but not exceeding 3000cc	u	25%	Free
	8706.00.47	---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 3000cc but not exceeding 4000cc	u	25%	Free
	8706.00.48	---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 4000cc	u	25%	Free
	8706.00.49	---- Other	u	25%	Free
	8706.00.50	--- Chassis fitted with engines, for the motor vehicles of headings 87.05	u	5%	Free
87.07		<b>Bodies (including cabs), for the motor vehicles of heading Nos. 87.01 to 87.05.</b>			
	8707.10.00	- For the vehicles of headings 87.03	u	25%	Free
		- Other			
	8707.90.10	--- Bodies including cabs, for the motor vehicles of headings 87.01	u	5%	Free
		--- Bodies including cabs, for the motor vehicles of headings 87.02			
	8707.90.21	---- Double decker	u	5%	Free
	8707.90.22	---- Buses for having seating capacity of 40 or more	u	5%	Free
	8707.90.23	---- Public carrier of having seating capacity not exceeding 15 including driver	u	10%	Free
	8707.90.29	---- Other	u	25%	Free
		--- Bodies including cabs, for the motor vehicles of headings 87.04			
	8707.90.41	---- Bodies including cabs, for trucks (excl. multi axle trucks), pickup and delivery van	u	25%	Free
	8707.90.42	---- Bodies including cabs, for trucks with more than two axles	u	5%	Free

87.08	8707.90.49	---- Other	u	25%	Free
	8707.90.50	--- Bodies including cabs, for the motor vehicles of headings 87.05	u	5%	Free
87.08	<b>Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05.</b>				
	8708.10.00	- Bumpers and parts thereof	kg	10%	Free
		- Other parts and accessories of bodies (including cabs)			
	8708.21.00	-- Safety seat belts	kg	10%	Free
	8708.29.00	-- Other	kg	10%	Free
	8708.30.00	- Brakes and servo-brakes and parts thereof	kg	10%	Free
	8708.40.00	- Gear boxes and parts thereof	kg	10%	Free
	8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg	10%	Free
	8708.70.00	- Road wheels and parts and accessories thereof	kg	10%	Free
	8708.80.00	- Suspension systems and parts thereof (including shock-absorbers)	kg	10%	Free
		- Other parts and accessories			
	8708.91.00	-- Radiators and parts thereof	kg	10%	Free
	8708.92.00	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg	10%	Free
	8708.93.00	-- Clutches and parts thereof	kg	10%	Free
	8708.94.00	-- Steering wheels, steering columns and steering boxes; parts thereof	kg	10%	Free
	8708.95.00	-- Safety airbags with inflator system; parts thereof	u	10%	Free
	8708.99.00	-- Other	kg	10%	Free
87.09	<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</b>				
		- Vehicles			
	8709.11.00	-- Electrical	u	5%	Free
	8709.19.00	-- Other	u	5%	Free
87.10	8709.90.00	- Parts	kg	10%	Free
	8710.00.00	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>	u	5%	Free
87.11	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary with or without side-cars; side-cars.</b>				
		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc			
	8711.10.11	---- Motorcycles, in CBU with four-stroke engine	u	25%	Free
	8711.10.19	---- Motorcycles, in CBU with two-stroke engine	u	25%	Free
	8711.10.21	---- Motorcycles, in CKD with four-stroke engine	u	25%	Free
	8711.10.29	---- Motorcycles, in CKD with two-stroke engine	u	25%	Free
		--- Other			
	8711.10.91	---- Four-stroke engine in CBU	u	25%	Free
	8711.10.92	---- Four-stroke engine in CKD	u	25%	Free
	8711.10.99	---- Two-stroke engine in CBU/CKD	u	25%	Free
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc			
	8711.20.11	---- Motorcycles, in CBU with four-stroke engine	u	25%	Free
	8711.20.19	---- Motorcycles, in CBU with two-stroke engine	u	25%	Free
	8711.20.21	---- Motorcycles, in CKD with four-stroke engine	u	25%	Free
	8711.20.29	---- Motorcycles, in CKD with two-stroke engine	u	25%	Free
		--- Other			
	8711.20.91	---- Four-stroke engine in CBU	u	25%	Free
	8711.20.92	---- Four-stroke engine in CKD	u	25%	Free
	8711.20.99	---- Two-stroke engine in CBU/CKD	u	25%	Free
	8711.30.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	u	25%	Free
	8711.40.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	u	25%	Free
	8711.50.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	u	25%	Free
	8711.60.00	- With electric motor for propulsion	u	10%	Free
	8711.90.00	- Other	u	25%	Free
87.12	8712.00.00	<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>	u	25%	Free

<b>87.13</b>	<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>				
	8713.10.00	- Not mechanically propelled	u	0%	Free
	8713.90.00	- Other	u	0%	Free
<b>87.14</b>	<b>Parts and accessories of vehicles of headings. 87.11 to 87.13.</b>				
		- Of motorcycles (including mopeds)			
	8714.10.10	--- Saddles	kg	25%	Free
	8714.10.20	--- Fuel tank	kg	25%	Free
	8714.10.90	--- Other	kg	25%	Free
	8714.20.00	- Of carriages for disabled persons	kg	25%	Free
		- Other			
	8714.91.00	-- Frames and forks, and parts thereof	kg	25%	Free
		-- Wheel rims and spokes			
	8714.92.10	--- Of bicycles and other cycles, not motorised	kg	25%	Free
	8714.92.90	--- Other	kg	25%	Free
		-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels			
	8714.93.10	--- Of bicycles and other, not motorised	kg	10%	Free
	8714.93.90	--- Other	kg	25%	Free
		-- Brakes, including coaster braking hubs and hub brakes, and parts thereof			
	8714.94.10	--- Of bicycles and other, not motorised	kg	25%	Free
	8714.94.90	--- Other	kg	25%	Free
		-- Saddles			
	8714.95.10	--- Of bicycles and other, not motorised	u	25%	Free
	8714.95.90	--- Other	u	25%	Free
		-- Pedals and crank-gear, and parts thereof			
	8714.96.10	--- Of bicycles and other, not motorised	kg	10%	Free
	8714.96.90	--- Other	kg	25%	Free
	8714.99.00	-- Other	kg	25%	Free
<b>87.15</b>	8715.00.00	<b>Baby carriages and parts thereof.</b>	kg	25%	Free
<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	25%	Free
	8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	1%	Free
		- Other trailers and semi-trailers for the transport of goods			
	8716.31.00	-- Tanker trailers and tanker semi-trailers	u	1%	Free
	8716.39.00	-- Other	u	1%	Free
	8716.40.00	- Other trailers and semi-trailers	u	5%	Free
	8716.80.00	- Other vehicles	u	5%	Free
	8716.90.00	- Parts	kg	5%	Free

## Chapter 88

## Aircraft, spacecraft, and parts thereof

## Subheading Note.

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>88.01</b>	8801.00.00	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>	u	10%	Free
<b>88.02</b>		<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b>			
		- Helicopters			
	8802.11.00	-- Of an unladen weight not exceeding 2,000 kg	u	0%	Free
	8802.12.00	-- Of an unladen weight exceeding 2,000 kg	u	0%	Free
	8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	u	0%	Free
	8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	u	0%	Free
	8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	0%	Free
	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	u	0%	Free
<b>88.03</b>		<b>Parts of goods of heading 88.01 or 88.02.</b>			
	8803.10.00	- Propellers and rotors and parts thereof	kg	0%	Free
	8803.20.00	- Under-carriages and parts thereof	kg	0%	Free
	8803.30.00	- Other parts of aeroplanes or helicopters	kg	0%	Free
	8803.90.00	- Other	kg	0%	Free
<b>88.04</b>	8804.00.00	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>	kg	5%	Free
<b>88.05</b>		<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>			
	8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	5%	Free
		- Ground flying trainers and parts thereof			
	8805.21.00	-- Air combat simulators and parts thereof	kg	5%	Free
	8805.29.00	-- Other	kg	5%	Free

## Chapter 89

## Ships, boats and floating structures

## Note.

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>89.01</b>		<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>			
		- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons, ferry-boats of all kinds			
	8901.10.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.10.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.10.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.10.90	--- Other	u	10%	Free
		- Tankers			
	8901.20.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.20.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.20.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.20.90	--- Other	u	10%	Free
		- Refrigerated vessels, other than those of sub-heading No. 8901.20			
	8901.30.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.30.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.30.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.30.90	--- Other	u	10%	Free
		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods :			
	8901.90.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.90.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.90.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.90.90	--- Other	u	10%	Free
<b>89.02</b>	8902.00.00	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>	u	1%	Free
<b>89.03</b>		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>			
	8903.10.00	- Inflatable	u	25%	Free
		- Other :			
	8903.91.00	-- Sailboat, with or without auxiliary motor	u	25%	Free
	8903.92.00	-- Motorboats, other than outboard motorboats	u	25%	Free
	8903.99.00	-- Other	u	25%	Free

<b>89.04</b>	8904.00.00	<b>Tugs and pusher craft.</b>	u	10%	Free
<b>89.05</b>		<b>Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.</b>			
	8905.10.00	- Dredgers	u	5%	Free
	8905.20.00	- Floating or submersible drilling or production platforms	u	10%	Free
	8905.90.00	- Other	u	10%	Free
<b>89.06</b>		<b>Other vessels, including warships and lifeboats other than rowing boats.</b>			
	8906.10.00	- Warships	u	5%	Free
	8906.90.00	- Other	u	10%	Free
<b>89.07</b>		<b>Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).</b>			
	8907.10.00	- Inflatable rafts	u	10%	Free
	8907.90.00	- Other	u	10%	Free
<b>89.08</b>	<b>8908.00.00</b>	<b>Vessels and other floating structures for breaking up.</b>	u	BDT 1500 per MT	Free



**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 headings 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools 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 of 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 headings 84.87, 87.48 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 headings 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 or 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 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	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>90.01</b>		<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>			
		- Optical fibres, optical fibre bundles and cables			
	9001.10.10	--- Optical fibres and color optical fibres imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	kg	10%	Free
	9001.10.90	--- Other	kg	10%	Free
	9001.20.00	- Sheets and plates of polarising material	kg	10%	Free
	9001.30.00	- Contact lenses	u	10%	Free
	9001.40.00	- Spectacle lenses of glass	u	10%	Free
	9001.50.00	- Spectacle lenses of other materials	u	5%	Free
		- Other :			
	9001.90.10	--- Blanks and demos of plastic	kg	5%	Free
	9001.90.90	--- Other	kg	10%	Free

<b>90.02</b>	<b>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such element of glass not optically worked.</b>				
	- Objective lenses :				
9002.11.00	-- For cameras, projectors or photographic enlargers or reducers	kg	10%	Free	
9002.19.00	-- Other	kg	10%	Free	
9002.20.00	- Filters	kg	10%	Free	
9002.90.00	- Other	kg	10%	Free	
<b>90.03</b>	<b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>				
	- Frames and mountings:				
9003.11.00	-- Of plastics	u	25%	Free	
9003.19.00	-- Of other materials	u	25%	Free	
9003.90.00	- Parts	kg	5%	Free	
<b>90.04</b>	<b>Spectacles, goggles and the like, corrective protective or other</b>				
9004.10.00	- Sunglasses.	u	25%	Free	
9004.90.00	- Other	u	25%	Free	
<b>90.05</b>	<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>				
9005.10.00	- Binoculars	u	5%	Free	
9005.80.00	- Other instruments	u	5%	Free	
9005.90.00	- Parts and accessories (including mountings)	kg	5%	Free	
<b>90.06</b>	<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	10%	Free	
9006.40.00	- Instant print cameras	u	10%	Free	
	- Other cameras :				
9006.51.00	-- With a through-the-lens view-finder [single lens reflex (SLR)], for roll film of a width not exceeding 35 mm	u	10%	Free	
9006.52.00	-- Other, for roll film of a width less than 35 mm	u	10%	Free	
9006.53.00	-- Other, for roll film of a width of 35 mm	u	10%	Free	
9006.59.00	-- Other	u	10%	Free	
	- Photographic flashlight apparatus and flashbulbs:				
9006.61.00	-- Discharge lamp ("electronic") flashlight apparatus	u	10%	Free	
9006.69.00	-- Other	u	10%	Free	
	- Parts and accessories :				
9006.91.00	-- For cameras	kg	10%	Free	
9006.99.00	-- Other	kg	10%	Free	
<b>90.07</b>	<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>				
	- Cameras :				
9007.10.10	--- For film of less than 16 mm width or for double-8 mm film:	u	10%	Free	
9007.10.90	--- Other	u	1%	Free	
	- Projectors :				
9007.20.10	--- of film less than 16mm	u	10%	Free	
9007.20.90	--- Others	u	1%	Free	
	- Parts and accessories :				
9007.91.00	-- For cameras	kg	10%	Free	
9007.92.00	-- For projectors	kg	10%	Free	
<b>90.08</b>	<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>				
9008.50.00	- Projectors, enlargers and reducers	u	1%	Free	
9008.90.00	- Parts and accessories	kg	1%	Free	
<b>[90.09]</b>					

90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.				
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	u	1%	Free	
9010.50.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	1%	Free	
9010.60.00	- Projection screens	u	1%	Free	
9010.90.00	- Parts and accessories	kg	1%	Free	
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.				
9011.10.00	- Stereoscopic microscopes	u	1%	Free	
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	1%	Free	
9011.80.00	- Other microscopes	u	1%	Free	
9011.90.00	- Parts and accessories	kg	1%	Free	
90.12	Microscopes other than optical microscopes; diffraction apparatus.				
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	u	1%	Free	
9012.90.00	- Parts and accessories	kg	1%	Free	
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.				
9013.10.00	- Telescopic sights for fittings to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	5%	Free	
9013.20.00	- Lasers, other than laser diodes	u	5%	Free	
	- Other devices, appliances and instruments				
9013.80.10	--- Liquid crystal devices	u	5%	Free	
9013.80.90	--- Other	u	5%	Free	
	- Parts and accessories				
9013.90.10	--- For liquid crystal display devices	kg	5%	Free	
9013.90.90	--- Other	kg	5%	Free	
90.14	Direction finding compasses; other navigational instruments and appliances.				
9014.10.00	- Direction finding compasses	u	1%	Free	
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	1%	Free	
	- Other instruments and appliances				
9014.80.10	--- Accelerometer	u	0%	Free	
9014.80.90	--- Other	u	1%	Free	
9014.90.00	- Parts and accessories	kg	1%	Free	
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses.				
9015.10.00	- Rangefinders	u	1%	Free	
9015.20.00	- Theodolites and tachymeters (tacheometers)	u	1%	Free	
9015.30.00	- Levels	u	1%	Free	
9015.40.00	- Photogrammetrical surveying instruments and appliances	kg	1%	Free	
	- Other instruments and appliances				
9015.80.10	--- Seismometer	u	0%	Free	
9015.80.90	--- Other	u	1%	Free	
9015.90.00	- Parts and accessories	u	1%	Free	
90.16	Balances of a sensitivity of 5 cg or better, with or without weights.				
9016.00.00		kg	5%	Free	
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.				
9017.10.00	- Drafting tables and machines, whether or not automatic	u	10%	Free	
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments:	u	10%	Free	
9017.30.00	- Micrometers, callipers and gauges	u	10%	Free	

90.18		- Other instruments			
	9017.80.10	--- Plotter	u	10%	Free
	9017.80.90	--- Other instruments	u	10%	Free
	9017.90.00	- Parts and accessories	kg	10%	Free
		<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 examinations or for checking physiological parameters)			
	9018.11.00	-- Electro-cardiographs	u	1%	Free
	9018.12.00	-- Ultrasonic scanning apparatus	u	1%	Free
	9018.13.00	-- Magnetic resonance imaging apparatus	u	1%	Free
	9018.14.00	-- Scintigraphic apparatus	u	1%	Free
		-- Other			
	9018.19.10	--- Patient monitor	u	5%	Free
	9018.19.90	--- Other	u	1%	Free
	9018.20.00	- Ultra-violet or infra-red ray apparatus	kg	1%	Free
		- Syringes, needles, catheters, cannulae and the like			
		-- Syringes, with or without needles			
	9018.31.10	--- Empty prefilled glass/prefilled plastic syringes with needles, needles shield, plunger and rubber stopper	u	10%	Free
	9018.31.20	--- Portable infusion pump (syringe driver)	u	0%	Free
	9018.31.30	--- Plastic syringe with or without needles	u	10%	Free
90.19	9018.31.40	--- Auto disable syringe	u	10%	Free
	9018.31.90	--- Other syringes	u	10%	Free
	9018.32.00	-- Tubular metal needles and needles for sutures	kg	10%	Free
		-- Other			
		--- Infusion set and related articles			
	9018.39.11	---- Infusion set without IV fluid bag	u	25%	Free
	9018.39.12	---- Blood transfusion set	u	10%	Free
	9018.39.13	---- Feeding tube	u	10%	Free
	9018.39.14	---- IV cannulae	u	10%	Free
	9018.39.15	---- Scalp vein set	u	10%	Free
	9018.39.16	---- Suction catheter	u	10%	Free
	9018.39.17	---- Blood lancet	u	10%	Free
	9018.39.19	---- Other	u	10%	Free
	9018.39.20	--- Insulin pen/Insulin cartridge	u	0%	Free
	9018.39.30	--- Urine drainage bag	u	10%	Free
	9018.39.40	--- Fistula needle	u	5%	Free
	9018.39.90	--- Other	kg	10%	Free
		- Other instruments and appliances, used in dental sciences:			
	9018.41.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	kg	1%	Free
	9018.49.00	-- Other	u	1%	Free
	9018.50.00	- Other ophthalmic instruments and appliances	kg	1%	Free
		- Other instruments and appliances:			
	9018.90.10	--- Biology boxes; Suction Machine	u	5%	Free
	9018.90.20	--- Hemo dialysis machine/Baby incubator/Baby warmer	u	0%	Free
	9018.90.30	--- Angiographic catheter, guide catheter, guide wire, introducer sheath, PTCA dilatation catheter, balloons, stents	u	0%	Free
	9018.90.90	--- Other	u	5%	Free
		<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>			
		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus			
	9019.10.10	--- Mechano-therapy appliances	u	1%	Free
	9019.10.20	--- Massage apparatus	u	5%	Free
	9019.10.90	--- Other	u	1%	Free
		- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:			

	9019.20.10	--- Oxygen-therapy and artificial respiration apparatus including heart/lung resuscitation units	u	0%	Free
	9019.20.90	--- Other	u	1%	Free
90.20	9020.00.00	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>	kg	1%	Free
90.21		<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>			
	9021.10.00	- Orthopaedic or fracture appliances	kg	5%	Free
		- Artificial teeth and dental fittings:			
	9021.21.00	-- Artificial teeth	kg	5%	Free
	9021.29.00	-- Other	kg	5%	Free
		- Other artificial parts of the body:			
	9021.31.00	-- Artificial joints	kg	5%	Free
	9021.39.00	-- Other	kg	0%	Free
	9021.40.00	- Hearing aids, excluding parts and accessories	u	0%	Free
	9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	0%	Free
		- Other			
	9021.90.10	--- Heart valve	kg	0%	Free
	9021.90.90	--- Other	kg	1%	Free
90.22		<b>Apparatus based on the use of X-rays or of alpha, beta or gamma radiations whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.</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	1%	Free
	9022.13.00	-- Other, for dental uses	u	1%	Free
	9022.14.00	-- Other, for medical, surgical or veterinary uses	u	1%	Free
	9022.19.00	-- For other uses	u	1%	Free
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
	9022.21.00	-- For medical, surgical, dental or veterinary uses	u	1%	Free
	9022.29.00	-- For other uses	u	1%	Free
	9022.30.00	- X-ray tubes	u	1%	Free
	9022.90.00	- Other, including parts and accessories	kg	1%	Free
90.23	9023.00.00	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</b>	kg	5%	Free
90.24		<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>			
	9024.10.00	- Machines and appliances for testing metals	u	1%	Free
		- Other machines and appliances			
	9024.80.10	--- Shake table/CPT with seismic probe machine	u	1%	Free
	9024.80.90	--- Other	u	1%	Free
	9024.90.00	- Parts and accessories	kg	1%	Free
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	5%	Free
	9025.19.00	-- Other	u	5%	Free
	9025.80.00	- Other instruments	u	5%	Free
	9025.90.00	- Parts and accessories	kg	1%	Free
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>			
	9026.10.00	- For measuring or checking the flow or level of liquids	u	1%	Free

	9026.20.00	- For measuring or checking pressure	u	1%	Free
	9026.80.00	- Other instruments or apparatus	u	1%	Free
	9026.90.00	- Parts and accessories	kg	1%	Free
<b>90.27</b>		<b>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instrument 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	1%	Free
	9027.20.00	- Chromatographs and electrophoresis instruments	u	1%	Free
	9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR )	u	1%	Free
	9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	u	1%	Free
	9027.80.00	- Other instruments and apparatus	u	1%	Free
	9027.90.00	- Microtomes; parts and accessories	kg	1%	Free
<b>90.28</b>		<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>			
	9028.10.00	- Gas meters	u	1%	Free
	9028.20.00	- Liquid meters	u	1%	Free
		- Electricity meters :			
	9028.30.10	--- Kilowatt-hour meter	u	25%	Free
	9028.30.20	--- Pre-payment KWH meter; programmable multifunction KWH meter; programmable multitarriff KWH meter	u	15%	Free
	9028.30.90	--- Other	u	15%	Free
		- Parts and accessories			
	9028.90.10	--- Of kilowatt-hour meter	kg	10%	Free
	9028.90.20	--- Of pre-payment KWH meter; programmable multifunction KWH meter; programmable multitarriff KWH meter	kg	10%	Free
	9028.90.90	--- Other	kg	10%	Free
<b>90.29</b>		<b>Revolution counters, production counters, taximeters, mileometer, pedometers and the like; speed indicators and tachometers other than those of heading 90.14 or 90.15; stroboscopes.</b>			
		- Revolution counters, production counters, taximeters, mileometers, pedometers and the like :			
	9029.10.10	--- Fare meters for exclusive use in taxicabs or auto rickshaws	u	10%	Free
	9029.10.90	--- Other	u	1%	Free
	9029.20.00	- Speed indicators and tachometers; stroboscopes	u	10%	Free
	9029.90.00	--- Other	kg	10%	Free
<b>90.30</b>		<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 radiation	u	1%	Free
	9030.20.00	- Oscilloscopes and Oscillographs	u	1%	Free
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :			
	9030.31.00	-- Multimeters without a recording device	u	1%	Free
	9030.32.00	-- Multimeters with a recording device	u	1%	Free
	9030.33.00	-- Other, without a recording device	u	1%	Free
	9030.39.00	-- Other, with a recording device	u	1%	Free
	9030.40.00	- Other instruments and apparatus, specially designed for telecommunication (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	1%	Free
		- Other instruments and apparatus :			
	9030.82.00	-- For measuring or checking semiconductor wafers or devices	u	1%	Free
	9030.84.00	-- Other, with a recording device	u	1%	Free
	9030.89.00	-- Other	u	1%	Free
	9030.90.00	- Parts and accessories	kg	1%	Free
<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	1%	Free
	9031.20.00	- Test benches	u	1%	Free

	9031.41.00	- Other optical instruments and appliances : -- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u	1%	Free
	9031.49.00	-- Other	u	1%	Free
	9031.80.00	- Other instruments, appliances and machines	u	1%	Free
	9031.90.00	- Parts and accessories	kg	1%	Free
<b>90.32</b>		<b>Automatic regulating or controlling instruments and apparatus.</b>			
	9032.10.00	- Thermostats	u	1%	Free
	9032.20.00	- Manostats	u	1%	Free
		- Other instruments and apparatus :			
	9032.81.00	-- Hydraulic or pneumatic	u	1%	Free
	9032.89.00	-- Other	u	5%	Free
	9032.90.00	- Parts and accessories	kg	1%	Free
<b>90.33</b>	9033.00.00	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</b>	kg	10%	Free



## 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).  
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	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<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 :			
		-- With mechanical display only			
	9101.11.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.11.90	--- Other	u	10%	Free
		-- Other :			
	9101.19.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.19.90	--- Other	u	10%	Free
		- Other wrist-watches, whether or not incorporating a stop-watch facility :			
		-- With automatic winding :			

	9101.21.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.21.90	--- Other	u	10%	Free
		-- Other :			
	9101.29.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.29.90	--- Other	u	10%	Free
		- Other :			
		-- Electrically operated			
	9101.91.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.91.90	--- Other	u	10%	Free
		-- Other :			
	9101.99.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.99.90	--- Other	u	10%	Free
<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 :			
		-- With mechanical display only			
	9102.11.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.11.90	--- Other	u	10%	Free
	9102.12.00	-- With opto-electronic display only :	u	10%	Free
		-- Other :			
	9102.19.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.19.90	--- Other	u	10%	Free
		- Other wrist-watches, whether or not incorporating a stop-watch facility:			
		-- With automatic winding:			
	9102.21.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.21.90	--- Other	u	10%	Free
		-- Other :			
	9102.29.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.29.90	--- Other	u	10%	Free
		- Other :			
		-- Electrically operated			
	9102.91.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.91.90	--- Other	u	10%	Free
		-- Other :			
	9102.99.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.99.90	--- Other	u	10%	Free
<b>91.03</b>		<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>			
	9103.10.00	- Electrically operated	u	25%	Free
	9103.90.00	- Other	u	25%	Free
<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 aircraft or helicopters	u	5%	Free
	9104.00.90	--- Other	u	25%	Free
<b>91.05</b>		<b>Other clocks.</b>			
		- Alarm clocks :			
	9105.11.00	-- Electrically operated	u	25%	Free
	9105.19.00	-- Other	u	25%	Free
		- Wall clocks :			
	9105.21.00	-- Electrically operated	u	25%	Free
	9105.29.00	-- Other	u	25%	Free
		- Other :			
	9105.91.00	-- Electrically operated	u	25%	Free
	9105.99.00	-- Other	u	25%	Free
<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	1%	Free
	9106.90.00	- Other	u	10%	Free
<b>91.07</b>	9107.00.00	<b>Time switches with clock or watch movement or with synchronous motor.</b>	u	10%	Free
<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%	Free
	9108.12.00	-- With opto-electronic display only	u	10%	Free
	9108.19.00	-- Other	u	10%	Free
	9108.20.00	- With automatic winding	u	10%	Free
	9108.90.00	- Other	u	10%	Free
<b>91.09</b>		<b>Clock movements, complete and assembled.</b>			
	9109.10.00	- Electrically operated	u	10%	Free
	9109.90.00	- Other	u	10%	Free
<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%	Free
	9110.12.00	-- Incomplete movements, assembled	kg	10%	Free
	9110.19.00	-- Rough movements	kg	10%	Free
	9110.90.00	- Other	kg	10%	Free
<b>91.11</b>		<b>Watch cases and parts thereof.</b>			
	9111.10.00	- Cases of precious metal or of metal clad with precious metal	u	10%	Free
	9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	u	10%	Free
	9111.80.00	- Other cases	u	10%	Free
	9111.90.00	- Parts	kg	10%	Free
<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%	Free
	9112.90.00	- Parts	kg	10%	Free
<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%	Free
	9113.20.00	- Of base metal, whether or not gold- or silver-plated	kg	10%	Free
	9113.90.00	- Other	kg	10%	Free
<b>91.14</b>		<b>Other clock or watch parts.</b>			
	9114.10.00	- Springs, including hair-springs	kg	10%	Free
	9114.30.00	- Dials	kg	10%	Free
	9114.40.00	- Plates and bridges	kg	10%	Free
	9114.90.00	- Other	kg	10%	Free

## Chapter 92

### Musical instruments; parts and accessories of such articles

#### Notes.

1. This Chapter does not cover:
  - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods or plastics (Chapter 39);
  - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
  - (c) Toy instruments or apparatus (heading 95.03);
  - (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
  - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>92.01</b>		<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments</b>			
	9201.10.00	- Upright pianos	u	25%	Free
	9201.20.00	- Grand pianos	u	25%	Free
	9201.90.00	- Other	u	25%	Free
<b>92.02</b>		<b>Other string musical instruments (for example, guitars, violins, harps).</b>			
	9202.10.00	- Played with a bow	u	25%	Free
	9202.90.00	- Other	u	25%	Free
<b>[92.03]</b> <b>[92.04]</b> <b>92.05</b>		<b>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.</b>			
	9205.10.00	- Brass-wind instruments	u	25%	Free
	9205.90.00	- Other	u	25%	Free
<b>92.06</b>	9206.00.00	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>	u	25%	Free
<b>92.07</b>		<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)</b>			
	9207.10.00	- Keyboard instruments, other than accordions	u	25%	Free
	9207.90.00	- Other	u	25%	Free

<b>92.08</b>	<b>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instrument not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, cal horns and other mouth-blown sound signalling instruments.</b>				
	9208.10.00 - Musical boxes	u	25%	Free	
	9208.90.00 - Other	u	25%	Free	
<b>92.09</b>	<b>Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.</b>				
	9209.30.00 - Musical instrument strings	kg	25%	Free	
	- Other :				
	9209.91.00 -- Parts and accessories for pianos	kg	25%	Free	
	9209.92.00 -- Parts and accessories for the musical instruments of heading 92.02	kg	25%	Free	
	9209.94.00 -- Parts and accessories for the musical instruments of heading 92.07	kg	25%	Free	
	9209.99.00 -- Other	kg	25%	Free	

## Section XIX

## ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

## Chapter 93

## Arms and ammunition; parts and accessories thereof

## Notes.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>93.01</b>		<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>			
	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars) :	u	5%	Free
	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	5%	Free
	9301.90.00	- Other	u	5%	Free
<b>93.02</b>		<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>			
	9302.00.10	--- Arms forming part of the regular uniform of Bangladesh Armies, Navy, Air forces and foreign Armies imported against clearance from their respective Headquarters	u	5%	Free
	9302.00.90	--- Other	u	25%	Free
<b>93.03</b>		<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt human killers, line-throwing guns).</b>			
		- Muzzle-loading firearms :			
	9303.10.10	--- Imported by or on behalf of the Government of Bangladesh	u	5%	Free
	9303.10.90	--- Other	u	25%	Free
		- Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles :			
	9303.20.10	--- Imported by or on behalf of the Government of Bangladesh	u	5%	Free
	9303.20.90	--- Other	u	25%	Free
		- Other sporting, hunting or target-shooting rifles :			
	9303.30.10	--- Imported by or on behalf of the Government of Bangladesh	u	5%	Free

	9303.30.20	--- Match Weapons for sports shooting imported by shooting federation	u	10%	Free
	9303.30.90	--- Other	u	25%	Free
		- Other :			
	9303.90.10	--- Firearms imported by or on behalf of the Government of Bangladesh	u	5%	Free
	9303.90.90	--- Other	u	25%	Free
<b>93.04</b>		<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>			
	9304.00.10	--- Match Weapons used for sports shooting imported by shooting federation	u	10%	Free
	9304.00.90	--- Other	u	25%	Free
<b>93.05</b>		<b>Parts and accessories of articles of heading 93.01 to 93.04.</b>			
	9305.10.00	- Of revolvers or pistols	kg	25%	Free
	9305.20.00	- Of shotguns or rifles of heading 93.03	kg	25%	Free
		- Other :			
	9305.91.00	-- Of military weapons of heading 93.01	kg	25%	Free
	9305.99.00	-- Other	kg	25%	Free
<b>93.06</b>		<b>Bombs, grenades, torpedoes, mines, missiles, and similar ammunitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</b>			
		- Shotgun cartridges and parts thereof; air gun pellets:			
	9306.21.00	-- Cartridges	kg	25%	Free
		-- Other :			
	9306.29.10	--- Ammunition for sports shooting imported by shooting federation	kg	10%	Free
	9306.29.90	--- Other	kg	25%	Free
	9306.30.00	- Other cartridges and parts thereof;	kg	25%	Free
	9306.90.00	- Other	kg	25%	Free
<b>93.07</b>		<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.</b>			
	9307.00.10	--- Swords for presentation as Navy, Army, Air Force or police prizes and side arms forming part of the regular equipment of commissioned officers	kg	5%	Free
	9307.00.90	--- Other	kg	25%	Free

## Section XX

### MISCELLANEOUS MANUFACTURED ARTICLES

#### Chapter 94

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and light fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings**

#### Notes.

1. This Chapter does not cover:
  - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
  - (b) Mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors) of heading 70.09];
  - (c) Articles of Chapter 71;
  - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
  - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; Furniture specially designed for sewing machines(heading 84.52);
  - (f) Lamps or lighting fittings of Chapter 85;
  - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings. 85.19 or 85.21 (heading 85.22) or of headings. 85.25 to 85.28 (heading 85.29);
  - (h) Articles of heading 87.14;
  - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
  - (k) Articles of Chapter 91 (for example, clocks and clock cases);
  - (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or
  - (m) Monopods, bipods, tripods and similar articles (heading 96.20).
2. The articles (other than parts) referred to in headings. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.  
  
The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
  - (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
  - (b) Seats and beds.



3. (A) In headings. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (B) Goods described in heading 94.04, presented separately, are not to be classified in headings 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>94.01</b>		<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>			
	9401.10.00	- Seats of a kind used for aircraft - Seats of a kind used for motor vehicles	u	25%	Free
	9401.20.10	--- For motorcycle	u	25%	Free
	9401.20.90	--- Other	u	25%	Free
	9401.30.00	- Swivel seats with variable height adjustment	u	25%	Free
	9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds - Seats of cane, osier, bamboo or similar materials :	u	25%	Free
	9401.52.00	-- Of bamboo	u	25%	Free
	9401.53.00	-- Of rattan	u	25%	Free
	9401.59.00	-- Other	u	25%	Free
		- Other seats, with wooden frames:			
	9401.61.00	-- Upholstered	u	25%	Free
	9401.69.00	-- Other	u	25%	Free
		- Other seats, with metal frames:			
	9401.71.00	-- Upholstered	u	25%	Free
	9401.79.00	-- Other	u	25%	Free
	9401.80.00	- Other seats	u	25%	Free
	9401.90.00	- Parts	kg	25%	Free
<b>94.02</b>		<b>Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.</b>			
	9402.10.00	- Dentists', Barbers' or similar chairs and parts thereof - Other :	kg	10%	Free
	9402.90.10	--- Hospital beds	kg	5%	Free
	9402.90.90	--- Other	kg	5%	Free
<b>94.03</b>		<b>Other furniture and parts thereof.</b>			
	9403.10.00	- Metal furniture of a kind used in offices - Other metal furniture	kg	25%	Free
	9403.20.10	--- Furniture specially designed to receive apparatus of heading 84.71 and 85.17	kg	5%	Free
	9403.20.20	--- Racks of a kind used in the pharmaceutical laboratory imported by Industrial IRC holder VAT compliant pharmaceutical industries	kg	25%	Free
	9403.20.30	--- Cutting table of a kind used with cutting machine	u	1%	Free
	9403.20.90	--- Other	kg	25%	Free
	9403.30.00	- Wooden furniture of a kind used in offices	u	25%	Free
	9403.40.00	- Wooden furniture of a kind used in the kitchen	u	25%	Free
	9403.50.00	- Wooden furniture of a kind used in the bedroom - Other wooden furniture	u	25%	Free
	9403.60.10	--- Furniture of a kind used in pharmaceutical laboratory imported by Industrial IRC holder VAT compliant pharmaceutical industries	u	25%	Free
	9403.60.20	--- Cutting table of a kind used with cutting machine	u	1%	Free
	9403.60.90	--- Other	u	25%	Free
	9403.70.00	- Furniture of plastics	kg	25%	Free

	- Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.82.00	-- Of bamboo	kg	25%	Free
9403.83.00	-- Of rattan	kg	25%	Free
9403.89.00	-- Other	kg	25%	Free
9403.90.00	- Parts	kg	25%	Free
<b>94.04</b>	<b>Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.</b>			
9404.10.00	- Mattress supports	u	25%	Free
	- Mattresses:			
9404.21.00	-- Of cellular rubber or plastics, whether or not covered	u	25%	Free
9404.29.00	-- Of other materials	u	25%	Free
9404.30.00	- Sleeping bags	u	25%	Free
9404.90.00	- Other	kg	25%	Free
<b>94.05</b>	<b>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.</b>			
9405.10.00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :	u	25%	Free
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	u	25%	Free
9405.30.00	- Lighting sets of a kind used for Christmas trees	u	25%	Free
	- Other electric lamps and lighting fittings:			
9405.40.10	--- Shadowless operation lamps	u	5%	Free
9405.40.20	--- Energy saving light with ballast and fittings	u	25%	Free
9405.40.30	--- Solar energy operated lamps with fittings and fixtures	u	5%	Free
9405.40.40	--- LED lamps with fittings and fixtures	u	25%	Free
9405.40.90	--- Other	u	25%	Free
	- Non-electrical lamps and lighting fittings :			
9405.50.10	--- Hurricane lamps of base metal	u	25%	Free
9405.50.90	--- Other	u	25%	Free
9405.60.00	- Illuminated signs, illuminated name-plates and the like	u	25%	Free
	- Parts :			
9405.91.00	-- Of glass	kg	25%	Free
9405.92.00	-- Of plastics	kg	25%	Free
9405.99.00	--- Other	kg	25%	Free
<b>94.06</b>	<b>Prefabricated buildings.</b>			
9406.10.00	- Of wood	kg	25%	Free
	- Other			
9406.90.10	--- Sandwich panel with or without cold room facility imported by agro-processing or pharmaceuticals industry	kg	1%	Free
9406.90.90	--- Other	kg	25%	Free

**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 headings 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) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);

- (r) Decoy calls or whistles (heading 92.08);
- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading 94.05);
- (u) Monopods, bipods, tripods and similar articles (heading 96.20);
- (v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
- 4.- Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
- 5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

#### Subheading Note.

- 1.- Subheading 9504.50 covers:

- (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	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
[95.01] [95.02] 95.03		<b>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.</b>			
	9503.00.10	--- Puzzles	kg	25%	Free
	9503.00.90	--- Other	kg	25%	Free

<b>95.04</b>	<b>Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.</b>			
9504.20.00	- Articles and accessories for billiards of all kinds	kg	25%	Free
9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	u	25%	Free
9504.40.00	- Playing cards	u	25%	Free
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	u	25%	Free
9504.90.00	- Other	u	25%	Free
<b>95.05</b>	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>			
9505.10.00	- Articles for Christmas festivities	kg	25%	Free
9505.90.00	- Other	kg	25%	Free
<b>95.06</b>	<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.</b>			
	- Snow-skis and other snow-ski equipment:			
9506.11.00	-- Skis	2u	10%	Free
9506.12.00	-- Skis-fastenings (ski-bindings)	kg	10%	Free
9506.19.00	-- Other	kg	10%	Free
	- Water-skis, surf-boards, sailboards and other water sport equipment:			
9506.21.00	-- Sailboards	u	10%	Free
9506.29.00	-- Other	u	10%	Free
	- Golf clubs and other golf equipment:			
9506.31.00	-- Clubs, complete	u	10%	Free
9506.32.00	-- Balls	u	10%	Free
9506.39.00	-- Other	kg	10%	Free
9506.40.00	- Articles and equipment for table-tennis:	kg	10%	Free
	- Tennis, badminton or similar rackets, whether or not strung :			
9506.51.00	-- Lawn-tennis rackets, whether or not strung	u	10%	Free
9506.59.00	-- Other	u	10%	Free
	- Balls, other than golf balls and table-tennis balls:			
9506.61.00	-- Lawn-tennis balls	u	10%	Free
9506.62.00	-- Inflatable	u	10%	Free
9506.69.00	-- Other	u	10%	Free
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	2u	10%	Free
	- Other :			
9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	kg	10%	Free
9506.99.00	-- Other	u	10%	Free
<b>95.07</b>	<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds"(other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.</b>			
9507.10.00	- Fishing rods	u	25%	Free
9507.20.00	- Fish-hooks, whether or not snelled	kg	25%	Free
9507.30.00	- Fishing reels	u	25%	Free
9507.90.00	- Other	u	25%	Free
<b>95.08</b>	<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.</b>			
9508.10.00	- Travelling circuses and travelling menageries	kg	25%	Free
9508.90.00	- Other	kg	25%	Free

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## Chapter 96

### Miscellaneous manufactured articles

#### Notes.

1. This Chapter does not cover:
  - (a) Pencils for cosmetic or toilet uses (Chapter 33);
  - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
  - (c) Imitation jewellery (heading 71.17);
  - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
  - (f) Articles of Chapter 90 [for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18)];
  - (g) Articles of Chapter 91 (for example, clock or watch cases);
  - (h) Musical instruments or parts or accessories thereof (Chapter 92);
  - (ij) Articles of Chapter 93 (arms and parts thereof);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (l) Articles of Chapter 95 (toys, games, sports requisites); or
  - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02, the expression "vegetable or mineral carving material" means:
  - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
  - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
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	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>96.01</b>		<b>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</b>			
	9601.10.00	- Worked ivory and articles of ivory	kg	25%	Free
	9601.90.00	- Other	kg	25%	Free
<b>96.02</b>		<b>Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.</b>			
	9602.00.10	--- Gelatin capsules (empty)	kg	25%	Free
	9602.00.20	--- Other	kg	25%	Free
<b>96.03</b>		<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</b>			
	9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles - Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	u	25%	Free
	9603.21.00	-- Tooth brushes, including dental plate brushes	u	25%	Free
	9603.29.00	-- Other	u	25%	Free
	9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u	25%	Free
	9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603.30); paint pads and rollers	u	25%	Free
	9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	u	25%	Free
	9603.90.00	- Other	u	25%	Free
<b>96.04</b>		<b>Hand sieves and hand riddles</b>			
	9604.00.10	--- Hand sieves for use in laboratories	u	10%	Free
	9604.00.90	--- Other	u	25%	Free
<b>96.05</b>	9605.00.00	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	u	25%	Free
<b>96.06</b>		<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>			
	9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor - Buttons:	kg	10%	Free
	9606.21.00	-- Of plastics not covered with textile material	kg	10%	Free
	9606.22.00	-- Of a base metal, not covered with textile material	kg	10%	Free
	9606.29.00	-- Other	kg	10%	Free
	9606.30.00	- Button moulds and other parts of buttons; button blanks:	kg	10%	Free
<b>96.07</b>		<b>Slide fasteners and parts thereof.</b>			
	9607.11.00	- Slide fasteners: -- Fitted with chain scoops of base metal	kg	10%	Free
	9607.19.00	-- Other	kg	10%	Free
	9607.20.00	- Parts	kg	10%	Free
<b>96.08</b>		<b>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</b>			
	9608.10.00	- Ball point pens	u	25%	Free
	9608.20.00	- Felt tipped and other porous-tipped pens and markers	u	25%	Free
	9608.30.00	- Fountain pens, stylograph pens and other pens	u	25%	Free

	9608.40.00	- Propelling or sliding pencils	u	25%	Free
	9608.50.00	- Sets of articles from two or more of the foregoing sub-headings	u	25%	Free
	9608.60.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	u	25%	Free
		- Other :			
	9608.91.00	-- Pen nibs and nib points	u	25%	Free
		-- Other :			
	9608.99.10	--- Ball points for ball point pen	kg	5%	Free
	9608.99.90	--- Other	kg	25%	Free
<b>96.09</b>		<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks</b>			
	9609.10.00	- Pencils and crayons, with leads encased in a rigid sheath	kg	10%	Free
	9609.20.00	- Pencil leads, black or coloured	kg	10%	Free
		- Other			
	9609.90.10	--- Slate pencil	kg	5%	Free
	9609.90.90	--- Other	kg	25%	Free
<b>96.10</b>		<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>			
	9610.00.10	--- Unframed slates with writing surface only, thickness not exceeding 5mm	kg	5%	Free
	9610.00.90	--- Other	kg	25%	Free
<b>96.11</b>	9611.00.00	<b>Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.</b>	kg	25%	Free
<b>96.12</b>		<b>Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.</b>			
		- Ribbons			
	9612.10.10	--- Computer printer ribbons	u	5%	Free
	9612.10.90	--- Other	u	5%	Free
	9612.20.00	- Ink-pads	u	25%	Free
<b>96.13</b>		<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>			
	9613.10.00	- Pocket lighters, gas fuelled, non-refillable	u	25%	Free
	9613.20.00	- Pocket lighters, gas fuelled, refillable	u	25%	Free
	9613.80.00	- Other lighters	u	25%	Free
	9613.90.00	- Parts	kg	10%	Free
<b>96.14</b>	9614.00.00	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</b>	kg	25%	Free
<b>96.15</b>		<b>Combs, hair-slides and the like, hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.</b>			
		- Combs, hair-slides and the like:			
	9615.11.00	-- Of hard rubber or plastics	kg	25%	Free
	9615.19.00	-- Other	kg	25%	Free
	9615.90.00	- Other	kg	25%	Free
<b>96.16</b>		<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>			
	9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	kg	25%	Free
	9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	25%	Free
<b>96.17</b>	9617.00.00	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.</b>	kg	25%	Free
<b>96.18</b>	9618.00.00	<b>Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing.</b>	u	25%	Free
<b>96.19</b>	9619.00.00	<b>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.</b>	kg	25%	Free
<b>96.20</b>	9620.00.00	<b>Monopods, bipods, tripods and similar articles.</b>	kg	25%	Free



## Section XXI

## WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

## Chapter 97

## Works of art, collectors' pieces and antiques

## Notes.

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>97.01</b>		<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</b>			
	9701.10.00	- Paintings, drawings and pastels	u	25%	Free
	9701.90.00	- Other	kg	25%	Free
<b>97.02</b>	9702.00.00	<b>Original engravings, prints and lithographs.</b>	u	25%	Free
<b>97.03</b>	9703.00.00	<b>Original sculptures and statuary, in any material.</b>	u	25%	Free
<b>97.04</b>	9704.00.00	<b>Postage or revenue stamps, stamp-post-marks, first-day covers, postal stationery (stamped paper), and the like, used, or unused, other than those of heading 49.07</b>	kg	25%	Free
<b>97.05</b>	9705.00.00	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, alaeotological, ethnographic or numismatic interest.</b>	kg	5%	Free
<b>97.06</b>	9706.00.00	<b>Antiques of an age exceeding one hundred years.</b>	kg	5%	Free

## Chapter 98

### Miscellaneous National Provisions

#### Notes.

1. This Chapter has been specially designed to apply only to cases, purposes, conditions for which it has been specifically formulated. In no case will goods be classifiable under this Chapter without meeting the special provisions for which it has been created to meet miscellaneous national requirements.
2. General Rules for Interpretation and Classification do not apply to the items described in this Chapter. Where applicable, the provisions of this Chapter will be overriding.
3. Goods not conforming to and/or satisfying the conditions for classification under this Chapter, shall be classified in accordance with the general rules governing classification.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>98.01</b>		<b>Goods treated as "baggage" in accordance with Chapter XV of the Act and/or under the provisions of rules framed under section 219 of the Act, read with item 17 of the Third Schedule thereof.</b>			
	9801.00.21	--- Silver bar; gold bar ---- Silver bar (upto 200 gm)		BDT 6.00 per 11.664 gm	Free
	9801.00.29	---- Gold bar (upto 234 gm)	kg	BDT 2000.00 per 11.664 gm	Free
	9801.00.31	--- Air conditioning machine; refrigerators or freezers; dish washer/washing machine/cloth dryer ---- Window type	u	BDT 7000.00 per unit	Free
	9801.00.32	---- Split type upto 18000 BTU	u	BDT 15000.00 per unit	Free
	9801.00.33	---- Split type above 18000 BTU	u	BDT 20000.00 per unit	Free
	9801.00.34	---- Refrigeratores or freezers	u	BDT 5000.00 per unit	Free
	9801.00.39	---- Dish washer/washing machine/cloth dryer	u	BDT 3000.00 per unit	Free
	9801.00.41	--- Music centre (with 4 to 8 speaker)/Home theater/CD/VCD/DVD/LD/MD/ Blue redisk set; HD cam, DV cam, BETA cam and professional camera; Dish antenna ---- Music centre (with 4 to 8 speaker)/Home theater/CD/VCD/DVD/LD/MD/ Blue redisk set	u	BDT 8000.00 per unit	Free
	9801.00.42	---- HD cam, DV cam, BETA cam and professional camera	u	BDT 15000.00 per unit	Free

9801.00.49	---- Dish antenna		BDT 15000.00 per unit	Free
	--- Plasma, LCD, TFT, LED and similar technologi	u		
9801.00.52	---- 30 inch to 36 inch (measured diagonally)		BDT 10000.00 per unit	Free
9801.00.53	---- 37 inch to 42 inch (measured diagonally)	u	BDT 20000.00 per unit	Free
9801.00.54	---- 43 inch to 46 inch (measured diagonally)	u	BDT 30000.00 per unit	Free
9801.00.55	---- 47 inch to 52 inch (measured diagonally)	u	BDT 50000.00 per unit	Free
9801.00.56	---- 53 inch to 65 inch (measured diagonally)	u	BDT 70000.00 per unit	Free
9801.00.59	---- 66 inch to above (measured diagonally)	u	BDT 90000.00 per unit	Free
9801.00.60	--- Air gun/air rifles	u	BDT 5000.00 per unit	Free
9801.00.90	--- Chandeliers (Jharbatti)	u	BDT 300.00 per point	Free