
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 E²PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

- 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)
85.01		Electric motors and generators (excluding generating sets).			
		- 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	10%	Free
		- Other DC motors; DC generators:			
		-- Of an 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
85.02		Electric generating sets and rotary converters.			
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)			
	8502.11.00	-- Of an output not exceeding 75 kVA:	u	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
85.03	8502.40.00	- Electric rotary converters	u	1%	Free
		Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.			
	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
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.			
	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	10%	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
85.05		Electro-magnets; permanent magnets, and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.			

		- Permanent magnets and articles intended to become permanent magnets after magnetisation:			
	8505.11.00	-- Of metal	kg	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
85.06		Primary cells and primary batteries.			
	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
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).			
	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
85.08		Vacuum cleaners.			
		- With self-contained electric motor :			
	8508.11.00	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	u	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
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.			
	8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	u	25%	Free
	8509.80.00	- Other appliances	u	25%	Free
	8509.90.00	- Parts	kg	10%	Free
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.			
	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
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.			
	8511.10.00	- 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
85.12		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.			
	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
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.			
		- 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
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.			
	8514.10.00	- Resistance heated furnaces and ovens	u	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
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.			
		- Brazing or soldering machines and apparatus:			
	8515.11.00	-- Soldering 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
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.			
		- 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
	8516.90.00	- Parts	kg	10%	Free
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless 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.			
		- 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	25%	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
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.			
	8518.10.00	- 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
85.19		Sound recording or reproducing apparatus.			
	8519.20.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	25%	Free
	8519.30.00	- Turntables (record-decks)	u	25%	Free

	8519.50.00	- Telephone answering machines - Other apparatus :	u	25%	Free
		-- Using magnetic, optical or semiconductor media :			
	8519.81.10	--- In CKD condition	u	25%	Free
	8519.81.20	--- In CBU condition	u	25%	Free
		-- Other			
	8519.89.10	--- In CKD condition	u	25%	Free
	8519.89.20	--- In CBU condition	u	25%	Free
[85.20]					
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.			
		- Magnetic tape-type			
	8521.10.10	--- In CKD condition	u	25%	Free
	8521.10.20	--- In CBU condition	u	25%	Free
		- Other			
	8521.90.10	--- In CKD condition	u	25%	Free
	8521.90.20	--- In CBU condition	u	25%	Free
85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 or 85.21.			
	8522.10.00	- Pick-up-cartridges - Other :	kg	25%	Free
		--- For apparatus of Heading 85.19	kg	25%	Free
	8522.90.10	--- For apparatus of Heading 85.21	kg	25%	Free
	8522.90.20	--- Other	kg	25%	Free
85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.			
		- Magnetic media :			
	8523.21.00	-- Cards incorporating a magnetic stripe -- Other :	u	25%	Free
		--- Recorded :			
	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 :			
		-- Solid-state non-volatile storage devices :			
	8523.51.10	--- 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	u	15%	Free
		- Other			
	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
[85.24]					
85.25		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.			
		- 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
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
	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
85.27		Reception apparatus for radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.			
		- Radio-broadcast receivers capable of operating without an external source of power :			
	8527.12.00	-- Pocket-size radio cassette-players	u	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
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.			
		- Cathode-ray tube monitors :			
	8528.42.00	-- 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	
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.				
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 for use in manufacturing of LCD,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	
85.30	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).				
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	
85.31	Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.				
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	
85.32	Electrical capacitors, fixed variable or adjustable (pre-set).				
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 Kvar (power capacitors)	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	

Heading	Description	Unit	Rate	Duty
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
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	Printed circuits.	kg	5%	Free
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, and other connectors, junction boxes), for a voltage exceeding 1,000 volts.			
8535.10.00	- Fuses	kg	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	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.			
8536.10.00	- 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	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.			

		- For a voltage not exceeding 1,000 V			
	8537.10.10	--- Busbar trunking system	kg	1%	Free
	8537.10.90	--- Electric panel	kg	1%	Free
	8537.20.00	- For a voltage exceeding 1,000 V	kg	10%	Free
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.			
	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			
	8538.90.10	--- Imported by Industrial IRC holder VAT compliant electrical goods manufacturers	kg	25%	Free
	8538.90.90	--- Other	kg	25%	Free
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.			
	8539.10.00	- Sealed beam lamp units	u	10%	Free
		- Other filament lamps, excluding ultra-violet or infra red lamps:			
		-- Tungsten halogen:			
	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
		-- Other:			
	8539.29.10	--- Indicator pilot lamp 6V-60V/5 Watt	u	25%	Free
	8539.29.90	--- Other	u	25%	Free
		- 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
	8539.31.20	--- T5 tube light	u	25%	Free
	8539.31.90	--- Other	u	25%	Free
		-- 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
		-- Other :			
	8539.39.10	--- Special lamps for use in laboratories	u	5%	Free
	8539.39.90	--- Other	u	25%	Free
		- Ultra-violet or infra-red lamps; arc-lamps :			
	8539.41.00	-- Arc-lamps	u	10%	Free
		-- Other :			
	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
		- Parts:			
	8539.90.10	--- Base cap for lamps	kg	10%	Free
		--- Of compact energy saving fluorescent lamp			
	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			
	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		Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).			
		- Cathode-ray television picture tubes, including video monitor cathode ray tubes:			
		-- Colour			
	8540.11.10	--- Imported by Industrial IRC holder VAT compliant TV manufacturing industry	u	25%	Free
	8540.11.90	--- Other	u	25%	Free
		-- Monochrome			

	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
85.41		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.			
	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
85.42		Electronic integrated circuits.			
		- 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
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
	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

85.44	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.			
	- Winding wire :			
	-- Of copper			
8544.11.10	--- 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
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal of a kind used for electrical purposes.			
	- Electrodes:			
8545.11.00	-- Of a kind used for furnaces:	kg	5%	Free
	-- Other :			
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
85.46	Electrical insulators of any material.			
8546.10.00	- Of glass	kg	10%	Free
8546.20.00	- Of ceramics	kg	25%	Free
8546.90.00	- Other	kg	10%	Free
85.47	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.			
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
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.			
8548.10.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	kg	25%	Free
	- Other			
8548.90.10	--- Electronic micro-assemblies	kg	10%	Free
8548.90.90	--- Other	kg	25%	Free