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**INTERNATIONAL CUSTOMS TARIFFS BUREAU**

# ***SAUDI ARABIA***

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# SAUDI ARABIA

(KINGDOM OF)

## CUSTOMS TARIFF

Common Customs Law of the Cooperation Council  
for the Arab States of the Gulf

### Section I

#### General Provisions and Definitions

##### Article 1

This Law is called "The Common Customs Law for the Arab States of the Gulf (GCC States)".

##### Article 2

The following words and terms, wherever mentioned throughout this Law, and Rules of implementation, shall have the meanings hereby assigned for them, unless the context otherwise requires:

1. The term "the **Council**" means the Cooperation Council for the Arab States of the Gulf.
2. The term "the **Minister**" means the minister to whom the Customs Administration reports.
3. The term "**competent authority**" means the authority to which the customs administration reports.
4. The term "the **Director General**" means the Director General of Customs.
5. The term "the **Director**" means the director of a Customs office.
6. The term "the **Administration**" means the Customs Administration.
7. The term "**Customs office**" means the sector, designated by the Minister, at each seaport, airport, land port or at any other place where there is a branch office of the Administration authorized to complete all or some of the customs procedures.
8. The term "**Law**" means the rules and provisions governing customs work, and any other supplementing or amending rules or provisions.
9. The term "**customs zone**" means that part of the lands or seas subject to the customs control and procedures set forth herein which is of two kinds:
  - i) Sea customs zone: which includes that part of the sea located between the shores and the end boundary of the territorial waters.
  - ii) Land customs zone: which covers the lands located between the land boundaries or shores, on the one hand, and the internal line on the other hand, to be prescribed by a resolution by the Minister or the competent authority.
10. The term "**customs line**" means that line conforming to the political boundaries (borders) separating between the country and the adjacent countries and the seashores surrounding that country.
11. The term "**customs tariff**" means the nomenclature containing the descriptions of the goods and the respective taxes and customs duties as well as the rules and notes of the kinds and types of commodities.
12. The term "**customs taxes (duties)**" means the amounts levied on the goods according to the provisions of this Law.
13. The term "**fees/charges**" means the amounts collected by customs for the services rendered.
14. The term "**goods**" means any natural, material or animal, agricultural, industrial or intellectual product.
15. The term "**type of goods**" means the description mentioned in the customs tariff nomenclature.
16. The term "**the price actually paid or payable**" means the total amount paid to the seller, directly or indirectly, for the goods imported by the buyer or for his favour.
17. The term "**the imported goods being valued**" means the goods being valued for customs purposes.

18. The term “**identical goods**” means goods that are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance would not preclude goods otherwise conforming to the definition from being regarded as identical.
19. The term “**similar goods**” means goods which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar.
20. The term “**sales commission**” means the commission paid to the seller’s agent who is related to the seller or the factory, governed by or acting for its favour or on its behalf.
21. The term “**packing costs**” means the cost of all packing and coverings (excluding instruments of international traffic) whether for the labour or the materials used for placing the goods in packings suitable for shipping to the GCC states.
22. The term “**unit price at the greatest total quantity**” means the unit price at which certain goods are sold to unrelated persons, at the first commercial level after importation in its state when imported or after further preparation or processing, if the importer so requested.
23. The term “**related persons**” means persons who are:
  - a) legally recognized partners in business,
  - b) officers or directors of one another’s business,
  - c) employer and employee,
  - d) any person directly or indirectly owns, controls or holds 5 per cent or more of the outstanding voting stock shares of both of them,
  - e) one of them directly or indirectly controls the other,
  - f) both of them are directly or indirectly controlled by a third person,
  - g) together they directly or indirectly control a third person,
  - h) members of the same family.
24. The term “**Valuation Agreement**” means the Agreement on Implementation of Article VII of the GATT 1994.
25. The term “**origin of the goods**” means the producing country, whether these goods are natural resources, agricultural crops or animal or industrial products.
26. The term “**prohibited goods**” means any goods the import or export of which is prohibited under the provisions of this Law or any other Law.
27. The term “**restricted goods**” means those goods the import or export of which is restricted under the provisions of this Law or any other Law.
28. The term “**source**” means the country from which the goods are imported.
29. The term “**importer**” means the natural or legal person importing the goods.
30. The term “**exporter**” means the natural or legal person exporting the goods.
31. The term “**manifest**” means the document containing a full description of the goods carried on the various means of transport.
32. The term “**free zone**” means a part of the state’s territories in which commercial or industrial activities are exercised under the respective laws of that state. Any goods entering that zone are considered to be outside the customs zone and shall not be subject to the usual customs control and procedures.
33. The term “**duty-free shop**” means that licensed building or place wherein goods are placed free of customs duties (taxes) for purposes of display or sale.
34. The term “**customs declaration**” means the goods declaration or the declaration submitted by the importer or his representative describing the elements identifying the declared goods and quantity thereof in details according to the provisions of this Law.
35. The term “**storehouse**” means that building or place intended for the temporary storage of goods pending their withdrawal under one of the customs procedures whether such place/building is directly administered by the Administration or by the official public agencies or the investors.
36. The term “**warehouse**” means the place or facility wherein the goods are deposited under supervision of the Administration free of customs duties (taxes) according to the provisions herein.
37. The term “**carrier**” means the owner of a means of transportation or his authorized representative (under an official authorization).
38. The term “**specified routes**” means the routes specified by the minister for the carriage of the imported or exported goods into/from the country or the goods in transit under a resolution.
39. The term “**Treasury**” means the public treasury.
40. The term “**Customs Clearance**” means documentation of the customs declarations for the imported, exported and transit goods according to the procedures provided for herein.
41. The term “**Customs broker**” means any legal or natural person licensed to undertake customs clearance for the account of the others.
42. The term “**representative of the customs broker**” means any legal or natural person licensed to follow up customs procedures.

### Article 3

The provisions of this Law apply to the sovereign territories and territorial waters of the country. Notwithstanding, free zones, totally or partially excluded from customs provisions, may be established in such territories.

### Article 4

Any goods crossing the customs line, at importation or exportation, shall be subject to the provisions of this Law.

#### Article 5

The Administration shall perform its duty at the customs office or customs zone and may also exercise its powers within the extent of the country's territories and territorial waters under the conditions set forth herein.

#### Article 6

Customs offices are established and cancelled by a resolution of the minister or the competent authority.

#### Article 7

Competencies and work hours of the customs offices are specified by a resolution of the minister or the competent authority.

#### Article 8

Subject to the provisions of the articles relating to the inspection of goods, customs procedures shall only be conducted at the designated customs offices as set forth in article 7.

## Section II Principles of application of the Customs tariff

#### Article 9

Goods imported into the country are subject to the customs taxes "duties" specified in the customs tariff, and the other applicable fees, excluding those exempted under the provisions of this Law or under the Unified Economic Agreement of the GCC Arab states or any other international agreement within the framework of the Council.

#### Article 10

The duty rate of the customs tariff shall be either *ad valorem* (percentage of the value of goods) or *specific* (an amount levied on each unit of the goods), or both.

#### Article 11

Customs taxes "duties" are levied, amended and abandoned by the legal instrument applicable in each Member State subject to the respective resolutions issued by the Council and the provisions of the international agreements in force.

#### Article 12

Resolutions amending the customs taxes "duties" shall specify the date at which such amended taxes "duties" shall be effective.

#### Article 13

Imported goods are subject to the customs taxes "duties" applicable at the date of registering the customs declaration with the customs offices unless otherwise provided for in the text of the resolutions amending the customs tariff.

#### Article 14

When custom taxes "duties" are to be levied on the goods deposited at the warehouse due to the expiry of the warehousing period, such goods shall be subject to the tariff provisions applicable at the date of registering the customs declaration.

#### Article 15

Goods taken out from the free zones and duty-free shops into the local markets are subject to the customs tariff effective at that time.

#### Article 16

Smuggled goods (contrabands) or the like are subject to the customs tariff prevailing at the time of the detection or occurrence of smuggling, if applicable, whichever is higher.

#### Article 17

The customs tariff effective on the sale day shall apply to the goods sold by the customs office according to the provisions provided for herein.

#### Article 18

Damaged goods shall be subject to the customs tariff based on their value at the date of registering the customs declaration.

### **Section III Prohibition and Restriction**

#### **Article 19**

A customs declaration shall be produced for any goods entering or leaving the country; the goods are then presented to the customs authorities at the nearest customs office.

#### **Article 20**

Marine means of transport entering the country, irrespective of their load capacity, are prohibited from anchoring in any seaports (harbours) other than those designated for receiving them, excluding the case of sea emergency or force majeure wherein the shipmaster shall immediately notify nearest customs office or security point of such occurrence.

#### **Article 21**

Vessels, loaded with prohibited or restricted goods or goods subject to high rates of duty, of a loading capacity less than two hundred marine tons may not enter or get involved in the shipping activity within the marine customs zone except in circumstances arising from sea emergency or force majeure, in which case the shipmaster shall promptly notify the nearest customs office or security point of such occurrence, excluding goods transported within the local seaports of the country whose customs procedures have been finalized.

#### **Article 22**

Aircraft departing or arriving in the country may not take off or land at the airports where no customs offices exist unless in cases of force majeure in which case the shipmaster shall promptly notify nearest customs office or security point of such occurrence and submit a report, approved by the customs office notified of that occurrence, unless otherwise provided for in any other Law or resolution.

#### **Article 23**

Land means of transport may not enter or leave the country through the areas where no customs offices exist.

#### **Article 24**

By virtue of the provisions of this Law or any other Law or resolution, the Customs Administration prohibits admission, transit or exit of the prohibited goods or infringing goods as well as the entry, transit or exit of any restricted goods except under approval from the competent authorities in the country.

### **Section IV Distinguishing Elements of the Goods (Origin, Value, type)**

#### **Article 25**

Imported goods are subject to the proof of origin according to the rules of origin adopted within the framework of the international and regional economic agreements in force.

#### **Article 26**

The value for customs purposes shall be calculated according to the rules and principles set forth in the rules of implementation.

#### **Article 27**

Acceptance of the value as a distinctive element of the goods requires the following:

1. Any customs declaration shall be accompanied by a detailed original invoice and the director general or his representative may allow finalization of the clearance procedures without presentation of the authenticated original invoices and the required documents against an undertaking to produce them within a period not to exceed 90 days from the date of undertaking.
2. The value of the goods shall be proved by producing all original invoices and documents reflecting the value according to the rules set forth in Article 26.
3. The customs office may require all documents, contracts, correspondence and other relevant documents without having to accept all that is stated in them or in the invoices themselves.
4. The Administration may request Arabic translation of the invoices issued in a foreign language showing details of the goods in accordance with the customs tariff as well as the other documents, if so required.

#### **Article 28**

The value of the exported goods is that indicated in the customs declaration plus all the costs until arrival of the goods at the customs office.

**Article 29**

Goods not mentioned in the customs tariff (Harmonized System) and the explanatory notes are to be classified according to the classification advice given by the World Customs Organization. Goods that fall under national subheadings in the customs tariff are to be classified within the context of the Common Customs tariff of the member States of the Council.

**SECTION V  
Importation and exportation****Chapter I  
Importation****1. Sea transportation****Article 30**

- a) Any goods imported into the country by sea shall be registered in the manifest.
- b) A single manifest for the whole load signed by the shipmaster shall be made which shall contain the following information:
  - i. Name and nationality of the ship and its registered load.
  - ii. Types of the goods, total weight thereof and the weight of bulk goods, if any. If goods are prohibited, their actual description shall be mentioned.
  - iii. Number of packages and pieces, description of packing, marks and numbers thereof.
  - iv. Names of the consignor and consignee.
  - v. The seaports where the goods are shipped from (ports of loading).
- c) When entering the customs zone, the shipmaster shall produce the original manifest to the competent authorities.
- d) When the ship enters the harbour, the shipmaster shall submit to the customs office the following:
  1. The cargo manifest
  2. The manifest of the ship's supplies (logistics) and the crew's baggage and belongings.
  3. A list of the passengers' names.
  4. A list of the goods to be unloaded at this port.
  5. All the shipping documents which the customs office may require for application of the customs Laws.
- e) Manifests and documents shall be submitted within sixty-three hours from the time the ship enters the seaport, excluding official holidays.

**Article 31**

If the manifest belongs to a ship (vessel) that does not make regular voyages or that does not have a forwarder at the port, or if it is a sail ship, then the manifest must be endorsed by the customs authorities at the shipping port.

**Article 32**

- a) Cargo of the ships and all other marine means of transportation may be unloaded only within the customs zone at the port. Any shipment may be unloaded or transhipped only under supervision of the customs office.
- b) Unloading and transhipment shall be completed according to the conditions laid down by the director general.

**Article 33**

Shipmaster, forwarder or his representative shall be held responsible for any shortage in the number of pieces or packages or the amount of the bulk goods until delivery of the goods to the customs warehouses or acceptance of the goods by the owners, if so allowed, subject to provisions of Article 54 herein.

**Article 34**

If a shortage in the number of unloaded pieces or packages or in the amount of bulk goods, compared to those mentioned in the manifest, is found out, the shipmaster or his representative shall justify such shortage and prove that it has occurred outside the marine customs zone. If documents cannot be submitted at once, a time period not exceeding six months may be given to submit the same against a guarantee ensuring the Administration's rights.

## 2. Land transportation

### Article 35

Customs procedures of the goods imported by land should be completed at the first customs office and may be referred to another inland customs office, when necessary, under a resolution by the director general.

### Article 36

- a) A manifest of the total cargo of the land means of transportation shall be prepared and signed by the carrier or his representative and shall contain adequate information on the means of transportation, its cargo and all other details according to the conditions prescribed by the director general.
- b) Carriers or their representatives shall submit the manifest to the port immediately upon arrival therein to.

## 3. Air transportation

### Article 37

Subject to the provisions of Article 22 herein, aircraft crossing the country borders shall follow the specified routes and shall land only at the airports where customs offices exist.

### Article 38

A manifest of the airplane's cargo shall be prepared and signed by the captain according to the conditions set forth in paragraphs a, b, c, d, of Article 30 herein.

### Article 39

The captain or his representative shall submit the manifest and the lists mentioned in Article 38 herein to the customs officers and shall deliver these documents to the customs office upon arrival of the aircraft.

### Article 40

Goods may not be unloaded or dropped out of the aircraft during flight unless it is necessary to do so for safety purposes, provided that the customs office shall be notified of the same, subject to the provisions set forth in the other relevant Laws.

## Chapter II Exportation

### Articles 41 & 42

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## Chapter III Postal traffic

### Article 43

Goods are imported or exported by mail according to the provisions of this Law and subject to the other applicable international postal agreements and local Laws in force.

## Chapter IV Common provisions

### Article 44

- a) Several sealed packages, assembled in any way whatsoever, may not be stated in the manifest as a single package. Containers, palettes and trailers are subject to the instructions given by the director general.
- b) A single consignment may not be split. However, for acceptable reasons, the director general may allow such splitting, provided that such splitting shall not result in a loss to the treasury.

### Article 45

Provisions of Articles 32, 33, and 34 herein shall apply to the land and air transport in respect to the unloading and transshipment of goods. Drivers, captains of aircraft and carriers shall be responsible for any shortage in case of land and air transport.

### Article 46

The Administration may use Electronic Data Interchange (EDI) in customs clearance.

## **SECTION VI**

### **Stages of customs clearance**

#### **Chapter I**

#### **Customs declarations**

##### **Article 47**

When clearing any goods, even if exempted from customs taxes and duties, a detailed customs declaration, conforming to the forms approved within the framework of the GCC states, shall be submitted to the customs office containing all the information that enable application of the customs Laws and levying applicable customs taxes and duties and for statistical purposes.

##### **Article 48**

Subject to the provisions of paragraph 1 of Article 27 herein, The director general shall specify the documents to be attached with the customs declarations and the information to be contained therein and shall allow the completion of the clearance procedures in the absence of any of the required documents against cash or bank guarantees or a written undertaking to submit such documents according to the stipulated conditions.

##### **Article 49**

Contents of the customs declarations may not be modified after registration; however, the applicant may apply in writing to the customs office for correction before the customs declaration is referred to inspection.

##### **Article 50**

Owners of the goods or their representatives may check their goods before submitting the customs declaration and may take samples thereof, when necessary, after obtaining permission from the Director and under supervision of the customs office, such samples shall be subject to the applicable customs taxes "duties".

##### **Article 51**

No parties other than the owners of the goods or their representatives may have access to the customs declarations excluding competent judicial or official entities.

#### **Chapter II**

#### **Examination (Inspection) of goods**

##### **Article 52**

The designated customs officer shall examine the goods wholly or partially after registering the customs declarations according to the instructions of the director general.

##### **Article 53**

- a) Examination of goods shall take place at the customs office; however in certain cases such examination may be conducted outside the customs office according to the rules laid down by the director general.
- b) Transferring the goods to the place of examination and the unpacking and repacking of packages and all the other works required for examination shall be at the expense of the owner of the goods who will be held responsible until arrival of the goods at the place of examination.
- c) Goods placed in the customs warehouses or at the places intended for examination may not be removed without approval of the customs office.
- d) The individuals carrying the goods and presenting them for examination shall be acceptable to the customs office.
- e) Access to the stores, customs warehouses, hangars, sheds and yards intended for the storage or deposit of goods and to the places allocated for examination may not be authorized to any person without approval of the customs office.

##### **Article 54**

Examination shall be conducted only in the presence of the owner of the goods or his representative. Should a shortage in the contents of the packages develop, responsibility for such shortage is determined as follows:

1. If the goods had been placed in the customs warehouses in packages that are in an apparently proper condition from which it can be ascertained that the shortage in their contents had occurred at the exporting country prior to shipping, then such shortage shall be disregarded.
2. If the goods entering the customs warehouses or stores are in packages that are not in an apparently proper condition, the entity in charge of these warehouses and stores shall, together with the carrier, record this occurrence in the acceptance report and verify the weight, contents and number of packages. It shall also take the necessary precautions to ensure safety of the goods. In this case the carrier shall be held responsible unless a reservation is indicated on the manifest and endorsed by the customs office of the exporting country in which case the shortage will be disregarded and the pursuit shall be discontinued.
3. If the goods have been admitted into the customs warehouses and stores in packages that are in an apparently proper condition then they became subject of suspicion, the entity in charge of the warehouses shall be responsible for any shortage or switching, if any.

**Article 55**

When the customs office suspects the presence of prohibited or illegal goods, it shall have the right to open the packages for inspection. Such opening of packages may be authorized in the absence of the owner of the goods or his representative, if he refrains from attending the inspection at the specified time notified to him.

When necessary, the customs office may inspect the goods before notifying the owner of the goods or his representative. Such inspection may be conducted by a committee formed, for this purpose, by a decision of the director general and a report of the findings of inspection shall be made.

**Article 56**

- a) The customs office may have the goods analyzed by specialized agencies to verify the kind and specifications of the goods or their conformity to the Laws and laws.
- b) Goods requiring the availability of certain conditions and specifications to be released shall be subject to analysis (testing) and inspection; however the director may release them against an appropriate undertaking ensuring that they are not to be disposed of until the analysis result has come out.
- c) The director general may order that the goods, proved through inspection or analysis to be harmful or not conforming to the approved specifications, be destroyed at the expense and in presence of their owners or their representatives. When necessary, such goods shall be re-exported to the source country in which case a report of the same shall be made.

**Article 57**

Customs taxes "duties" shall be levied according to the contents of the customs declaration. Should physical inspection result in a difference (discrepancy) between the goods and what is stated in the customs declaration, customs taxes and duties shall be levied on the basis of this finding without prejudice to the customs' right to levy the applicable fines, when necessary, under the provisions herein.

**Article 58**

If the customs office cannot verify the contents of the customs declaration through inspection of the goods or the documents submitted, it may suspend inspection and request necessary supporting documents.

**Article 59**

The customs office may re-inspect the goods under the provisions of Articles 51 - 56 herein.

**Chapter III  
Provisions relating to passengers****Article 60**

Items or belongings accompanying the passengers shall be declared and inspected at the competent customs offices according to the rules and practices laid down by the director general.

**Chapter IV  
Adjustment of the value****Article 61**

A valuation committee composed of officers from the administration shall be established by a resolution of the director general to settle the disputes arising between the customs office and the persons concerned about the value of the imported goods. Such committee may seek assistance of experts at its discretion.

Without prejudice to the importer's right to appeal to court, the importer may appeal before the valuation committee against the decisions of increased value within fifteen days following the registration of the customs declaration or from the date of the valuation notice sent to him by registered mail. Decisions of this committee shall be taken by majority and shall be effective once approved by the director general. The importer shall be informed in writing of the decision taken by the committee concerning his complaint. Such decision shall be reasonable.

**Article 62**

- a) Should a dispute arise between the competent customs officer and the owner of the goods about the value of the goods due to discrepancy in description, origin or any other reason, the matter shall be referred to the director for settlement. If the director approves the opinion of the customs officer but the owner of the goods does not accept such opinion, the matter shall be referred to the director general for settlement of dispute or for referral to the valuation committee.
- b) The director may release the goods in dispute, if not prohibited, after collecting a deposit in an amount equivalent to the sum of the customs duties and taxes determined by the customs office. Samples of the goods shall be temporarily maintained for reference when necessary; such samples shall be returned to the owner of the goods unless they are consumed for inspection and analysis purposes.

## **Chapter V**

### **Payment of customs taxes “duties” and other charges and the Release of goods**

#### **Article 63**

- a) Goods shall be subject to customs taxes “duties” and may not be released unless after completion of their customs procedures and payment of customs duties and taxes according to the provisions herein.
- b) Goods shall be delivered to the owners or their duly authorized representatives according to the procedures prescribed by the director general.

#### **Article 64**

The customs officers assigned to collect customs duties and taxes shall execute an official receipt in the form prescribed by the minister or the competent authority.

#### **Article 65**

When a state of emergency is declared, precautions may be taken for removing the goods against special guarantees and conditions prescribed by the minister or the competent authority.

#### **Article 66**

According to the rules and conditions prescribed by the director general, goods may be released prior to payment of the customs duties and taxes and after completion of the customs procedures against bank, monetary or documentary guarantees.

## **SECTION VII**

### **Cases where customs taxes “duties” are suspended and Drawback**

#### **Chapter I**

#### **General Provisions**

#### **Article 67**

Goods may be admitted and transported to any other place within the country without payment of the customs taxes “duties” against submission of a bail or bank guarantee equivalent to the amount of the customs taxes “duties” payable according to the instructions given by the director general.

#### **Article 68**

Bails, bank guarantees and securities shall be released under discharge certificates according to the conditions prescribed by the director general.

#### **Chapter II**

#### **Goods in Transit**

#### **Article 69**

Subject to Article 67 herein and the provisions of the Unified Economic Agreement of the GCC Arab States, goods are allowed to transit the territories of the Council states according to the applicable provisions and laws and the international agreements in force.

#### **Article 70**

Transit operations can be completed only at the authorized customs offices.

#### **Article 71**

Subject to the provisions of the applicable regional and international agreements transit goods are transported through the specified routes by the various means of transport at the carrier’s responsibility according to the instructions of the director general. The routes for the transit transportation and the conditions thereof are to be specified by a resolution of the minister or the competent authority.

#### **Article 72**

In the event goods are transported from one customs office to another, the persons concerned may be exempted from submitting a detail declaration at the port of entry and the referral shall be according to the documents and conditions prescribed by the director general.

#### **Article 73**

The minister or the competent authority shall issue the necessary resolutions governing the suspension of the customs duties and taxes applicable to all other kinds of transit transport.

### **Chapter III Warehouses**

#### **Article 74**

Warehouses inside or outside the customs office shall be established by a resolution of the minister or the competent authority; the rules and conditions controlling such warehouses shall be laid down by the director general.

#### **Article 75**

Goods may be deposited with the warehouses inside or outside the customs office without payment of customs duties and taxes according to the rules and conditions prescribed by the director general.

#### **Article 76**

The Administration is entitled to supervise and control the warehouses, managed by other agencies, under the provisions of this law and the other laws in force.

### **Chapter IV Free zones and duty-free shops**

#### **Article 77**

Free zones are established by the legal instrument of each State; the rules and conditions thereof are laid down by a resolution of the minister or the competent authority.

#### **Article 78**

- a) Subject to the provisions of Articles 79 and 80 herein, all foreign goods of whatever kind or origin may be brought into the free zones and duty-free shops, and taken out from them to outside the country or to other free zone and duty-free shops, without being subject to customs duties or taxes.
- b) Subject to the export restrictions and customs procedures applicable to re-exportation, the foreign goods re-exported from inside the country may be admitted into the free zones and duty-free shops.
- c) Goods in the free zones and duty-free shops shall not be subject to any restriction in respect to the period they can remain therein.

#### **Article 79**

The imported goods, stated in the cargo manifest, may not be transferred or admitted into the free zones and duty-free shops unless by approval of the director general and under the conditions and controls prescribed by him.

#### **Article 80**

The following goods may not be admitted into the free zones and duty-free shops:

1. Flammable goods, excluding the fuels necessary for the operation allowed by the authority supervising free zones and duty-free shops under the conditions prescribed by the competent authority.
2. Radioactive materials.
3. Arms, ammunition and explosives, of any kind, except those licensed by the competent authorities.
4. Goods infringing the laws relating to commercial and industrial property rights and copyright protection in respect of which resolutions have been issued by the competent authorities.
5. All kinds of narcotic drugs and derivatives thereof.
6. Goods originated in an economically boycotted country.
7. Goods prohibited from entering the country; a list of such goods shall be made by each State.

#### **Article 81**

The customs office may carry out inspection works in the free zones and duty-free shops for detection of prohibited goods, and it may also review the documents and examine the goods when smuggling operations are being suspected.

#### **Article 82**

The management of the free zones and duty-free shops shall submit to the Administration, if so requested, a list of all the goods brought into or taken out from them.

#### **Article 83**

Goods placed at the free zones and duty-free shops may not be transferred to other free zones and duty-free shops, stores or warehouses unless according to the securities, undertakings and procedures prescribed by the director general.

#### **Article 84**

Goods shall be withdrawn from the free zones and duty-free shops into the country according to the provisions of applicable laws and as instructed by the director general.

**Article 85**

Goods taken out from the free zones into the customs office are treated as foreign goods even if incorporating local raw materials or articles on which customs duties and taxes have been collected prior to their admission into the free zones.

**Article 86**

National and foreign vessels shall be permitted to obtain all necessary marine equipment from the free zones.

**Article 87**

The administration of the free zones and duty-free shops shall be held responsible for all the offences committed by its officers and for the goods illegally taken out from them. All laws and instructions relating to security, public health, smuggling and fraud control shall remain effective in these free zones and duty-free shops.

**Article 88**

The goods imported from the free zones and duty-free shops into or out of the country shall be treated as foreign goods.

**Chapter V  
Temporary Admission****Article 89**

Subject to the provisions provided for in this chapter and in the Unified Economic Agreement of the Council countries and the other international applicable agreements, goods shall be temporarily admitted without collection of customs duties and taxes according to the conditions set forth in the Rules of Implementation.

**Article 90**

The director general may grant temporary admission to the following:

1. Heavy machinery and equipment for completion of projects or for conducting the experiments and tests relating to such projects.
2. Foreign goods imported for completion of processing.
3. Items temporarily imported for playgrounds, theatres, exhibitions and like events.
4. Machinery and equipment imported into the country for repair.
5. Containers and packing imported for refilling.
6. Animals admitted in for grazing.
7. Commercial samples for exhibition.
8. The other cases so requiring.

The items provided for herein shall be re-exported or deposited with the free zone, customs offices or warehouses during the temporary admission period prescribed by the Rules of Implementation.

**Article 91**

Provisions of the Unified Economic Agreement of the GCC states and the other international applicable agreements governing the temporary admission of vehicles shall be observed according to the instructions prescribed by the Rules of Implementation

**Article 92**

The materials and articles released by temporary admission may not be used, allocated or disposed of for purposes and objectives other than those for which they were imported and declared in the submitted declarations.

**Article 93**

Any shortage develops in the goods released by temporary admission when taken out shall be subject to the customs duties "taxes" applicable at the time of admission.

**Article 94**

The Rules of Implementation shall prescribe the conditions for practical application of the temporary admission and the guarantees to be produced.

**Chapter VI  
Re-exportation****Article 95**

The goods imported into the country, on which customs duties "taxes" were not collected, may be re-exported outside the country or to the free zone according to the procedures and guarantees prescribed by the Rules of Implementation

**Article 96**

In certain cases, permission may be given for transshipment of the goods or withdrawal of the goods that were not placed into the customs warehouses, from the wharves to the ships under the conditions prescribed by the director general.

## **Chapter VII Drawback**

### **Article 97**

Customs duties “taxes” collected on the foreign goods shall be totally or partially refunded at re-exportation according to the practices and conditions set forth by the Rules of Implementation.

## **Section VIII Exemptions**

### **Chapter I Goods exempted from customs duties “taxes”**

#### **Article 98**

The goods agreed to be exempted from customs duties and taxes in the Common Customs tariff of the GCC states shall be exempted from customs duties and taxes.

### **Chapter II Diplomatic exemptions**

#### **Article 99**

Imports of the diplomatic corps, consulates, international organizations and the members of the diplomatic and consular corps accredited by the government shall be exempted from customs taxes “duties” on reciprocity basis according to the international agreements, laws and orders in force.

#### **Article 100**

- a) The goods exempted under Article 99) herein may not be disposed of or abandoned for a purpose other than that for which they have been exempted, unless after notifying the Administration of the payment of the due customs taxes “duties”.
- b) Customs taxes “duties” are not to be levied if the beneficiary has disposed of the goods, exempted under Article 99) herein, after three years from the date released by the customs office provided that reciprocity basis is available.
- c) Exempted vehicles “cars” may not be disposed of before the elapse of three years following the exemption date excluding the following cases:
  - Termination of the mission of the diplomatic or consular member benefiting from exemption in the country.
  - The occurrence of an accident to the exempted car which makes it unfit for the use of the diplomatic or consular member based on a joint recommendation by both the Traffic Department and the Administration.
  - The sale by one diplomatic or consular member to another member provided that the assignee shall be entitled to the right of exemption.

#### **Article 101**

The right of exemption for the individuals benefiting from it under Article 99) herein shall begin from the date of commencing their jobs at their official places of work in the country.

### **Chapter III Military exemptions**

#### **Article 102**

Imports for all sectors of the military forces and internal security forces, such as ammunitions, arms, equipment, military means of transport and parts thereof and any other materials, shall be exempted from customs taxes “duties” by a resolution of the Council of Ministers or the authorized authority in each State.

### **Chapter IV Personal effects and household items**

#### **Article 103**

- a) To be exempted from customs taxes “duties” are the personal effects and used household items brought into the country by the nationals residing abroad or the foreigners coming for the first time for residence in the country, subject to the conditions and controls prescribed by the director general.
- b) To be exempted from customs taxes “duties” are the personal effects and gifts in possession of passengers provided that such items are not of a commercial nature and shall be conforming to the conditions and controls prescribed by the Rules of Implementation.

## **Chapter V Imports of the Philanthropic Societies “Charities”**

### **Article 104**

Imports of the Philanthropic Societies “Charities” shall be exempted from customs taxes “duties” according to the conditions and controls prescribed by the Rules of Implementation.

## **Chapter VI Returned goods**

### **Article 105**

The following goods shall be exempted from customs taxes and duties:

1. Returned goods, of national origin that were previously exported.
2. Returned foreign goods that are proved to have been previously re-exported to the outside the country, if returned within one year from the date of re-exportation.
3. Goods that have been temporarily exported for finishing or repair shall be subject to the customs taxes “duties” in an amount equivalent to the addition resulting from such finishing or repair according to the decision of the director general.

The minister or the competent authority shall prescribe the conditions to be satisfied for benefiting from the provisions of this article.

## **Chapter VII Common provisions**

### **Article 106**

- a) The provisions of the exemptions set forth in this chapter apply to the goods covered by exemption, whether directly or indirectly imported or bought from the customs warehouses and free zones subject to the requirements prescribed by the Administration.
- b) Should a dispute arise on whether the goods provided for in this chapter are subject to or exempted from customs taxes and duties, the director general shall settle such dispute.

## **Section IX Service charges**

### **Article 107**

- a. Goods placed in the yards and warehouses of the customs office are subject to the storage, handling and insurance charges and the other services required for the storage and inspection of goods at the applicable rates. However, storage charges shall not, in any way, exceed 50 per cent of the estimated value of the goods. In the event such warehouses are administered by other entities, they may collect such charges according to the provisions and rates specified in this connection.
- b. Goods may be subject to the charges of stowage, sealing, analysis and all services rendered.
- c. The services and charges mentioned in this Article and the levying conditions shall be determined by a resolution issued by the minister or the competent authority.

## **Section X Customs brokers**

### **Article 108**

A customs broker is any legal or natural person engaged in the preparation of the customs declarations, signing them, submitting them to the customs office and completion of the customs procedures for clearing the goods for the others' account.

### **Article 109**

Citizens of the GCC Arab States (natural or legal) have the right to exercise the profession of customs clearance upon obtaining a license from the Administration.

### **Article 110**

Declaration of the goods at the customs office and the completion of their customs procedures, whether for importation, exportation or transit, shall be accepted from:

1. The owners of the goods or their authorized representatives satisfying the requirements prescribed by the director general including the authorization conditions.
2. Licensed customs brokers.

**Article 111**

Endorsement of the delivery order for the name of the customs broker or the representatives of the owners of the goods shall be deemed as an authorization for finalization of the customs procedures without any liability on the part of the customs office for delivering the goods to the endorsee.

**Article 112**

The customs broker shall be held responsible for his acts and those of his employees vis-à-vis the importers, exporters and the Administration under the provisions herein.

**Article 113**

The director general may issue the directions concerning the following:

1. Licensing requirements for customs brokers,
2. Licensing requirements for the representative of the customs broker,
3. Licensing procedures for customs brokers and their representatives,
4. Obligations of the customs broker and his representative,
5. Requirements for opening the customs clearance offices,
6. The number of customs brokers and their representatives authorized to exercise the profession at the customs offices,
7. The customs office(s) wherein the customs brokers are authorized to work,
8. Procedures of dispensing with the customs brokers and their representatives,
9. Procedures of transfer (movement) of the representatives of customs brokers among the customs clearance offices,
10. Procedures of withdrawing the licenses of the customs brokers and their representatives,
11. Cases of deletion of the licence from the Administration's register.

**Article 114**

Subject to the provision of Article 140 herein and without prejudice to any civil or penal liability set forth herein or in any other Law, the director general may impose on the customs broker and his representative any of the following penalties commensurable with the offence committed:

1. Notice (warning).
2. A fine not to exceed SAR 5000 or its equivalent in the currencies of the other Council Member States.
3. Suspension of activity for a period not to exceed two years.
4. Cancellation of the license and final prevention from exercising the profession.

An appeal against the imposition of these penalties may be made before the minister or the competent authority within thirty days from the date of notification. The resolution (judgment) of the minister or the competent authority shall be final.

**Article 115**

The customs broker shall keep a register wherein he records a summary of the customs transactions he has completed for the account of others according to the conditions stipulated by the customs office. This register shall contain the amount of duties paid to the customs office, the fees paid to the broker and any other expenses relating to the transactions. The director or his authorized representative shall have absolute power to have access at any time to these registers (records) without objection by the broker.

## **Section XI**

### **Rights and duties of the customs officers**

**Articles 116 – 119**

## **Section XII**

### **Customs zone**

**Article 120**

Prohibited goods, restricted goods and goods subject to higher customs taxes "duties" as well as the other goods designated by a decision of the director general shall be subject to the provisions of the customs zone. The Rules of Implementation shall specify the conditions of transportation within this zone and the necessary documents and procedures.

## **Section XIII**

### **Customs matters**

**Articles 122 – 165**

(Concern smuggling) .....

## **Section XIV Sale of Goods**

### **Article 166**

- a) The Administration has the right to sell the perishable seized goods and those subject to shortage or leakage or if the goods are in a condition that might endanger the safety of the other goods and the facilities therein.
- b) Seized goods which are subject to a considerable depreciation may be sold by authorization from the director general or his representative. The sale of the goods shall be based on a report showing the condition of the goods and the justifications of sale without having to get an order from the competent court, provided that the owner of the goods shall be notified of such sale.

If a judgment (order) to return the goods to its owner is issued thereafter, then price of the sold goods shall be paid to the owner after deducting any payable duties or taxes.

### **Article 167**

Upon expiry of the period specified by the minister or the competent authority, the Administration may sell the goods placed in the customs warehouses, those existing in the yards or wharves or left out goods at the customs offices.

### **Article 168**

The Administration shall sell the following:

1. The goods and means of transport that have become property of the customs under a confiscation judgment, a compromise or a written waiver.
2. The goods not withdrawn from the customs warehouses within the legal period specified according to Article 75 herein.
3. The goods and items whose owners are unknown and which have not been claimed within the storage period specified by the director general or the competent authority.

### **Article 169**

The Administration assumes no responsibility for any damage caused to the goods being sold under the provisions herein unless it is proved that the Administration had committed an obvious default in the procedures of the sale process.

### **Article 170**

- a. The sales provided for in this Section shall be effected in an auction according to the rules and conditions prescribed by the minister or the competent authority.
- b. The goods, items and the modes of transport shall be sold without the customs taxes "duties" and other taxes excluding the commission that shall be borne by the buyer during the sale procedures.

### **Article 171**

- a). The proceeds of sale shall be distributed as follows:
  1. Customs taxes "duties".
  2. The costs of the sale process.
  3. The expenses incurred by the Administration whatsoever.
  4. Transportation charges, when necessary.
  5. Any other charges.
- b) The balance remaining from the proceeds of selling the goods, the importation of which is permitted on the day of sale, after deducting the sums provided for in paragraph a) herein, shall be deposited with the Administration as a deposit. The persons concerned may claim refund within one year from the sale date otherwise such balance will be transferred to the treasury.
- c) As for the goods that are prohibited or not allowed to be imported on the day of sale, the remaining balance shall be property of the Treasury.
- d) As for the goods that are prohibited, restricted or not allowed to be imported and those sold under a compromise, penal order or a court judgment (relating to smuggling), the remaining balance shall be distributed according to the provisions of article 172 herein after deducting the taxes, duties and costs.

### **Article 172**

The share of the treasury from the proceeds (amounts) of the customs fines and the value of the seized or abandoned goods and means of transport are determined at 50% after deducting the customs duties taxes "duties" and costs. The remaining portion of the balance shall be deposited with the customs rewards fund or with any other account in favour of the customs, to be paid to the individuals who had discovered and seized the offences and their assistants. The rules for distributing such rewards shall be laid down by the minister or the competent authority upon a proposal from the director general.

## **Section XV Privilege of the Customs Administration**

### **Article 173**

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## **Section XVI Prescription**

### **Article 174**

Any claim or action for refunding the customs taxes "duties" paid since over three years shall not be accepted.

### **Article 175**

The Administration may destroy the records, receipts, declarations and the other customs documents upon the expiry of five years following finalization of the customs procedures. The Administration shall not be bound to present such documents or give copy thereof to any entity upon the elapse of that period.

### **Article 176**

Without prejudice to the other laws and regulations in force in the State, prescription period for the Customs Administration, if not prosecuted, shall be as follows:

15 years for the following two cases:

- a) Acts of smuggling and the like effective from the date of committing the offence.
- b) Execution of the smuggling judgments and the like effective from the date of passing the judgment.

5 years for the following cases, if not claimed:

- a) Investigation of the offences from the date occurred.
- b) Collection of the fines and the confiscations imposed on the offences with effect from the issuance of the penalization order.
- c) Collection of the customs taxes "duties" and the other charges that have not been collected due to a mistake by the customs office effective from the date of lodgement of the customs declaration.

## **Section XVII Final Provisions**

### **Article 177**

- a) The director general may exclude the ministries, government departments and the official public organizations from certain procedures to facilitate their duties.
- b) The director general may sell the confiscated or abandoned goods and materials to the interested ministries, government departments and official public organizations, if they express their need for them, at the prices he deems appropriate, or may abandon them free of charge by a resolution by the minister or the competent authority.

### **Article 178**

The Financial and Economic Cooperation Committee of the GCC States shall approve the Rules of implementation of this law which will be issued according to the legal instrument of each State.

### **Article 179**

The Unified Customs Law of the GCC States shall, when implemented, supersede the customs Laws and laws in force in the Member States within the limits of the constitutional rules and Laws and the basic laws in force in each State without contradiction therewith.

## Rules of Implementation of the Common Customs Law of the Member States of the Cooperation Council for the Arab States of the Gulf

### I. Value of goods for customs purposes

Based on the provisions of Article 26 of the Common Customs Law of the GCC States, the value of goods for customs purposes shall be according to the following rules and principles:

#### Article 1

##### i. General Provisions

1. The importer may clear his goods after payment of the customs taxes "duties" under cash deposit, if the final determination of the value is prolonged.
2. The importer may obtain, upon a written request, a written clarification of the method used in determining the customs value of his goods.
3. The importer or any person liable for payment of the customs taxes "duties" may appeal against the determined customs value, without penalty.
4. The confidential information or the information provided on confidential basis for valuation purposes shall be treated as top confidential and may not be disclosed unless within the limit required for court procedures.
5. Freight, insurance and other relevant charges shall be added up to the customs value of the imported goods until arrival to the port of destination in the GCC States.
6. The time of payment of the customs taxes "duties" shall be the time approved for currency exchange rate.
7. In determining the transaction value, no discounts or deductions of the payable or actually paid price shall be considered if such discounts/deductions are made between the buyer and seller after the date of importation of the goods. Also, no credit balances pertaining to previous consignments shall be considered when determining the customs value of the goods being valued.
8. The Valuation Agreement shall be the reference for the interpretation and application of the present article.

##### ii. Bases of Customs Valuation

Imported goods are valued according to the following bases:

1. The first basis for determining the value for customs purposes is the transaction value of the imported goods.
2. If the customs value can not be determined according to the first basis above, it shall be determined by the sequential application of the following alternative methods:
  - a. Transaction value of identical goods
  - b. Transaction value of similar goods
  - c. Deductive value
  - d. Computed value
3. If the customs value cannot be determined under the above methods, it shall be determined by application of reasonable methods that conform to the general principles and provisions of the Valuation Agreement, but with more flexibility.
4. The importer may request that "Deductive value" and "Computed value" be applied in reverse sequence.

##### **First Method: Transaction Value of the Goods Being Valued.**

Transaction value is the price actually paid or to be paid against the sale of the goods for export to GCC States, mutatis mutandis.

##### I: Conditions of the transaction value:

The transaction must satisfy the following conditions:

1. that there are no restrictions applicable to the disposition or use of the imported goods by the buyer, other than the restrictions imposed by law in the GCC States, or those which specify the geographical area within which the goods may be resold, or those which do not substantially affect the value of the goods;
2. the sales price is not subject to any condition or compensation whose value can not be determined;
3. that the seller is not entitled to any part of the proceeds of the resale, disposition or use of the goods by the importer as a subsequent stage, directly or indirectly, unless a proper adjustment, based on objective and quantitative data, can be made; and
4. that no relationship, if any, shall exist between the seller and buyer which affects the transaction value according to the provisions of paragraph 23 of Article 2 of this law.

##### II: Adjustments to the transaction value:

When necessary, the following shall be added to the price actually paid or to be paid:

1. The costs borne by the buyer to the extent they are not included in the price actually paid or to be paid;
  - a. amounts of commission and brokerage, excluding the purchasing commission,
  - b. cost of the containers that are treated for customs purposes as one unit along with the goods under assessment, and
  - c. packing cost, whether for labour or material

2. An appropriate percentage of the costs of the following goods and services provided by the buyer, directly or indirectly, free or at a reduced cost, against its use in production of the imported goods, if it was not included in the price paid or to be paid, as per the following:
  - a. materials, parts, components and similar items used in production of the imported goods,
  - b. tools, dies, moulds and similar items used in production of the imported goods,
  - c. materials consumed in production of the imported goods, and
  - d. engineering works, designs, studies, graphs, drawings and similar items necessary for production of the imported goods and done in a country other than the GCC States.
3. license and royalty fees relating to the imported goods under assessment that must be paid by the importer (buyer), directly or indirectly, as a condition of sale of the goods being valued if not included in the price actually paid or payable, and
4. Value of any part of the proceeds from any subsequent sale, disposition or use of the imported goods, payable to the seller directly or indirectly.

III. The amounts related to the items mentioned in paragraphs 1 and 2 above shall be included based on objective and quantifiable data.

#### **Second Method: Transaction Value of Identical Goods**

Transaction value of the identical goods sold for export to the GCC States and exported at or about the same time as the export of the goods being valued. At the time of its application, the transaction value of identical goods in a sale at the same commercial level and quantity shall be used.

In case such a transaction is not found, the transaction value of identical goods sold at a different commercial level or different quantity, adjusted for the difference, shall be used.

If more than one transaction value for identical goods is found, the lowest of such values shall be used for determining the customs value for the imported goods.

#### **Third Method: Transaction Value of Similar Goods**

Transaction value of the similar goods sold for export to the GCC States and exported at or about the same time as the export of the goods being valued. At the time of its application, the transaction value of similar goods in a sale at the same commercial level and quantity shall be used.

In case such a transaction is not found, the transaction value of similar goods sold at a different commercial level or different quantity, adjusted for the difference, shall be used.

When there is more than one transaction value of similar goods, the lowest value will be used as the customs value of the imported goods.

#### **Fourth Method: Deductive Value**

The customs value will be determined according to the unit price at which the goods being valued were sold, or identical goods, or similar goods (in the same condition as imported), in the earliest sale in the Kingdom, in the local market, at the greatest aggregate (wholesale) quantity at or about the time the goods being valued are imported but before the elapse of 90 days from importation of the goods being valued, to non-related persons, provided that the following costs and expenses, incurred after arrival of the goods at the port of destination in the GCC States, shall be deducted:

1. Commissions usually paid or payable or additions usually added to allow for profit and general expenses in connection with the imported goods of the same class or kind sold in the Kingdom;
2. Local transportation and insurance costs and other related costs;
3. Customs taxes (duties).

If the imported goods, identical goods or similar goods, are not sold in the local market in the same condition as imported, the customs value shall be based, if requested by the importer, on the unit price at which the imported goods are sold, after processing and finishing, at the greatest aggregate quantity to non-related persons in the GCC States, along with making the appropriate deductions for the added value for such processing in addition to the deductions provided for in paragraphs 1, 2 and 3 of this method.

#### **Fifth Method: Computed Value**

Computed value is the sum of the various costs incurred in the country of origin of the goods which includes the following:

1. Cost or value of materials and fabrication or other processing employed in producing the imported goods;
2. an amount for profit and general expenses equal to that usually reflected in the sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to the GCC States;
3. The costs listed in II b. of the first method, if not included in 1 or 2 above, and the cost of packing.

#### **Flexible Valuation Methods**

If the customs value of the imported goods cannot be determined under the foregoing methods, the customs value shall be determined by reasonable methods that are in line with the general principles and provisions of the Valuation Agreement by referring once again to those five methods, but with more reasonable flexibility of application.

Imported goods may not be valued on the basis of:

1. The selling price in the GCC States of goods produced in the GCC States;
2. The selling price of the goods in the local market of the country of exportation;
3. Minimum, arbitrary or fictitious values;
4. Production costs different from the computed value defined in the fifth method
5. The price of goods for export to a country other than the GCC States; or
6. A system which provides for the acceptance, for customs purposes, of the higher of two alternative values.

## **II. Temporary Admission**

Based on the provisions of Articles 89 – 94 of the Common Customs Law of the GCC States, temporary admission shall be subject to the following conditions and procedures:

### Article 2

- a) The goods mentioned in Articles 89 and 90 herein shall be allowed to be placed under temporary admission for six renewable months with the suspension of the levied customs taxes "duties" as stated in the Rules of implementation.
- b) The customs taxes "duties" and other taxes "duties", if any, shall be secured by a bank or cash guarantee as circumstances may require and at the discretion of the director general.
- c) Temporary admission status shall be terminated by re-exporting the admitted goods to outside of the state or depositing them into the free zones or customs warehouses or stores or placing them for home consumption and payment of payable customs taxes "duties" according to the procedures prescribed by the director general.

### Temporary admission of heavy machinery and equipment

#### Article 3

- a) Temporary admission of the heavy machinery and equipment, which are not available in the markets and are required for the completion of projects or the conducting of practical and scientific tests relating to those projects, shall be granted for a period of six months renewable for similar periods which shall not exceed three years at the most unless the completion of a project requires a longer period.
- b) for the project to benefit from temporary admission under these rules, it shall be one of the projects completed for favour of the government or an investment project the completion of which requires the admission of such machinery and equipment for this purpose.

#### Article 4

- a) Temporary admission shall not be granted to the spare parts, tyres, batteries and other materials that can be consumed in the projects.
- b) the type and description of the admitted piece of machinery or equipment may not be changed unless after obtaining approval from the Customs Administration.
- c) the use of the machinery and equipment shall be limited to the completion of project for which they have been admitted.

#### Article 5

The entity applying for the temporary admission of the machinery and equipment required for the completion of its projects shall:

1. submit a copy of the contract or agreement made with the governmental body for the account of which the projects being completed; and
2. make a customs declaration according the form approved for temporary admission and state all information and attach the documents required under this Law. The declaration shall be subject to all customs procedures; and
3. submit a bank guarantee or cash deposit equivalent to the amount of the customs taxes "duties" payable on the registration date of customs declaration for placing them under the temporary admission procedure.

### Temporary admission of goods for finishing and re-exportation

#### Article 6

Foreign goods shall be temporarily admitted into the State with the suspension of the customs taxes "duties" levied on them for the purpose of finishing and re-exportation within a time period not to exceed a year.

#### Article 7

The director general shall give instructions specifying the conditions to be satisfied for granting temporary admission to the other types of goods mentioned in Article 90 of this law, provided that the period of temporary admission shall not exceed six months.

### Temporary admission of foreign vehicles

#### Article 8

Foreign tourist vehicles (other than those registered in a GCC member state) shall be granted a temporary admission as follows:

1. Six months for the vehicles covered by an International Passage Carnet (IPC); and
2. Three months for the vehicles not covered by an International Passage carnet to be renewed for a similar period if the person concerned submits bank guarantees or cash deposit equivalent to the amount of the payable customs taxes "duties".

#### Article 9

- A) for a vehicle to benefit from the provisions of temporary admission, the following conditions shall be satisfied:
  1. The vehicle shall be officially registered in the country licensed in under a document proving the same; and
  2. The vehicle's licence shall be valid and shall not have export plates; and
  3. Production of an insurance from an insurance company approved in the State covering its territories during the period of temporary admission; and
  4. The production of an accredited IPC to secure the customs taxes "duties".

- B) In order to benefit from the provisions of these Rules, the following shall be satisfied by the person wishing to obtain temporary admission for his vehicle:
1. He shall be the owner of the vehicle or authorized to drive it under a special authorization issued from the country of registration and duly certified; and
  2. He shall have a valid residence in the country where the vehicle is registered unless he' is a national of that country; and
  3. He shall have a valid driving licence.

#### **Article 10**

- a. To benefit from the provisions of these Rules, the IPC shall be accepted by the customs administration and its validity shall cover the period of temporary admission of the vehicle.
- b. The following procedures shall be followed when a vehicle is admitted under the IPC:  
The number, date and period of the temporary admission permit shall be recorded on the IPC.  
The relevant coupon shall be cut out from the carnet at entry and exit.

#### **Article 11**

Students and those on scholarships (other than the GCC nationals) studying at one of the universities and institutes in the State shall be allowed to renew the period of temporary admission for their vehicles during the period of study or scholarship, provided that the vehicle shall be guaranteed by a valid IPC.

#### **Article 12**

The customs office shall grant temporary admission to vehicles according to the provisions herein.

#### **Article 13**

- a. The temporary admission permit shall contain all the information relating to the vehicle and the person concerned (i.e., plates No., chassis No., engine No., make and colour of vehicle as well as the name of the person concerned, his nationality and passport number).
- b. The procedure of the temporary admission of foreign vehicles shall terminate when the vehicle leaves the country via one of the customs offices or when it is placed in the free zone or when it is cleared for home use with the payment of the due customs taxes "duties" subject to the approval of Customs.

### **III. Re-exportation of the Goods**

Pursuant to the provisions of Article 91) of the GCC Unified Customs Law, procedures, conditions and guarantees when re-exporting the foreign goods entering the country shall be as follows:

#### **Article 14**

Foreign goods, imported into the country without payment of the customs taxes "duties", may be re-exported. Such goods include the following:

1. Imported goods that were not withdrawn from the customs stores.
2. Imported goods, intended to be re-exported, which have been temporarily released against cash or bank guarantees covering the customs taxes "duties" to be submitted within a period not to exceed six months from the date released.
3. Goods imported into the country under the temporary admission procedure whose owners wish to re-export them.
4. Goods deposited at warehouses which is one of the situations for suspension of the customs taxes "duties".

#### **Article 15**

- a) Re-exportation of the goods shall be under re-export declarations containing all the distinctive elements of the goods; such declarations are made at the discretion of the director general.
- b) The goods may be re-exported by a person other than the importer subject to the approval of the customs office.
- c) The number of the customs declaration under which the goods have been imported shall be affixed on the re-export declaration.
- d) The goods shall be subject to the customs inspection and procedures prescribed by the Unified Customs Law' Law'.

#### **Article 16**

Pursuant to the provisions of Article 97 of the Common Customs Law of the GCC States, the customs taxes "duties" levied on the foreign goods re-exported to outside of the GCC States shall be refunded (drawn back) according to the following controls:

1. The exporter" re-exporter" shall be the person in whose name the foreign goods were imported or any other person who can definitely prove to the customs administration that he has purchased the goods.
2. The value of the re-exported foreign goods for which the customs taxes "duties" are to be refunded shall not be less than five thousand US dollars (or its equivalent in the local currency).
3. A) The foreign goods "commodities" shall be re-exported within one Gregorian year from the date of payment of the customs taxes "duties"  
B) The claim for drawback shall be made within six Gregorian months from the date of re-exportation.

4. The foreign goods to be re-exported shall be of a single consignment for ease of identification and matching with the importation documents; however, a single consignment may be re-exported in part shipments once it is definitely proven for the customs administration that such shipments constitute a part of the same consignment.
5. The claim for drawback shall be for foreign goods that were not locally used after importation from outside of the GCC States and at the same condition when imported.
6. Drawback shall be limited to the customs taxes “duties” that were actually paid on the imported foreign goods.
7. The customs taxes “duties” shall be refunded after re-exportation of the foreign goods and verification of all the documents required for re-exportation.
8. The approved unified “single” customs declaration shall be used for re-exportation of the goods, whose customs taxes “duties” are to be refunded, to outside of the GCC states.
9. These controls shall be implemented immediately upon the application of the single point of entry and the common collection and allotment of the customs taxes “duties” levied on the foreign goods.
10. These controls shall be reviewed after three years of application or whenever necessary at the request of a member State, and the Financial and Economic Cooperation Committee has the right to interpret and amend these controls.
11. These controls shall have priority of application upon contradiction with the laws, regulations and procedures in force in any member State.

#### **Article 17**

- a) Means of land transport carrying re-exported goods shall be subject to the provisions relating to the customs sealing and security of covering (canvas), ropes and the other provisions applicable to transit.
- b) Goods shall be re-exported within the prescribed period.
- c) Customs taxes “duties” levied on the goods to be re-exported shall be secured by cash or bank guarantees.

#### **Article 18**

Re-export declarations shall be discharged and settled and their guarantees shall be released upon submission of one of the following evidences:

1. a copy of the re-export declaration sealed and signed by the competent customs officer at the customs office of exit proving that the goods have left the country.
2. a copy of the re-export declaration sealed and signed by the competent customs officer indicating that the goods have entered the free zone.
3. a discharge certificate approved by the competent authorities at the country of destination certifying that the re-exported goods have been imported into it.

### **IV. Exemption of personal effects and gifts accompanying the passengers.**

Pursuant to the provisions of Article 103 b of the GCC Unified Customs Law, the conditions and controls for exempting the personal effects and gifts accompanying the passengers shall be as follows:

#### **Article 19**

Personal effects and gifts accompanying the passengers whose value does not exceed 3000 Saudi riyals or its equivalent value in one of the other GCC currencies shall be exempted from the customs taxes “duties”.

#### **Article 20**

The following requirements shall be satisfied to qualify to this exemption:

1. Effects and gifts shall be of a personal nature and in non-commercial quantities.
2. The passenger shall not be a frequent traveler through the customs office or a trafficker of the items in his possession.
3. The number of cigarettes subject to exemption shall not exceed 400 (four hundred) cigarettes.

#### **Article 21**

Personal effects and gifts benefiting from the exemption referred to in Articles 18 and 19 of these Rules shall be subject to the provisions of prohibition and restriction set forth in the GCC Unified Customs Law and the national legislation of each Member State.

### **V. Exempting the imports of the philanthropic societies (charities) from customs taxes “duties”.**

According to the provisions of Article 140 of the Common Customs Law of the Cooperation Council for the Arab States of the Gulf, the conditions and controls for exempting the imports of the charities from the customs taxes “duties” shall be as follows:

#### **Article 22**

- a) The charity benefiting from exemption shall be registered with the competent authority in the State and the purpose for establishing it shall be to provide services in the humane, social, educational, scientific or religious fields or any other charitable purpose not being a profitable one.
- b) Societies with political purposes shall not benefit from exemption from the customs taxes ‘duties’.

**Article 23**

To benefit from exemption from the customs taxes “duties”, imports of the charities shall:

1. be of a nature suitable for the purposes and activity it performs according to its Articles of Incorporation; and
2. the volume and quantity of the imports to be exempted shall be proportional to the actual needs that enable it to perform its charitable activity; and
3. Such imports shall be directly imported in the name of the charity.

**Article 24**

- a) The charity may not dispose of the exempted imports for purposes other than those for which they have been exempted and the management of the charity shall be held responsible for that vis-à-vis customs.
- b) Should the charity wish to sell the consumed or used materials and supplies that were exempted from customs taxes “duties”, the charity shall apply in writing to the customs administration to obtain approval of the sale after conducting the necessary inspection thereof.

**Article 25**

The competent government authority shall address the customs administration for exempting the imports of charities from the customs taxes “duties” on a case by case basis.

**VI. Goods subject to the provisions of the customs zone and the conditions of transport therein**

Pursuant to the provisions of the GCC Common Customs Law, goods subject to the provisions of customs zone shall be treated as follows:

**Article 26**

Goods subject to the provisions of the customs zone shall be accompanied with a transport authorization issued by the customs office indicating the following:

1. the name of the person concerned
2. the distinguishing elements of the goods such as type, number, weight, origin and value.
3. the name, type and number of the means of transport and the name of its driver.

**Article 27**

1. Possession of goods within the customs zone shall be prohibited except at the places specified by the customs office.
2. Normal requirements of goods which can be possessed within the customs zone for consumption purposes shall be specified by a decision of the customs administration.

**Article 28**

The illegal transportation of the goods that are subject to the provisions of customs zone or possession or circulation thereof within the customs zone shall be deemed as smuggling.

**VII. Fines imposed on the customs offences**

Without prejudice to the provisions [...] of the Common Customs Law, the rules for imposing fines on the customs offences shall be as follows:

**Article 29**

A fine not exceeding twice the amount of the customs taxes “duties” and not less than their equivalent amount on the following offences:

1. The customs declaration (exportation, re-exportation) that could lead to benefiting from drawback or finalization of the temporary admission procedure for temporarily admitted goods without a legal ground.
2. The unjustified increase/decrease of the goods compared to that stated in the manifest.
3. The use of the materials subject to exemption or to reduced customs tariff for purposes other than those for which they have been imported or replacing, selling or disposing them without the approval of the customs administration and the payment of the customs taxes “duties” imposed under Articles 99, 100 and 104 of the Common Customs Law and the provisions of these Rules.
4. Disposing the goods on which the customs taxes “duties” have been suspended for purposes other than those for which they have been imported or replacing them without the approval of the customs administration and the payment of the customs taxes “duties”.
5. Redemption of or the attempt to redeem the customs taxes “duties”.

### Article 30

A fine not less than five hundred Saudi riyals (SAR 500) and not exceeding five thousand riyals (SAR 5 000) or its equivalent in the other currencies of the GCC States on the following offences:

1. improper customs declarations that may lead to evading any condition or restriction relating to import or export.
2. improper customs declaration in respect to value, type, number, weight, measurement or origin that may lead to the loss of the customs taxes 'duties' through misdeclaration according to the provisions of Article 47 of this law
3. Alteration of the routes specified in the transit declaration without the consent of the Administration according to the provisions of Article 710 of this law
4. The lack of the manifest of the goods or the availability of more than one manifest for the goods according to the provisions of Articles 30 a), 36 a) and 38 of this law
5. Submission of the required certificates for the discharge and settlement of the transit, temporary admission or re-export declarations in contravention to the conditions prescribed by the director general under the provisions of Article 68 of this law
6. Contravention of the rules and conditions prescribed by the director general for depositing the goods at the warehouses according to the provisions of Articles 74 and 75 of this law
7. Anchorage of vessels, landing of aircrafts or stopping of other means of transport at places other than those prescribed by the Administration according to the provisions of Articles 20, 21, 22 and 37 of the Law.
8. Departure of vessels, aircrafts and other means of transport from the ports or the customs boundary without authorization by the customs administration according to the provisions of Article 41 of this law
9. Transfer of goods from one means of transport to another without the consent of the Administration according to the provisions of Articles 32, 45 of this law
10. Unloading of goods from vessels and other means of transport or withdrawing the goods without authorization from the Customs Administration or in the absence of the customs officers or outside the office hours prescribed according to the provisions of Articles 32, 40, 45 of this law
11. Impeding the customs officers from carrying out their duties and exercising their right of inspection, auditing and reviewing according to the provisions of Section XIII of this law, this fine shall be imposed on every individual involved in the offence.
12. Not keeping records, documents and the like for the period prescribed in Articles 115, 127 of this law
13. Breaking the sealing or removing the customs seals from goods.

### Article 31

A fine not less than five hundred Saudi riyals (SAR 500) and not exceeding one thousand riyals (SAR 1 000) or its equivalent in the other currencies of the GCC States on the following offences:

1. Non-submission of the manifest or the other documents at importation or exportation as well as delaying the submission of the manifest or the other documents beyond the prescribed time according to the provisions of Articles 30, 36, 39, and 40 of this law
2. Not having the manifest endorsed by the customs authorities at the port of shipping in the cases so requiring according to the provisions of Article 31 of this law
3. Declaring several sealed packages combined in any way in the manifest or the like document as being a single package according to the provisions of Article 44) of the Law subject to the instructions given by the director general in respect of the containers, pallets and trailers.
4. Neglecting to mention some necessary information in the manifest or the like document.
5. The postal import of closed parcels or boxes not bearing the approved labels which is contrary to the provisions of the Arab and international postal agreements and the national legislations according to the provisions of Article 40 of this law
6. Any other contravention to the provisions of the ministerial resolutions and the instructions issued under this law

### Article 32

A fine amounting to two hundred Saudi riyals (SAR 200) or its equivalent in the currencies of the other GCC States for each day of delay provided that the fine shall not exceed half the price of the goods; this applies to the offences of delaying the production of the transit goods or re-exportation to the customs office through which the goods will leave or to the customs office to which the goods are dispatched after expiry of the period prescribed in the customs declarations.

### Article 33

A fine amounting to two hundred Saudi riyals (SAR 200) or its equivalent in the currencies of the other GCC States for each day of delay of the public transport vehicles and taxis entering the country provided that such fine shall not exceed one thousand Saudi riyals (SAR 1 000) or its equivalent in the currencies of the other GCC States.

### Article 34

A fine amounting to one thousand Saudi riyals (SAR 1 000) or its equivalent in the currencies of the other GCC States for each week of delay or a fraction of the week provided that the fine shall not exceed twenty percent (20%) of the value of the goods, for the offences of delaying re-exportation of the temporarily admitted goods beyond the period prescribed in the customs declarations. In respect of the tourist cars, these shall be subject to a fine of twenty Saudi riyals (SAR 20) or its equivalent in the currencies of the other GCC States for each day of delay provided that the fine shall not exceed ten percent (10%) of the price of the tourist car after expiry of the period prescribed in the temporary admission licence.

## LIST OF BANNED OR RESTRICTED GOODS

### A. Banned Goods

No.	Description
1	Live swine, meat, fat, hair, blood, guts, limbs and all other products of swine
2	Dogs, other than hunting dogs, guard dogs or guide dogs for the blind, which must be accompanied by a certificate issued by the competent authority by the Saudi embassy certifying that the imported dog is a hunting dog, guard dog or guide dog for the blind. Such dogs shall furthermore be subject to veterinary quarantine
3	Frog meat
4	Narcotics of any description and snuff, "swaika", tanbul" and "goro"
5	Foodstuffs with a basis of animal blood
6	Alcoholic beverages and intoxicants of any kind, including those containing alcohol in any intoxicating proportion; equipment used for the distillation of alcoholic beverages and substances which are used solely for the distillation of alcoholic beverages
7	Holy Qu'ran in commercial quantities
8	Blank invoices bearing titles of foreign companies established abroad
9	Advertising material for tobacco of any kind
10	Crosses or any goods bearing pictures, drawings, inscriptions, quotations or expressions, including books, other printed materials, films or tapes, which offend Islamic Shari'ah and ethics or which violate the Printed Matter Regulations
11	Bottles, imported empty, to be filled in Saudi Arabia, bearing labels indicating the country of origin
12	Three-dimensional representations which offend Shari'ah and public morality and which are imported for sale in commercial quantities
13	Machines, instruments and appliances specially designed for gambling of any kind, excluding games for amusement purposes only
14	Used or retreaded tyres
15	Christmas trees
16	Arms of any kind, parts thereof and ammunition therefor, including military equipment, except those imported by competent government agencies and those covered by an official document from the importing sector defining the type and quantity of each consignment
17	Night vision binoculars which increase vision in the dark and photographic cameras for low light conditions
18	Explosives, radioactive materials, dynamite, gunpowder and potassium chloride other than those imported under official licence
19	Fireworks of any kind
20	Medicaments not bearing, either on their packages or the instructions for use, any indication of their composition and the percentages of different ingredients
21	Goods bearing the emblem (logo) of the government (crossed swords with palm tree and leaves)
22	Nutmeg, seeds and powder thereof, nutmeg powder mixed with other condiments may be imported if the nutmeg content does not exceed 20%
23	Cameras which "see through" clothing and show the naked shape
24	Massage equipment, indecently packaged
25	Children's cars and bicycles, of an overall length not exceeding 50 cm, fitted with gasoline or gas engines, or electrically powered, which can travel faster than 10 km/h
26	Special tools for breaking in to buildings or cars
27	Annoying horns
28	Face masks
29	Bags, imported empty, bearing marks or information about foodstuffs or manufacturers' trademarks, other than those imported by national companies
30	Transparent women's cloaks, whether or not for personal use
31	Knives, being weapons, e.g. double-edged or with folding handle
32	Toys which produce the sound of hysterical laughter
33	Syringe-shaped pens
34	Articles bearing the flag of a foreign country
35	Itching powder and other irritating preparations
36	Patterns of <i>the Prophet's</i> seal ring
37	Goods bearing the name and image of celebrities
38	Lion hides and skins
39	Video boosters
40	Videophones

No.	Description
41	Bags incorporating radio-broadcast receivers, sound recorders or alarms
42	Greetings cards incorporating an automatic musical device
43	Motor-vehicle aerials having the appearance of those used by the security forces
44	Counterfeit currency
45	Twin exhaust motor cars of a power exceeding 450 h.p. with manual gear-boxes
46	Driver wake-up devices, usually placed behind the driver
47	Car bonnet emblems (statuettes)
48	Voice disguising devices
49	Laser operated spectacles which "see through" clothing and show the naked shape
50	Luminous shoes containing mercury
51	Toys in the shape of human hands apparently trapped in car doors
52	3-Dimensional representations of <i>AL-KAABAH</i>
53	Stars of David

### B. Restricted Goods

No.	Description
1	<p>The following goods are subject to inspection in plant health and veterinary quarantine by the Ministry of Agriculture and Water in accordance with Council of Ministers Resolution No. 50 dated 17.3.1410:</p> <p>A) Animal consignments and products:</p> <ol style="list-style-type: none"> <li>1. Live animals of any kind</li> <li>2. Live, dangerous and wild (untamed) animals</li> <li>3. Ornamental birds of any kind</li> <li>4. Live poultry and rabbits of any kind</li> <li>5. Ornamental fish of any kind</li> <li>6. Eggs for hatching</li> <li>7. Semen</li> <li>8. Veterinary vaccines</li> <li>9. Veterinary medicines of any kind. Veterinary medicines will be released by the special committee formed for this purpose by the Ministry of Health as laid down in Royal Decree No. M/18 of 18.3.1393 and its rules of implementation. The committee includes a representative from the Ministry of Agriculture and Water.</li> <li>10. Fodder concentrates, vitamins and mineral salts therefor, the analysis of which shall include any hormones present in such concentrates</li> <li>11. Unprocessed hide, hair, fur and wool of animal origin</li> </ol> <p>B) Agricultural consignments:</p> <ol style="list-style-type: none"> <li>1. Bee swarms</li> <li>2. Agricultural saplings</li> <li>3. Ornamental plants</li> <li>4. Fresh vegetables and fruit including dates</li> <li>5. Seeds</li> <li>6. Grain and materials used as animal fodder, such as barley, sorghum, pearl millet, soya beans, hay, clover and oil cakes</li> <li>7. Organic fertilizers and peat moss</li> <li>8. Agricultural pesticides, and dry and liquid chemical fertilizers</li> </ol>
2	All other materials shall be cleared by the Ministry of Trade and Industry through the quality control laboratories; "other materials" includes foodstuffs (meat, fish, canned food, etc.), iron and aluminium, etc
3	Natural fauna, except with the approval of the Wild Life Protection Commission with written approval specifying the kind, number and species
4	Eggs for human consumption shall bear the stamp of the producing country. Eggs for hatching must be accompanied by an Agricultural Quarantine certificate testifying that the eggs are imported for hatching

No.	Description
5	Wheat and flour, except through the Grain Silos and Flour Mills Corporation
6	In respect of tobacco and tobacco products, the special conditions required in this case (such as conformity to specifications, the warning on the package, percentage of tar and nicotine and date of manufacture) shall be observed
7	Medicines and medical preparations of any kind shall not be cleared for trading or supply to hospitals other than those holding licences from the Ministry of Health. For clearance purposes, it is also obligatory to produce a separate certificate or endorsement on the invoice made by the Ministry of Health clearly stating that the goods conform to health requirements For the exemption of alcohols and radio isotopes (Chapters 22 and 28) from duties, it is necessary to produce a certificate issued by the Ministry of Health proving that the said materials are prepared for medical purposes. For the exemption from Customs duties of the medicines listed in Chapter 30, the subject item must be included under the respective heading, descriptions and in the notes of Chapter 30
8	Chemicals of any kind, including explosive, radioactive and detonating materials, will be cleared only with the prior authorization of the competent authority, except those chemicals imported by or for competent government departments
9	Any published materials whether printed, audio- or video-recorded or hand-written will be cleared only with the authorization of the Ministry of Information
10	Imports of unused stamps that are valid in the Kingdom shall be undertaken by the competent department
11	Worn clothing included in Chapter 63 shall be imported only if accompanied by fumigation certificates issued outside the Kingdom; such clothing shall otherwise be submitted to the Health Quarantine
12	Distillation equipment shall be released only on the authorization of the Ministry of Health or the Ministry of Trade
13	Electrical equipment mentioned in the lists notified to Customs which are imported for commercial purposes and any other goods the clearance of which depends on conformity with national standards will be released only on presentation of the certificate of conformity
14	Wireless equipment of any kind, regardless of range, requires the prior authorization of the Ministry of the Interior, with the exception of those imported for governmental departments and governmental corporations, in which case a letter shall be presented from the respective minister specifying the types, quantities and purpose of the imported equipment
15	Sporting arms, cold steel arms (knives, swords, etc.), firearms prepared for firing live ammunition such as flare guns, air-, gas- and spring-operated guns and the like, fireworks of any kind, toy guns used by children for target shooting, noise-making guns and similar arms employed in industry or for sporting or recreational purposes, require prior authorization from the Ministry of the Interior on importation
16	Military badges of rank; uniforms and insignia, other than those imported with the approval of the competent authorities
17	Motor vehicles bearing plates or indications that they belong to a military security body, other than those imported with the approval of the competent authorities
18	False gold and jewellery detection devices, other than those imported with the approval of the competent authorities
19	Counterfeit currency detection devices, other than those imported with the approval of the competent authorities
20	Plastic signs resembling traffic signs for mounting on motor vehicles, other than those imported with the approval of the competent authorities
21	Fire extinguishing grenades and fire alarms
22	Sirens for vehicles
23	Postage-franking machines
24	Antiques
25	Horses
26	Car ornaments resembling military badges of rank
27	Name-stamps imported by or for private companies and establishments
28	Remote-controlled aircraft
29	Fishing boats
30	Global Positioning System (G.P.S.) devices

**TABLE OF RESTRICTION CODES  
(for the clearance of imported goods)**

Restriction Code	Competent Authority and Approval Conditions
1	The Chivalry Club
2	Plant health and veterinary quarantine (PVQ)
3	Quality Control Laboratory (QCL)
4	Live: PVQ Other: QCL
5	Health quarantine (HQ)
6	Edible: QCL Inedible, unprocessed: PVQ (to ensure that the goods concerned are free from pathogens)
7	For sowing: PVQ Edible: QCL
8	Fresh or chilled: PVQ Other: QCL
9	Grain Silos and Mills Organization (GSMO)
10	Ministry of health licence. Documents should be endorsed to this effect or a separate certificate produced
11	Ministry of Industry
12	Ministry of Trade Laboratories (Saudi Arabian Standards Organization "SASO")
13	Ministry of the Interior:
13.1	Arms and explosives Department
13.2	Civil Defence Department
13.3	Criminal Evidence Department
13.4	Department of Telecommunications
13.5	Border Guards Department
13.6	Department of Investigation
14	The Central Laboratory for the Analysis of Foodstuffs and Medicaments
15	Ministry of Information
16	For agricultural use: PVQ For domestic use: SASO
17	The goods may be imported by Competent Government Departments only and are subject to written consent
18	the Saudi Arabian Monetary Agency (SAMA)
19	Not accompanied by a disinfection certificate: HQ
20	Military equipment will be cleared only with the written consent of the military agency concerned indicating the type and number
21	Production of a valid SASO Certificate of Conformity
22	Goods imported for scientific or medical purposes will be cleared subject to the approval of the Ministry of Health or its local agencies. Goods imported by maintenance, technical services and contracting companies will be cleared subject to the approval of the Ministries of Trade and Industry
23	Import is authorized to military agencies only
24	Explosives, chemicals used in the manufacture of explosives, radioactive substances, fireworks, gun powder, potassium chloride or any other goods laid down in Public Safety Agency lists, wherever classified in the Harmonized System, will be cleared only with the prior approval of the Public Safety Agency. Chemical other than the abovementioned, will be cleared subject to the approval of the Ministries of Trade and Industry
25	Imports for Government Departments will be released with the written consent from the Minister concerned. Other importers must produce a licence issued by the Public Safety Agency (Telecommunication Department)
26	Goods will be cleared subject to the production of a licence issued by the competent Government Department prior to clearance
27	the General Directorate of Antiquities (Ministry of Education)
28-39	Export restrictions
40	The import of asbestos and materials or goods containing asbestos is prohibited

## General rules for the interpretation of the Harmonized System

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
  - a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
  - b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
  - a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - c) When goods cannot be classified by reference to 3 a) or 3 b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
  - a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
  - b) Subject to the provisions of Rule 5 a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

## SECTION I LIVE ANIMALS; ANIMAL PRODUCTS

### NOTES

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

### CHAPTER 1 LIVE ANIMALS

#### NOTE

1. This Chapter covers all live animals except:
  - a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306 or 0307;
  - b) cultures of micro-organisms and other products of heading 3002; and
  - c) animals of heading 9508.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0101</b>	<b>Live horses, asses, mules and hinnies:</b>		
0101 10	- Pure-bred breeding animals:		
0101 10 10	--- Of Arab breed	1, 2	Free
0101 10 20	--- Other	1, 2	Free
0101 90	- Other:		
0101 90 10	--- Horses for sport	1, 2	Free
0101 90 20	--- Ponies	1, 2	Free
0101 90 30	--- Asses	2	Free
0101 90 40	--- Mules	2	Free
0101 90 50	--- Hinnies	2	Free
0101 90 90	--- Other	2	Free
<b>0102</b>	<b>Live bovine animals:</b>		
0102 10 00	- Pure-bred breeding animals	2	Free
0102 90 00	- Other	2	Free
<b>0103</b>	<b>Live swine:</b>		
0103 10 00	- Pure-bred breeding animals		Banned
	- Other:		
0103 91 00	-- Weighing less than 50 kg		Banned
0103 92 00	-- Weighing 50 kg or more		Banned
<b>0104</b>	<b>Live sheep and goats:</b>		
0104 10	- Sheep:		
0104 10 10	--- Pure-bred breeding animals	2	Free
0104 10 90	--- Other	2	Free
0104 20	- Goats:		
0104 20 10	--- Pure-bred breeding animals	2	Free
0104 20 90	--- Other	2	Free
<b>0105</b>	<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls:</b>		
	- Weighing not more than 185 g:		
0105 11 00	-- Fowls of the species <i>Gallus domesticus</i>	2	Free
0105 12 00	-- Turkeys	2	Free
0105 19 00	-- Other	2	Free
	- Other:		
0105 92	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2 000 g:		
0105 92 10	--- Layers	2	Free
0105 92 20	--- Broilers	2	Free
0105 92 30	--- Breeding fowls	2	Free
0105 92 90	--- Other	2	Free
0105 93	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2 000 g:		
0105 92 10	--- Layers	2	Free
0105 92 20	--- Broilers	2	Free
0105 92 30	--- Breeding fowls	2	Free
0105 92 90	--- Other	2	Free
0105 99	-- Other:		
0105 99 10	--- Domestic ducks and geese	2	Free
0105 99 20	--- Turkeys (males and females)	2	Free
0105 99 90	--- Other	2	Free

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0106</b>	<b>Other live animals:</b>		
	- Mammals:		
0106 11 00	-- Primates	2	Free
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); manatees and dugongs (mammals of the order <i>Sirenia</i> )	2	Free
0106 19	-- Other:		
0106 19 10	--- Camels	2	Free
0106 19 20	--- Rabbits, domestic or wild	2	Free
0106 19 30	--- Deer and gazelles	2	Free
0106 19 40	--- Dogs	2	Free
0106 19 50	--- Foxes, minks and other fur-bearing animals	2	Free
0106 19 60	--- Zoo and exhibition animals, and animals imported for scientific bodies and research and experimental laboratories	2	Free
0106 19 90	--- Other	2	Free
0106 20 00	- Reptiles (including snakes and turtles)		
	- Birds:		
0106 31 00	-- Birds of prey	2	Free
0106 32 00	-- <i>Psittaciformes</i> (including parrots, parakeets, macaws and cockatoos)	2	Free
0106 39	-- Other:		
0106 39 10	--- Domestic pigeons, wild pigeons, partridges, pheasants, quails, snipes, grouse, wild ducks and the like	2	Free
0106 39 20	--- Ornamental birds	2	Free
0106 39 90	--- Other	2	Free
0106 90	- Other:		
0106 90 10	--- Bees and other insects	2	Free
0106 90 90	--- Other	2	Free

**CHAPTER 2**  
**MEAT AND EDIBLE MEAT OFFAL**

**NOTE**

1. This Chapter does not cover:
- products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
  - guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or
  - animal fat, other than products of heading 0209 (Chapter 15).

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0201</b>	<b>Meat of bovine animals, fresh or chilled:</b>		
0201 10 00	- Carcasses and half-carcasses	3	Free
0201 20 00	- Other cuts with bone in	3	Free
0201 30 00	- Boneless	3	Free
<b>0202</b>	<b>Meat of bovine animals, frozen:</b>		
0202 10 00	- Carcasses and half-carcasses	3	5%
0202 20 00	- Other cuts with bone in	3	5%
0202 30	- Boneless:		
0202 30 10	--- Minced, whether or not in the form of burgers	3	12%
0202 30 90	--- Other	3	5%
<b>0203</b>	<b>Meat of swine, fresh, chilled or frozen:</b>		
	- Fresh or chilled:		
0203 11 00	-- Carcasses and half-carcasses		Banned
0203 12 00	-- Hams, shoulders and cuts thereof, with bone in		Banned
0203 19 00	-- Other		Banned
	- Frozen:		
0203 21 00	-- Carcasses and half-carcasses		Banned
0203 22 00	-- Hams, shoulders and cuts thereof, with bone in		Banned
0203 29 00	-- Other		Banned
<b>0204</b>	<b>Meat of sheep or goats, fresh, chilled or frozen:</b>		
0204 10 00	- Carcasses and half-carcasses of lamb, fresh or chilled	3	Free
	- Other meat of sheep, fresh or chilled:		
0204 21 00	-- Carcasses and half-carcasses	3	Free
0204 22 00	-- Other cuts with bone in	3	Free
0204 23 00	-- Boneless	3	Free
0204 30 00	- Carcasses and half-carcasses of lamb, frozen	3	5%
	- Other meat of sheep, frozen:		
0204 41 00	-- Carcasses and half-carcasses	3	5%
0204 42 00	-- Other cuts with bone in	3	5%
0204 43	-- Boneless:		
0204 43 10	--- Minced, whether or not in the form of burgers	3	12%
0204 43 90	--- Other	3	5%
0204 50	- Meat of goats:		
	--- Carcasses and half-carcasses:		
0204 50 11	---- Fresh or chilled	3	Free
0204 50 12	---- Frozen	3	5%
	--- Other cuts with bone in:		
0204 50 21	---- Fresh or chilled	3	Free
0204 50 22	---- Frozen	3	5%
	--- Boneless:		
0204 50 31	---- Fresh or chilled	3	Free
0204 50 32	---- Frozen	3	5%
<b>0205 00</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen:</b>		
0205 00 10	--- Meat of horses	3	5%
0205 00 90	--- Other		Banned
<b>0206</b>	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:</b>		
0206 10 00	- Of bovine animals, fresh or chilled	3	5%
	- Of bovine animals, frozen:		
0206 21 00	-- Tongues	3	5%
0206 22 00	-- Livers	3	5%
0206 29 00	-- Other	3	5%
0206 30 00	- Of swine, fresh or chilled		Banned
	- Of swine, frozen:		
0206 41 00	-- Livers		Banned
0206 49 00	-- Other		Banned
0206 80	- Other, fresh or chilled:		
0206 80 10	--- Of sheep or goats	3	Free
0206 80 90	--- Other	3	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
0206 90	- Other, frozen:		
	--- Of sheep or goats:		
0206 90 11	---- Tongues	3	5%
0206 90 12	---- Livers	3	5%
0206 90 19	---- Other	3	5%
0206 90 90	--- Other	3	5%
<b>0207</b>	<b>Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen:</b>		
	- Of fowls of the species <i>Gallus domesticus</i> :		
0207 11 00	-- Not cut in pieces, fresh or chilled	3	20% or SAR 1/kg net
0207 12 00	-- Not cut in pieces, frozen	3	20% or SAR 1/kg net
0207 13	-- Cuts and offal, fresh or chilled:		
0207 13 10	--- Minced, whether or not in the form of burgers	3	20% or SAR 1/kg net
0207 13 90	--- Other	3	20% or SAR 1/kg net
0207 14	-- Cuts and offal, frozen:		
0207 14 10	--- Minced, whether or not in the form of burgers	3	20% or SAR 1/kg net
0207 14 90	--- Other	3	20% or SAR 1/kg net
	- Of turkeys:		
0207 24 00	-- Not cut in pieces, fresh or chilled	3	20% or SAR 1/kg net
0207 25 00	-- Not cut in pieces, frozen	3	20% or SAR 1/kg net
0207 26 00	-- Cuts and offal, fresh or chilled	3	20% or SAR 1/kg net
0207 27 00	-- Cuts and offal, frozen	3	20% or SAR 1/kg net
	- Of ducks, geese or guinea fowls:		
0207 32 00	-- Not cut in pieces, fresh or chilled	3	20% or SAR 1/kg net
0207 33 00	-- Not cut in pieces, frozen	3	20% or SAR 1/kg net
0207 34 00	-- Fatty livers, fresh or chilled	3	20% or SAR 1/kg net
0207 35 00	-- Other, fresh or chilled	3	20% or SAR 1/kg net
0207 36 00	-- Other, frozen	3	20% or SAR 1/kg net
<b>0208</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen:</b>		
	- Of rabbits or hares:		
0208 10 10	--- Fresh or chilled	3	20% or SAR 1/kg net
0208 10 20	--- Frozen	3	20% or SAR 1/kg net
0208 20 00	- Frogs' legs		Banned
0208 30 00	- Of primates	3	20% or SAR 1/kg net
0208 40 00	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> )	3	20% or SAR 1/kg net
0208 50 00	- Of reptiles (including snakes and turtles)	3	20% or SAR 1/kg net
0208 90	- Other:		
	--- Camel:		
0208 90 11	---- Fresh or chilled	3	5%
0208 90 12	---- Frozen	3	5%
	--- Deer and gazelle:		
0208 90 21	---- Fresh or chilled	3	20% or SAR 1/kg net
0208 90 22	---- Frozen	3	20% or SAR 1/kg net
	--- Domestic pigeon, wild pigeon, partridge, pheasant, quail, snipe, grouse and wild duck:		
0208 90 31	---- Fresh or chilled	3	20% or SAR 1/kg net
0208 90 32	---- Frozen	3	20% or SAR 1/kg net
0208 90 90	--- Other	3	20% or SAR 1/kg net

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0209 00 00</b>	<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked</b>		
0209 00 10	--- Pig fat		Banned
0209 00 90	--- Other	3	5%
<b>0210</b>	<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:</b>		
	- Meat of swine:		
0210 11 00	-- Hams, shoulders and cuts thereof, with bone in		Banned
0210 12 00	-- Bellies (streaky) and cuts thereof		Banned
0210 19 00	-- Other		Banned
0210 20 00	- Meat of bovine animals	3	5%
	- Other, including edible flours and meals of meat or meat offal:		
0209 91 00	-- Of primates	3	5%
0209 92 00	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> )	3	5%
0209 93 00	-- Of reptiles (including snakes and turtles)	3	5%
0209 99	-- Other:		
0210 99 10	--- Of poultry livers	3	5%
0210 99 20	--- Flours and meal	3	12%
0210 99 90	--- Other	3	12%

**CHAPTER 3**  
**FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES**

**NOTES**

1. This Chapter does not cover:
  - a) mammals of heading 0106;
  - b) meat of mammals of heading 0106 (heading 0208 or 0210);
  - c) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or
  - d) caviar or caviar substitutes prepared from fish eggs (heading 1604).
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0301</b>	<b>Live fish:</b>		
0301 10 00	- Ornamental fish	2	Free
	- Other live fish:		
0301 91	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ):		
0301 91 10	--- For breeding	2	Free
0301 91 90	--- Other	2	Free
0301 92	-- Eels ( <i>Anguilla spp.</i> ):		
0301 92 10	--- For breeding	2	Free
0301 92 90	--- Other	2	Free
0301 93	-- Carp:		
0301 93 10	--- For breeding	2	Free
0301 93 90	--- Other	2	Free
0301 99	-- Other:		
0301 99 10	--- For breeding	2	Free
0301 99 20	--- Tilapia ( <i>Tilapia Nilotica</i> , <i>Sarotherodon spp.</i> )		
0301 99 90	--- Other	2	Free
<b>0302</b>	<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304:</b>		
	- Salmonidae, excluding livers and roes:		
0302 11 00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	3	Free
0302 12 00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	3	Free
0302 19 00	-- Other	3	Free
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:		
0302 21 00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	3	Free
0302 22 00	-- Plaice ( <i>Pleuronectes platessa</i> )	3	Free
0302 23 00	-- Sole ( <i>Solea spp.</i> )	3	Free
0302 29 00	-- Other	3	Free
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:		
0302 31 00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	3	Free
0302 32 00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	3	Free
0302 33 00	-- Skipjack or stripe-bellied bonito	3	Free
0302 34 00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	3	Free
0302 35 00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	3	Free
0302 36 00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	3	Free
0302 39 00	-- Other	3	Free
0302 40 00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	3	Free
0302 50 00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	3	Free
	- Other fish, excluding livers and roes:		
0302 61 00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	3	Free
0302 62 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	3	Free
0302 63 00	-- Coalfish ( <i>Pollachius virens</i> )	3	Free
0302 64	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):		
0302 64 10	--- Kingfish ( <i>Scomberomorus commerson</i> )	3	Free
0302 64 20	--- Indian mackerel ( <i>Rastrelliger kanagurta</i> )	3	Free
0302 64 90	--- Other	3	Free
0302 65 00	-- Dogfish and other sharks	3	Free
0302 66 00	-- Eels ( <i>Anguilla spp.</i> )	3	Free

HS Code	Description of Goods	Restriction Code	Rate of duty
0302 69	-- Other:		
0302 69 10	--- Groupers (for example, greasy groupers, striped groupers, longspine groupers, red mouth groupers, small scaled groupers)	3	Free
0302 69 20	--- Spangled emperors	3	Free
0302 69 30	--- Fish of the family <i>Lutjanidae</i> (snappers and jobfish)	3	Free
0302 69 40	--- Fish of the family <i>Carangidae</i> (Jacks, trevallies and scads)	3	Free
0302 69 50	--- Pomfrets ( <i>Pampus argentus</i> , <i>parastromateus niger</i> )	3	Free
0302 69 60	--- Seabreams (for example, picnic seabreams, yellowfin seabreams, santer seabreams, twobar seabreams, haffara seabreams)	3	Free
0302 69 70	--- Silver grunts	3	Free
0302 69 80	--- Mullet (for example, large scale mullet)	3	Free
	--- Other:		
0302 69 91	---- Rabbitfish	3	Free
0302 69 99	---- Other	3	Free
0302 70 00	- Livers and roes		
<b>0303</b>	<b>Fish, frozen, excluding fish fillets and other fish meat of heading 0304:</b>		
	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:		
0303 11 00	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	3	5%
0303 19 00	-- Other	3	5%
	- Other salmonidae, excluding livers and roes:		
0303 21 00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	3	5%
0303 22 00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	3	5%
0303 29 00	-- Other	3	5%
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:		
0303 31 00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	3	5%
0303 32 00	-- Plaice ( <i>Pleuronectes platessa</i> )	3	5%
0303 33 00	-- Sole ( <i>Solea spp.</i> )	3	5%
0303 39 00	-- Other	3	5%
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:		
0303 41 00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	3	5%
0303 42 00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	3	5%
0303 43 00	-- Skipjack or stripe-bellied bonito	3	5%
0302 44 00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	3	5%
0302 45 00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	3	5%
0302 46 00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	3	5%
0303 49 00	-- Other	3	5%
0303 50 00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	3	5%
0303 60 00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	3	5%
	- Other fish, excluding livers and roes:		
0303 71 00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	3	5%
0303 72 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	3	5%
0303 73 00	-- Coalfish ( <i>Pollachius virens</i> )	3	5%
0303 74	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):		
0302 74 10	--- Kingfish ( <i>Scomberomorus commerson</i> )	3	5%
0302 74 20	--- Indian mackerel ( <i>Rastrelliger kanagurta</i> )	3	5%
0303 75 00	-- Dogfish and other sharks	3	5%
0303 76 00	-- Eels ( <i>Anguilla spp.</i> )	3	5%
0303 77 00	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	3	5%
0303 78 00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	3	5%
0303 79	-- Other:		
0303 79 10	--- Fish of the family <i>Serranidae</i> (groupers)	3	5%
0303 79 20	--- Tilapia ( <i>Tilapia nilotica</i> , <i>Sarotherodon spp.</i> )	3	5%
0303 79 30	--- Fish of the family <i>Lutjanidae</i> (snappers and jobfish)	3	5%
0303 79 40	--- Fish of the family <i>Carangidae</i> (Jacks, trevallies and scads)	3	5%
0303 79 50	--- Emperors ( <i>Lethrinus spp.</i> , <i>Monotaxis spp.</i> )	3	5%
0303 79 60	--- Milkfish ( <i>Chanos chanos</i> )	3	5%
	--- Other:		
0303 79 91	---- Pomfrets ( <i>Pampus argentus</i> , <i>parastromateus niger</i> )	3	5%
0303 79 92	---- Seabreams (for example, picnic seabreams, yellowfin seabreams, santer seabreams, twobar seabreams, haffara seabreams)	3	5%
0303 79 93	---- Silver grunts	3	5%
0303 79 94	---- Mullet (for example, large scale mullet)	3	5%
0303 79 95	---- Rabbitfish	3	5%
0303 79 99	---- Other	3	5%
0303 80 00	- Livers and roes	3	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0304</b>	<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:</b>		
0304 10	- Fresh or chilled:	3	5%
0304 10 10	--- Of fish of the family <i>Serranidae</i> (groupers)	3	5%
0304 10 20	--- Of emperors ( <i>Lethrinus spp.</i> , <i>Monotaxis spp.</i> )	3	5%
0304 10 90	--- Other		
0304 20	- Frozen fillets:		
0304 20 10	--- Of fish of the family <i>Serranidae</i> (groupers)	3	5%
0304 20 20	--- Of emperors ( <i>Lethrinus spp.</i> , <i>Monotaxis spp.</i> )	3	5%
0304 20 90	--- Other	3	5%
0304 90 00	- Other	3	5%
<b>0305</b>	<b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:</b>		
0305 10 00	- Flours, meals and pellets of fish, fit for human consumption	3	5%
0305 20 00	- Livers and roes of fish, dried, smoked, salted or in brine	3	5%
0305 30 00	- Fish fillets, dried, salted or in brine, but not smoked	3	5%
	- Smoked fish, including fillets:		
0305 41 00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	3	5%
0305 42 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	3	5%
0305 49 00	-- Other	3	5%
	- Dried fish, whether or not salted but not smoked:		
0305 51 00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	3	5%
0305 59	-- Other:		
0305 59 10	--- Kingfish ( <i>Scomberomorus commerson</i> )	3	5%
0305 59 20	--- Striped mullet ( <i>Mugil cephalus</i> )	3	5%
	- Fish, salted but not dried or smoked and fish in brine:		
0305 61 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	3	5%
0305 62 00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	3	5%
0305 63 00	-- Anchovies ( <i>Engraulis spp.</i> )	3	5%
0305 69 00	-- Other	3	5%
<b>0306</b>	<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:</b>		
	- Frozen:		
0306 11 00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	3	Free
0306 12 00	-- Lobsters ( <i>Homarus spp.</i> )	3	Free
0306 13 00	-- Shrimps and prawns	3	Free
0306 14 00	-- Crabs	3	Free
0306 19 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	3	Free
	- Not frozen:		
0306 21 00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	4	Free
0306 22 00	-- Lobsters ( <i>Homarus spp.</i> )	4	Free
0306 23 00	-- Shrimps and prawns	4	Free
0306 24 00	-- Crabs	4	Free
0306 29 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	3	Free
<b>0307</b>	<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:</b>		
0307 10 00	- Oysters	4	5%
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307 21 00	-- Live, fresh or chilled	4	5%
0307 29 00	-- Other	3	5%
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):		
0307 31 00	-- Live, fresh or chilled	4	5%
0307 39 00	-- Other	3	5%
	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):		
0307 41 00	-- Live, fresh or chilled	4	5%
0307 49 00	-- Other	3	5%
	- Octopus ( <i>Octopus spp.</i> ):		
0307 51 00	-- Live, fresh or chilled	4	5%
0307 59 00	-- Other	3	5%
0307 60 00	- Snails, other than sea snails	4	5%
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307 91 00	-- Live, fresh or chilled	4	5%
0307 99 00	-- Other	3	5%

**CHAPTER 4**  
**DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;**  
**EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED**

**NOTES**

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 0405:
  - a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralizing salts and cultures of harmless lactic-acid-producing bacteria.
  - b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 0406 provided that they have the three following characteristics:
  - a) a milkfat content, by weight of the dry matter, of 5% or more;
  - b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
  - c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
  - a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 1702); or
  - b) albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 3502) or globulins (heading 3504).

**SUBHEADING NOTES**

1. For the purposes of subheading 0404 10 00, the expression "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405 10 00 the term "butter" does not include dehydrated butter or ghee (subheading 0405 90 00).

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0401</b>	<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter:</b>		
0401 10	- Of a fat content, by weight, not exceeding 1%:		
0401 10 30	--- Long-life milk in packings holding more than 1 litre	3	5%
0401 10 90	--- Other	3	5%
0401 20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:		
0401 20 30	--- Long-life milk in packings holding more than 1 litre	3	5%
0401 20 90	--- Other	3	5%
0401 30	- Of a fat content, by weight, exceeding 6%:		
0401 30 30	--- Long-life milk in packings holding more than 1 litre	3	5%
0401 30 90	--- Other	3	5%
<b>0402</b>	<b>Milk and cream, concentrated or containing added sugar or other sweetening matter:</b>		
0402 10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:		
0402 10 10	--- For industrial purposes	3	5%
0402 10 90	--- Other	3	5%
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
0402 21	-- Not containing added sugar or other sweetening matter:		
0402 21 10	--- For industrial purposes	3	5%
0402 21 90	--- Other	3	5%
0402 29	-- Other:		
0402 29 10	--- For industrial purposes	3	5%
0402 29 90	--- Other	3	5%
	- Other:		
0402 91	-- Not containing added sugar or other sweetening matter:		
0402 91 10	--- Milk	3	5%
0402 91 20	--- Cream	3	5%
0402 99	-- Other:		
0402 99 10	--- Milk	3	5%
0402 99 20	--- Cream	3	5%
<b>0403</b>	<b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:</b>		
0403 10 00	- Yogurt	3	5%
0403 90 00	- Other	3	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0404</b>	<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:</b>		
0404 10 00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	3	5%
0404 90 00	- Other	3	5%
<b>0405</b>	<b>Butter and other fats and oils derived from milk; dairy spreads:</b>		
0405 10 00	- Butter	3	5%
0405 20 00	- Dairy spreads	3	5%
0405 90 00	- Other	3	5%
<b>0406</b>	<b>Cheese and curd:</b>		
0406 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	3	5%
0406 20 00	- Grated or powdered cheese, of all kinds	3	5%
0406 30 00	- Processed cheese, not grated or powdered	3	12%
0406 40 00	- Blue-veined cheese	3	5%
0406 90	- Other cheese:		
0406 90 10	--- Cream cheese, fresh, fermented	3	12%
0406 90 20	--- Medium-hard and hard cheeses (e.g., Cheddar, Gouda or Gruyère)	3	12%
0406 90 90	--- Other	3	5%
<b>0407 00</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked</b>		
	--- Fresh:		
0407 00 11	---- For hatching	2	Free
0407 00 19	---- Other	3	20% or SAR 0.06 each
0407 00 90	--- Other	3	5%
<b>0408</b>	<b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:</b>		
	- Egg yolks:		
0408 11 00	-- Dried	3	20%
0408 19 00	-- Other	3	20%
	- Other:		
0408 91 00	-- Dried	3	20%
0408 99 00	-- Other	3	20%
<b>0409 00 00</b>	<b>Natural honey</b>	3	5%
<b>0410 00</b>	<b>Edible products of animal origin, not elsewhere specified or included:</b>		
0410 00 10	--- Turtles' eggs	3	5%
0410 00 20	--- Salanganes' nests (birds' nests)	3	5%
0410 00 90	--- Other	3	5%

**CHAPTER 5**  
**PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED**

**NOTES**

1. This Chapter does not cover:
  - a) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - b) hides or skins (including furskins) other than goods of heading 0505 and parings and similar waste of raw hides or skins of heading 0511 (Chapter 41 or 43);
  - c) animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - d) prepared knots or tufts for broom or brush making (heading 9603).
2. For the purposes of heading 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0501 00 00</b>	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair</b>	5	5%
<b>0502</b>	<b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:</b>		
0502 10 00	- Pigs', hogs' or boars' bristles and hair and waste thereof		Banned
0502 90 00	- Other	2	5%
<b>0503 00 00</b>	<b>Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material</b>	6	5%
<b>0504 00</b>	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked::</b>		
0504 00 10	--- Guts	6	5%
0504 00 20	--- Stomachs	6	5%
0504 00 90	--- Other	6	5%
<b>0505</b>	<b>Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:</b>		
0505 10 00	- Feathers of a kind used for stuffing; down	2	5%
0505 90 00	- Other	2	5%
<b>0506</b>	<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products:</b>		
0506 10 00	- Ossein and bones treated with acid	2	5%
0506 90 00	- Other	2	5%
<b>0507</b>	<b>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:</b>		
0507 10 00	- Ivory; ivory powder and waste	2	5%
0507 90	- Other:		
0507 90 10	--- Ivory, tortoise-shell, whalebone and whalebone hair; powder and waste thereof	2	5%
0507 90 20	--- Horns, antlers, hooves, nails, claws and beaks; powder and waste thereof	2	5%
<b>0508 00</b>	<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:</b>		
0508 00 10	--- Coral	2	5%
0508 00 20	--- Yusr (black coral)	2	5%
0508 00 30	--- Shells of molluscs, crustaceans or echinoderms	2	5%
0508 00 90	--- Other	2	5%
<b>0509 00</b>	<b>Natural sponges of animal origin:</b>		
0509 00 10	--- Raw	2	5%
0509 00 20	--- Prepared (e.g., by removal of calcareous matter or by bleaching)	2	5%
<b>0510 00</b>	<b>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved:</b>		
0510 00 10	--- Ambergris, castoreum, civet and musk	2	5%
0510 00 90	--- Other	2	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0511</b>	<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:</b>		
0511 10 00	- Bovine semen	2	5%
	- Other:		
0511 91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
0511 91 10	--- Inedible fish eggs and roes	2	5%
0511 91 20	--- Dead animals of Chapter 3	2	5%
0511 91 90	--- Other	2	5%
0511 99	-- Other:		
0511 99 10	--- Cochineal and similar insects	2	5%
0511 99 20	--- Silkworm eggs	2	5%
0511 99 30	--- Ant eggs	2	5%
0511 99 40	--- Animal blood; meat and offal unfit for human consumption	2	5%
0511 99 50	--- Sinews and tendons; parings and similar waste of raw hides or skins	2	5%
0511 99 90	--- Other	2	5%

## SECTION II VEGETABLE PRODUCTS

### NOTE

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

### CHAPTER 6 LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

### NOTES

1. Subject to the second part of heading 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0601</b>	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212:</b>		
0601 10 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	2	Free
0601 20 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	2	Free
<b>0602</b>	<b>Other live plants (including their roots), cuttings and slips; mushroom spawn:</b>		
0602 10	- Unrooted cuttings and slips:		
0602 10 10	--- Grapevine slips	2	Free
0602 10 90	--- Other	2	Free
0602 20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:		
0602 20 10	--- Date palm saplings	2, 3	Free
0602 20 90	--- Other	2	Free
0602 30	- Rhododendrons and azaleas, grafted or not:		
0602 30 10	--- Ornamental shrubs	2	5%
0602 30 90	--- Other	2	5%
0602 40 00	- Roses, grafted or not	2	5%
0602 90 00	- Other	2	5%
<b>0603</b>	<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:</b>		
0603 10 00	- Fresh	2	5%
0603 90 00	- Other	2	5%
<b>0604</b>	<b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:</b>		
0604 10 00	- Mosses and lichens	2	5%
	- Other:		
0604 91 00	-- Fresh	2	5%
0604 99 00	-- Other	2	5%

**CHAPTER 7**  
**EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS**

**NOTES**

1. This Chapter does not cover forage products of heading 1214.
2. In headings 0709, 0710, 0711 and 0712 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than:
  - a) dried leguminous vegetables, shelled (heading 0713);
  - b) sweet corn in the forms specified in headings 1102 to 1104;
  - c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);
  - d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 0904).

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0701</b>	<b>Potatoes, fresh or chilled:</b>		
0701 10 00	- Seed	2	Free
0701 90 00	- Other	2	Free
<b>0702 00 00</b>	<b>Tomatoes, fresh or chilled</b>	2	Free
<b>0703</b>	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:</b>		
0703 10	- Onions and shallots:		
	--- Onions:		
0703 10 11	---- For food, with green or dried skin	2	Free
0703 10 12	---- For sowing	2	Free
0703 10 20	--- Shallots	2	Free
0703 20 00	- Garlic	2	Free
0703 90 00	- Leeks and other alliaceous vegetables	2	Free
<b>0704</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:</b>		
0704 10 00	- Cauliflowers and headed broccoli	2	Free
0704 20 00	- Brussels sprouts	2	Free
0704 90 00	- Other	2	Free
<b>0705</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled:</b>		
	- Lettuce:		
0705 11 00	-- Cabbage lettuce (head lettuce)		
0705 19 00	-- Other	2	Free
	- Chicory:	2	Free
0705 21 00	-- Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )		
0705 29 00	-- Other	2	Free
<b>0706</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:</b>		
0706 10 00	- Carrots and turnips	2	Free
0706 90 00	- Other	2	Free
<b>0707 00 00</b>	<b>Cucumbers and gherkins, fresh or chilled</b>	2	Free
<b>0708</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled:</b>		
0708 10 00	- Peas ( <i>Pisum sativum</i> )	2	Free
0708 20 00	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	2	Free
0708 90	- Other leguminous vegetables:		
0708 90 10	--- Horse beans	2	Free
0708 90 90	--- Other	2	Free
<b>0709</b>	<b>Other vegetables, fresh or chilled:</b>		
0709 10 00	- Globe artichokes	2	Free
0709 20 00	- Asparagus	2	Free
0709 30 00	- Aubergines (egg-plants)	2	Free
0709 40 00	- Celery other than celeriac	2	Free
	- Mushrooms and truffles:		
0709 51 00	-- Mushrooms of the genus <i>Agaricus</i>	2	Free
0709 52 00	-- Truffles	2	Free
0709 59 00	-- Other	2	Free
0709 60 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	2	Free
0709 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	2	Free
0709 90	- Other:		
0709 90 10	--- Pumpkins	2	Free
0709 90 20	--- Marrows	2	Free

HS Code	Description of Goods	Restriction Code	Rate of duty
0709 90 30	--- Olives	2	Free
0709 90 40	--- Okra	2	Free
0709 90 50	--- Parsley	2	Free
0709 90 60	--- Chervil	2	Free
0709 90 90	--- Other	2	Free
<b>0710</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</b>		
0710 10 00	- Potatoes	3	12%
	- Leguminous vegetables, shelled or unshelled:		
0710 21 00	-- Peas ( <i>Pisum sativum</i> )	3	5%
0710 22 00	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	3	5%
0710 29 00	-- Other	3	5%
0710 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	3	5%
0710 40 00	- Sweet corn	3	5%
0710 80 00	- Other vegetables	3	5%
0710 90 00	- Mixtures of vegetables	3	5%
<b>0711</b>	<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:</b>		
0711 20 00	- Olives	3	5%
0711 30 00	- Capers	3	5%
0711 40 00	- Cucumbers and gherkins	3	5%
	- Mushrooms and truffles:		
0711 51 00	-- Mushrooms of the genus <i>Agaricus</i>	3	5%
0711 59 00	-- Other	3	5%
0711 90 00	- Other vegetables; mixtures of vegetables	3	5%
<b>0712</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:</b>		
0712 20 00	- Onions	3	5%
	- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:		
0712 31 00	-- Mushrooms of the genus <i>Agaricus</i> :	3	5%
0712 32 00	-- Wood ears ( <i>Auricularia spp.</i> )	3	5%
0712 33 00	-- Jelly fungi ( <i>Tremella spp.</i> )	3	5%
0712 39 00	-- Other	3	5%
0712 90 00	- Other vegetables; mixtures of vegetables	3	5%
<b>0713</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split:</b>		
0713 10 00	- Peas ( <i>Pisum sativum</i> )	3	5%
0713 20 00	- Chickpeas (garbanzos)	3	5%
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):		
0713 31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:		
0713 31 10	--- For sowing	2	Free
0713 31 20	--- For human or animal consumption	3	5%
	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ):		
0713 32 10	--- For sowing	2	Free
0713 32 20	--- For human or animal consumption	3	5%
0713 33	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):		
0713 33 10	--- For sowing	2	Free
0713 33 20	--- For human or animal consumption	3	5%
0713 39 00	-- Other	7	5%
0713 40 00	- Lentils	7	5%
0713 50 00	- Broad beans ( <i>Vicia faba var. major</i> ) and horse beans ( <i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i> )	7	5%
0713 90	- Other:		
0713 90 10	--- Mung beans	7	5%
0713 90 90	--- Other	7	5%
<b>0714</b>	<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:</b>		
0714 10 00	- Manioc (cassava)	8	5%
0714 20 00	- Sweet potatoes	8	5%
0714 90	- Other:		
0714 90 10	--- Salep	8	5%
0714 90 90	--- Other	8	5%

**CHAPTER 8**  
**EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS**

**NOTES**

2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
- a) for additional preservation or stabilization (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
  - b) to improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0801</b>	<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:</b>		
	- Coconuts:		
0801 11 00	-- Desiccated	3	5%
0801 19 00	-- Other	3	5%
	- Brazil nuts:		
0801 21 00	-- In shell	3	5%
0801 22 00	-- Shelled	3	5%
	- Cashew nuts:		
0801 31 00	-- In shell	3	5%
0801 32 00	-- Shelled	3	5%
<b>0802</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled:</b>		
	- Almonds:		
0802 11 00	-- In shell	3	5%
0802 12 00	-- Shelled	3	5%
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ):		
0802 21 00	-- In shell	3	5%
0802 22 00	-- Shelled	3	5%
	- Walnuts:		
0802 31 00	-- In shell	3	5%
0802 32 00	-- Shelled	3	5%
0802 40 00	- Chestnuts ( <i>Castanea spp.</i> )	3	5%
	- Pistachios:		
0802 50	---		
0802 50 10	--- In shell	3	5%
0802 50 20	--- Shelled	3	5%
0802 90	- Other:		
	---- Pine nuts:		
0802 90 11	---- In shell	3	5%
0802 90 12	---- Shelled	3	5%
0802 90 20	--- Green nuts (banak)	3	5%
	---- Other:		
0802 90 91	---- In shell	3	5%
0802 90 92	---- Shelled	3	5%
<b>0803 00 00</b>	<b>Bananas, including plantains, fresh or dried</b>	8	Free
<b>0804</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:</b>		
	- Dates:		
0804 10	---		
0804 10 10	--- Fresh	2	Free
0804 10 20	--- Dried	2	Free
0804 10 30	--- Dried and pressed	2	Free
0804 10 90	--- Other	2	Free
0804 20	- Figs:		
0804 20 10	--- Fresh	2	Free
0804 20 20	--- Dried	2	Free
0804 30 00	- Pineapples	2	Free
0804 40 00	- Avocados	2	Free
0804 50	- Guavas, mangoes and mangosteens:		
0804 50 10	--- Guavas	2	Free
0804 50 20	--- Mangoes	2	Free
0804 50 30	--- Mangosteens	2	Free
<b>0805</b>	<b>Citrus fruit, fresh or dried:</b>		
0805 10 00	- Oranges	8	Free
0805 20 00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	8	Free
0805 40 00	- Grapefruit	8	Free
0805 50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus Latifolia</i> ):		
0805 50 10	--- Fresh	2	Free
0805 50 20	--- Dried	3	Free
0805 90 00	- Other	8	Free

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0806</b>	<b>Grapes, fresh or dried:</b>		
0806 10 00	- Fresh	2	Free
0806 20 00	- Dried	3	Free
<b>0807</b>	<b>Melons (including watermelons) and papaws (papayas), fresh:</b>		
	- Melons (including watermelons):		
0807 11 00	-- Watermelons	2	Free
0807 19	-- Other:		
0807 19 10	--- Melons (musk melons and sweet melons)	2	Free
0807 19 90	--- Other	2	Free
0807 20 00	- Papaws (papayas)	2	Free
<b>0808</b>	<b>Apples, pears and quinces, fresh:</b>		
0808 10 00	- Apples	2	Free
0808 20	- Pears and quinces:		
0808 20 10	--- Pears	2	Free
0808 20 20	--- Quinces	2	Free
<b>0809</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:</b>		
0809 10 00	- Apricots	2	Free
0809 20 00	- Cherries	2	Free
0809 30 00	- Peaches, including nectarines	2	Free
0809 40 00	- Plums and sloes	2	Free
<b>0810</b>	<b>Other fruit, fresh:</b>		
0810 10 00	- Strawberries	2	Free
0810 20 00	- Raspberries, blackberries, mulberries and loganberries	2	Free
0810 30 00	- Black, white or red currants and gooseberries	2	Free
0810 40 00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	2	Free
0810 50 00	- Kiwifruit	2	Free
0810 60 00	- Durians	2	Free
0810 90	- Other:		
0810 90 10	--- Pomegranates	2	Free
0810 90 20	--- Medlars	2	Free
0810 90 30	--- Prickly pears	2	Free
0810 90 90	--- Other	2	Free
<b>0811</b>	<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:</b>		
0811 10 00	- Strawberries	3	5%
0811 20 00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	3	5%
0811 90 00	- Other	3	5%
<b>0812</b>	<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:</b>		
0812 10 00	- Cherries	3	5%
0812 90 00	- Other	3	5%
<b>0813</b>	<b>Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this Chapter:</b>		
0813 10 00	- Apricots	3	5%
0813 20 00	- Prunes	3	5%
0813 30 00	- Apples	3	5%
0813 40	- Other fruit:		
0813 40 10	--- Cherries	3	5%
0813 40 20	--- Tamarinds (red)	3	5%
0813 40 30	--- Pears	3	5%
0813 40 90	--- Other	3	5%
0813 50 00	- Mixtures of nuts or dried fruits of this Chapter	3	5%
<b>0814 00 00</b>	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions</b>	8	5%

**CHAPTER 9**  
**COFFEE, TEA, MATE AND SPICES**

**NOTES**

1. Mixtures of the products of headings 0904 to 0910 are to be classified as follows:

- a) mixtures of two or more of the products of the same heading are to be classified in that heading;  
b) mixtures of two or more of the products of different headings are to be classified in heading 0910.

The addition of other substances to the products of headings 0904 to 0910 (or to the mixtures referred to in paragraph a) or b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 1211.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>0901</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:</b>		
	- Coffee, not roasted:		
0901 11 00	-- Not decaffeinated	3	Free
0901 12 00	-- Decaffeinated	3	Free
	- Coffee, roasted:		
0901 21 00	-- Not decaffeinated	3	Free
0901 22 00	-- Decaffeinated	3	Free
0901 90 00	- Other	3	Free
<b>0902</b>	<b>Tea, whether or not flavoured:</b>		
0902 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	3	Free
0902 20 00	- Other green tea (not fermented)	3	Free
0902 30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:		
0902 30 10	--- In small packings of a content not exceeding 3 g	3	12%
0902 30 90	--- Other	3	Free
0902 40 00	- Other black tea (fermented) and other partly fermented tea	3	Free
<b>0903 00 00</b>	<b>Maté</b>	3	5%
<b>0904</b>	<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or the genus <i>Pimenta</i>:</b>		
	- Pepper:		
0904 11 00	-- Neither crushed nor ground	3	5%
0904 12 00	-- Crushed or ground	3	5%
0904 20 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	3	5%
<b>0905 00 00</b>	<b>Vanilla</b>	3	5%
<b>0906</b>	<b>Cinnamon and cinnamon-tree flowers:</b>		
0906 10 00	- Neither crushed nor ground	3	5%
0906 20 00	- Crushed or ground	3	5%
<b>0907 00 00</b>	<b>Cloves (whole fruit, cloves and stems)</b>	3	5%
<b>0908</b>	<b>Nutmeg, mace and cardamoms:</b>		
0908 10 00	- Nutmeg	3	5%
0908 20 00	- Mace		Banned
0908 30 00	- Cardamoms	3	Free
<b>0909</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:</b>		
0909 10 00	- Seeds of anise or badian	3	5%
0909 20 00	- Seeds of coriander	3	5%
0909 30 00	- Seeds of cumin	3	5%
0909 40 00	- Seeds of caraway	3	5%
0909 50 00	- Seeds of fennel; juniper berries	3	5%
<b>0910</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:</b>		
0910 10 00	- Ginger	8	5%
0910 20 00	- Saffron	3	5%
0910 30 00	- Turmeric (curcuma)	3	5%
0910 40 00	- Thyme; bay leaves	3	5%
0910 50 00	- Curry	3	5%
	- Other spices:		
0910 91 00	-- Mixtures referred to in Note 1 b) to this Chapter	3	5%
0910 99	-- Other:		
0910 99 10	--- Fenugreek	3	5%
0910 99 90	--- Other	3	5%

## CHAPTER 10 CEREALS

### NOTES

1. a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 1006.
2. Heading 1005 does not cover sweet corn (Chapter 7).

### SUBHEADING NOTE

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

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1001</b>	<b>Wheat and meslin:</b>		
1001 10 00	- Durum wheat	2, 9	Free
1001 90	- Other:		
1001 90 10	--- Common wheat	2, 9	Free
1001 90 20	--- Spelt	2, 9	Free
1001 90 30	--- Meslin	2, 9	Free
<b>1002 00 00</b>	<b>Rye</b>	2	5%
<b>1003 00 00</b>	<b>Barley</b>	2	Free
<b>1004 00</b>	<b>Oats:</b>		
1004 00 10	--- Grey (or black) oats	2	Free
1004 00 20	--- White (or yellow) oats	2	Free
<b>1005</b>	<b>Maize (corn):</b>		
1005 10 00	- Seed	2	Free
1005 90	- Other:		
1005 90 10	--- Golden yellow maize	2	Free
1005 90 20	--- White maize	2	Free
1005 90 30	--- Reddish-brown or mottled maize	2	Free
1005 90 90	--- Other	2	Free
<b>1006</b>	<b>Rice:</b>		
1006 10 00	- Rice in the husk (paddy or rough)	3	Free
1006 20 00	- Husked (brown) rice	3	Free
1006 30 00	- Semi-milled or wholly milled rice, whether or not polished or glazed:	3	Free
1006 40 00	- Broken rice	3	Free
<b>1007 00 00</b>	<b>Grain sorghum</b>	2	5%
<b>1008</b>	<b>Buckwheat, millet and canary seed; other cereals:</b>		
1008 10 00	- Buckwheat	2	Free
1008 20 00	- Millet	2	Free
1008 30 00	- Canary seed	2	Free
1008 90 00	- Other cereals	2	Free

**CHAPTER 11**  
**PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES;**  
**INULIN; WHEAT GLUTEN**

**NOTES**

1. This Chapter does not cover:
- a) roasted malt put up as coffee substitutes (heading 0901 or 2101);
  - b) prepared flours, groats, meals or starches of heading 1901;
  - c) corn flakes or other products of heading 1904;
  - d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
  - e) pharmaceutical products (Chapter 30); or
  - f) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
- a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
  - b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
- Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.
- B) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.
- Otherwise, they fall within heading 1103 or 1104

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye .....	45%	2.5%	80%	–
Barley .....	45%	3 %	80%	–
Oats .....	45%	5 %	80%	–
Maize (corn) and grain sorghum .....	45%	2 %	–	90%
Rice .....	45%	1.6%	80%	–
Buckwheat .....	45%	4 %	80%	–

3. For the purposes of heading 1103, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:
- a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
  - b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1101 00</b>	<b>Wheat or meslin flour:</b>		
1101 00 10	--- Wheat flour	3	Free
1101 00 20	--- Meslin flour	3	Free
<b>1102</b>	<b>Cereal flours other than of wheat or meslin:</b>		
1102 10 00	- Rye flour	3	Free
1102 20 00	- Maize (corn) flour	3	Free
1102 30 00	- Rice flour	3	Free
1102 90	- Other:		
1102 90 10	--- Barley flour	3	Free
1102 90 20	--- Oat flour	3	Free
1102 90 30	--- Sorghum flour	3	Free
1102 90 40	--- Buckwheat flour	3	Free
1102 90 50	--- Millet flour	3	Free
1102 90 90	--- Other	3	Free
<b>1103</b>	<b>Cereal groats, meal and pellets:</b>		
	- Groats and meal:		
1103 11	-- Of wheat:		
1103 11 10	--- Groats	3	Free
1103 11 20	--- Meal	3	Free
1103 13	-- Of maize (corn):		
1103 13 10	--- Groats	3	Free
1103 13 20	--- Meal	3	Free
1103 19	-- Of other cereals:		
1103 19 10	--- Of barley	3	Free
1103 19 20	--- Of sorghum	3	Free

HS Code	Description of Goods	Restriction Code	Rate of duty
1103 19 30	--- Of rye	3	Free
1103 19 40	--- Of buckwheat	3	Free
1103 19 50	--- Of millet	3	Free
1103 19 90	--- Of other cereals	3	Free
1103 20 00	- Pellets	3	Free
<b>1104</b>	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground:</b>		
	- Rolled or flaked grains:		
1104 12 00	-- Of oats	3	5%
1104 19	-- Of other cereals:		
1104 19 10	--- Of wheat	3	5%
1104 19 20	--- Of rye	3	5%
1104 19 30	--- Of buckwheat	3	5%
1104 19 40	--- Of millet	3	5%
1104 19 50	--- Of sorghum	3	5%
1104 19 60	--- Of maize (corn)	3	5%
1104 19 90	--- Of other cereals	3	5%
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104 22 00	-- Of oats	3	5%
1104 23 00	-- Of maize (corn)	3	5%
1104 29	-- Of other cereals:		
1104 29 10	--- Of wheat	3	5%
1104 29 20	--- Of rye	3	5%
1104 29 30	--- Of buckwheat	3	5%
1104 29 40	--- Of millet	3	5%
1104 29 50	--- Of sorghum	3	5%
1104 29 90	--- Of other cereals	3	5%
1104 30 00	- Germ of cereals, whole, rolled, flaked or ground	3	5%
<b>1105</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes:</b>		
1105 10	- Flour, meal and powder:		
1105 10 10	--- Flour	3	5%
1105 10 20	--- Meal	3	5%
1105 10 30	--- Powder	3	5%
1105 20 00	- Flakes, granules and pellets	3	5%
<b>1106</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8:</b>		
1106 10	- Of the dried leguminous vegetables of heading 0713:		
	--- Flour:		
1106 10 11	---- Of peas	3	5%
1106 10 12	---- Of chickpeas	3	5%
1106 10 13	---- Of kidney beans	3	5%
1106 10 14	---- Of haricot beans	3	5%
1106 10 15	---- Of lentils	3	5%
1106 10 16	---- Of horse beans	3	5%
1106 10 19	---- Other	3	5%
	--- Meal:		
1106 10 61	---- Of peas	3	5%
1106 10 62	---- Of chickpeas	3	5%
1106 10 63	---- Of kidney beans	3	5%
1106 10 64	---- Of haricot beans	3	5%
1106 10 65	---- Of lentils	3	5%
1106 10 66	---- Of horse beans	3	5%
1106 10 69	---- Other	3	5%
1106 20	- Of sago or of roots or tubers of heading 0714:		
1106 20 10	--- Sago flour	3	5%
1106 20 20	--- Sago meal	3	5%
	--- Of roots or tubers:		
1106 20 31	---- Of manioc (cassava)	3	5%
1106 20 32	---- Of arrowroot	3	5%
1106 20 33	---- Of salep	3	5%
1106 20 34	---- Of Jerusalem artichokes	3	5%
1106 20 35	---- Of sweet potatoes	3	5%
1106 20 39	---- Of other roots and tubers	3	5%
1106 30	- Of the products of Chapter 8:		
1106 30 10	--- Of chestnuts	3	5%
1106 30 20	--- Of almonds	3	5%
1106 30 30	--- Of dates	3	5%
1106 30 40	--- Of bananas	3	5%
1106 30 50	--- Of coconuts	3	5%
1106 30 60	--- Of tamarinds	3	5%
1106 30 70	--- Of fruit peel	3	5%
1106 30 80	--- Of lemon	3	5%
1106 30 90	--- Other	3	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1107</b>	<b>Malt, whether or not roasted:</b>		
1107 10 00	- Not roasted	3	5%
1107 20 00	- Roasted	3	5%
<b>1108</b>	<b>Starches; inulin:</b>		
	- Starches:		
1108 11 00	-- Wheat starch	3	5%
1108 12 00	-- Maize (corn) starch	3	5%
1108 13 00	-- Potato starch	3	5%
1108 14 00	-- Manioc (cassava) starch	3	5%
1108 19	-- Other starches:		
1108 19 10	--- Rice starch	3	5%
1108 19 20	--- Arrowroot starch	3	5%
1108 19 30	--- Sago starch	3	5%
1108 19 90	--- Other starches	3	5%
1108 20 00	- Inulin	3	5%
<b>1109 00 00</b>	<b>Wheat gluten, whether or not dried</b>	3	5%

**CHAPTER 12**  
**OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT;**  
**INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER**

**NOTES**

1. Heading 1207 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or Chapter 20).
2. Heading 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304 to 2306.
3. For the purposes of heading 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".  
 Heading 1209 does not, however, apply to the following even if for sowing:
  - a) leguminous vegetables or sweet corn (Chapter 7);
  - b) spices or other products of Chapter 9;
  - c) cereals (Chapter 10); or
  - d) products of headings 1201 to 1207 or 1211.
4. Heading 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.  
 Heading 1211 does not, however, apply to:
  - a) medicaments of Chapter 30;
  - b) perfumery, cosmetic or toilet preparations of Chapter 33; or
  - c) insecticides, fungicides, herbicides, disinfectants or similar products of heading 3808.
5. For the purposes of heading 1212, the term "seaweeds and other algae" does not include:
  - a) dead single-cell micro-organisms of heading 2102;
  - b) cultures of micro-organisms of heading 3002; or
  - c) fertilizers of heading 3101 or 3105.

**SUBHEADING NOTE**

1. For the purposes of subheading 1205 10 00, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gramme.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1201 00</b>	<b>Soya beans, whether or not broken:</b>		
1201 00 10	- - - Whole	2	5%
1201 00 20	- - - Broken	2	5%
<b>1202</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</b>		
1202 10 00	- In shell	3	5%
1202 20 00	- Shelled, whether or not broken	3	5%
<b>1203 00 00</b>	<b>Copra</b>	3	5%
<b>1204 00 00</b>	<b>Linseed, whether or not broken</b>	3	5%
<b>1205</b>	<b>Rape or colza seeds, whether or not broken</b>		
1205 10 00	- Low erucic acid rape or colza seeds	3	5%
1205 90 00	- Other	3	5%
<b>1206 00 00</b>	<b>Sunflower seeds, whether or not broken</b>	3	5%
<b>1207</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken:</b>		
1207 10 00	- Palm nuts and kernels	3	5%
1207 20 00	- Cotton seeds	3	5%
1207 30 00	- Castor oil seeds	3	5%
1207 40 00	- Sesamum seeds	3	5%
1207 50 00	- Mustard seeds	3	5%
1207 60 00	- Safflower seeds	3	5%
	- Other:		
1207 91 00	- - Poppy seeds		Banned
1207 99	- - Other:		
1207 99 10	- - - Poppy heads		Banned
1207 99 20	- - - Hemp seeds		Banned
1207 99 90	- - - Other	3	5%
<b>1208</b>	<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:</b>		
1208 10 00	- Of soya beans	3	5%
1208 90 00	- Other	3	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1209</b>	<b>Seeds, fruit and spores, of a kind used for sowing:</b>		
1209 10 00	- Sugar beet seed	2	Free
	- Seeds of forage plants:		
1209 21 00	-- Lucerne (alfalfa) seed	2	Free
1209 22 00	-- Clover ( <i>Trifolium spp.</i> ) seed	2	Free
1209 23 00	-- Fescue seed	2	Free
1209 24 00	-- Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed	2	Free
1209 25 00	-- Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed	2	Free
1209 26 00	-- Timothy grass seed	2	Free
1209 29	-- Other:		
1209 29 10	--- Lupine seed	2	Free
1209 29 90	--- Other	2	Free
1209 30 00	- Seeds of herbaceous plants cultivated principally for their flowers	2	Free
	- Other:		
1209 91	-- Vegetable seeds:		
1209 91 10	--- Tomato seed	2	Free
1209 91 20	--- Leek seed	2	Free
1209 91 30	--- Radish seed	2	Free
1209 91 40	--- Carrot seed	2	Free
1209 91 50	--- Cucumber seed	2	Free
1209 91 60	--- Marrow seed	2	Free
1209 91 70	--- Pumpkin seed	2	Free
1209 91 80	--- Aubergine (eggplant) seed	2	Free
	--- Other:		
1209 91 91	---- Lettuce seed	2	Free
1209 91 92	---- Watercress seed	2	Free
1209 91 93	---- Pepper ( <i>Pimenta</i> ) seed	2	Free
1209 91 99	---- Other	2	Free
1209 99 00	-- Other	2	Free
<b>1210</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:</b>		
1210 10 00	- Hop cones, neither ground nor powdered nor in the form of pellets	8	5%
1210 20 00	- Hop cones, ground, powdered or in the form of pellets; lupulin	3	5%
<b>1211</b>	<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:</b>		
1211 10 00	- Licorice roots	8	5%
1211 20 00	- Ginseng roots	8	5%
1211 30 00	- Coca leaf		Banned
1211 40 00	- Poppy straw		Banned
1211 90	- Other:		
1211 90 10	--- Black caraway ( <i>Nigella sativa L.</i> )	3	5%
1211 90 20	--- Black poppy		Banned
1211 90 30	--- Chips of aloeswood, sandalwood and other incense wood	3	5%
1211 90 40	--- Mint	3	5%
1211 90 50	--- Hibiscus	3	5%
1211 90 60	--- Indian hemp		Banned
1211 90 70	--- Siwak sticks	3	5%
1211 90 90	--- Other	8	5%
<b>1212</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:</b>		
1212 10	- Locust beans, including locust bean seeds:		
1212 10 10	--- Locust beans	8	5%
1212 10 20	--- Locust bean seeds	3	5%
1212 20 00	- Seaweeds and other algae	8	5%
1212 30 00	- Apricot, peach (including nectarine) or plum stones and kernels	3	5%
	- Other:		
1212 91 00	-- Sugar beet	8	5%
1212 99	-- Other:		
1212 99 10	--- Melon (including watermelon) seeds	3	5%
1212 99 30	--- Sugar cane	8	5%
1212 99 40	--- Pumpkin, squash and marrow seeds	3	5%
1212 99 90	--- Other	3	5%
<b>1213 00</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:</b>		
1213 00 10	--- Straw	2	5%
1213 00 90	--- Other	2	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1214</b>	<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:</b>		
1214 10 00	- Lucerne (alfalfa) meal and pellets	2	5%
1214 90	- Other:		
1214 90 10	- - - Lupines	2	5%
1214 90 20	- - - Vetches and chickling vetches	2	5%
1214 90 90	- - - Other	2	5%

**CHAPTER 13**  
**LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS**

**NOTE**

1. Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to:
- a) liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704);
  - b) malt extract (heading 1901);
  - c) extracts of coffee, tea or maté (heading 2101);
  - d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
  - e) camphor, glycyrrhizin or other products of heading 2914 or 2938;
  - f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);
  - g) medicaments of heading 3003 or 3004 or blood-grouping reagents (heading 3006);
  - h) tanning or dyeing extracts (heading 3201 or 3203);
  - ij) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
  - k) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1301</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):</b>		
1301 10 00	- Lac	3	5%
1301 20 00	- Gum Arabic	3	5%
1301 90	- Other:		
1301 90 10	--- Gum tragacanth	3	5%
1301 90 20	--- Mastic	3	5%
1301 90 30	--- Gum benzoin	3	5%
1301 90 40	--- Asafoetida	3	5%
1301 90 50	--- Myrrh	3	5%
1301 90 60	--- Shahari gum	3	5%
1301 90 70	--- Frankincense	3	5%
1301 90 80	--- Lami gum	3	5%
	--- Other:		
1301 90 91	---- Gum-resins	3	5%
1301 90 92	---- Oleoresins	3	5%
1301 90 93	---- Balsams	3	5%
1301 90 99	---- Other	3	5%
<b>1302</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</b>		
	- Vegetable saps and extracts:		
1302 11 00	-- Opium		Banned
1302 12 00	-- Of liquorice	3	5%
1302 13 00	-- Of hops	3	5%
1302 14 00	-- Of pyrethrum or of the roots of plants containing rotenone	3	5%
1302 19	-- Other:		
1302 19 10	--- Extracts or tinctures of any plant of the genus Cannabis		Banned
1302 19 20	--- Ginseng extract	3	5%
1302 19 30	--- Tahini (sesame seed paste)	3	20%
1302 19 40	--- Opuntia (Saber) extract	3	5%
1302 19 50	--- Gentian extract	3	5%
1302 19 60	--- Manna	3	5%
1302 19 70	--- Other medicinal extracts	3	5%
1302 19 90	--- Other	3	5%
1302 20 00	- Pectic substances, pectinates and pectates	3	5%
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302 31 00	-- Agar-agar	3	5%
1302 32 00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	3	5%
1302 39 00	-- Other	3	5%

**CHAPTER 14**  
**VEGETABLE PLAITING MATERIALS;**  
**VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED**

**NOTES**

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).
3. Heading 1402 does not apply to wood wool (heading 4405).
4. Heading 1403 does not apply to prepared knots or tufts for broom or brush making (heading 9603).

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1401</b>	<b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):</b>		
1401 10 00	- Bamboos		5%
1401 20 00	- Rattans		5%
1401 90	- Other:		
1401 90 10	--- Osier		5%
1401 90 20	--- Reeds		5%
1401 90 90	--- Other		5%
<b>1402 00 00</b>	<b>Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material</b>		5%
<b>1403 00 00</b>	<b>Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles</b>		5%
<b>1404</b>	<b>Vegetable products not elsewhere specified or included:</b>		
1404 10	- Raw vegetable materials of a kind used primarily in dyeing or tanning:		
1404 10 10	--- Wood		5%
1404 10 20	--- Bark		5%
1404 10 30	--- Gall nuts	3	5%
1404 10 40	--- Henna	3	5%
1404 10 90	--- Other		5%
1404 20 00	- Cotton linters		5%
1404 90	- Other:		
1404 90 10	--- Hard seeds, pips, hulls and nuts, of a kind used for carving, for the manufacture of buttons, rosary beads and other fancy goods (for example, corozo and dom)		5%
1404 90 90	--- Other		5%

**SECTION III  
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

**CHAPTER 15  
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

**NOTES**

1. This Chapter does not cover:
  - a) pig fat or poultry fat of heading 0209;
  - b) cocoa butter, fat or oil (heading 1804);
  - c) edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);
  - d) greaves (heading 2301) or residues of headings 2304 to 2306;
  - e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulpho-nated oils or other goods of Section VI; or
  - f) factice derived from oils (heading 4002).
2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).
3. Heading 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.

**SUBHEADING NOTE**

1. For the purposes of subheadings 1514 11 00 and 1514 19 00, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1501 00</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:</b>		
1501 00 10	--- Poultry fat	3	5%
1501 00 20	--- Poultry bone fat and fats obtained from waste	3	5%
1501 00 30	--- Lard and other pig fats including bone fat and fats obtained from waste		Banned
<b>1502 00</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 1503:</b>		
1502 00 10	--- Fats of bovine animals	3	5%
1502 00 20	--- Fats of sheep or goats	3	5%
<b>1503 00</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:</b>		
	--- Oleostearin:		
1503 00 11	---- Of swine		Banned
1503 00 19	---- Other	3	5%
	--- Oleomargarine:		
1503 00 21	---- Of swine		Banned
1503 00 29	---- Other	3	5%
	--- Other:		
1503 00 91	---- Of swine		Banned
1503 00 99	---- Other	3	5%
<b>1504</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</b>		
1504 10 00	- Fish-liver oils and their fractions	3	5%
1504 20 00	- Fats and oils and their fractions, of fish, other than liver oils	3	5%
1504 30 00	- Fats and oils and their fractions, of marine mammals	3	5%
<b>1505 00 00</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin)</b>	3	5%
<b>1506 00 00</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified</b>	3	5%
<b>1507</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified:</b>		
1507 10 00	- Crude oil, whether or not degummed	3	5%
1507 90 00	- Other	3	12%
<b>1508</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified:</b>		
1508 10 00	- Crude oil	3	5%
1508 90 00	- Other	3	5%
<b>1509</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified:</b>		
1509 10 00	- Virgin	3	5%
1509 90 00	- Other	3	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1510 00 00</b>	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509</b>	3	5%
<b>1511</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified:</b>		
1511 10 00	- Crude oil	3	5%
1511 90 00	- Other	3	12%
<b>1512</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:</b>		
	- Sunflower-seed or safflower oil and fractions thereof:		
1512 11 00	-- Crude oil	3	5%
1512 19 00	-- Other	3	12%
	- Cotton-seed oil and its fractions:		
1512 21 00	-- Crude oil, whether or not gossypol has been removed	3	5%
1512 29 00	-- Other	3	5%
<b>1513</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:</b>		
	- Coconut (copra) oil and its fractions:		
1513 11 00	-- Crude oil	3	5%
1513 19 00	-- Other	3	5%
	- Palm kernel or babassu oil and fractions thereof:		
1513 21 00	-- Crude oil	3	5%
1513 29 00	-- Other	3	12%
<b>1514</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:</b>		
	- Low erucic acid rape or colza oil and its fractions:		
1514 11 00	-- Crude oil	3	5%
1514 19 00	-- Other	3	12%
	- Other:		
1514 91 00	-- Crude oil	3	5%
1514 99 00	-- Other	3	12%
<b>1515</b>	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:</b>		
	- Linseed oil and its fractions:		
1515 11 00	-- Crude oil	3	5%
1515 19 00	-- Other	3	5%
	- Maize (corn) oil and its fractions:		
1515 21 00	-- Crude oil	3	5%
1515 29 00	-- Other	3	12%
1515 30 00	- Castor oil and its fractions	3	5%
1515 40 00	- Tung oil and its fractions	3	5%
1515 50 00	- Sesame oil and its fractions	3	5%
1515 90 00	- Other	3	5%
<b>1516</b>	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:</b>		
1516 10 00	- Animal fats and oils and their fractions	3	5%
1516 20 00	- Vegetable fats and oils and their fractions	3	5%
<b>1517</b>	<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516:</b>		
	- Margarine, excluding liquid margarine:		
1517 10	---		
1517 10 10	--- Of animal origin	3	5%
1517 10 20	--- Of vegetable origin	3	5%
1517 10 90	--- Other	3	5%
1517 90	- Other:		
1517 90 10	--- Liquid margarine	3	5%
1517 90 90	--- Other	3	5%
<b>1518 00 00</b>	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included</b>	3	5%
[1519]			
<b>1520 00</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes:</b>		
1520 00 10	--- Glycerol, crude	13.1	5%
1520 00 20	--- Glycerol waters and glycerol lyes		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1521</b>	<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:</b>		
1521 10 00	- Vegetable waxes		5%
1521 90	- Other:		
1521 90 10	--- Spermacti, crude, pressed or refined, whether or not coloured		5%
1521 90 20	--- Beeswax, whether or not coloured		5%
1521 90 40	--- Other insect waxes, whether or not coloured		5%
<b>1522 00</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:</b>		
1522 00 10	--- Degras		5%
1522 00 20	--- Residues resulting from the treatment of fatty substances or animal or vegetable waxes		5%

**SECTION IV  
PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

**NOTE**

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

**CHAPTER 16  
PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS  
OR OTHER AQUATIC INVERTEBRATES**

**NOTES**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

**SUBHEADING NOTES**

1. For the purposes of subheading 1602 10 00, the expression “homogenized preparations” means preparations of meat, meat offal or blood, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 1602.
2. The fish and crustaceans specified in the subheadings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1601 00</b>	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:</b>		
1601 00 11	--- Sausages and similar products (mortadella, salami sausages, etc.):		
1601 00 19	---- Of swine or of blood of other animals	3	Banned 12%
	---- Other		
	--- Packed in airtight containers:		
1601 00 21	---- Of swine or of blood of other animals	3	Banned 5%
1601 00 29	---- Other		
	--- Frozen:		
1601 00 31	---- Of swine or of blood of other animals	3	Banned 12%
1601 00 39	---- Other		
<b>1602</b>	<b>Other prepared or preserved meat, meat offal or blood:</b>		
1602 10	- Homogenized preparations:		
1602 10 10	--- Infant food	3	5%
1602 10 90	--- Other	3	5%
1602 20 00	- Of liver of any animal	3	5%
	- Of poultry of heading 0105:		
1602 31 00	-- Of turkeys	3	5%
1602 32 00	-- Of fowls of the species <i>Gallus domesticus</i>	3	5%
1602 39 00	-- Other	3	5%
	- Of swine:		
1602 41 00	-- Hams and cuts thereof		Banned
1602 42 00	-- Shoulders and cuts thereof		Banned
1602 49 00	-- Other, including mixtures		Banned
1602 50	- Of bovine animals:		
1602 50 10	--- Biltong (prepared, spiced dried meat)	3	12%
1602 50 90	--- Other (whether or not packed)	3	12%
1602 90	- Other, including preparations of blood of any animal:		
1602 90 10	---- Food preparations (including so-called “prepared meals”) containing more than 20% by weight of meat	3	5%
	---- Offal of any animal:		
1602 90 21	---- Tongues	3	5%
1602 90 29	---- Other (excluding livers)	3	5%
1602 90 30	--- Preparations of animal blood		Banned
1602 90 90	--- Other	3	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1603 00</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:</b>		
1603 00 10	- - - Extracts and juices of meat	3	5%
1603 00 20	- - - Extracts and juices of fish, crustaceans, molluscs or other aquatic invertebrates	3	5%
<b>1604</b>	<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:</b>		
	- Fish, whole or in pieces, but not minced:		
1604 11 00	- - Salmon	3	5%
1604 12 00	- - Herrings	3	5%
1604 13 00	- - Sardines, sardinella and brisling or sprats	3	5%
1604 14 00	- - Tunas, skipjack and bonito ( <i>Sarda spp.</i> )	3	5%
1604 15 00	- - Mackerel	3	5%
1604 16 00	- - Anchovies	3	5%
1604 19 00	- - Other	3	5%
1604 20 00	- Other prepared or preserved fish	3	5%
1604 30 00	- Caviar and caviar substitutes	3	5%
<b>1605</b>	<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:</b>		
1605 10 00	- Crab	3	5%
1605 20 00	- Shrimps and prawns	3	5%
1605 30 00	- Lobster	3	5%
1605 40 00	- Other crustaceans	3	5%
1605 90 00	- Other	3	5%

## CHAPTER 17 SUGARS AND SUGAR CONFECTIONERY

### NOTE

1. This Chapter does not cover:
- sugar confectionery containing cocoa (heading 1806);
  - chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
  - medicaments or other products of Chapter 30.

### SUBHEADING NOTE

1. For the purposes of subheadings 1701 11 00 and 1701 12 00, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1701</b>	<b>Cane or beet sugar and chemically pure sucrose, in solid form:</b>		
	- Raw sugar not containing added flavouring or colouring matter:		
1701 11	-- Cane sugar:		
1701 11 10	---- For processing into refined sugar products	3	Free
1701 11 90	---- Other	3	Free
1701 12	-- Beet sugar:		
1701 12 10	---- For processing into refined sugar products	3	Free
1701 12 90	---- Other	3	Free
	- Other:		
1701 91 00	-- Containing added flavouring or colouring matter	3	Free
1701 99	-- Other:		
	---- Refined:		
1701 99 11	----- Crystal, of varying refinement	3	20%
1701 99 12	----- Cubes, blocks, etc.	3	20%
1701 99 13	----- Powders	3	20%
1701 99 20	---- Sugar-candy, not containing added flavouring or colouring matter	3	Free
1701 99 30	---- Chemically pure sucrose	3	Free
1701 99 90	---- Other	3	Free
<b>1702</b>	<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:</b>		
	- Lactose and lactose syrup:		
1702 11 00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	3	5%
1702 19 00	-- Other	3	5%
1702 20 00	- Maple sugar and maple syrup	3	5%
1702 30 00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	3	5%
1702 40 00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	3	5%
1702 50 00	- Chemically pure fructose	3	5%
1702 60 00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	3	5%
1702 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
1702 90 10	---- Maltose, whether or not chemically pure	3	5%
1702 90 20	---- Sucrose, not chemically pure	3	5%
1702 90 30	---- Invert sugar, whether or not chemically pure	3	5%
1702 90 40	---- Fructose, not chemically pure	3	5%
1702 90 50	---- Other sugar syrups, whether or not concentrated, not containing added flavouring or colouring matter	3	5%
1702 90 60	---- Caramel	3	5%
1702 90 70	---- Artificial honey	3	5%
1702 90 90	---- Other	3	5%
<b>1703</b>	<b>Molasses resulting from the extraction or refining of sugar:</b>		
1703 10 00	- Cane molasses	3	5%
1703 90 00	- Other	3	5%
<b>1704</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa:</b>		
1704 10 00	- Chewing gum, whether or not sugar-coated	3	20%
1704 90	- Other:		
1704 90 10	---- Sugar confectionery, drops or other candies	3	20% or SAR 0.50/kg net
1704 90 20	---- Toffee (caramel), Turkish delight, nougat	3	20% or SAR 0.50/kg net
1704 90 30	---- Sugared nuts, broken peeled fruits mixed with sugar and the like	3	20%

HS Code	Description of Goods	Restriction Code	Rate of duty
1704 90 40	--- Fruit jellies and fruit pastes, liquorice extracts put up as confectionery	3	20%
1704 90 50	--- Cough drops	3	5%
1704 90 60	--- Halawa tahini	3	20%
1704 90 70	--- Powdered sugar containing added fruit flavours (sherbet powder)	3	20%
1704 90 80	--- White chocolate containing alcohol		Banned
1704 90 90	--- Other	3	20%

**CHAPTER 18**  
**COCOA AND COCOA PREPARATIONS**

**NOTES**

1. This Chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.
2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1801 00 00</b>	<b>Cocoa beans, whole or broken, raw or roasted</b>	3	5%
<b>1802 00 00</b>	<b>Cocoa shells, husks, skins and other cocoa waste</b>	3	5%
<b>1803</b>	<b>Cocoa paste, whether or not defatted:</b>		
1803 10 00	- Not defatted	3	5%
1803 20 00	- Wholly or partly defatted	3	5%
<b>1804 00 00</b>	<b>Cocoa butter, fat and oil</b>	3	5%
<b>1805 00 00</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter</b>	3	5%
<b>1806</b>	<b>Chocolate and other food preparations containing cocoa:</b>		
1806 10	- Cocoa powder, containing added sugar or other sweetening matter:		
1806 10 10	--- Containing added peptone or milk	3	5%
1806 10 90	--- Other	3	5%
1806 20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:		
1806 20 10	--- Ice-cream powder containing cocoa		5%
1806 20 20	--- Sugar confectionery containing cocoa	3	20% or SAR 4/kg net
1806 20 30	--- Preparations in concentrated liquid or paste form containing cocoa	3	20% or SAR 4/kg net
1806 20 90	--- Other	3	20% or SAR 4/kg net
1806 31	- Other, in blocks, slabs or bars:		
1806 31 10	-- Filled:		
1806 31 10	--- Containing alcohol		Banned
1806 31 90	--- Other	3	20% or SAR 4/kg net
1806 32	-- Not filled:		
1806 32 10	--- Containing alcohol		Banned
1806 32 90	--- Other	3	20% or SAR 4/kg net
1806 90	- Other:		
1806 90 10	--- Ice-cream powder containing cocoa	3	20% or SAR 4/kg net
1806 90 20	--- Sugar confectionery containing cocoa	3	20% or SAR 4/kg net
1806 90 30	--- Preparations in concentrated liquid or paste form containing cocoa	3	20% or SAR 4/kg net
1806 90 90	--- Other	3	20% or SAR 4/kg net

**CHAPTER 19**  
**PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS**

**NOTES**

1. This Chapter does not cover:
  - a) except in the case of stuffed products of heading 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or
  - c) medicaments or other products of Chapter 30.
2. For the purposes of heading 1901:
  - a) the term "groats" means cereal groats of Chapter 11;
  - b) the terms "flour" and "meal" mean:
    - 1) cereal flour and meal of Chapter 11, and
    - 2) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).
3. Heading 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).
4. For the purposes of heading 1904, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>1901</b>	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</b>		
1901 10	- Preparations for infant use, put up for retail sale:		
1901 10 10	--- Based on milk or on milk prepared as a substitute for mother's milk, not containing cocoa	3	Free
1901 10 20	--- Based on milk or on milk prepared as a substitute for mother's milk, containing less than 10% by weight of cocoa	3	20%
1901 10 90	--- Other	3	Free
1901 20	- Mixes and doughs for the preparation of bakers' wares of heading 1905:		
1901 20 10	--- Preparations composed of mixtures of cereal flour with fruit flours containing added cocoa powder	3	12%
1901 20 20	--- Ready-mixed doughs consisting essentially of cereal flour with sugar, fat, eggs or fruit	3	5%
1901 20 90	--- Other	3	12%
1901 90	- Other:		
1901 90 10	--- Racahout	3	5%
1901 90 20	--- Malted milk	3	5%
1901 90 30	--- Ice-cream powders	3	5%
1901 90 90	--- Other	3	5%
<b>1902</b>	<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</b>		
1902 11	- Uncooked pasta, not stuffed or otherwise prepared:		
1902 11 10	--- Containing eggs:		
1902 11 10	--- Macaroni, vermicelli and similar products such as spaghetti and cannelloni, and pasta made in the shape of stars, shells, letters, etc.	3	20%
1902 11 20	--- Frozen pasta (such as Bird's Eye and similar products)	3	5%
1902 11 30	--- Chips made from potato flour, in the shape of macaroni, not ready for consumption	3	5%
1902 11 90	--- Other	3	5%
1902 19	- Other:		
1902 19 10	--- Macaroni, vermicelli and similar products such as spaghetti and cannelloni, and pasta made in the shape of stars, shells, letters, etc.	3	20%
1902 19 20	--- Frozen pasta (such as Bird's Eye and similar products)	3	5%
1902 19 30	--- Chips made from potato flour, in the shape of macaroni, not ready for consumption	3	5%
1902 19 90	--- Other	3	5%
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared:		
1902 20 10	--- Stuffed with meat	3	12%
1902 20 20	--- Stuffed with fish, crustaceans or molluscs	3	12%
1902 20 90	--- Other	3	5%
1902 30 00	- Other pasta	3	5%
1902 40 00	- Couscous	3	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
1903 00 00	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>	3	5%
<b>1904</b>	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:</b>		
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:		
1904 10 10	--- Containing cocoa	3	20%
	--- Other:		
1904 10 91	---- Corn flakes and similar products	3	12%
1904 10 99	---- Other	3	5%
1904 20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
	--- Prepared foods obtained from unroasted cereal flakes:		
1904 20 11	---- Containing cocoa	3	20%
1904 20 19	---- Other	3	5%
	--- Prepared foods obtained from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
1904 20 21	---- Containing cocoa	3	20%
1904 20 29	---- Other	3	5%
1904 30	- Bulgur wheat:		
1904 30 10	--- Containing cocoa	3	20%
1904 30 90	--- Other	3	5%
1904 90	- Other:		
1904 90 10	--- Containing cocoa	3	20%
1904 90 90	--- Other	3	5%
<b>1905</b>	<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:</b>		
1905 10 00	- Crispbread	3	5%
1905 20 00	- Gingerbread and the like	3	5%
	- Sweet biscuits; waffles and wafers:		
1905 31 00	-- Sweet biscuits	3	20%
1905 32 00	-- Waffles and wafers	3	5%
1905 40	- Rusks, toasted bread and similar toasted products:		
1905 40 10	--- Rusks	3	12%
1905 40 90	--- Other	3	5%
1905 90	- Other:		
1905 90 10	--- Bread of all kinds	3	5%
1905 90 20	--- Gluten bread for diabetics	3	5%
1905 90 30	--- Pastries (excluding waffles and wafers) and pizza	3	12%
1905 90 40	--- Oriental pastries (Konafah, Baklavah and the like)	3	5%
1905 90 50	--- Cakes and the like	3	12%
1905 90 60	--- Empty cachets of a kind suitable for pharmaceutical use	3	5%
1905 90 70	--- Sealing wafers	3	5%
1905 90 80	--- Crisp savoury food products (including popcorn, chips or the like) ready for consumption	3	12%
	--- Other:		
1905 90 91	---- Unleavened bread	3	5%
1905 90 92	---- Pretzels	3	5%
1905 90 93	---- Biscuits, whether or not salted	3	20%
1905 90 99	---- Other	3	12%

**CHAPTER 20**  
**PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS**

**NOTES**

1. This Chapter does not cover:
  - a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapters 7, 8 or 11;
  - b) food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
  - c) homogenized composite food preparations of heading 2104.
2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 2002.
5. For the purposes of heading 2007, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 2009, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

**SUBHEADING NOTES**

1. For the purposes of subheading 2005 10 00, the expression "homogenized vegetables" means preparations of vegetables, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparations for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005 10 00 takes precedence over all other subheadings of heading 2005.
2. For the purposes of subheading 2007 10 00, the expression "homogenized preparations" means preparations of fruit, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007 10 00 takes precedence over all other subheadings of heading 2007.
3. For the purposes of subheadings 2009 12 00, 2009 21 00, 2009 31 00, 2009 41 00, 2009 61 00 and 2009 71 00, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2001</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</b>		
2001 10 00	- Cucumbers and gherkins	3	5%
2001 90	- Other:		
	--- Other vegetables and other edible parts of plants:		
2001 90 11	---- Mushrooms and truffles	3	5%
2001 90 12	---- Olives and capers	3	5%
2001 90 13	---- Green peppers (pimiento)	3	5%
2001 90 14	---- Mixed pickles	3	5%
2001 90 15	---- Tomatoes	3	5%
2001 90 19	---- Other	3	5%
2001 90 20	--- Fruit and nuts	3	5%
<b>2002</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:</b>		
2002 10 00	- Tomatoes, whole or in pieces	3	5%
2002 90	- Other:		
2002 90 10	--- Tomato sauce	3	5%
2002 90 90	--- Other	3	5%
<b>2003</b>	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:</b>		
2003 10 00	- Mushrooms of the genus <i>Agaricus</i>	3	5%
2003 20 00	- Truffles	3	5%
2003 90 00	- Other	3	5%
<b>2004</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:</b>		
2004 10 00	- Potatoes	3	5%
2004 90	- Other vegetables and mixtures of vegetables:		
2004 90 10	--- Carrots	3	5%
2004 90 20	--- Peas	3	5%
2004 90 30	--- Haricot beans	3	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
2004 90 40	--- Kidney beans	3	5%
2004 90 50	--- Asparagus	3	5%
2004 90 60	--- Spinach	3	5%
2004 90 70	--- Okra	3	5%
2004 90 80	--- Mixtures of vegetables	3	5%
2004 90 90	--- Other	3	5%
<b>2005</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:</b>		
2005 10	- Homogenized vegetables:		
2005 10 10	--- Infant food preparations	3	5%
2005 10 20	--- Dietetic preparations	3	5%
2005 10 90	--- Other	3	5%
2005 20 00	- Potatoes	3	12%
2005 40 00	- Peas ( <i>Pisum sativum</i> )	3	12%
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):		
2005 51 00	-- Beans, shelled	3	12%
2005 59 00	-- Other	3	5%
2005 60 00	- Asparagus	3	5%
2005 70 00	- Olives	3	5%
2005 80 00	- Sweet corn ( <i>Zea mays var. saccharata</i> )	3	5%
2005 90	- Other vegetables and mixtures of vegetables:		
	--- Prepared with other ingredients, for immediate consumption:		
2005 90 11	---- Foul medames (cooked fava beans)	3	12%
2005 90 12	---- Hummus bi tahini	3	12%
2005 90 13	---- Vegetables in sauce	3	12%
2005 90 19	---- Other	3	5%
	--- Other:		
2005 90 91	---- Okra	3	5%
2005 90 92	---- Horse beans	3	5%
2005 90 93	---- Spinach	3	5%
2005 90 94	---- Artichokes	3	5%
2005 90 95	---- Mixtures of vegetables	3	5%
2005 90 96	---- Sauerkraut	3	5%
2005 90 97	---- Vine leaves	3	5%
2005 90 99	---- Other vegetables	3	5%
<b>2006 00 00</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)</b>	3	5%
<b>2007</b>	<b>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:</b>		
2007 10	- Homogenized preparations:		
2007 10 10	--- Infant food preparations	3	5%
2007 10 20	--- Dietetic preparations	3	5%
2007 10 90	--- Other	3	5%
	- Other:		
2007 91	-- Citrus fruit:		
2007 91 10	--- Marmalades	3	5%
2007 91 90	--- Other	3	5%
2007 99	-- Other:		
	--- Fruit jams and jellies:		
2007 99 11	---- Peach	3	5%
2007 99 12	---- Apricot	3	5%
2007 99 13	---- Apple	3	5%
2007 99 14	---- Melon	3	5%
2007 99 15	---- Cherry	3	5%
2007 99 16	---- Strawberry	3	5%
2007 99 17	---- Raspberry	3	5%
2007 99 19	---- Other	3	5%
2007 99 20	--- Sheets of hard apricot jelly	3	5%
2007 99 30	--- Malban (dried grape delight)	3	5%
2007 99 90	--- Other	3	5%
<b>2008</b>	<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:</b>		
	- Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008 11	-- Ground-nuts:		
2008 11 10	--- Roasted, whether or not salted	3	5%
2008 11 20	--- Peanut butter	3	12%
2008 19	-- Other, including mixtures:		
	--- Nuts, roasted, whether or not salted:		
2008 19 11	---- Almonds	3	5%
2008 19 12	---- Pistachios	3	5%
2008 19 13	---- Hazelnuts	3	5%
2008 19 19	---- Other	3	5%
2008 19 20	--- Mixtures	3	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
2008 20 00	- Pineapples	3	5%
2008 30 00	- Citrus fruit	3	5%
2008 40 00	- Pears	3	5%
2008 50 00	- Apricots	3	5%
2008 60 00	- Cherries	3	5%
2008 70 00	- Peaches, including nectarines	3	5%
2008 80 00	- Strawberries	3	5%
	- Other, including mixtures other than those of subheading 2008 19 00:		
2008 91 00	-- Palm hearts	3	5%
2008 92 00	-- Mixtures	3	5%
2008 99 00	-- Other	3	5%
<b>2009</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:</b>		
	- Orange juice:		
2009 11 00	-- Frozen	3	5%
2009 12 00	-- Not frozen, of a Brix value not exceeding 20	3	12%
2009 19 00	-- Other	3	5%
	- Grapefruit juice:		
2009 21 00	-- Of a Brix value not exceeding 20	3	12%
2009 29 00	-- Other	3	5%
	- Juice of any other single citrus fruit:		
2009 31	-- Of a Brix value not exceeding 20:		
2009 31 10	--- Lemon juice	3	12%
2009 31 90	--- Other	3	5%
2009 39 00	-- Other	3	5%
	- Pineapple juice:		
2009 41 00	-- Of a Brix value not exceeding 20	3	12%
2009 49 00	-- Other	3	5%
2009 50 00	- Tomato juice	3	12%
	- Grape juice (including grape must):		
2009 61 00	-- Of a Brix value not exceeding 30	3	12%
2009 69 00	-- Other	3	5%
	- Apple juice:		
2009 71 00	-- Of a Brix value not exceeding 20	3	12%
2009 79 00	-- Other	3	5%
2009 80	- Juice of any other single fruit or vegetable:		
2009 80 10	--- Date molasses	3	5%
	--- Mango juice:		
2009 80 21	---- Not concentrated	3	12%
2009 80 29	---- Other	3	5%
	--- Guava juice:		
2009 80 31	---- Not concentrated	3	12%
2009 80 39	---- Other	3	5%
	--- Carrot juice:		
2009 80 41	---- Not concentrated	3	12%
2009 80 49	---- Other	3	5%
	--- Other:		
2009 80 91	---- Not concentrated	3	12%
2009 80 99	---- Other	3	5%
2009 90	- Mixtures of juices:		
2009 90 10	--- Not concentrated	3	12%
2009 90 90	--- Other	3	5%

## CHAPTER 21 MISCELLANEOUS EDIBLE PREPARATIONS

### NOTES

1. This Chapter does not cover:
  - a) mixed vegetables of heading 0712;
  - b) roasted coffee substitutes containing coffee in any proportion (heading 0901);
  - c) flavoured tea (heading 0902);
  - d) spices or other products of headings 0904 to 0910;
  - e) food preparations, other than the products described in heading 2103 or 2104, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - f) yeast put up as a medicament or other products of heading 3003 or 3004; or
  - g) prepared enzymes of heading 3507.
2. Extracts of the substitutes referred to in Note 1 b) above are to be classified in heading 2101.
3. For the purposes of heading 2104, the expression "homogenized composite food preparations" means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2101</b>	<b>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</b>		
2101 11 00	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	3	5%
2101 12	-- Extracts, essences and concentrates		
2101 12 10	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
2101 12 10	--- Instant coffee such as Nescafé, Maxwell, etc.	3	5%
2101 12 20	--- Coffee pastes	3	5%
2101 12 90	--- Other	3	5%
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
2101 20 10	--- Tea preparations	3	5%
2101 20 90	--- Other	3	5%
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:		
2101 30 10	--- Roasted chicory and other roasted coffee substitutes	3	5%
2101 30 20	--- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes	3	5%
<b>2102</b>	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:</b>		
2102 10 00	- Active yeasts	3	12%
2102 20	- Inactive yeasts; other single-cell micro-organisms, dead:		
2102 20 10	--- Inactive yeasts, for human consumption	3	12%
2102 20 20	--- Other inactive yeasts; other single-cell micro-organisms, for use in animal feeding	3	5%
2102 20 90	--- Other	3	5%
2102 30	- Prepared baking powders:		
2102 30 10	--- Baking powder	3	12%
2102 30 20	--- Alsatian leaven	3	12%
2102 30 90	--- Other	3	12%
<b>2103</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</b>		
2103 10 00	- Soya sauce	3	5%
2103 20 00	- Tomato ketchup and other tomato sauces	3	12%
2103 30	- Mustard flour and meal and prepared mustard:		
2103 30 10	--- Mustard flour and meal	3	5%
2103 30 20	--- Prepared mustard	3	5%
2103 90	- Other:		
2103 90 10	--- Mayonnaise	3	12%
2103 90 20	--- Hot sauce	3	5%
2103 90 30	--- Celery salt	3	5%
2103 90 90	--- Other	3	5%
<b>2104</b>	<b>Soups and broths and preparations therefor; homogenized composite food preparations:</b>		
2104 10 00	- Soups and broths and preparations therefor	3	5%
2104 20 00	- Homogenized composite food preparations	3	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2105 00 00</b>	<b>Ice cream and other edible ice, whether or not containing cocoa</b>		20%
<b>2106</b>	<b>Food preparations not elsewhere specified or included:</b>		
2106 10 00	- Protein concentrates and textured protein substances	3	5%
2106 90	- Other:		
2106 90 10	--- Powders for table creams	3	5%
2106 90 20	--- Powders for jellies	3	5%
2106 90 30	--- Powders for ice cream	3	5%
2106 90 50	--- Preparations based on butter or other fats or oils derived from milk, used, for example, in bakers' wares	3	5%
2106 90 60	--- Pastes based on sugar, containing added fat and milk or nuts, not suitable for immediate consumption as sugar confectionery, but used as fillings, etc., for chocolates, fine biscuits, wafers, etc.	3	5%
2106 90 70	--- Sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents instead of sugar	3	Free
2106 90 80	--- Commercial saccharine in liquid or tablet form, for artificial sweetening	3	5%
	--- Other:		
2106 90 91	---- Edible tablets with a basis of natural or artificial flavours (such as vanillin)	3	5%
2106 90 92	---- Preparations for the production of lemonade or other beverages	3	5%
2106 90 93	---- Preparations commonly known as food additives, based on vegetable extracts, fruit concentrates, fructose, honey, etc.	3	5%
2106 90 94	---- Natural honey enriched with royal jelly	3	5%
2106 90 95	---- Protein hydrolysates consisting mainly of a mixture of amino-acids and sodium chloride, used in food preparations (e.g., for flavouring)	3	5%
2106 90 96	---- Muscle toning preparations	3	5%
2106 90 99	---- Other	3	5%

## CHAPTER 22 BEVERAGES, SPIRITS AND VINEGAR

### NOTES

1. This Chapter does not cover:
  - a) products of this Chapter (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);
  - b) sea water (heading 2501);
  - c) distilled or conductivity water or water of similar purity (heading 2851);
  - d) acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 2915);
  - e) medicaments of heading 3003 or 3004; or
  - f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
3. For the purposes of heading 2202, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

### SUBHEADING NOTE

1. For the purposes of subheading 2204 10 00, the expression “sparkling wine” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2201</b>	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:</b>		
2201 10	- Mineral waters and aerated waters:		
2201 10 10	--- Natural mineral waters	3	20%
2201 10 20	--- Artificial mineral waters	3	5%
2201 10 30	--- Aerated waters	3	5%
2201 90	- Other:		
2201 90 10	--- Ordinary natural water	3	20%
2201 90 90	--- Other	3	5%
<b>2202</b>	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009:</b>		
2202 10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
2202 10 10	--- Mineral waters, flavoured or sweetened	3	5%
	--- Aerated waters, flavoured or sweetened:		
2202 10 21	---- Lemonade	3	12%
2202 10 22	---- Orangeade	3	12%
2202 10 23	---- Cola	3	12%
2202 10 29	---- Other	3	5%
2202 10 90	--- Other	3	5%
2202 90	- Other:		
2202 90 10	--- Non-alcoholic beverages ready for consumption, based on milk	3	5%
2202 90 20	--- Beverages ready for immediate consumption, based on cocoa	3	5%
2202 90 60	--- Still beverages, containing fruit flavours (sweetened)	3	5%
2202 90 70	--- Non-alcoholic beer	3	5%
2202 90 90	--- Other	3	5%
<b>2203 00 00</b>	<b>Beer made from malt</b>		Banned
<b>2204</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:</b>		
2204 10 00	- Sparkling wine		Banned
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204 21 00	-- In containers holding 2 litres or less		Banned
2204 29 00	-- Other		Banned
2204 30 00	- Other grape must		Banned
<b>2205</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>		
2205 10 00	- In containers holding 2 litres or less		Banned
2205 90 00	- Other		Banned
<b>2206 00 00</b>	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included</b>		Banned

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2207</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>		
2207 10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:		
2207 10 10	--- Prepared for medicinal use	10	5%
2207 10 90	--- Other	11	5%
2207 20	- Ethyl alcohol and other spirits, denatured, of any strength:		
	--- Ethyl alcohol, denatured:		
2207 20 11	---- Prepared for medicinal use	10	5%
2207 20 19	---- Other	11	5%
2207 20 90	--- Other		Banned
<b>2208</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:</b>		
2208 20 00	- Spirits obtained by distilling grape wine or grape marc		Banned
2208 30 00	- Whiskies		Banned
2208 40 00	- Rum and tafia		Banned
2208 50 00	- Gin and Geneva		Banned
2208 60 00	- Vodka		Banned
2208 70 00	- Liqueurs and cordials		Banned
2208 90	- Other:		
	--- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%:		
2208 90 11	---- Prepared for medicinal use	10	5%
2208 90 19	---- Other	11	5%
2208 90 90	--- Other		Banned
<b>2209 00</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid:</b>		
2209 00 10	--- Vinegar	3	5%
2209 00 90	--- Vinegar substitutes	3	5%

**CHAPTER 23**  
**RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER**

**NOTE**

1. Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

**SUBHEADING NOTE**

1. For the purposes of subheading 2306 41 00, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2301</b>	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:</b>		
2301 10 00	- Flours, meals and pellets, of meat or meat offal; greaves	2	5%
2301 20 00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	2	5%
<b>2302</b>	<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:</b>		
2302 10 00	- Of maize (corn)	2	5%
2302 20 00	- Of rice	2	5%
2302 30 00	- Of wheat	2	5%
2302 40 00	- Of other cereals	2	5%
2302 50 00	- Of leguminous plants	2	5%
<b>2303</b>	<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:</b>		
2303 10 00	- Residues of starch manufacture and similar residues	2	5%
2303 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	2	5%
2303 30 00	- Brewing or distilling dregs and waste	2	5%
<b>2304 00 00</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil</b>	2	Free
<b>2305 00 00</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil</b>		5%
<b>2306</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305:</b>		
2306 10 00	- Of cotton seeds	2	5%
2306 20 00	- Of linseed	2	5%
2306 30 00	- Of sunflower seeds	2	5%
	- Of rape or colza seeds:		
2306 41 00	-- Of low erucic acid rape or colza seeds	2	5%
2306 49 00	-- Other	2	5%
2306 50 00	- Of coconut or copra	2	5%
2306 60 00	- Of palm nuts or kernels	2	5%
2306 70 00	- Of maize (corn) germ	2	5%
2306 90 00	- Other	2	5%
<b>2307 00</b>	<b>Wine lees; argol:</b>		
2307 00 10	--- Wine lees		Banned
2307 00 20	--- Argol	2	5%
<b>2308 00 00</b>	<b>Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included</b>	2	5%
<b>2309</b>	<b>Preparations of a kind used in animal feeding:</b>		
2309 10 00	- Dog or cat food, put up for retail sale	2	5%
2309 90	- Other:		
2309 90 10	--- Feeding preparations for fish and ornamental birds	2	5%
2309 90 20	--- Feeding preparations for other birds and for poultry	2	5%
	--- Animal forage:		
2309 90 31	---- Salt stones containing foodstuffs	2	5%
2309 90 39	---- Other	2	5%
2309 90 40	--- Milk substitutes for feeding young animals	2	5%
2309 90 50	--- Concentrated preparations for the forage industry	2	5%
2309 90 90	--- Other	2	5%

**CHAPTER 24 <sup>(\*)</sup>**  
**TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

**NOTE**

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

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2401</b>	<b>Unmanufactured tobacco; tobacco refuse:</b>		
2401 10 00	- Tobacco, not stemmed/stripped	12	100% or SAR 20/kg gross
2401 20 00	- Tobacco, partly or wholly stemmed/stripped	12	100% or SAR 20/kg gross
2401 30	- Tobacco refuse:		
2401 30 10	- - - Tobacco (other than tumbak)	12	100% or SAR 20/kg gross
2401 30 20	- - - Tumbak	12	100% or SAR 20/kg gross
<b>2402</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>		
2402 10 00	- Cigars, cheroots and cigarillos, containing tobacco including outer leaves	12	100% or SAR 150/kg
2402 20 00	- Cigarettes containing tobacco	12	100% or SAR 100/1 000
2402 90	- Other:		
2402 90 10	- - - Cigars of tobacco substitutes (containing neither tobacco nor nicotine) including outer leaves	12	100% or SAR 150/kg
2402 90 20	- - - Cigarettes of tobacco substitutes (containing neither tobacco nor nicotine)	12	100% or SAR 100/1 000
<b>2403</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:</b>		
2403 10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403 10 10	- - - Tobacco, other than tumbak, chopped or pressed for cigarettes	12	100% or SAR 40/kg net
2403 10 20	- - - Tobacco, other than tumbak, chopped or pressed for pipes	12	100% or SAR 40/kg net
2403 10 30	- - - Tumbak, chopped or pressed for retail sale	12	100% or SAR 40/kg net
2403 10 90	- - - Other	12	100% or SAR 40/kg net
2403 91 00	- Other: - - "Homogenized" or "reconstituted" tobacco	12	100% or SAR 40/kg net
2403 99	- - Other:		
2403 99 10	- - - Tobacco, pressed or wetted for making snuff	12	100% or SAR 40/kg net
2403 99 20	- - - Tobacco, cut or pressed for chewing	12	100% or SAR 40/kg net
2403 99 30	- - - Snuff	12	100% or SAR 40/kg net
2403 99 40	- - - Jirak (dried fruit peel with honey, prepared for smoking)	12	100% or SAR 6/kg gross
2403 99 50	- - - Tobacco extracts and essences	12	100%
2403 99 60	- - - Measil (tobacco mixed with glycerine and flavouring substances)	12	100% or SAR 6/kg gross
2403 99 90	- - - Other	12	100% or SAR 40/kg net

<sup>(\*)</sup> Goods of this Chapter will be subject to the payment of a banderole tax at a rate of 3 halalahs per packet.

## SECTION V MINERAL PRODUCTS

### CHAPTER 25 SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

#### NOTES

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallization), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.  
The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use
2. This Chapter does not cover:
  - a) sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 2802);
  - b) earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub> (heading 2821);
  - c) medicaments or other products of Chapter 30;
  - d) perfumery, cosmetic or toilet preparations (Chapter 33);
  - e) setts, curbstones or flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
  - f) precious or semi-precious stones (heading 7102 or 7103);
  - g) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
  - h) billiard chalks (heading 9504); or
  - ij) writing or drawing chalks or tailors' chalks (heading 9609).
3. Any products classifiable in heading 2517 and any other heading of the Chapter are to be classified in heading 2517.
4. Heading 2530 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2501 00</b>	<b>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water:</b>	3	
2501 00 10	--- Common salt		20%
2501 00 20	--- Denatured salt		5%
2501 00 30	--- Pure sodium chloride		5%
2501 00 40	--- Saline solutions		5%
2501 00 90	--- Other		5%
<b>2502 00 00</b>	<b>Unroasted iron pyrites</b>		5%
<b>2503 00 00</b>	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur</b>		5%
<b>2504</b>	<b>Natural graphite:</b>		
2504 10 00	- In powder or in flakes		5%
2504 90 00	- Other		5%
<b>2505</b>	<b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:</b>		
2505 10 00	- Silica sands and quartz sands		5%
2505 90 00	- Other		5%
<b>2506</b>	<b>Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:</b>		
2506 10	- Quartz:		
2506 10 10	--- Unworked, in blocks, not sawn		5%
2506 10 90	--- Other		20%
	- Quartzite:		
2506 21	-- Crude or roughly trimmed:		
2506 21 10	--- Crude		5%
2506 21 20	--- Roughly trimmed		20%
2506 29 00	-- Other		20%
<b>2507 00</b>	<b>Kaolin and other kaolinic clays, whether or not calcined:</b>		
2507 00 10	--- Kaolin		5%
2507 00 90	--- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2508</b>	<b>Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:</b>		
2508 10 00	- Bentonite		5%
2508 20 00	- Decolourizing earths and fuller's earth		5%
2508 30 00	- Fire-clay		5%
2508 40 00	- Other clays		5%
2508 50 00	- Andalusite, kyanite and sillimanite		5%
2508 60 00	- Mullite		5%
2508 70 00	- Chamotte or dinas earths		5%
<b>2509 00</b>	<b>Chalk:</b>		
2509 00 10	- - - Ground chalk for construction		5%
2509 00 90	- - - Other		5%
<b>2510</b>	<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:</b>		
2510 10 00	- Unground		5%
2510 20 00	- Ground		5%
<b>2511</b>	<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816:</b>		
2511 10 00	- Natural barium sulphate (barytes)		5%
2511 20 00	- Natural barium carbonate (witherite)		5%
<b>2512 00 00</b>	<b>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less</b>		5%
<b>2513</b>	<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:</b>		
	- Pumice stone:		
2513 11 00	- - Crude or in irregular pieces, including crushed pumice ("bimskies")		5%
2513 19 00	- - Other		5%
2513 20	- Emery, natural corundum, natural garnet and other natural abrasives:		
2513 20 10	- - - Emery		5%
2513 20 20	- - - Natural corundum		5%
2513 20 30	- - - Natural garnet		5%
2513 20 40	- - - Tripoli		5%
2513 20 90	- - - Other		5%
<b>2514 00</b>	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:</b>		
2514 00 10	- - - Crude, in blocks, not sawn		5%
2514 00 90	- - - Other		5%
<b>2515</b>	<b>Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:</b>		
	- Marble and travertine:		
2515 11 00	- - Crude or roughly trimmed		5%
2515 12 00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		5%
2515 20	- Ecaussine and other calcareous monumental or building stone; alabaster:		
2515 20 10	- - - Crude or roughly trimmed		5%
2515 20 90	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		5%
<b>2516</b>	<b>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:</b>		
	- Granite:		
2516 11 00	- - Crude or roughly trimmed		5%
2516 12 00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		5%
	- Sandstone:		
2516 21 00	- - Crude or roughly trimmed		5%
2516 22 00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		5%
2516 90	- Other monumental or building stone:		
2516 90 10	- - - Crude or roughly trimmed		5%
2516 90 20	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2517</b>	<b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:</b>		
2517 10 00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated		5%
2517 20 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517 10 00		5%
2517 30 00	- Tarred macadam		5%
2517 41 00	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:		
	- - Of marble		5%
2517 49 00	- - Other		5%
<b>2518</b>	<b>Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix:</b>		
2518 10	- Dolomite, not calcined or sintered:		
2518 10 10	- - - Crude or roughly trimmed		5%
2518 10 20	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		5%
2518 20	- Calcined or sintered dolomite:		
2518 20 10	- - - Crude or roughly trimmed		5%
2518 20 20	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		5%
2518 30 00	- Dolomite ramming mix		5%
<b>2519</b>	<b>Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure:</b>		
2519 10 00	- Natural magnesium carbonate (magnesite)		5%
2519 90 00	- Other		5%
<b>2520</b>	<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:</b>		
2520 10	- Gypsum; anhydrite:		
2520 10 10	- - - Gypsum		12% or SAR 21/ton
2520 10 20	- - - Anhydrite		12% or SAR 21/ton
2520 20	- Plasters:		
2520 20 10	- - - Plasters for use in dentistry		5%
2520 20 90	- - - Other		5%
<b>2521 00 00</b>	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement</b>		5%
<b>2522</b>	<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825:</b>		
2522 10 00	- Quicklime		12%
2522 20 00	- Slaked lime		12%
2522 30 00	- Hydraulic lime		12%
<b>2523</b>	<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:</b>		
2523 10 00	- Cement clinkers		5%
	- Portland cement:		
2523 21 00	- - White cement, whether or not artificially coloured		5%
2523 29	- - Other:		
2523 29 10	- - - Normal cement		20% or SAR 32/ton
2523 29 20	- - - Salt-resistant cement		20% or SAR 32/ton
2523 29 90	- - - Other		5%
2523 30 00	- Aluminous cement		5%
2523 90 00	- Other hydraulic cements		5%
<b>2524 00 00</b>	<b>Asbestos</b>	40	5%
<b>2525</b>	<b>Mica, including splittings; mica waste:</b>		
2525 10 00	- Crude mica and mica rifted into sheets or splittings		5%
2525 20 00	- Mica powder		5%
2525 30 00	- Mica waste		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2526</b>	<b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc:</b>		
2526 10	- Not crushed, not powdered:		
2526 10 10	--- Steatite		5%
2526 10 20	--- Talc		5%
2526 20	- Crushed or powdered:		
2526 20 10	--- Steatite		5%
2526 20 20	--- Talc		5%
<b>[2527]</b>			
<b>2528</b>	<b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight:</b>		
2528 10 00	- Natural sodium borates and concentrates thereof (whether or not calcined)		5%
2528 90 00	- Other		5%
<b>2529</b>	<b>Felspar; leucite; nepheline and nepheline syenite; fluorspar:</b>		
2529 10 00	- Felspar		5%
	- Fluorspar:		
2529 21 00	-- Containing by weight 97% or less of calcium fluoride		5%
2529 22 00	-- Containing by weight more than 97% of calcium fluoride		5%
2529 30 00	- Leucite; nepheline and nepheline syenite		5%
<b>2530</b>	<b>Mineral substances not elsewhere specified or included:</b>		
2530 10 00	- Vermiculite, perlite and chlorites, unexpanded		5%
2530 20 00	- Kieserite, epsomite (natural magnesium sulphates)		5%
2530 90	- Other:		5%
	--- Natural arsenic sulphides:		
2530 90 11	---- Yellow arsenic sulphide (arsenic trisulphide) (rat poison)		5%
2530 90 19	---- Other		5%
2530 90 20	--- Natural meerschaum, whether in the form of polished pieces; amber; meerschaum and amber agglomerated in the form of sheets, rods, sticks or in similar unwrought forms after moulding; jet		5%
2530 90 30	--- Broken pottery		5%
2530 90 40	--- Earth colours		5%
2530 90 90	--- Other		5%

## CHAPTER 26 ORES, SLAG AND ASH

### NOTES

1. This Chapter does not cover:
  - a) slag or similar industrial waste prepared as macadam (heading 2517);
  - b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
  - c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710);
  - d) basic slag of Chapter 31;
  - e) slag wool, rock wool or similar mineral wools (heading 6806);
  - f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or
  - g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 2601 to 2617, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 2620 applies only to:
  - a) ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 2621); and
  - b) ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

### SUBHEADING NOTES

1. For the purposes of subheading 2620 21 00, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620 60 00.

HS Code	Description of Goods	Rate of duty
<b>2601</b>	<b>Iron ores and concentrates, including roasted iron pyrites:</b>	
	- Iron ores and concentrates, other than roasted iron pyrites:	
2601 11 00	- - Non-agglomerated	5%
2601 12 00	- - Agglomerated	5%
2601 20 00	- Roasted iron pyrites	5%
<b>2602 00 00</b>	<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight</b>	5%
<b>2603 00 00</b>	<b>Copper ores and concentrates</b>	5%
<b>2604 00 00</b>	<b>Nickel ores and concentrates</b>	5%
<b>2605 00 00</b>	<b>Cobalt ores and concentrates</b>	5%
<b>2606 00 00</b>	<b>Aluminium ores and concentrates</b>	5%
<b>2607 00 00</b>	<b>Lead ores and concentrates</b>	5%
<b>2608 00 00</b>	<b>Zinc ores and concentrates</b>	5%
<b>2609 00 00</b>	<b>Tin ores and concentrates</b>	5%
<b>2610 00 00</b>	<b>Chromium ores and concentrates</b>	5%
<b>2611 00 00</b>	<b>Tungsten ores and concentrates</b>	5%
<b>2612</b>	<b>Uranium or thorium ores and concentrates:</b>	
2612 10 00	- Uranium ores and concentrates	5%
2612 20 00	- Thorium ores and concentrates	5%
<b>2613</b>	<b>Molybdenum ores and concentrates:</b>	
2613 10 00	- Roasted	5%
2613 90 00	- Other	5%
<b>2614 00 00</b>	<b>Titanium ores and concentrates</b>	5%
<b>2615</b>	<b>Niobium, tantalum, vanadium or zirconium ores and concentrates:</b>	
2615 10 00	- Zirconium ores and concentrates	5%
2615 90 00	- Other	5%
<b>2616</b>	<b>Precious metal ores and concentrates:</b>	
2616 10 00	- Silver ores and concentrates	5%
2616 90 00	- Other	5%

HS Code	Description of Goods	Rate of duty
<b>2617</b>	<b>Other ores and concentrates:</b>	
2617 10 00	- Antimony ores and concentrates	5%
2617 90 00	- Other	5%
<b>2618 00 00</b>	<b>Granulated slag (slag sand) from the manufacture of iron or steel</b>	5%
<b>2619 00 00</b>	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel</b>	5%
<b>2620</b>	<b>Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds:</b>	
	- Containing mainly zinc:	
2620 11 00	- - Hard zinc spelter	5%
2620 19 00	- - Other	5%
	- Containing mainly lead:	
2620 21 00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	5%
2620 29 00	- - Other	5%
2620 30 00	- Containing mainly copper	5%
2620 40 00	- Containing mainly aluminium	5%
2620 60 00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	5%
	- Other:	
2620 91 00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	5%
2620 99 00	- - Other	5%
<b>2621</b>	<b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste:</b>	
2621 10 00	- Ash and residues from the incineration of municipal waste	5%
2621 90 00	- Other	5%

**CHAPTER 27**  
**MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;**  
**BITUMINOUS SUBSTANCES; MINERAL WAXES**

**NOTES**

1. This Chapter does not cover:
  - a) separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 2711;
  - b) medicaments of heading 3003 or 3004; or
  - c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.
2. References in heading 2710 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.  
 However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1 013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 2710, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
  - a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
  - b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of primary products; and
  - c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

**SUBHEADING NOTES**

1. For the purposes of subheading 2701 11 00, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701 12 00, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
3. For the purposes of subheadings 2707 10 00, 2707 20 00, 2707 30 00, 2707 40 00 and 2707 60 00, the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)”, “naphthalene” and “phenols” apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively.
4. For the purposes of subheading 2710 11 00, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2701</b>	<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal:</b>		
2701 11 00	- - Anthracite		5%
2701 12 00	- - Bituminous coal		5%
2701 19 00	- - Other coal		5%
2701 20 00	- Briquettes, ovoids and similar solid fuels manufactured from coal		5%
<b>2702</b>	<b>Lignite, whether or not agglomerated, excluding jet:</b>		
2702 10 00	- Lignite, whether or not pulverized, but not agglomerated		
2702 20 00	- Agglomerated lignite		5%
<b>2703 00</b>	<b>Peat (including peat litter), whether or not agglomerated:</b>		
2703 00 10	- - - For use in agriculture or for soil improvement		5%
2703 00 90	- - - Other		5%
<b>2704 00</b>	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:</b>		
2704 00 10	- - - Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated		5%
2704 00 20	- - - Retort carbon		5%
<b>2705 00 00</b>	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons</b>		5%
<b>2706 00 00</b>	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars</b>		5%
<b>2707</b>	<b>Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:</b>		
2707 10 00	- Benzol (benzene)		5%
2707 20 00	- Toluol (toluene)		5%
2707 30 00	- Xylol (xylenes)		5%
2707 40 00	- Naphthalene		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
2707 50 00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method		5%
2707 60 00	- Phenols		5%
	- Other:		
2707 91 00	-- Creosote oils		5%
2707 99 00	-- Other		5%
<b>2708</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars:</b>		
2708 10 00	- Pitch		5%
2708 20 00	- Pitch coke		5%
<b>2709 00 00</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude</b>		5%
<b>2710</b>	<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:</b>		
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:		
2710 11	-- Light oils and preparations:		
	--- Naphtha:		
2710 11 11	---- Light straight run naphtha		5%
2710 11 12	---- Whole naphtha		5%
2710 11 13	---- Reformate		5%
2710 11 14	---- Natural gasoline		5%
2710 11 19	---- Other		5%
	--- Motor spirit:		
2710 11 21	---- Motor gasoline		5%
2710 11 22	---- Jet-fuel (JP-4)		5%
2710 11 23	---- Jet-fuel (JP-5, JP-8)		5%
2710 11 29	---- Multi-purpose kerosene		5%
	--- Diesel:		
2710 11 31	---- Engine diesel		5%
2710 11 32	---- Generator diesel including marine diesel		5%
2710 11 33	---- Heating diesel		5%
2710 11 39	---- For other purposes		5%
	--- Fuel oil:		
2710 11 41	---- Bunker oil		5%
2710 11 42	---- Topped crudes		20%
2710 11 49	---- Other		5%
2710 19	-- Other:		
	--- Lubricating oils:		
2710 19 11	---- Base oils	12	20%
2710 19 12	---- Gasoline engine lubricating oil	12	20% or SAR 1/litre
2710 19 13	---- Diesel engine lubricating oil	12	20% or SAR 1/litre
2710 19 14	---- Gear lubricating oil	12	20% or SAR 1/litre
2710 19 15	---- Automatic transmission fluid	12	20% or SAR 1/litre
2710 19 19	---- Other	12	20% or SAR 1/litre
	--- Oils for other purposes:		
2710 19 91	---- Cutting oils		5%
2710 19 92	---- Cleansing oils		5%
2710 19 93	---- Mould release oil		5%
2710 19 94	---- Liquids for hydraulic brakes	12	5%
2710 19 95	---- Hydraulic and turbo system oil		5%
2710 19 96	---- Transformer and circuit breaker oil		5%
2710 19 97	---- White oil (paraffin oil, vaseline oil)		5%
2710 19 98	---- Greases		20% or SAR 1/kg net
2710 19 99	---- Other		5%
	- Waste oils:		
2710 91 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		5%
2710 99 00	-- Other		5%
<b>2711</b>	<b>Petroleum gases and other gaseous hydrocarbons:</b>		
	- Liquefied:		
2711 11 00	-- Natural gas		5%
2711 12 00	-- Propane		5%
2711 13 00	-- Butanes		5%
2711 14 00	-- Ethylene, propylene, butylene and butadiene		5%
2711 19 00	-- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
2711 21 00	- In gaseous state: -- Natural gas		5%
2711 29 00	-- Other		5%
<b>2712</b>	<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:</b>		
2712 10 00	- Petroleum jelly		5%
2712 20	- Paraffin wax containing by weight less than 0.75% of oil:		
2712 20 10	--- For the candle industry	13.1	5%
2712 20 20	--- For impregnating matches	13.1	5%
2712 20 90	--- Other	13.1	5%
2712 90 00	- Other	13.1	5%
<b>2713</b>	<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:</b>		
	- Petroleum coke:		
2713 11 00	-- Not calcined		5%
2713 12 00	-- Calcined		5%
2713 20 00	- Petroleum bitumen		5%
2713 90 00	- Other residues of petroleum oils or of oils obtained from bituminous minerals		5%
<b>2714</b>	<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:</b>		
2714 10 00	- Bituminous or oil shale and tar sands		12%
2714 90	- Other:		
2714 90 10	--- Bitumen and asphalt, natural		12%
2714 90 90	--- Other		12%
<b>2715 00 00</b>	<b>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)</b>		12%
<b>2716 00 00</b>	<b>Electrical energy</b>		5%

## SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

### NOTES

1. a) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 are to be classified in those headings and in no other heading of the Nomenclature.  
b) Subject to paragraph a) above, goods answering to a description in heading 2843 or 2846 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII are to be classified in the heading appropriate to that product, provided that the constituents are:
  - a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - b) presented together; and
  - c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

## CHAPTER 28 INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

### NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - b) the products mentioned in a) above dissolved in water;
  - c) the products mentioned in a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - d) the products mentioned in a), b) or c) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
  - e) the products mentioned in a), b), c) or d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphoxylates, stabilized with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates of inorganic bases (heading 2838), organic products included in headings 2843 to 2846 and carbides (heading 2849), only the following compounds of carbon are to be classified in this Chapter:
  - a) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 2811);
  - b) halide oxides of carbon (heading 2812);
  - c) carbon disulphide (heading 2813);
  - d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);
  - e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2851) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
  - a) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
  - b) organo-inorganic compounds other than those mentioned in Note 2 above;
  - c) products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
  - d) inorganic products of a kind used as luminophores, of heading 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;
  - e) artificial graphite (heading 3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals of heading 3824;
  - f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), or precious metals or precious metal alloys of Chapter 71;
  - g) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
  - h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 9001).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 2811.

5. Headings 2826 to 2842 apply only to metal or ammonium salts or peroxy salts.  
Except where the context otherwise requires, double or complex salts are to be classified in heading 2842.
6. Heading 2844 applies only to:
- technetium (atomic 43), promethium (atomic 61), polonium (atomic 84) and all elements with an atomic number greater than 84;
  - natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
  - compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 µCi/g);
  - spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings 2844 and 2845, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
  - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 2848 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 3818.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>I. CHEMICAL ELEMENTS</b>			
<b>2801</b>	<b>Fluorine, chlorine, bromine and iodine:</b>		
2801 10 00	- Chlorine	24	5%
2801 20 00	- Iodine	24	5%
2801 30	- Fluorine; bromine:		
2801 30 10	--- Fluorine	24	5%
2801 30 20	--- Bromine	24	5%
<b>2802 00</b>	<b>Sulphur, sublimed or precipitated; colloidal sulphur:</b>		
2802 00 10	--- Sulphur, sublimed or precipitated	24	5%
2802 00 20	--- Colloidal sulphur	24	5%
<b>2803 00 00</b>	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)</b>	24	5%
<b>2804</b>	<b>Hydrogen, rare gases and other non-metals:</b>		
2804 10 00	- Hydrogen	24	5%
	- Rare gases:		
2804 21 00	-- Argon	24	12%
2804 29	-- Other:		
2804 29 10	--- Helium	24	5%
2804 29 20	--- Neon	24	5%
2804 29 90	--- Other	24	5%
2804 30 00	- Nitrogen	24	12%
2804 40 00	- Oxygen	24	20%
2804 50 00	- Boron; tellurium	24	5%
	- Silicon:		
2804 61 00	-- Containing by weight not less than 99.99% of silicon	24	5%
2804 69 00	-- Other	24	5%
2804 70 00	- Phosphorus	24	5%
2804 80 00	- Arsenic	24	5%
2804 90 00	- Selenium	24	5%
<b>2805</b>	<b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:</b>		
	- Alkali or alkaline-earth metals:		
2805 11 00	-- Sodium	24	5%
2805 12 00	-- Calcium	24	5%
2805 19	-- Other:		
2805 19 10	--- Lithium	24	5%
2805 19 20	--- Potassium	24	5%
2805 19 90	--- Other	24	5%
2805 30 00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	24	5%
2805 40 00	- Mercury	13.1	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b>			
<b>2806</b>	<b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:</b>		
2806 10 00	- Hydrogen chloride (hydrochloric acid)	24	5%
2806 20 00	- Chlorosulphuric acid	24	5%
<b>2807 00</b>	<b>Sulphuric acid; oleum:</b>		
2807 00 10	--- Sulphuric acid	24	20% or SAR 0.20/kg net
2807 00 20	--- Oleum	24	20% or SAR 0.20/kg net
<b>2808 00</b>	<b>Nitric acid; sulphonitric acids:</b>		
2810 00 10	--- Nitric acid	13.1	5%
2810 00 20	--- Sulphonitric acids	24	5%
<b>2809</b>	<b>Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:</b>		
2809 10 00	- Diphosphorus pentoxide	24	5%
2809 20	- Phosphoric acid and polyphosphoric acids:		
2809 20 10	--- Phosphoric acid	24	5%
2809 20 20	--- Polyphosphoric acids	24	5%
<b>2810 00</b>	<b>Oxides of boron; boric acids:</b>		
2810 00 10	--- Oxides of boron	24	5%
2810 00 20	--- Boric acids	24	5%
<b>2811</b>	<b>Other inorganic acids and other inorganic oxygen compounds of non-metals:</b>		
	- Other inorganic acids:		
2811 11 00	-- Hydrogen fluoride (hydrofluoric acid)	24	5%
2811 19	-- Other:		
2811 19 10	--- Hydrogen cyanide	24	5%
2811 19 90	--- Other	24	5%
	- Other inorganic oxygen compounds of non-metals:		
2811 21 00	-- Carbon dioxide	24	12%
2811 22 00	-- Silicon dioxide	24	5%
2811 23 00	-- Sulphur dioxide	24	5%
2811 29	-- Other:		
2811 29 10	--- Arsenic trioxide, arsenic pentoxide, arsenic acids	24	5%
2811 29 90	--- Other	24	5%
<b>III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>			
<b>2812</b>	<b>Halides and halide oxides of non-metals</b>		
2812 10	- Chlorides and chloride oxides:		
2812 10 10	--- Arsenic trichloride	24	5%
2812 10 20	--- Carbonyl chloride (phosgene)	24	5%
2812 10 30	--- Phosphorus chloride oxide	24	5%
2812 10 40	--- Phosphorus trichloride	24	5%
2812 10 50	--- Phosphorus pentachloride	24	5%
2812 10 60	--- Sulphur chloride	24	5%
2812 10 70	--- Sulphur dichloride	24	5%
2812 10 80	--- Thionyl chloride	24	5%
2812 10 90	--- Other	24	5%
2812 90 00	- Other	24	5%
<b>2813</b>	<b>Sulphides of non-metals; commercial phosphorus trisulphide:</b>		
2813 10 00	- Carbon disulphide	13.1	5%
2813 90 00	- Other	24	5%
<b>IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS</b>			
<b>2814</b>	<b>Ammonia, anhydrous or in aqueous solution:</b>		
2814 10 00	- Anhydrous ammonia	24	5%
2814 20 00	- Ammonia in aqueous solution	24	5%
<b>2815</b>	<b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:</b>		
	- Sodium hydroxide (caustic soda):		
2815 11 00	-- Solid	24	12%
2815 12 00	-- In aqueous solution (soda lye or liquid soda)	24	12%
2815 20 00	- Potassium hydroxide (caustic potash)	24	5%
2815 30 00	- Peroxides of sodium or potassium	24	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2816</b>	<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:</b>		
2816 10 00	- Hydroxide and peroxide of magnesium	24	5%
2816 40 00	- Oxides, hydroxides and peroxides, of strontium or barium	24	5%
<b>2817 00</b>	<b>Zinc oxide; zinc peroxide:</b>		
2817 00 10	- - - Zinc oxide	24	5%
2817 00 20	- - - Zinc peroxide	24	5%
<b>2818</b>	<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:</b>		
2818 10 00	- Artificial corundum, whether or not chemically defined	24	5%
2818 20 00	- Aluminium oxide, other than artificial corundum	24	5%
2818 30 00	- Aluminium hydroxide	24	5%
<b>2819</b>	<b>Chromium oxides and hydroxides:</b>		
2819 10 00	- Chromium trioxide	24	5%
2819 90 00	- Other	24	5%
<b>2820</b>	<b>Manganese oxides:</b>		
2820 10 00	- Manganese dioxide	24	5%
2820 90 00	- Other	24	5%
<b>2821</b>	<b>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>:</b>		
2821 10 00	- Iron oxides and hydroxides	24	5%
2821 20 00	- Earth colours	24	5%
<b>2822 00 00</b>	<b>Cobalt oxides and hydroxides; commercial cobalt oxides</b>	24	5%
<b>2823 00 00</b>	<b>Titanium oxides</b>	24	5%
<b>2824</b>	<b>Lead oxides; red lead and orange lead:</b>		
2824 10 00	- Lead monoxide (litharge, massicot)	24	5%
2824 20 00	- Red lead and orange lead	13.1	5%
2824 90 00	- Other	24	5%
<b>2825</b>	<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:</b>		
2825 10 00	- Hydrazine and hydroxylamine and their inorganic salts	24	5%
2825 20 00	- Lithium oxide and hydroxide	24	5%
2825 30 00	- Vanadium oxides and hydroxides	13.1	5%
2825 40 00	- Nickel oxides and hydroxides	24	5%
2825 50 00	- Copper oxides and hydroxides	24	5%
2825 60 00	- Germanium oxides and zirconium dioxide	24	5%
2825 70 00	- Molybdenum oxides and hydroxides	24	5%
2825 80 00	- Antimony oxides	24	5%
2825 90 00	- Other:		
2825 90 10	- - - Tin oxides	24	5%
2825 90 90	- - - Other	24	5%
	<b>V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</b>		
<b>2826</b>	<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:</b>		
	- Fluorides:		
2826 11 00	- - Of ammonium or of sodium	24	5%
2826 12 00	- - Of aluminium	24	5%
2826 19 00	- - Other	24	5%
2826 20 00	- Fluorosilicates of sodium or of potassium	24	5%
2826 30 00	- Sodium hexafluoroaluminate (synthetic cryolite)	24	5%
2826 90 00	- Other	24	5%
<b>2827</b>	<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:</b>		
2827 10 00	- Ammonium chloride	24	5%
2827 20 00	- Calcium chloride	24	5%
	- Other chlorides:		
2827 31 00	- - Of magnesium	24	5%
2827 32 00	- - Of aluminium	24	5%
2827 33 00	- - Of iron	24	5%
2827 34 00	- - Of cobalt	24	5%
2827 35 00	- - Of nickel	24	5%
2827 36 00	- - Of zinc	24	5%
2827 39 00	- - Other	24	5%
	- Chloride oxides and chloride hydroxides:		
2827 41 00	- - Of copper	24	5%
2827 49 00	- - Other	24	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
2827 51 00	- Bromides and bromide oxides:		
	-- Bromides of sodium or of potassium	24	5%
2827 59 00	-- Other	24	5%
2827 60 00	- Iodides and iodide oxides	24	5%
<b>2828</b>	<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:</b>		
2828 10 00	- Commercial calcium hypochlorite and other calcium hypochlorites	24	5%
2828 90	- Other:		
2828 90 10	--- Sodium hypochlorite	24	5%
2828 90 20	--- Potassium hypochlorite	24	5%
2828 90 30	--- Chlorites	24	5%
2828 90 40	--- Hypobromites	24	5%
2828 90 90	--- Other	24	5%
<b>2829</b>	<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates:</b>		
	- Chlorates:		
2829 11 00	-- Of sodium	13.1	5%
2829 19 00	-- Other	13.1	5%
2829 90	- Other:		
2829 90 10	--- Perchlorates	13.1	5%
2829 90 20	--- Bromates and perbromates	24	5%
2829 90 30	--- Iodates and periodates	24	5%
<b>2830</b>	<b>Sulphides; polysulphides, whether or not chemically defined:</b>		
2830 10 00	- Sodium sulphides	24	5%
2830 20 00	- Zinc sulphide	24	5%
2830 30 00	- Cadmium sulphide	24	5%
2830 90 00	- Other	24	5%
<b>2831</b>	<b>Dithionites and sulphonylates:</b>		
2831 10 00	- Of sodium	24	5%
2831 90 00	- Other	24	5%
<b>2832</b>	<b>Sulphites; thiosulphates:</b>		
2832 10 00	- Sodium sulphites	24	5%
2832 20 00	- Other sulphites	24	5%
2832 30	- Thiosulphates:		
2832 30 10	--- Sodium thiosulphate	24	5%
2832 30 20	--- Calcium thiosulphate	24	5%
2832 30 90	--- Other	24	5%
<b>2833</b>	<b>Sulphates; alums; peroxosulphates (persulphates):</b>		
	- Sodium sulphates:		
2833 11 00	-- Disodium sulphate	24	5%
2833 19 00	-- Other	24	5%
	- Other sulphates:		
2833 21 00	-- Of magnesium	24	5%
2833 22 00	-- Of aluminium	24	5%
2833 23 00	-- Of chromium	24	5%
2833 24 00	-- Of nickel	24	5%
2833 25 00	-- Of copper	13.1	5%
2833 26 00	-- Of zinc	24	5%
2833 27 00	-- Of barium	24	5%
2833 29 00	-- Other	24	5%
2833 30 00	- Alums	24	5%
2833 40 00	- Peroxosulphates (persulphates)	24	5%
<b>2834</b>	<b>Nitrites; nitrates:</b>		
2834 10 00	- Nitrites	24	5%
	- Nitrates:		
2834 21 00	-- Of potassium	13.1	5%
2834 29 00	-- Other	24	5%
<b>2835</b>	<b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined:</b>		
2835 10 00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	24	5%
	- Phosphates:		
2835 22 00	-- Of mono- or disodium	24	5%
2835 23 00	-- Of trisodium	24	5%
2835 24 00	-- Of potassium	24	5%
2835 25 00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	24	5%
2835 26 00	-- Other phosphates of calcium	24	5%
2835 29 00	-- Other	24	5%
	- Polyphosphates:		
2835 31 00	-- Sodium triphosphate (sodium tripolyphosphate)	24	5%
2835 39 00	-- Other	24	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>2836</b>	<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:</b>		
2836 10 00	- Commercial ammonium carbonate and other ammonium carbonates	24	5%
2836 20 00	- Disodium carbonate	24	5%
2836 30 00	- Sodium hydrogencarbonate (sodium bicarbonate)	24	5%
2836 40 00	- Potassium carbonates	24	5%
2836 50 00	- Calcium carbonate	24	12%
2836 60 00	- Barium carbonate	24	5%
2836 70 00	- Lead carbonates	24	5%
	- Other:		
2836 91 00	-- Lithium carbonates	24	5%
2836 92 00	-- Strontium carbonate	24	5%
2836 99 00	-- Other	24	5%
<b>2837</b>	<b>Cyanides, cyanide oxides and complex cyanides:</b>		
	- Cyanides and cyanide oxides:		
2837 11 00	-- Of sodium	24	5%
2837 19 00	-- Other	24	5%
2837 20 00	- Complex cyanides	24	5%
<b>2838 00</b>	<b>Fulminates, cyanates and thiocyanates:</b>		
2838 00 10	--- Fulminates	13.1	5%
2838 00 20	--- Cyanates	24	5%
2838 00 30	--- Thiocyanates	24	5%
<b>2839</b>	<b>Silicates; commercial alkali metal silicates:</b>		
	- Of sodium:		
2839 11 00	-- Sodium metasilicates	24	5%
2839 19 00	-- Other	24	5%
2839 20 00	- Of potassium	24	5%
2839 90 00	- Other	24	5%
<b>2840</b>	<b>Borates; peroxoborates (perborates):</b>		
	- Disodium tetraborate (refined borax):		
2840 11 00	-- Anhydrous	24	5%
2840 19 00	-- Other	24	5%
2840 20 00	- Other borates	24	5%
2840 30 00	- Peroxoborates (perborates)	24	5%
<b>2841</b>	<b>Salts of oxometallic or peroxometallic acids:</b>		
2841 10 00	- Aluminates	24	5%
2841 20 00	- Chromates of zinc or of lead	24	5%
2841 30 00	- Sodium dichromate	24	5%
2841 50 00	- Other chromates and dichromates; peroxochromates	24	5%
	- Manganites, manganates and permanganates:		
2841 61 00	-- Potassium permanganate	13.1	5%
2841 69 00	-- Other	24	5%
2841 70 00	- Molybdates	24	5%
2841 80 00	- Tungstates (wolframates)	24	5%
2841 90 00	- Other	24	5%
<b>2842</b>	<b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides:</b>		
2842 10 00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	24	5%
2842 90 00	- Other	24	5%
<b>VI. MISCELLANEOUS</b>			
<b>2843</b>	<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:</b>		
2843 10 00	- Colloidal precious metals	24	5%
	- Silver compounds:		
2843 21 00	-- Silver nitrate	13.1	5%
2843 29 00	-- Other	13.1	5%
2843 30 00	- Gold compounds	24	5%
2843 90 00	- Other compounds; amalgams	24	5%
<b>2844</b>	<b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products:</b>		
2844 10	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds:		
2844 10 10	--- Prepared for use in medicine	10	5%
2844 10 90	--- Other	13.1	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
2844 20	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products:		
2844 20 10	- - - Prepared for use in medicine	10	5%
2844 20 90	- - - Other	13.1	5%
2844 30	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products:		
2844 30 10	- - - Prepared for use in medicine	10	5%
2844 30 90	- - - Other	13.1	5%
2844 40	- Radioactive elements and isotopes and compounds other than those of subheading 2844 10 00, 2844 20 00 or 2844 30 00; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:		
2844 40 10	- - - Prepared for use in medicine	10	Free
2844 40 90	- - - Other	13.1	Free
2844 50 00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	24	5%
<b>2845</b>	<b>Isotopes other those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:</b>		
2845 10 00	- Heavy water (deuterium oxide)	24	5%
2845 90 00	- Other	24	5%
<b>2846</b>	<b>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals:</b>		
2846 10 00	- Cerium compounds	24	5%
2846 90 00	- Other	24	5%
<b>2847 00 00</b>	<b>Hydrogen peroxide, whether or not solidified with urea</b>	24	5%
<b>2848 00 00</b>	<b>Phosphides, whether or not chemically defined, excluding ferrophosphorus</b>	24	5%
<b>2849</b>	<b>Carbides, whether or not chemically defined:</b>		
2849 10 00	- Of calcium	24	5%
2849 20 00	- Of silicon	24	5%
2849 90 00	- Other	24	5%
<b>2850 00</b>	<b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849:</b>		
2850 00 10	- - - Hydrides	24	5%
2850 00 20	- - - Nitrides	24	12%
2850 00 30	- - - Azides	24	5%
2850 00 40	- - - Silicides	24	5%
2850 00 50	- - - Borides	24	5%
<b>2851 00</b>	<b>Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals:</b>		
2851 00 10	- - - Distilled or conductivity water and water of similar purity	24	12%
2851 00 20	- - - Liquid air and compressed air	24	5%
2851 00 30	- - - Amalgams, other than amalgams of precious metals of heading 2843	24	5%
2851 00 40	- - - Cyanogen chloride	24	5%
2851 00 90	- - - Other	24	5%

## CHAPTER 29 ORGANIC CHEMICALS

### NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - a) separate chemically defined organic compounds, whether or not containing impurities;
  - b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - c) the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;
  - d) the products mentioned in a), b) or c) above dissolved in water;
  - e) the products mentioned in a), b) or c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - f) the products mentioned in a), b), c), d) or e) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
  - g) the products mentioned in a), b), c), d), e) or f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
  - h) the following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotizable amines and their salts.
2. This Chapter does not cover:
  - a) goods of heading 1504 or crude glycerol of heading 1520;
  - b) ethyl alcohol (heading 2207 or 2208);
  - c) methane or propane (heading 2711);
  - d) the compounds of carbon mentioned in Note 2 to Chapter 28;
  - e) urea (heading 3102 or 3105);
  - f) colouring matter of vegetable or animal origin (heading 3203); synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);
  - g) enzymes (heading 3507);
  - h) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading 3606);
  - ij) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; or
  - k) optical elements, for example, of ethylenediamine tartrate (heading 9001).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.  
Nitro and nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 2929.  
For the purposes of headings 2911, 2912, 2914, 2918 and 2922, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 2905 to 2920.
5.
  - a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
  - b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
  - c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
    - 1) inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound; and
    - 2) salts formed between organic compounds of sub-Chapters I to X or heading 2942 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
  - d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).
  - e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.  
Heading 2930 (organo-sulphur compounds) and heading 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 2932, 2933 and 2934 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids.

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

8. For the purposes of heading 2937:

- a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
- b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

#### SUBHEADING NOTE

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>			
<b>2901</b>	<b>Acyclic hydrocarbons:</b>		
2901 10	- Saturated:		
2901 10 10	--- Ethane	24	5%
2901 10 20	--- Butanes	24	5%
2901 10 30	--- Pentanes	24	5%
2901 10 40	--- Hexanes	24	5%
2901 10 50	--- Heptanes	24	5%
2901 10 60	--- Octanes	24	5%
2901 10 90	--- Other	24	5%
	- Unsaturated:		
2901 21 00	-- Ethylene	24	12%
2901 22 00	-- Propene (propylene)	24	12%
2901 23 00	-- Butene (butylene) and isomers thereof	24	5%
2901 24 00	-- Buta-1,3-diene and isoprene	24	5%
2901 29	-- Other:		
2901 29 10	--- Propadiene	24	5%
2901 29 20	--- Buta-1,2-diene	24	12%
2901 29 30	--- Acetylene	24	20%
2901 29 40	--- Phenylacetylene	24	5%
2901 29 50	--- Methylphenylacetylene	24	5%
2901 29 60	--- Butyne (ethylacetylene)	24	12%
2901 29 90	--- Other	24	5%
<b>2902</b>	<b>Cyclic hydrocarbons:</b>		
	- Cyclanes, cyclenes and cycloterpenes:		
2902 11 00	-- Cyclohexane	24	5%
2902 19 00	-- Other	24	5%
2902 20 00	- Benzene	24	12%
2902 30 00	- Toluene	24	5%
	- Xylenes:		
2902 41 00	-- o-Xylene	24	12%
2902 42 00	-- m-Xylene	24	5%
2902 43 00	-- p-Xylene	24	12%
2902 44 00	-- Mixed xylene isomers	24	5%
2902 50 00	- Styrene	24	12%
2902 60 00	- Ethylbenzene	24	5%
2902 70 00	- Cumene	24	5%
2902 90	- Other:		
2902 90 10	--- Tetralin	24	5%
2902 90 20	--- Naphthalene	24	5%
2902 90 90	--- Other	24	5%
<b>2903</b>	<b>Halogenated derivatives of hydrocarbons:</b>		
	- Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903 11 00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	24	5%
2903 12 00	-- Dichloromethane (methylene chloride)	24	5%
2903 13 00	-- Chloroform (trichloromethane)	24	5%
2903 14 00	-- Carbon tetrachloride	24	5%
2903 15 00	-- 1,2-Dichloroethane (ethylene dichloride)	24	12%
2903 19	-- Other:		
2903 19 10	--- 1,1,1-Trichloroethane (methylchloroform)	24	5%
2903 19 90	--- Other	24	5%
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903 21 00	-- Vinyl chloride (chloroethylene)	24	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
2903 22 00	-- Trichloroethylene	24	5%
2903 23 00	-- Tetrachloroethylene (perchloroethylene)	24	5%
2903 29 00	-- Other	24	5%
2903 30	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
2903 30 10	--- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)prop-1-ene	24	5%
2903 30 20	--- Bromomethane (methyl bromide)	24	5%
2903 30 90	--- Other	24	5%
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903 41 00	-- Trichlorofluoromethane	24	5%
2903 42 00	-- Dichlorodifluoromethane	24	5%
2903 43 00	-- Trichlorotrifluoroethanes	24	5%
2903 44 00	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	24	5%
2903 45	-- Other derivatives perhalogenated only with fluorine and chlorine:		
2903 45 10	--- Chlorotrifluoromethane	24	5%
2903 45 20	--- Pentachlorofluoroethane	24	5%
2903 45 30	--- Tetrachlorodifluoroethanes	24	5%
2903 45 40	--- Heptachlorofluoropropanes	24	5%
2903 45 50	--- Hexachlorodifluoropropanes	24	5%
2903 45 60	--- Pentachlorotrifluoropropanes	24	5%
2903 45 70	--- Tetrachlorotetrafluoropropanes	24	5%
2903 45 80	--- Trichloropentafluoropropanes	24	5%
2903 45 90	--- Dichlorohexafluoropropanes and chloroheptafluoropropanes	24	5%
2903 46 00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	24	5%
2903 47 00	-- Other perhalogenated derivatives	24	5%
2903 49	-- Other:		
2903 49 10	--- Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	24	5%
2903 49 20	--- Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	24	5%
2903 49 30	--- Chlorodifluoromethane	24	5%
2903 49 40	--- Dichlorotrifluoroethanes	24	5%
2903 49 50	--- Chlorotetrafluoroethanes	24	5%
2903 49 60	--- Dichlorofluoroethanes	24	5%
2903 49 70	--- Chlorodifluoroethanes	24	5%
2903 49 80	--- Dichloropentafluoropropanes	24	5%
2903 49 90	--- Other	24	5%
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903 51 00	-- 1,2,3,4,5,6-Hexachlorocyclohexane	24	5%
2903 59 00	-- Other	24	5%
	- Halogenated derivatives of aromatic hydrocarbons:		
2903 61 00	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	24	5%
2903 62 00	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis( <i>p</i> -chlorophenyl)ethane)	24	5%
2903 69 00	-- Other	13.1	5%
<b>2904</b>	<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:</b>		
2904 10 00	- Derivatives, containing only sulpho groups, their salts and ethyl esters		5%
2904 20 00	- Derivatives containing only nitro or only nitroso groups	13.1	5%
2904 90	- Other:		
2904 90 10	-- Trichloronitromethane (chloropicrin)	13.1	5%
2904 90 90	-- Other	13.1	5%
	<b>II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>2905</b>	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Saturated monohydric alcohols:		
2905 11 00	-- Methanol (methyl alcohol)	24	12%
2905 12 00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	24	5%
2905 13 00	-- Butan-1-ol ( <i>n</i> -butyl alcohol)	24	5%
2905 14 00	-- Other butanols	24	5%
2905 15 00	-- Pentanol (amyl alcohol) and isomers thereof	24	5%
2905 16 00	-- Octanol (octyl alcohol) and isomers thereof	24	5%
2905 17 00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	24	5%
2905 19	-- Other:		
2905 19 10	--- Diethylhexanols	24	5%
2905 19 90	--- Other	24	5%
	- Unsaturated monohydric alcohols:		
2905 22 00	-- Acyclic terpene alcohols	24	5%
2905 29 00	-- Other	24	5%
	- Diols:		
2905 31 00	-- Ethylene glycol (ethanediol)	24	12%
2905 32 00	-- Propylene glycol (propane-1,2-diol)	24	5%
2905 39 00	-- Other	24	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
2905 41 00	- Other polyhydric alcohols: -- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	24	5%
2905 42 00	-- Pentaerythritol	24	5%
2905 43 00	-- Mannitol	24	5%
2905 44 00	-- D-glucitol (sorbitol)	24	5%
2905 45 00	-- Glycerol	24	5%
2905 49 00	-- Other	24	5%
2905 51 00	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols -- Ethchlorvynol (INN)	24	5%
2905 59 00	-- Other	24	5%
<b>2906</b>	<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Cyclanic, cyclenic or cycloterpenic:		
2906 11 00	-- Menthol	24	5%
2906 12 00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	24	5%
2906 13 00	-- Sterols and inositols	24	5%
2906 14 00	-- Terpeneols	24	5%
2906 19 00	-- Other	24	5%
	- Aromatic:		
2906 21 00	-- Benzyl alcohol	24	5%
2906 29 00	-- Other	24	5%
	<b>III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>2907</b>	<b>Phenols; phenol-alcohols:</b>		
	- Monophenols:		
2907 11 00	-- Phenol (hydroxybenzene) and its salts	24	5%
2907 12 00	-- Cresols and their salts	24	5%
2907 13 00	-- Octylphenol, nonylphenol and their isomers; salts thereof	24	5%
2907 14 00	-- Xylenols and their salts	24	5%
2907 15 00	-- Naphthols and their salts	24	5%
2907 19 00	-- Other	24	5%
	- Polyphenols; phenol-alcohols:		
2907 21 00	-- Resorcinol and its salts	24	5%
2907 22 00	-- Hydroquinone (quinol) and its salts	24	5%
2907 23 00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	24	5%
2907 29 00	-- Other	24	5%
<b>2908</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:</b>		
2908 10 00	- Derivatives containing only halogen substituents and their salts	24	5%
2908 20 00	- Derivatives containing only sulpho groups, their salts and esters	24	5%
2908 90 00	- Other	24	5%
	<b>IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>2909</b>	<b>Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909 11 00	-- Diethyl ether	24	5%
2909 19	-- Other:		
2909 19 10	--- <i>Tert</i> -butyl methyl ether	24	12%
2909 19 90	--- Other	24	5%
2909 20 00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	24	5%
2909 30 00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	24	5%
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909 41 00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	24	5%
2909 42 00	-- Monomethyl ethers of ethylene glycol or of diethylene glycol	24	5%
2909 43 00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	24	5%
2909 44 00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	24	5%
2909 49 00	-- Other	13.1	5%
2909 50 00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	24	5%
2909 60 00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	24	5%
<b>2910</b>	<b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
2910 10 00	- Oxirane (ethylene oxide)	24	5%

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2910 20 00	- Methyloxirane (propylene oxide)	24	5%
2910 30 00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	24	5%
2910 90 00	- Other	24	5%
<b>2911 00 00</b>	<b>Acetals and hemiacetals whether or not with other oxygen-function, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	24	5%
<b>V. ALDEHYDE-FUNCTION COMPOUNDS</b>			
<b>2912</b>	<b>Aldehydes, whether or not with other oxygen-function; cyclic polymers of aldehydes; paraformaldehyde:</b>		
	- Acyclic aldehydes without other oxygen-function:		
2912 11 00	-- Methanal (formaldehyde)	24	5%
2912 12 00	-- Ethanal (acetaldehyde)	24	5%
2912 13 00	-- Butanal (butyraldehyde, normal isomer)	24	5%
2912 19 00	-- Other	24	5%
	- Cyclic aldehydes without other oxygen-function:		
2912 21 00	-- Benzaldehyde	24	5%
2912 29 00	-- Other	24	5%
2912 30 00	- Aldehyde-alcohols	24	5%
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen-function:		
2912 41 00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	24	5%
2912 42 00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	24	5%
2912 49 00	-- Other	24	5%
2912 50 00	- Cyclic polymers of aldehydes	24	5%
2912 60 00	- Paraformaldehyde	24	5%
<b>2913 00 00</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912</b>	24	5%
<b>VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>			
<b>2914</b>	<b>Ketones and quinones, whether or not with other oxygen-function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Acyclic ketones without other oxygen-function:		
2914 11 00	-- Acetone	24	5%
2914 12 00	-- Butanone (methyl ethyl ketone)	24	5%
2914 13 00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	24	5%
2914 19 00	-- Other	24	5%
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen-function:		
2914 21 00	-- Camphor	24	5%
2914 22 00	-- Cyclohexanone and methylcyclohexanones	24	5%
2914 23 00	-- Isonones and methylionones	24	5%
2914 29 00	-- Other	24	5%
	- Aromatic ketones without other oxygen-function:		
2914 31 00	-- Phenylacetone (phenylpropan-2-one)	24	5%
2914 39 00	-- Other	24	5%
2914 40 00	- Ketone-alcohols and ketone-aldehydes	24	5%
2914 50 00	- Ketone-phenols and ketones with other oxygen-function	24	5%
	- Quinones:		
2914 61 00	-- Anthraquinone	24	5%
2914 69 00	-- Other	24	5%
2914 70 00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	24	5%
<b>VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>			
<b>2915</b>	<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Formic acid, its salts and esters:		
2915 11 00	-- Formic acid	24	5%
2915 12 00	-- Salts of formic acid	24	5%
2915 13 00	-- Esters of formic acid	13.1	5%
	- Acetic acid and its salts; acetic anhydride:		
2915 21	-- Acetic acid:		
2915 21 10	--- Denatured, unfit for use as vinegar	24	5%
2915 21 20	--- Fit for use as vinegar	3	5%
2915 22 00	-- Sodium acetate	24	5%
2915 23 00	-- Cobalt acetates	24	5%
2915 24 00	-- Acetic anhydride	24	5%
2915 29 00	-- Other	24	5%
	- Esters of acetic acid:		
2915 31 00	-- Ethyl acetate	24	5%
2915 32 00	-- Vinyl acetate	24	5%

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2915 33 00	-- <i>n</i> -Butyl acetate	24	5%
2915 34 00	-- Isobutyl acetate	24	5%
2915 35 00	-- 2-Ethoxyethyl acetate	24	5%
2915 39 00	-- Other	24	5%
2915 40 00	- Mono-, di- or trichloroacetic acids, their salts and esters	24	5%
2915 50 00	- Propionic acid, its salts and esters	24	5%
2915 60 00	- Butanoic acids, pentanoic acids, their salts and esters	24	5%
2915 70 00	- Palmitic acid, stearic acid, their salts and esters	24	5%
2915 90 00	- Other	24	5%
<b>2916</b>	<b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916 11 00	-- Acrylic acid and its salts	24	5%
2916 12 00	-- Esters of acrylic acid	24	5%
2916 13 00	-- Methacrylic acid and its salts	24	5%
2916 14 00	-- Esters of methacrylic acid	24	5%
2916 15 00	-- Oleic, linoleic or linolenic acids, their salts and esters	24	5%
2916 19 00	-- Other	24	5%
2916 20 00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	24	5%
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916 31 00	-- Benzoic acid, its salts and esters	24	5%
2916 32 00	-- Benzoyl peroxide and benzoyl chloride	24	5%
2916 34 00	-- Phenylacetic acid and its salts	24	5%
2916 35 00	-- Esters of phenylacetic acid	24	5%
2916 39 00	-- Other	24	5%
<b>2917</b>	<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917 11 00	-- Oxalic acid, its salts and esters	24	5%
2917 12 00	-- Adipic acid, its salts and esters	24	5%
2917 13 00	-- Azelaic acid, sebacic acid, their salts and esters	24	5%
2917 14 00	-- Maleic anhydride	24	5%
2917 19 00	-- Other	24	5%
2917 20 00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	24	5%
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917 31 00	-- Dibutyl orthophthalates	24	5%
2917 32 00	-- Dioctyl orthophthalates	24	5%
2917 33 00	-- Dinonyl or didecyl orthophthalates	24	5%
2917 34 00	-- Other esters of orthophthalic acid	24	5%
2917 35 00	-- Phthalic anhydride	24	5%
2917 36 00	-- Terephthalic acid and its salts	24	12%
2917 37 00	-- Dimethyl terephthalate	24	5%
2917 39 00	-- Other	24	5%
<b>2918</b>	<b>Carboxylic acids with additional oxygen-function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Carboxylic acids with alcohol-function but without other oxygen-function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918 11 00	-- Lactic acid, its salts and esters	24	5%
2918 12 00	-- Tartaric acid	24	5%
2918 13 00	-- Salts and esters of tartaric acid	24	5%
2918 14 00	-- Citric acid	24	5%
2918 15 00	-- Salts and esters of citric acid	24	5%
2918 16 00	-- Gluconic acid, its salts and esters	24	5%
2918 19	-- Other:		
2918 19 10	--- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	24	5%
2918 19 90	--- Other	24	5%
	- Carboxylic acids with phenol-function but without other oxygen-function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918 21 00	-- Salicylic acid and its salts	24	5%
2918 22 00	-- O-Acetylsalicylic acid, its salts and esters	24	5%
2918 23 00	-- Other esters of salicylic acid and their salts	24	5%
2918 29 00	-- Other	24	5%
2918 30 00	- Carboxylic acids with aldehyde or ketone function but without other oxygen-function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	24	5%
2918 90 00	- Other	24	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>			
2919 00 00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	24	5%
2920	<b>Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
2920 10 00	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	24	5%
2920 90	- Other:		
2920 90 10	--- Trimethyl phosphite	13.1	5%
2920 90 20	--- Triethyl phosphite	13.1	5%
2920 90 30	--- Dimethyl phosphite	13.1	5%
2920 90 40	--- Diethyl phosphite	13.1	5%
2920 90 90	--- Other	13.1	5%
<b>IX. NITROGEN-FUNCTION COMPOUNDS</b>			
2921	<b>Amine-function compounds:</b>		
	- Acyclic monoamines and their derivatives; salts thereof:		
2921 11 00	-- Methylamine, di- or trimethylamine and their salts	24	5%
2921 12 00	-- Diethylamine and its salts	24	5%
2921 19	-- Other:		
2921 19 10	--- Bis(2-chloroethyl)ethylamine	24	5%
2921 19 20	--- Chlormethine (INN) (bis(2-chloroethyl)methylamine)	24	5%
2921 19 30	--- Trichlormethine (INN) (tris(2-chloroethyl)amine)	24	5%
2921 19 40	--- <i>N,N</i> -Dialkyl (methyl, ethyl, <i>n</i> -propyl or isopropyl) 2-chloroethylamines and their protonated salts	24	5%
2921 19 90	--- Other	24	5%
	- Acyclic polyamines and their derivatives; salts thereof:		
2921 21 00	-- Ethylenediamine and its salts	24	5%
2921 22 00	-- Hexamethylenediamine and its salts	24	5%
2921 29 00	-- Other	24	5%
2921 30 00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	24	5%
	- Aromatic monoamines and their derivatives; salts thereof:		
2921 41 00	-- Aniline and its salts	24	5%
2921 42 00	-- Aniline derivatives and their salts	24	5%
2921 43 00	-- Toluidines and their derivatives; salts thereof	24	5%
2921 44 00	-- Diphenylamine and its derivatives; salts thereof	24	5%
2921 45 00	-- 1-Naphthylamine ( $\alpha$ -naphthylamine), 2-naphthylamine ( $\beta$ -naphthylamine) and their derivatives; salts thereof	24	5%
2921 46 00	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	24	5%
2921 49 00	-- Other	24	5%
	- Aromatic polyamines and their derivatives; salts thereof:		
2921 51 00	-- $\sigma$ -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	24	5%
2921 59 00	-- Other	24	5%
2922	<b>Oxygen-function amino-compounds:</b>		
	- Amino-alcohols, other than those containing more than one kind of oxygen-function, their ethers and esters; salts thereof:		
2922 11 00	-- Monoethanolamine and its salts	24	5%
2922 12 00	-- Diethanolamine and its salts	24	5%
2922 13	-- Triethanolamine and its salts:		
2922 13 10	--- Triethanolamine	24	5%
2922 13 90	--- Other	24	5%
2922 14 00	-- Dextropropoxyphene (INN) and its salts		
2922 19	-- Other:		
	--- <i>N,N</i> -Dialkyl (methyl, ethyl, <i>n</i> -propyl or isopropyl) 2-aminoethanols and their protonated salts:		
2922 19 11	---- <i>N,N</i> -Dimethyl-2-aminoethanol and its protonated salts	24	5%
2922 19 12	---- <i>N,N</i> -Diethyl-2-aminoethanol and its protonated salts	24	5%
2922 19 19	---- Other	24	5%
2922 19 20	--- Ethyldiethanolamine	24	5%
2922 19 30	--- Methyl-diethanolamine	24	5%
2922 19 90	--- Other	24	5%
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen-function, their ethers and esters; salts thereof:		
2922 21 00	-- Aminohydroxynaphthalenesulphonic acids and their salts	24	5%
2922 22 00	-- Anisidines, dianisidines, phenetidines, and their salts	24	5%
2922 29 00	-- Other	24	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
2922 31 00	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen-function; salts thereof:		
2922 39 00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	24	5%
	-- Other	24	5%
2922 41 00	- Amino-acids other than those containing more than one kind of oxygen-function and their esters; salts thereof:		
2922 42 00	-- Lysine and its esters; salts thereof	24	5%
2922 43 00	-- Glutamic acid and its salts	24	5%
2922 44 00	-- Anthranilic acid and its salts	24	5%
2922 49 00	-- Tilidine (INN) and its salts	24	5%
2922 50 00	-- Other	24	5%
	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen-function	24	5%
<b>2923</b>	<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined:</b>		
2923 10 00	- Choline and its salts	24	5%
2923 20 00	- Lecithins and other phosphoaminolipids	24	5%
2923 90 00	- Other	24	5%
<b>2924</b>	<b>Carboxamide-function compounds; amide-function compounds of carbonic acid:</b>		
2924 11 00	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924 19 00	-- Meprobamate (INN)	24	5%
	-- Other	24	5%
2924 21 00	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924 23 00	-- Ureines and their derivatives; salts thereof	24	5%
2924 24 00	-- 2-Acetamidobenzoic acid ( <i>N</i> -acetylanthranilic acid) and its salts	24	5%
2924 29 00	-- Ethinamate (INN)	24	5%
	-- Other	24	5%
<b>2925</b>	<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:</b>		
2925 11 00	- Imides and their derivatives; salts thereof:		
2925 12 00	-- Saccharin and its salts	24	5%
2925 19 00	-- Glutethimide (INN)	24	5%
2925 20 00	-- Other	24	5%
	- Imines and their derivatives; salts thereof	24	5%
<b>2926</b>	<b>Nitrile-function compounds:</b>		
2926 10 00	- Acrylonitrile	24	5%
2926 20 00	- 1-Cyanoguanidine (dicyandiamide)	24	5%
2926 30 00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	24	5%
2926 90 00	- Other	24	5%
<b>2927 00 00</b>	<b>Diazo-, azo- or azoxy-compounds</b>	24	5%
<b>2928 00 00</b>	<b>Organic derivatives of hydrazine or of hydroxylamine</b>	24	5%
<b>2929</b>	<b>Compounds with other nitrogen-function:</b>		
2929 10 00	- Isocyanates	24	5%
2929 90	- Other:		
2929 90 10	--- <i>N,N</i> -Dialkyl (methyl, ethyl, <i>n</i> -propyl or isopropyl) phosphoroamidic dihalides	24	5%
2929 90 20	--- Dialkyl (methyl, ethyl, <i>n</i> -propyl or isopropyl) <i>N,N</i> -dialkyl (methyl, ethyl, <i>n</i> -propyl or isopropyl) phosphoroamidates	24	5%
2929 90 90	--- Other	24	5%
	<b>X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>		
<b>2930</b>	<b>Organo-sulphur compounds:</b>		
2930 10 00	- Dithiocarbonates (xanthates)	24	5%
2930 20 00	- Thiocarbamates and dithiocarbamates	24	5%
2930 30 00	- Thiuram mono-, di- or tetrasulphides	24	5%
2930 40 00	- Methionine	24	5%
2930 90	- Other:		
2930 90 10	--- [S-2-(dialkyl (methyl, ethyl, <i>n</i> -propyl or isopropyl) amino) ethyl] hydrogen alkyl (methyl, ethyl, <i>n</i> -propyl or isopropyl) phosphonothioates and their O-alkyl (<C <sub>10</sub> , including cycloalkyl); esters; alkylated or protonated salts thereof	24	5%
2930 90 20	--- 2-Chloroethylchloromethylsulphide	24	5%
2930 90 30	--- Bis(2-chloroethyl) sulphide	24	5%
2930 90 40	--- Bis(2-chloroethylthio)methane	24	5%
2930 90 50	--- 1,2-Bis(2-chloroethylthio)ethane	24	5%
2930 90 60	--- 1,3-Bis(2-chloroethylthio)- <i>n</i> -propane	24	5%
2930 90 70	--- 1,4-Bis(2-chloroethylthio)- <i>n</i> -butane	24	5%
2930 90 80	--- 1,5-Bis(2-chloroethylthio)- <i>n</i> -pentane	24	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
	--- Other:		
2930 90 91	---- Bis(2-chloroethylthiomethyl) ether	24	5%
2930 90 92	---- Bis(2-chloroethylthioethyl) ether	24	5%
2930 90 93	---- O,O-Diethyl S-[2-(diethylamino) ethyl]phosphorothioate and its alkylated or protonated salts	24	5%
2930 90 94	---- N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl)aminoethane-2-thiols and their protonated salts	24	5%
2930 90 95	---- Thiodiglycol (INN) (bis(2-hydroxyethyl) sulphide)	24	5%
2930 90 96	---- O-Ethyl S-phenyl ethylphosphonothiothionate (fonofos)	24	5%
2930 90 97	---- Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	24	5%
2930 90 99	---- Other	24	5%
<b>2931 00</b>	<b>Other organo-inorganic compounds:</b>		
2931 00 10	--- O-Alkyl (<C <sub>10</sub> , including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonofluoridates	24	5%
2931 00 20	--- O-Alkyl (<C <sub>10</sub> , including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	24	5%
2931 00 30	--- 2-Chlorovinylchloroarsine	24	5%
2931 00 40	--- Bis(2-chlorovinyl)chloroarsine	24	5%
2931 00 50	--- Tris(2-chlorovinyl)arsine	24	5%
2931 00 60	--- Alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyl difluorides	24	5%
2931 00 70	--- [O-2-(Dialkyl (methyl, ethyl, n-propyl or isopropyl)amino)ethyl hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (<C <sub>10</sub> , including cycloalkyl) esters; alkylated or protonated salts thereof	24	5%
2931 00 80	--- O-Isopropyl methylphosphonochloridate and O-pinacolyl methylphosphonochloridate	24	5%
	--- Other:		
2931 00 91	---- Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	24	5%
2931 00 99	---- Other	24	5%
<b>2932</b>	<b>Heterocyclic compounds with oxygen hetero-atom(s) only:</b>		
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932 11 00	-- Tetrahydrofuran	24	5%
2932 12 00	-- 2-Furaldehyde (furfuraldehyde)	24	5%
2932 13 00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	24	5%
2932 19 00	-- Other	24	5%
	- Lactones:		
2932 21 00	-- Coumarin, methylcoumarins and ethylcoumarins	24	5%
2932 29 00	-- Other lactones	24	5%
	- Other:		
2932 91 00	-- Isosafrole	24	5%
2932 92 00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	24	5%
2932 93 00	-- Piperonal	24	5%
2932 94 00	-- Safrole	24	5%
2932 95 00	-- Tetrahydrocannabinols (all isomers)	24	5%
2932 99 00	-- Other	24	5%
<b>2933</b>	<b>Heterocyclic compounds with nitrogen hetero-atom(s) only:</b>		
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933 11 00	-- Phenazone (antipyrin) and its derivatives	24	5%
2933 19 00	-- Other	24	5%
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933 21 00	-- Hydantoin and its derivatives	24	5%
2933 29 00	-- Other	24	5%
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933 31 00	-- Pyridine and its salts		
2933 32 00	-- Piperidine and its salts		
2933 33 00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	24	5%
	--- Other:		
2933 39 10	--- 3-Quinuclidinyl benzilate	24	5%
2933 39 20	--- Quinuclidin-3-ol	24	5%
2933 39 90	--- Other	24	5%
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
2933 41 00	-- Levorphanol (INN) and its salts	24	5%
2933 49 00	-- Other	24	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
2933 52 00	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: -- Malonylurea (barbituric acid) and its salts	24	5%
2933 53 00	-- Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	24	5%
2933 54 00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	24	5%
2933 55 00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	24	5%
2933 59 00	-- Other - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	24	5%
2933 61 00	-- Melamine	24	12%
2933 69 00	-- Other - Lactams:	24	5%
2933 71 00	-- 6-Hexanelactam ( $\epsilon$ -caprolactam)	24	5%
2933 72 00	-- Clobazam (INN) and methyprylon (INN)	24	5%
2933 79 00	-- Other lactams - Other:		
2933 91 00	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	24	5%
2933 99 00	-- Other	24	5%
<b>2934</b>	<b>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds:</b>		
2934 10 00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	24	5%
2934 20 00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	24	5%
2934 30 00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused - Other:	24	5%
2934 91 00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	24	5%
2934 99 00	-- Other	24	5%
<b>2935 00 00</b>	<b>Sulphonamides</b>	24	5%
<b>XI. PROVITAMINS, VITAMINS AND HORMONES</b>			
<b>2936</b>	<b>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:</b>		
2936 10 00	- Provitamins, unmixed	24	5%
	- Vitamins and their derivatives, unmixed:		
2936 21 00	-- Vitamins A and their derivatives	24	5%
2936 22 00	-- Vitamin B <sub>1</sub> and its derivatives	24	5%
2936 23 00	-- Vitamin B <sub>2</sub> and its derivatives	24	5%
2936 24 00	-- D- or DL-Pantothenic acid (Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> ) and its derivatives	24	5%
2936 25 00	-- Vitamin B <sub>6</sub> and its derivatives	24	5%
2936 26 00	-- Vitamin B <sub>12</sub> and its derivatives	24	5%
2936 27 00	-- Vitamin C and its derivatives	24	5%
2936 28 00	-- Vitamin E and its derivatives	24	5%
2936 29 00	-- Other vitamins and their derivatives	24	5%
2936 90 00	- Other, including natural concentrates	24	5%
<b>2937</b>	<b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:</b>		
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937 11 00	-- Somatotropin, its derivatives and structural analogues	24	5%
2937 12 00	-- Insulin and its salts	24	5%
2937 19 00	-- Other - Steroidal hormones, their derivatives and structural analogues:	24	5%
2937 21 00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	24	5%
2937 22 00	-- Halogenated derivatives of corticosteroidal hormones	24	5%
2937 23 00	-- Oestrogens and progestogens	24	5%
2937 29 00	-- Other	24	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
2937 31 00	- Catecholamine hormones, their derivatives and structural analogues: -- Epinephrine	24	5%
2937 39 00	-- Other	24	5%
2937 40 00	- Amino-acid derivatives	24	5%
2937 50 00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	24	5%
2937 90 00	- Other	24	5%
<b>XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>			
<b>2938</b>	<b>Glycosides, natural or reproduced by synthesis, and their salts, ethers and esters and other derivatives:</b>		
2938 10 00	- Rutoside (rutin) and its derivatives	24	5%
2938 90 00	- Other	24	5%
<b>2939</b>	<b>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:</b>		
- Alkaloids of opium and their derivatives; salts thereof:			
2939 11 00	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	24	5%
2939 19 00	-- Other	24	5%
- Alkaloids of cinchona and their derivatives; salts thereof:			
2939 21 00	-- Quinine and its salts	24	5%
2939 29 00	-- Other	24	5%
2939 30 00	- Caffeine and its salts	24	5%
- Ephedrines and their salts:			
2939 41 00	-- Ephedrine and its salts	24	5%
2939 42 00	-- Pseudoephedrine (INN) and its salts	24	5%
2939 43 00	-- Cathine (INN) and its salts	24	5%
2939 49 00	-- Other	24	5%
- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:			
2939 51 00	-- Fenethylamine (INN) and its salts	24	5%
2939 59 00	-- Other	24	5%
- Alkaloids of rye ergot and their derivatives; salts thereof:			
2939 61 00	-- Ergometrine (INN) and its salts	24	5%
2939 62 00	-- Ergotamine (INN) and its salts	24	5%
2939 63 00	-- Lysergic acid and its salts	24	5%
2939 69 00	-- Other	24	5%
- Other:			
2939 91	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof:		
2939 91 10	--- Cocaine		Banned
2939 91 90	--- Other	5	5%
2939 99 00	-- Other	24	5%
<b>XIII. OTHER ORGANIC COMPOUNDS</b>			
<b>2940 00 00</b>	<b>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939</b>	24	5%
<b>2941</b>	<b>Antibiotics:</b>		
2941 10 00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	24	5%
2941 20 00	- Streptomycins and their derivatives; salts thereof	24	5%
2941 30 00	- Tetracyclines and their derivatives; salts thereof	24	5%
2941 40 00	- Chloramphenicol and its derivatives; salts thereof	24	5%
2941 50 00	- Erythromycin and its derivatives; salts thereof	24	5%
2941 90 00	- Other	24	5%
<b>2942 00 00</b>	<b>Other organic compounds</b>	24	5%

## CHAPTER 30 PHARMACEUTICAL PRODUCTS

### NOTES

1. This Chapter does not cover:
  - a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
  - b) plasters specially calcined or finely ground for use in dentistry (heading 2520);
  - c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 3301);
  - d) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;
  - e) soap or other products of heading 3401 containing added medicaments;
  - f) preparations with a basis of plaster for use in dentistry (heading 3407); or
  - g) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).
2. For the purposes of heading 3002, the expression “modified immunological products” applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 3003 and 3004 and of Note 4 d) to this Chapter, the following are to be treated:
  - a) as unmixed products:
    - 1) unmixed products dissolved in water;
    - 2) all goods of Chapter 28 or 29; and
    - 3) simple vegetable extracts of heading 1302, merely standardized or dissolved in any solvent;
  - b) as products which have been mixed:
    - 1) colloidal solutions and suspensions (other than colloidal sulphur);
    - 2) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
    - 3) salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 3006 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
  - a) sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
  - b) sterile laminaria and sterile laminaria tents;
  - c) sterile absorbable surgical or dental haemostatics;
  - d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
  - e) blood-grouping reagents;
  - f) dental cements and other dental fillings; bone reconstruction cements;
  - g) first-aid boxes and kits;
  - h) chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides;
  - ij) gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and
  - k) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>3001</b>	<b>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:</b>		
3001 10 00	- Glands and other organs, dried, whether or not powdered	10	Free
3001 20 00	- Extracts of glands or other organs or of their secretions	10	Free
3001 90 00	- Other	10	Free
<b>3002</b>	<b>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</b>		
3002 10 00	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	10	Free
3002 20 00	- Vaccines for human medicine	2	Free
3002 30 00	- Vaccines for veterinary medicine	10	Free
3002 90	- Other:		
3002 90 10	--- Saxitoxin	10	Free
3002 90 20	--- Ricin	10	Free
3002 90 90	--- Other	10	Free

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>3003</b>	<b>Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:</b>		
3003 10 00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10	Free
3003 20 00	- Containing other antibiotics	10	Free
3003 31 00	- - Containing hormones or other products of heading 2937 but not containing antibiotics:		
3003 31 00	- - - Containing insulin	10	Free
3003 39 00	- - - Other	10	Free
3003 40 00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	10	Free
3003 90 00	- Other	10	Free
<b>3004</b>	<b>Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale:</b>		
3004 10 00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10	Free
3004 20 00	- Containing other antibiotics	10	Free
3004 20 00	- Containing hormones or other products of heading 2937 but not containing antibiotics:		
3004 31 00	- - Containing insulin	10	Free
3004 32 00	- - Containing corticosteroid hormones, their derivatives and structural analogues	10	Free
3004 39 00	- - Other	10	Free
3004 40 00	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics	10	Free
3004 50 00	- Other medicaments containing vitamins or other products of heading 2936	10	Free
3004 90	- Other:		
3004 90 10	- - - Medical solutions	10	12%
3004 90 90	- - - Other	10	Free
<b>3005</b>	<b>Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes:</b>		
3005 10 00	- Adhesive dressings and other articles having an adhesive layer		Free
3005 90	- Other		
3005 90 10	- - - Medicated wadding	10	12%
3005 90 10	- - - Other wadding, gauze, bandages, and similar articles:		
3005 90 21	- - - - Impregnated or coated with pharmaceutical substances	10	Free
3005 90 22	- - - - Not impregnated or coated with pharmaceutical substances, exclusively intended (e.g., because of labels affixed or special folding) for sale, directly without repacking, to users (hospitals, health-departments, etc.) for medical or surgical purposes	10	12%
3005 90 90	- - - Other	10	Free
<b>3006</b>	<b>Pharmaceutical goods specified in Note 4 to this Chapter:</b>		
3006 10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics:		
3006 10 10	- - - Sterile surgical catgut for surgical wound closure	10	Free
3006 10 20	- - - Sterile laminaria	10	Free
3006 10 30	- - - Sterile absorbable surgical or dental haemostatics	10	Free
3006 10 40	- - - Sterilized surgical plasters	10	Free
3006 20 00	- Blood-grouping reagents	10	Free
3006 30 00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	10	Free
3006 40 00	- Dental cements and other dental fillings; bone reconstruction cements	10	Free
3006 50 00	- First-aid boxes and kits	10	Free
3006 60 00	- Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	10	Free
3006 70 00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	10	5%
3006 80 00	- Waste pharmaceuticals	10	5%

## CHAPTER 31 FERTILIZERS

### NOTES

1. This Chapter does not cover:
  - a) animal blood of heading 0511;
  - b) separate chemically defined compounds (other than those answering to the descriptions in Note 2 A, 3 A, 4 A or 5 below); or
  - c) cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 3824; optical elements of potassium chloride (heading 9001).
2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
  - A) Goods which answer to one or other of the descriptions given below:
    - i) sodium nitrate, whether or not pure;
    - ii) ammonium nitrate, whether or not pure;
    - iii) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
    - iv) ammonium sulphate, whether or not pure;
    - v) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
    - vi) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
    - vii) calcium cyanamide, whether or not pure or treated with oil;
    - viii) urea, whether or not pure.
  - B) Fertilizers consisting of any of the goods described in A) above mixed together.
  - C) Fertilizers consisting of ammonium chloride or of any of the goods described in A) or B) above mixed with chalk, gypsum or other inorganic non-fertilizing substances.
  - D) Liquid fertilizers consisting of the goods of subparagraph A 2) or 8) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
  - A) Goods which answer to one or other of the descriptions given below:
    - i) basic slag;
    - ii) natural phosphates of heading 2510, calcined or further heat-treated than for the removal of impurities;
    - iii) superphosphates (single, double or triple);
    - iv) calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
  - B) Fertilizers consisting of any of the goods described in A) above mixed together, but with no account being taken of the fluorine content limit.
  - C) Fertilizers consisting of any of the goods described in A) or B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilizing substances.
4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
  - A) goods which answer to one or other of the descriptions given below:
    - i) crude natural potassium salts (for example, carnallite, kainite and sylvite);
    - ii) potassium chloride, whether or not pure, except as provided in Note 1 c) above;
    - iii) potassium sulphate, whether or not pure;
    - iv) magnesium potassium sulphate, whether or not pure.
  - B) Fertilizers consisting of any of the goods described in A) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 3105.
6. For the purposes of heading 3105, the term "other fertilizers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>3101 00 00</b>	<b>Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products</b>	2	12%
<b>3102</b>	<b>Mineral or chemical fertilizers, nitrogenous:</b>		
3102 10 00	- Urea, whether or not in aqueous solution	2	12%
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102 21 00	-- Ammonium sulphate	2	12%
3102 29 00	-- Other	2	12%
3102 30 00	- Ammonium nitrate, whether or not in aqueous solution	2, 13.1	12%
3102 40 00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	2	12%
3102 50 00	- Sodium nitrate	2, 13.1	12%
3102 60 00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	2	12%
3102 70 00	- Calcium cyanamide	2	12%
3102 80 00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	2	12%
3102 90 00	- Other, including mixtures not specified in the foregoing subheadings	2	12%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>3103</b>	<b>Mineral or chemical fertilizers, phosphatic:</b>		
3103 10 00	- Superphosphates	2	12%
3103 20 00	- Basic slag	2	12%
3103 90	- Other:		
3103 90 10	--- Calcium hydrogen orthophosphate	2	12%
3103 90 20	--- Decomposed calcium phosphate	2	12%
3103 90 30	--- Natural, heat-treated, calcareous aluminium phosphate	2	12%
3103 90 40	--- Mixtures of the above fertilizers, regardless of the fluorine content	2	12%
3103 90 90	--- Other	2	12%
<b>3104</b>	<b>Mineral or chemical fertilizers, potassic:</b>		
3104 10 00	- Carnallite, sylvite and other crude natural potassium salts	2	12%
3104 20 00	- Potassium chloride	2	12%
3104 30 00	- Potassium sulphate	2	12%
3104 90	- Other:		
3104 90 10	--- Magnesium potassium bisulphate	2	12%
3104 90 20	--- Mixtures of the above fertilizers, regardless of the potassium content	2	12%
<b>3105</b>	<b>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:</b>		
3105 10 00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	2	12%
3105 20 00	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	2	12%
3105 30 00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	2	12%
3105 40 00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	2	12%
	- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:		
3105 51 00	-- Containing nitrates and phosphates	2	12%
3105 59 00	-- Other	2	12%
3105 60 00	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	2	12%
3105 90 00	- Other	2	12%

**CHAPTER 32**  
**TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES;**  
**DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES;**  
**PUTTY AND OTHER MASTICS; INKS**

**NOTES**

1. This Chapter does not cover:
  - a) separate chemically defined elements and compounds (except those of heading 3203 or 3204, inorganic products of a kind used as luminophores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 3212);
  - b) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or
  - c) mastics of asphalt or other bituminous mastics (heading 2715).
2. Heading 3204 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.
3. Headings 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 3212), or to other preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 or 3215.
4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 3212 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
  - a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
  - b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>3201</b>	<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:</b>		
3201 10 00	- Quebracho extract		5%
3201 20 00	- Wattle extract		5%
3201 90 00	- Other		5%
<b>3202</b>	<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:</b>		
3202 10 00	- Synthetic organic tanning substances		5%
3202 90 00	- Other		5%
<b>3203 00</b>	<b>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin:</b>		
	--- Colouring matter of vegetable origin:		
3203 00 11	---- Natural indigo		5%
3203 00 19	---- Other		5%
3203 00 20	--- Of animal origin		5%
<b>3204</b>	<b>Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:</b>		
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
3204 11 00	-- Disperse dyes and preparations based thereon		5%
3204 12 00	-- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon		5%
3204 13 00	-- Basic dyes and preparations based thereon		5%
3204 14 00	-- Direct dyes and preparations based thereon		5%
3204 15 00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon		5%
3204 16 00	-- Reactive dyes and preparations based thereon		5%
3204 17 00	-- Pigments and preparations based thereon		5%
3204 19 00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204 11 00 to 3204 19 00		5%
3204 20 00	- Synthetic organic products of a kind used as fluorescent brightening agents		5%
3204 90	- Other:		
3204 90 10	--- Synthetic indigo		5%
3204 90 90	--- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>3205 00 00</b>	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes</b>		5%
<b>3206</b>	<b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined:</b>		
	- Pigments and preparations based on titanium dioxide:		
3206 11 00	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter		12%
3206 19 00	-- Other		5%
3206 20 00	- Pigments and preparations based on chromium compounds		5%
3206 30 00	- Pigments and preparations based on cadmium compounds		5%
	- Other colouring matter and other preparations:		
3206 41 00	-- Ultramarine and preparations based thereon		5%
3206 42 00	-- Lithopone and other pigments and preparations based on zinc sulphide		5%
3206 43 00	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)		5%
3206 49 00	-- Other		5%
3206 50 00	- Inorganic products of a kind used as luminophores		5%
<b>3207</b>	<b>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:</b>		
3207 10 00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	12	20%
3207 20 00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	12	20%
3207 30 00	- Liquid lustres and similar preparations	12	20%
3207 40 00	- Glass frit and other glass, in the form of powder, granules or flakes	12	20%
<b>3208</b>	<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter:</b>		
3208 10	- Based on polyesters:		
3208 10 10	--- Varnishes	12	20%
3208 10 90	--- Other	12	20%
3208 20	- Based on acrylic or vinyl polymers:		
3208 20 10	--- Varnishes	12	20%
3208 20 90	--- Other	12	20%
3208 90	- Other:		
3208 90 10	--- Varnishes	12	20%
3208 90 90	--- Other	12	20%
<b>3209</b>	<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:</b>		
3209 10	- Based on acrylic or vinyl polymers:		
3209 10 10	--- Varnishes	12	20%
3209 10 90	--- Other	12	20%
3209 90	- Other:		
3209 90 10	--- Varnishes	12	20%
3209 90 90	--- Other	12	20%
<b>3210 00</b>	<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:</b>		
3210 00 10	--- Varnishes	12	20%
3210 00 20	--- Prepared water pigments of a kind used for finishing leather	12	20%
3210 00 90	--- Other	12	20%
<b>3211 00 00</b>	<b>Prepared driers</b>		5%
<b>3212</b>	<b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or in paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:</b>		
3212 10 00	- Stamping foils		20%
3212 90	- Other:		
3212 90 10	--- Dyes and other colouring matter put up in forms or packings for retail sale	12	20%
3212 90 90	--- Other	12	20%
<b>3213</b>	<b>Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings:</b>		
3213 10	- Colours in sets:		
3213 10 10	--- Modifying tints		5%
3213 10 90	--- Other		5%
3213 90 00	- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>3214</b>	<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings and the like:</b>		
3214 10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:		
3214 10 10	--- Glazier's putty		5%
3214 10 20	--- Mastics based on wax, including grafting putties and sealants for coating barrels, casks, etc.		5%
3214 10 30	--- Resin mastics for use in the fine arts		5%
3214 10 40	--- Mastics based on water-glass used to seal sparking plugs, engine blocks and sumps and to fill or stop certain joints		5%
3214 10 50	--- Mastics based on zinc oxychloride used for treating wood, ceramics, etc.		5%
3214 10 60	--- Mastics based on magnesium oxychloride, used to stop or seal cracks in wooden articles		5%
3214 10 70	--- Mastics based on sulphur, used to produce hard, waterproof, acid-resistant stoppings, and to bond or fix pieces in place		5%
3214 10 80	--- Mastics based on plastics, used to seal certain joints and for preparing floor surfaces		5%
3214 10 91	--- Other: ---- Mastics based on zinc oxide and glycerol, used for making acid-resistant coatings, for fixing iron pieces to porcelain ware and for joining tubes		5%
3214 10 92	---- Mastics based on rubber used, after the addition of a hardener, to make protective coatings and for caulking		5%
3214 10 93	---- Sealing wax, for filling holes, for the watertight sealing of glass apparatus or for sealing documents, etc.		5%
3214 10 94	---- Painters' fillings used to prepare surfaces for painting		5%
3214 10 99	---- Other		5%
3214 90 00	- Other		5%
<b>3215</b>	<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:</b>		
	- Printing ink:		
3215 11 00	-- Black		12%
3215 19 00	-- Other		12%
3215 90	- Other:		
3215 90 10	--- Ordinary writing and drawing ink		5%
3215 90 20	--- Copying and hectographic ink		5%
3215 90 30	--- Ink for ball point pens		5%
3215 90 40	--- Ink for duplicating machines		5%
3215 90 50	--- Ink for impregnating ink-pads		5%
3215 90 60	--- Ink for impregnating typewriter ribbons		5%
3215 90 70	--- Marking inks		5%
3215 90 80	--- Invisible inks		5%
3215 90 90	--- Other		5%

**CHAPTER 33**  
**ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS**

**NOTES**

1. This Chapter does not cover:
  - a) natural oleoresins or vegetable extracts of heading 1301 or 1302;
  - b) soap or other products of heading 3401; or
  - c) gum, wood or sulphate turpentine or other products of heading 3805.
2. The expression "odoriferous substances" in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 3303 to 3307 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression "perfumery, cosmetic or toilet preparations" in heading 3307 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>3301</b>	<b>Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:</b>		
	- Essential oils of citrus fruit:		
3301 11 00	-- Of bergamot	3	5%
3301 12 00	-- Of orange	3	5%
3301 13 00	-- Of lemon	3	5%
3301 14 00	-- Of lime	3	5%
3301 19 00	-- Other	3	5%
	- Essential oils other than those of citrus fruit:		
3301 21 00	-- Of geranium	3	5%
3301 22 00	-- Of jasmin	3	5%
3301 23 00	-- Of lavender or of lavandin	3	5%
3301 24 00	-- Of peppermint ( <i>Mentha piperita</i> )	3	5%
3301 25 00	-- Of other mints	3	5%
3301 26 00	-- Of vetiver	3	5%
3301 29 00	-- Other	3	5%
3301 30	- Resinoids:		
3301 30 10	--- Aloeswood oil	3	5%
3301 30 90	--- Other	3	5%
3301 90	- Other:		
	--- Aqueous distillates and aqueous solutions of essential oils:		
3301 90 11	---- For medicinal uses	10	5%
3301 90 12	---- Cade water	3	5%
3301 90 13	---- Rose water	3	5%
3301 90 14	---- Orange flower water	3	5%
3301 90 15	---- Aqueous solutions of essential oils	3	5%
3301 90 19	---- Other	3	5%
3301 90 90	--- Other	3	5%
<b>3302</b>	<b>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:</b>		
3302 10 00	- Of a kind used in the food or drink industries	3	5%
3302 90 00	- Other	3	5%
<b>3303 00</b>	<b>Perfumes and toilet waters:</b>		
3303 00 10	--- Perfumes, liquid or solid	3	12%
3303 00 20	--- Eau de Cologne	3	12%
3303 00 90	--- Other	3	12%
<b>3304</b>	<b>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:</b>		
3304 10 00	- Lip make-up preparations		5%
3304 20 00	- Eye make-up preparations		5%
3304 30	- Manicure or pedicure preparations:		
3304 30 10	--- Nail polish		5%
3304 30 20	--- Nail polish removers		5%
3304 30 90	--- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
3304 91	- Other:		
3304 91 10	-- Powders, whether or not compressed:		
3304 91 90	--- Baby powder		5%
3304 99	--- Other		5%
3304 99	- Other:		
3304 99 10	--- Toilet vinegar		5%
3304 99 20	--- Sunscreen preparations		5%
3304 99 30	--- Preparations for the care of the skin		5%
3304 99 40	--- Beauty or make-up preparations and make-up removal preparations		5%
3304 99 90	--- Other		5%
<b>3305</b>	<b>Preparations for use on the hair:</b>		
3305 10 00	- Shampoos		12%
3305 20 00	- Preparations for permanent waving or straightening		5%
3305 30 00	- Hair lacquers		5%
3305 90	- Other:		
3305 90 10	--- Hair oils		5%
3305 90 20	--- Hair creams		5%
3305 90 30	--- Hair dyes	14	5%
3305 90 90	--- Other		5%
<b>3306</b>	<b>Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages:</b>		
3306 10	- Dentifrices:		
3306 10 10	--- Toothpastes		12%
3306 10 20	--- Denture cleaners		5%
3306 10 90	--- Other		5%
3306 20 00	- Yarn used to clean between the teeth (dental floss)		5%
3306 90	- Other:		
3306 90 10	--- Mouth washes and oral perfumes		5%
3306 90 20	--- Denture fixative pastes, powders and tablets		5%
3306 90 90	--- Other		5%
<b>3307</b>	<b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties:</b>		
3307 10	- Pre-shave, shaving or after-shave preparations:		
3307 10 10	--- Shaving creams and foams		12%
3307 10 90	--- Other		5%
3307 20 00	- Personal deodorants and antiperspirants		5%
3307 30 00	- Perfumed bath salts and other bath preparations		5%
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
3307 41	-- "Agarbatti" and other odoriferous preparations which operate by burning:		
3307 41 10	--- Liquids		5%
3307 41 20	--- Powders		5%
3307 41 30	--- In sticks		5%
3307 41 90	--- Other		5%
3307 49	-- Other:		
3307 49 10	--- In aerosol cans	12	5%
3307 49 20	--- Activated carbon used as a deodorizer for refrigerators, motor vehicles, etc.		5%
3307 49 90	--- Other		5%
3307 90	- Other:		
3307 90 10	--- Depilatories		12%
3307 90 20	--- Perfumed papers and paper impregnated with cosmetics		5%
3307 90 40	--- Contact lens or artificial eye solutions		5%
3307 90 50	--- Animal toilet preparations		5%
3307 90 90	--- Other		5%

**CHAPTER 34**  
**SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, “DENTAL WAXES” AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER**

**NOTES**

1. This Chapter does not cover:
  - a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 1517);
  - b) separate chemically defined compounds; or
  - c) shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).
2. For the purposes of heading 3401, the expression “soap” applies only to soap soluble in water. Soap and other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as “scouring powders and similar preparations”.
3. For the purposes of heading 3402, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
  - a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
  - b) reduce the surface tension of water to  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less.
4. In heading 3403 the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.
5. In heading 3404, subject to the exclusions provided below, the expression “artificial waxes and prepared waxes” applies only to:
  - A) chemically produced organic products of a waxy character, whether or not water-soluble;
  - B) products obtained by mixing different waxes;
  - C) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.
 The heading does not apply to:
  - a) products of heading 1516, 3402 or 3823, even if having a waxy character;
  - b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;
  - c) mineral waxes or similar products of heading 2712, whether or not intermixed or merely coloured; or
  - d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

HS Code	Description of Goods	Rate of duty
<b>3401</b>	<b>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:</b>	
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
3401 11	-- For toilet use (including medicated products):	
3401 11 30	--- Shaving soaps	20%
3401 11 40	--- Medicated soaps	20%
3401 11 50	--- Organic surface-active products and preparations for use as soap	20%
3401 11 70	--- Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, whether or not scented	5%
3401 11 80	--- Toilet soap, whether or not coloured, scented, abrasive or surface-active	20%
3401 11 90	--- Other	20%
3401 19	-- Other:	
3401 19 20	--- Rosin, tall oil or naphthenated soaps	20%
3401 19 30	--- Industrial soaps prepared for special purposes	20%
3401 19 40	--- Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, whether or not scented	5%
3401 19 90	--- Other	20%
3401 20	- Soap in other forms:	
3401 20 10	--- In powder form	20%
3401 20 20	--- In paste form	20%
3401 20 30	--- In aqueous solution	20%
3401 20 90	--- Other	20%
3401 30 00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	20%

HS Code	Description of Goods	Rate of duty
<b>3402</b>	<b>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401:</b>	
	- Organic surface-active agents, whether or not put up for retail sale:	
3402 11 00	-- Anionic	20%
3402 12 00	-- Cationic	20%
3402 13 00	-- Non-ionic	20%
3402 19 00	-- Other	20%
3402 20	- Preparations put up for retail sale:	
3402 20 10	--- Auxiliary washing preparations	20%
	--- Washing preparations:	
3402 20 21	---- In powder form	20%
3402 20 22	---- In liquid form	20%
3402 20 29	---- Other	20%
3402 90 00	- Other	20%
<b>3403</b>	<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:</b>	
	- Containing petroleum oils or oils obtained from bituminous minerals:	
3403 11 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	5%
3403 19	-- Other:	
3403 19 10	--- Lubricating preparations designed to reduce friction	5%
3403 19 20	--- Lubricating preparations used in wire-drawing	5%
3403 19 30	--- Cutting-oil preparations	5%
3403 19 40	--- Bolt or nut release preparations	5%
3403 19 50	--- Anti-rust or anti-corrosion preparations	5%
3403 19 90	--- Other	5%
	- Other:	
3403 91 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	5%
3403 99 00	-- Other	5%
<b>3404</b>	<b>Artificial waxes and prepared waxes:</b>	
3404 10 00	- Of chemically modified lignite	5%
3404 20 00	- Of poly(oxyethylene) (polyethylene glycol)	5%
3404 90	- Other:	
3404 90 10	--- Sealing wax	5%
3404 90 90	--- Other	5%
<b>3405</b>	<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404:</b>	
3405 10 00	- Polishes, creams and similar preparations for footwear or leather	5%
3405 20 00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	5%
3405 30 00	- Polishes and similar preparations for coachwork, other than metal polishes	5%
3405 40 00	- Scouring pastes and powders and other scouring preparations	5%
3405 90	- Other:	
3405 90 10	--- Polishes for glass and mirrors	5%
3405 90 20	--- Metal polishes	5%
3405 90 90	--- Other	5%
<b>3406 00 00</b>	<b>Candles, tapers and the like</b>	5%
<b>3407 00</b>	<b>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):</b>	
3407 00 10	--- Dental wax	5%
3407 00 20	--- Preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	5%
3407 00 30	--- Modelling pastes put up for children's amusement	5%
3407 00 90	--- Other	5%

**CHAPTER 35**  
**ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES**

**NOTES**

1. This Chapter does not cover:
  - a) yeasts (heading 2102);
  - b) blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
  - c) enzymatic preparations for pre-tanning (heading 3202);
  - d) enzymatic soaking or washing preparations or other products of Chapter 34;
  - e) hardened proteins (heading 3913); or
  - f) gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 3505, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.  
Such products with a reducing sugar content exceeding 10% fall in heading 1702.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>3501</b>	<b>Casein, caseinates and other casein derivatives; casein glues:</b>		
3501 10 00	- Casein		5%
3501 90	- Other:		5%
3501 90 10	--- Casein glues		5%
3501 90 90	--- Other		5%
<b>3502</b>	<b>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:</b>		
	- Egg albumin:		
3502 11 00	-- Dried		5%
3502 19 00	-- Other		5%
3502 20 00	- Milk albumin, including concentrates of two or more whey proteins		5%
3502 90 00	- Other		5%
<b>3503 00</b>	<b>Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501:</b>		
3503 00 10	--- Gelatin and gelatin derivatives	13.1	5%
3503 00 90	--- Other		5%
<b>3504 00</b>	<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:</b>		
3504 00 10	--- Peptones and their derivatives	3	5%
3504 00 90	--- Other	3	5%
<b>3505</b>	<b>Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:</b>		
3505 10	- Dextrins and other modified starches:		
3505 10 10	--- Dextrins		5%
3505 10 20	--- Pregelatinized starches		5%
3505 10 30	--- Etherified or esterified starches		5%
3505 10 40	--- Soluble starch (amylogen)		5%
3505 10 90	--- Other		5%
3505 20	- Glues:		
3505 20 10	--- Dextrin glues		5%
3505 20 20	--- Starch glues		5%
3505 20 30	--- Glues consisting of untreated starch, borax and water-soluble cellulose derivatives or consisting of untreated starch, borax and starch ethers		5%
3505 20 90	--- Other		5%
<b>3506</b>	<b>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:</b>		
3506 10 00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg		12%
	- Other:		
3506 91 00	-- Adhesives based on polymers of headings 3901 to 3913 or on rubber		12%
3506 99 00	-- Other		12%
<b>3507</b>	<b>Enzymes; prepared enzymes not elsewhere specified or included:</b>		
3507 10	- Rennet and concentrates thereof:		
3507 10 10	--- Calf rennet		5%
3507 10 90	--- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
3507 90	- Other:		
3507 90 10	--- Enzymatic preparations for tenderizing meat		5%
3507 90 20	--- Enzymatic preparations for clarifying fruit juices		5%
3507 90 30	--- Enzymatic preparations for desizing textiles		5%
3507 90 40	--- Pancreatic enzymes		5%
3507 90 50	--- Peptic enzymes		5%
3507 90 60	--- Malt enzymes		5%
3507 90 90	--- Other		5%

**CHAPTER 36**  
**EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS;**  
**CERTAIN COMBUSTIBLE PREPARATIONS**

**NOTES**

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 a) or b) below.
2. The expression “articles of combustible materials” in heading 3606 applies only to:
  - a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters, and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - c) resin torches, firelighters and the like.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>3601 00 00</b>	<b>Propellant powders</b>	13.1	5%
<b>3602 00 00</b>	<b>Prepared explosives, other than propellant powders</b>	13.1	5%
<b>3603 00</b>	<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators:</b>		
3603 00 10	- - - Percussion or detonating caps, igniters, electric detonators	13.1	5%
3603 00 90	- - - Safety fuses, detonating fuses	13.1	5%
<b>3604</b>	<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:</b>		
3604 10 00	- Fireworks	13.1	5%
3604 90 00	- Other	13.1	5%
<b>3605 00 00</b>	<b>Matches, other than pyrotechnic articles of heading 3604</b>	12	20% or SAR 1.4/kg gross
<b>3606</b>	<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:</b>		
3606 10 00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>		5%
3606 90	- Other:		
3606 90 10	- - - Lighter flints		5%
3606 90 90	- - - Other		5%

**CHAPTER 37**  
**PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS**

**NOTES**

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>3701</b>	<b>Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:</b>		
3701 10 00	- For X-ray		5%
3701 20 00	- Instant print film		5%
3701 30 00	- Other plates and film, with any side exceeding 255 mm		5%
	- Other:		
3701 91 00	-- For colour photography (polychrome)		5%
3701 99 00	-- Other		5%
<b>3702</b>	<b>Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed:</b>		
3702 10 00	- For X-ray		12%
3702 20 00	- Instant print film		5%
	- Other film, without perforations, of a width not exceeding 105 mm:		
3702 31 00	-- For colour photography (polychrome)		5%
3702 32 00	-- Other, with silver halide emulsion		5%
3702 39 00	-- Other		5%
	- Other film, without perforations, of a width exceeding 105 mm:		
3702 41 00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)		5%
3702 42 00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography		5%
3702 43 00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m		5%
3702 44 00	-- Of a width exceeding 105 mm but not exceeding 610 mm		5%
	- Other film, for colour photography (polychrome):		
3702 51 00	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m		5%
3702 52 00	-- Of a width not exceeding 16 mm and of a length exceeding 14 m		5%
3702 53 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides		5%
3702 54 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides		5%
3702 55 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m		5%
3702 56 00	-- Of a width exceeding 35 mm		5%
	- Other:		
3702 91 00	-- Of a width not exceeding 16 mm		5%
3702 93 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m		5%
3702 94 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m		5%
3702 95 00	-- Of a width exceeding 35 mm		5%
<b>3703</b>	<b>Photographic paper, paperboard and textiles, sensitized, unexposed:</b>		
3703 10 00	- In rolls of a width exceeding 610 mm		5%
3703 20 00	- Other, for colour photography (polychrome)		5%
3703 90 00	- Other		5%
<b>3704 00 00</b>	<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed</b>	15	5%
<b>3705</b>	<b>Photographic plates and film, exposed and developed, other than cinematographic film:</b>		
3705 10 00	- For offset reproduction	15	5%
3705 20 00	- Microfilms	15	5%
3705 90 00	- Other	15	5%
<b>3706</b>	<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:</b>		
3706 10	- Of a width of 35 mm or more:		
3706 10 10	--- Cultural, scientific, agricultural, health or educational films	15	5%
3706 10 90	--- Other	15	5%
3706 90	- Other:		
3706 90 10	--- Cultural, scientific, agricultural, health or educational films	15	5%
3706 90 90	--- Other	15	5%



## CHAPTER 38

### MISCELLANEOUS CHEMICAL PRODUCTS

#### NOTES

1. This Chapter does not cover:
  - a) Separate chemically defined elements or compounds with the exception of the following:
    - 1) artificial graphite (heading 3801);
    - 2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products put up as described in heading 3808;
    - 3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);
    - 4) certified reference materials specified in Note 2 below;
    - 5) products specified in Note 3 a) or 3 c) below;
  - b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 2106);
  - c) ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 a) or 3 b) to Chapter 26 (heading 2620); or
  - d) Medicaments (heading 3003 or 3004); or
  - e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. A) For the purpose of heading 3822, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.  
 B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822 shall take precedence over any other heading in the Nomenclature.
3. Heading 3824 includes the following goods which are not to be classified in any other heading of the Nomenclature:
  - a) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
  - b) fusel oil; Dippel's oil;
  - c) ink removers put up in packings for retail sale;
  - d) stencil correctors and other correcting fluids put up in packings for retail sale; and
  - e) ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:
  - a) individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
  - b) industrial waste;
  - c) waste pharmaceuticals, as defined in Note 4 k) to Chapter 30; or
  - d) clinical waste, as defined in Note 6 a) below.
5. For the purposes of heading 3825, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilized sludge. Stabilized sludge when suitable for use as fertilizer is excluded (Chapter 31).
6. For the purposes of heading 3825, the expression "other wastes" applies to:
  - a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
  - b) waste organic solvents;
  - c) wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
  - d) other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 2710).

#### SUBHEADING NOTE

1. For the purposes of subheadings 3825 41 00 and 3825 49 00, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>3801</b>	<b>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:</b>		
3801 10 00	- Artificial graphite		5%
3801 20 00	- Colloidal or semi-colloidal graphite		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
3801 30 00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings		5%
3801 90	- Other:		
3801 90 10	- - - Mixtures of graphite with mineral oils		5%
3801 90 90	- - - Other		5%
<b>3802</b>	<b>Activated carbon; activated natural mineral products; animal black, including spent animal black:</b>		
3802 10 00	- Activated carbon		5%
3802 90 00	- Other		5%
<b>3803 00 00</b>	<b>Tall oil, whether or not refined</b>		5%
<b>3804 00 00</b>	<b>Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803</b>		5%
<b>3805</b>	<b>Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing <math>\alpha</math>-terpineol as the main constituent:</b>		
3805 10 00	- Gum, wood or sulphate turpentine oils		5%
3805 20 00	- Pine oils		5%
3805 90 00	- Other		5%
<b>3806</b>	<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:</b>		
3806 10 00	- Rosin and resin acids		5%
3806 20 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts		5%
3806 30 00	- Ester gums		5%
3806 90 00	- Other		5%
<b>3807 00 00</b>	<b>Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch</b>		5%
<b>3808</b>	<b>Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers):</b>		
3808 10	- Insecticides:		
3808 10 10	- - - Liquid	16	12%
3808 10 20	- - - Powder	16	12%
3808 10 30	- - - In aerosol cans	16	12%
3808 10 90	- - - Other	16	12%
3808 20 00	- Fungicides	16	5%
3808 30 00	- Herbicides, anti-sprouting products and plant-growth regulators	2	5%
3808 40 00	- Disinfectants	16	12%
3808 90 00	- Other	16	5%
<b>3809</b>	<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:</b>		
3809 10	- With a basis of amylaceous substances:		
3809 10 10	- - - Starch-based sprays for ironing clothes (such as Merito, etc.)		5%
3809 10 90	- - - Other		5%
3809 91	- Other:		
3809 91 10	- - Of a kind used in the textile or like industries:		
3809 91 10	- - - Softening agents (such as Lenor, etc.)		5%
3809 91 90	- - - Other		5%
3809 92 00	- - Of a kind used in the paper or like industries		5%
3809 93 00	- - Of a kind used in the leather or like industries		5%
<b>3810</b>	<b>Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods:</b>		
3810 10 00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials		5%
3810 90 00	- Other		5%
<b>3811</b>	<b>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</b>		
3811 11 00	- Anti-knock preparations:		
3811 11 00	- - Based on lead compounds		5%
3811 19 00	- - Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
3811 21 00	- Additives for lubricating oils:		
	- - Containing petroleum oils or oils obtained from bituminous minerals		12%
3811 29 00	- - Other		12%
3811 90 00	- Other		5%
<b>3812</b>	<b>Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics:</b>		
3812 10 00	- Prepared rubber accelerators		5%
3812 20 00	- Compound plasticizers for rubber or plastics		5%
3812 30 00	- Anti-oxidizing preparations and other compound stabilizers for rubber or plastics		12%
<b>3813 00 00</b>	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades</b>	13.2	5%
<b>3814 00 00</b>	<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers</b>		12%
<b>3815</b>	<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:</b>		
	- Supported catalysts:		
3815 11 00	- - With nickel or nickel compounds as the active substance		5%
3815 12 00	- - With precious metal or precious metal compounds as the active substance		5%
3815 19 00	- - Other		5%
3815 90 00	- Other		5%
<b>3816 00 00</b>	<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801</b>		5%
<b>3817 00 00</b>	<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902</b>		5%
<b>3818 00 00</b>	<b>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics</b>		Free
<b>3819 00 00</b>	<b>Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals</b>	12	5%
<b>3820 00 00</b>	<b>Anti-freezing preparations and prepared de-icing fluids</b>	10	5%
<b>3821 00 00</b>	<b>Prepared culture media for development of micro-organisms</b>	10	5%
<b>3822 00 00</b>	<b>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials</b>		Free
<b>3823</b>	<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</b>		
	- Industrial monocarboxylic fatty acids; acid oils from refining:		
3823 11 00	- - Stearic acid		5%
3823 12 00	- - Oleic acid		5%
3823 13 00	- - Tall oil fatty acids		5%
3823 19 00	- - Other		5%
3823 70 00	- Industrial fatty alcohols		5%
<b>3824</b>	<b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:</b>		
3824 10 00	- Prepared binders for foundry moulds or cores		5%
3824 20 00	- Naphthenic acids, their water-insoluble salts and their esters		5%
3824 30 00	- Non-agglomerated metal carbides mixed together or with metallic binders		5%
3824 40 00	- Prepared additives for cements, mortars or concretes		5%
3824 50 00	- Non-refractory mortars and concretes		5%
3824 60 00	- Sorbitol other than that of subheading 2905 44 00		5%
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
3824 71 00	- - Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine		5%
3824 79 00	- - Other		5%
3824 90	- Other:		
3824 90 10	- - - Ink removers, put up in packings for retail sale		5%
3824 90 20	- - - Stencil correctors put up in packings for retail sale		5%
3824 90 30	- - - Ammoniacal gas liquors and spent oxides		5%
3824 90 40	- - - Oxygen stone (oxylith)		5%
3824 90 50	- - - Additives to harden varnishes or glues		5%
3824 90 60	- - - Getters for vacuum tubes		5%
3824 90 70	- - - Soda-lime		5%
3824 90 80	- - - Anti-rust preparations		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
	- - - Other:		
3824 90 91	- - - - Anti-slip transmission belt preparations		5%
3824 90 92	- - - - Starting fluid for petrol engines		5%
3824 90 93	- - - - Copying pastes with a basis of gelatin		5%
3824 90 94	- - - - Radiator coolants containing ethylene glycol		12%
3824 90 99	- - - - Other		5%
<b>3825</b>	<b>Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter:</b>		
3825 10 00	- Municipal waste		5%
3825 20 00	- Sewage sludge		5%
3825 30 00	- Clinical waste		5%
	- Waste organic solvents:		
3825 41 00	- - Halogenated		5%
3825 49 00	- - Other		5%
3825 50 00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids		5%
	- Other wastes from chemical or allied industries:		
3825 61 00	- - Mainly containing organic constituents		5%
3825 69 00	- - Other		5%
3825 90 00	- Other		5%

## SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

### NOTES

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - b) presented together; and
  - c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

## CHAPTER 39 PLASTICS AND ARTICLES THEREOF

### NOTES

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.  
Throughout the Nomenclature any reference to "plastics" also includes vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
  - a) waxes of heading 2712 or 3404;
  - b) separate chemically defined organic compounds (Chapter 29);
  - c) heparin or its salts (heading 3001);
  - d) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;
  - e) organic surface-active agents or preparations of heading 3402;
  - f) run gums or ester gums (heading 3806);
  - g) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
  - h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - ij) saddlery or harness (heading 4201) or trunks, suitcases, handbags or other containers of heading 4202;
  - k) plaits, wickerwork or other articles of Chapter 46;
  - l) wall coverings of heading 4814;
  - m) goods of Section XI (textiles and textile articles);
  - n) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
  - o) imitation jewellery of heading 7117;
  - p) articles of Section XVI (machines and mechanical or electrical appliances);
  - q) parts of aircraft or vehicles of Section XVII;
  - r) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
  - s) articles of Chapter 91 (for example, clock or watch cases);
  - t) articles of Chapter 92 (for example, musical instruments or parts thereof);
  - u) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - v) articles of Chapter 95 (for example, toys, games, sports requisites); or
  - w) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
  - a) liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1 013 millibars when a reduced-pressure distillation method is used (headings 3901 and 3902);
  - b) resins, not highly polymerized, of the coumarone-indene type (heading 3911);
  - c) other synthetic polymers with an average of at least 5 monomer units;
  - d) silicones (heading 3910);
  - e) resols (heading 3909) and other prepolymers.
4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.  
For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading

covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

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

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 3901 to 3914, the expression "primary forms" applies only to the following forms:
  - a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
  - b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).
8. For the purposes of heading 3917, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 3918, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 3920 and 3921, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
  - a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;
  - b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
  - c) gutters and fittings therefor;
  - d) doors, windows and their frames and thresholds for doors;
  - e) balconies, balustrades, fencing, gates and similar barriers;
  - f) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
  - g) large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
  - h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and
  - ij) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

## SUBHEADING NOTES

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
  - a) Where there is a subheading named "Other" in the same series:
    - 1) The designation in a subheading of a polymer by the prefix "poly" (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
    - 2) The copolymers named in subheadings 3901 30 00, 3903 20 00, 3903 30 00 and 3904 30 00 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
    - 3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
    - 4) Polymers not meeting 1), 2) or 3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
  - b) Where there is no subheading named "Other" in the same series:
    - 1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
    - 2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.
2. For the purposes of subheading 3920 43 00, the term "plasticizers" includes secondary plasticizers.

HS Code	Description of Goods	Rate of duty
<b>I. PRIMARY FORMS</b>		
<b>3901</b>	<b>Polymers of ethylene, in primary forms:</b>	
3901 10 00	- Polyethylene having a specific gravity of less than 0.94	12%
3901 20 00	- Polyethylene having a specific gravity of 0.94 or more	12%
3901 30 00	- Ethylene-vinyl acetate copolymers	5%
3901 90 00	- Other	5%
<b>3902</b>	<b>Polymers of propylene or of other olefins, in primary forms:</b>	
3902 10 00	- Polypropylene	12%
3902 20 00	- Polyisobutylene	5%
3902 30 00	- Propylene copolymers	5%
3902 90 00	- Other	5%
<b>3903</b>	<b>Polymers of styrene, in primary forms:</b>	
- Polystyrene:		
3903 11 00	- - Expansible	12%
3903 19 00	- - Other	12%
3903 20 00	- Styrene-acrylonitrile (SAN) copolymers	5%
3903 30 00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	5%
3903 90 00	- Other	5%
<b>3904</b>	<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms:</b>	
3904 10 00	- Poly(vinyl chloride), not mixed with any other substances	5%
- Other poly(vinyl chloride):		
3904 21 00	- - Non-plasticized	5%
3904 22 00	- - Plasticized	5%
3904 30 00	- Vinyl chloride-vinyl acetate copolymers	5%
3904 40 00	- Other vinyl chloride copolymers	5%
3904 50 00	- Vinylidene chloride polymers	5%
- Fluoro-polymers:		
3904 61 00	- - Polytetrafluoroethylene	5%
3904 69 00	- - Other	5%
3904 90 00	- Other	5%
<b>3905</b>	<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:</b>	
- Poly(vinyl acetate):		
3905 12 00	- - In aqueous dispersion	12%
3905 19 00	- - Other	12%
- Vinyl acetate copolymers:		
3905 21 00	- - In aqueous dispersion	5%
3905 29 00	- - Other	5%
3905 30 00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5%
- Other:		
3905 91 00	- - Copolymers	5%
3905 99 00	- - Other	5%
<b>3906</b>	<b>Acrylic polymers in primary forms:</b>	
3906 10 00	- Poly(methyl methacrylate)	5%
3906 90 00	- Other	5%
<b>3907</b>	<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:</b>	
3907 10 00	- Polyacetals	5%
3907 20 00	- Other polyethers	5%
3907 30 00	- Epoxide resins	12%
3907 40 00	- Polycarbonates	5%
3907 50 00	- Alkyd resins	12%
3907 60 00	- Poly(ethylene terephthalate)	5%
- Other polyesters:		
3907 91 00	- - Unsaturated	12%
3907 99 00	- - Other	12%
<b>3908</b>	<b>Polyamides in primary forms:</b>	
3908 10 00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	5%
3908 90 00	- Other	5%
<b>3909</b>	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms:</b>	
3909 10 00	- Urea resins; thiourea resins	12%
3909 20 00	- Melamine resins	12%
3909 30 00	- Other amino-resins	5%
3909 40 00	- Phenolic resins	12%
3909 50 00	- Polyurethanes	5%
<b>3910 00 00</b>	<b>Silicones in primary forms</b>	5%

HS Code	Description of Goods	Rate of duty
<b>3911</b>	<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:</b>	
3911 10 00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5%
3911 90 00	- Other	5%
<b>3912</b>	<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:</b>	
	- Cellulose acetates:	
3912 11 00	- - Non-plasticized	5%
3912 12 00	- - Plasticized	5%
3912 20 00	- Cellulose nitrates (including collodions)	5%
	- Cellulose ethers:	
3912 31 00	- - Carboxymethylcellulose and its salts	5%
3912 39 00	- - Other	5%
3912 90 00	- Other	5%
<b>3913</b>	<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:</b>	
3913 10 00	- Alginic acid, its salts and esters	5%
3913 90 00	- Other	5%
<b>3914 00 00</b>	<b>Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms</b>	5%
	<b>II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>	
<b>3915</b>	<b>Waste, parings and scrap of plastics:</b>	
3915 10 00	- Of polymers of ethylene	5%
3915 20 00	- Of polymers of styrene	5%
3915 30 00	- Of polymers of vinyl chloride	5%
3915 90 00	- Of other plastics	5%
<b>3916</b>	<b>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:</b>	
3916 10	- Of polymers of ethylene:	
3916 10 10	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	5%
3916 10 20	- - - Rods, sticks and profile shapes	5%
3916 20	- Of polymers of vinyl chloride:	
3916 20 10	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	5%
3916 20 20	- - - Rods, sticks and profile shapes	5%
3916 90	- Of other plastics:	
3916 90 10	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	5%
3916 90 20	- - - Rods, sticks and profile shapes	5%
<b>3917</b>	<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:</b>	
3917 10 00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%
	- Tubes, pipes and hoses, rigid:	
3917 21 00	- - Of polymers of ethylene	12%
3917 22 00	- - Of polymers of propylene	5%
3917 23 00	- - Of polymers of vinyl chloride	20%
3917 29 00	- - Of other plastics	5%
	- Other tubes, pipes and hoses:	
3917 31 00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	5%
3917 32	- - Other, not reinforced or otherwise combined with other materials, without fittings:	
3917 32 10	- - - Sipping tubes (straws)	5%
3917 32 90	- - - Other	5%
3917 33 00	- - Other, not reinforced or otherwise combined with other materials, with fittings	5%
3917 39 00	- - Other	5%
3917 40 00	- Fittings	5%
<b>3918</b>	<b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:</b>	
3918 10 00	- Of polymers of vinyl chloride	12%
3918 90 00	- Of other plastics	12%
<b>3919</b>	<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:</b>	
3919 10 00	- In rolls of a width not exceeding 20 cm	5%
3919 90 00	- Other	5%
<b>3920</b>	<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:</b>	
3920 10 00	- Of polymers of ethylene	12%
3920 20 00	- Of polymers of propylene	12%
3920 30 00	- Of polymers of styrene	12%
	- Of polymers of vinyl chloride:	
3920 43 00	- - Containing by weight not less than 6% of plasticizers	5%

HS Code	Description of Goods	Rate of duty
3920 49	-- Other:	
3920 49 10	--- Table covers	12%
3920 49 90	--- Other	12%
	- Of acrylic polymers:	
3920 51 00	-- Of poly(methyl methacrylate)	12%
3920 59 00	-- Other	12%
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920 61 00	-- Of polycarbonates	12%
3920 62 00	-- Of poly(ethylene terephthalate)	5%
3920 63 00	-- Of unsaturated polyesters	5%
3920 69 00	-- Of other polyesters	5%
	- Of cellulose or its chemical derivatives:	
3920 71 00	-- Of regenerated cellulose	5%
3920 72 00	-- Of vulcanized fibre	5%
3920 73 00	-- Of cellulose acetate	5%
3920 79 00	-- Of other cellulose derivatives	5%
	- Of other plastics:	
3920 91 00	-- Of poly(vinyl butyral)	5%
3920 92 00	-- Of polyamides	5%
3920 93 00	-- Of amino-resins	5%
3920 94 00	-- Of phenolic resins	5%
3920 99 00	-- Of other plastics	5%
<b>3921</b>	<b>Other plates, sheets, film, foil and strip, of plastics:</b>	
	- Cellular:	
3921 11 00	-- Of polymers of styrene	20% or SRO 0.60/ kg net
3921 12 00	-- Of polymers of vinyl chloride	20% or SRO 0.60/ kg net
3921 13 00	-- Of polyurethanes	20% or SRO 0.60/ kg net
3921 14 00	-- Of regenerated cellulose	20% or SRO 0.60/ kg net
3921 19 00	-- Of other plastics	20% or SRO 0.60/ kg net
3921 90 00	- Other	5%
<b>3922</b>	<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:</b>	
3922 10 00	- Baths, shower-baths, sinks and wash-basins	5%
3922 20 00	- Lavatory seats and covers	5%
3922 90 00	- Other	5%
<b>3923</b>	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:</b>	
	- Boxes, cases, crates and similar articles:	
3923 10	---	
3923 10 10	--- For the conveyance of poultry	20% or SAR 1/kg net
3923 10 20	--- For the conveyance of dairy products	20% or SAR 1/kg net
3923 10 90	--- Other	20% or SAR 1/kg net
	- Sacks and bags (including cones):	
3923 21 00	-- Of polymers of ethylene	20% or SAR 1/kg net
3923 29 00	-- Of other plastics	20% or SAR 1/kg net
3923 30 00	- Carboys, bottles, flasks and similar articles	20% or SAR 1/kg net
3923 40 00	- Spools, cops, bobbins and similar supports	5%
3923 50 00	- Stoppers, lids, caps, and other closures	20% or SAR 1/kg net
3923 90 00	- Other	20% or SAR 1/kg net
<b>3924</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of plastics:</b>	
	- Tableware and kitchenware:	
3924 10	---	
3924 10 10	--- Cool boxes	20% or SAR 1/kg net
3924 10 20	--- Forks, spoons and knives	20% or SAR 1/kg net
3924 10 30	--- Plates, dishes and cups	20% or SAR 1/kg net

HS Code	Description of Goods	Rate of duty
3924 10 40	--- Babies' feeding bottles	20% or SAR 1/kg net
3924 10 90	--- Other	20% or SAR 1/kg net
3924 90	- Other:	20% or SAR 1/kg net
3924 90 10	--- Tooth-brush holders, toilet paper holders and cups	20% or SAR 1/kg net
3924 90 30	--- Ashtrays	20% or SAR 1/kg net
3924 90 40	--- Hangers	20% or SAR 1/kg net
3924 90 90	--- Other	20% or SAR 1/kg net
<b>3925</b>	<b>Builders' ware of plastics, not elsewhere specified or included:</b>	
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	5%
3925 20 00	- Doors, windows and their frames and thresholds for doors	12%
3925 30 00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	5%
3925 90 00	- Other	5%
<b>3926</b>	<b>Other articles of plastics and articles of other materials of headings 3901 to 3914:</b>	
3926 10 00	- Office or school supplies	5%
3926 20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):	
3925 20 10	--- Surgical gloves, of plastics	12%
3925 20 90	--- Other	5%
3926 30 00	- Fittings for furniture, coachwork or the like	5%
3926 40 00	- Statuettes and other ornamental articles	5%
3926 90	- Other:	
	--- Medical and pharmaceutical goods:	
3926 90 31	---- Containers for specimens	12%
3926 90 32	---- Medical culture dishes	12%
3926 90 39	---- Other	12%
3926 90 40	--- Screws, bolts, washers and similar fittings of general use	5%
3926 90 50	--- Fasteners for handbags, corners for suitcases, handles and legs for furniture	5%
	--- Dust sheets and similar protective goods:	
3926 90 61	---- For goods	5%
3926 90 69	---- Other	5%
3926 90 70	--- Transmission and conveyor or elevator belts and belting	5%
3926 90 80	--- Parts of agricultural and industrial machinery and equipment	5%
	--- Other:	
3926 90 91	---- Rosaries	20%
3926 90 92	---- Watch "glasses"	5%
3926 90 93	---- Fans and hand-screens	5%
3926 90 99	---- Other	5%

## CHAPTER 40 RUBBER AND ARTICLES THEREOF

### NOTES

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanized or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
  - a) goods of Section XI (textiles and textile articles);
  - b) footwear or parts thereof of Chapter 64;
  - c) headgear or parts thereof (including bathing caps) of Chapter 65;
  - d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - e) articles of Chapter 90, 92, 94 or 96; or
  - f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).
3. In headings 4001 to 4003 and 4005, the expression "primary forms" applies only to the following forms:
  - a) liquids and pastes (including latex, whether or not pre-vulcanized, and other dispersions and solutions);
  - b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 4002, the expression "synthetic rubber" applies to:
  - a) unsaturated synthetic substances which can be irreversibly transformed by vulcanization with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanizing activators or accelerators, may be added; the presence of substances as provided for by Note 5 b) ii) and iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticizers and fillers, is not permitted;
  - b) thioplasts (TM); and
  - c) natural rubber modified by grafting or mixing with plastics, depolymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, elongation and recovery in a) above.
5. a) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
  - i) vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanized rubber latex);
  - ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
  - iii) plasticizers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under b);
 b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
  - i) emulsifiers or anti-tack agents;
  - ii) small amounts of breakdown products of emulsifiers;
  - iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptizers, preservatives, stabilizers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 4004, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 4008.
8. Heading 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 4001, 4002, 4003, 4005 and 4008, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.  
In heading 4008 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

HS Code	Description of Goods	Rate of duty
<b>4001</b>	<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:</b>	
4001 10 00	- Natural rubber latex, whether or not pre-vulcanized - Natural rubber in other forms:	5%
4001 21 00	- - Smoked sheets	5%
4001 22 00	- - Technically specified natural rubber (TSNR)	5%
4001 29 00	- - Other	5%
4001 30 00	- Balata, gutta-percha, guayule, chicle and similar natural gums	5%

HS Code	Description of Goods	Rate of duty
<b>4002</b>	<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip:</b>	
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):	
4002 11 00	-- Latex	5%
4002 19 00	-- Other	5%
4002 20 00	- Butadiene rubber (BR)	5%
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	5%
4002 39 00	-- Other	5%
	- Chloroprene (chlorobutadiene) rubber (CR):	
4002 41 00	-- Latex	5%
4002 49 00	-- Other	5%
	- Acrylonitrile-butadiene rubber (NBR):	
4002 51 00	-- Latex	5%
4002 59 00	-- Other	5%
4002 60 00	- Isoprene rubber (IR)	5%
4002 70 00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%
4002 80 00	- Mixtures of any product of heading 4001 with any product of this heading	5%
	- Other:	5%
4002 91 00	-- Latex	5%
4002 99 00	-- Other	5%
<b>4003 00 00</b>	<b>Reclaimed rubber in primary forms or in plates, sheets or strip</b>	5%
<b>4004 00 00</b>	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom</b>	5%
<b>4005</b>	<b>Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip:</b>	
4005 10 00	- Compounded with carbon black or silica	5%
4005 20 00	- Solutions; dispersions other than those of subheading 4005 10 00	5%
	- Other:	
4005 91 00	-- Plates, sheets and strip	5%
4005 99 00	-- Other	5%
<b>4006</b>	<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber:</b>	
4006 10 00	- "Camel-back" strips for retreading rubber tyres	5%
4006 90	- Other:	
4006 90 10	--- Tubes	5%
4006 90 20	--- Discs, rings and washers	5%
4006 90 30	--- Thread	5%
4006 90 40	--- Plates, sheets and strip	5%
4006 90 90	--- Other	5%
<b>4007 00 00</b>	<b>Vulcanized rubber thread and cord</b>	5%
<b>4008</b>	<b>Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber:</b>	
	- Of cellular rubber:	
4008 11 00	-- Plates, sheets and strip	20%
4008 19 00	-- Other	5%
	- Of non-cellular rubber:	
4008 21 00	-- Plates, sheets and strip	5%
4008 29 00	-- Other	5%
<b>4009</b>	<b>Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):</b>	
	- Not reinforced or otherwise combined with other materials:	
4009 11	-- Without fittings:	
4009 11 10	--- For transport equipment	5%
4009 11 90	--- Other	5%
4009 12	-- With fittings:	
4009 12 10	--- For transport equipment	5%
4009 12 90	--- Other	5%
	- Reinforced or otherwise combined only with metal:	
4009 21	-- Without fittings:	
4009 21 10	--- For transport equipment	5%
4009 21 90	--- Other	5%
4009 22	-- With fittings:	
4009 22 10	--- For transport equipment	5%
4009 22 90	--- Other	5%
	- Reinforced or otherwise combined only with textile materials:	
4009 31	-- Without fittings:	
4009 31 10	--- For transport equipment	5%
4009 31 90	--- Other	5%
4009 32	-- With fittings:	
4009 32 10	--- For transport equipment	5%
4009 32 90	--- Other	5%

HS Code	Description of Goods	Rate of duty
4009 41	- Reinforced or otherwise combined with other materials:	
	- - Without fittings:	
4009 41 10	- - - For transport equipment	5%
4009 41 90	- - - Other	5%
4009 42	- - With fittings:	
4009 42 10	- - - For transport equipment	5%
4009 42 90	- - - Other	5%
<b>4010</b>	<b>Conveyor or transmission belts or belting, of vulcanized rubber:</b>	
	- Conveyor belts or belting:	
4010 11 00	- - Reinforced only with metal	5%
4010 12 00	- - Reinforced only with textile materials	5%
4010 13 00	- - Reinforced only with plastics	5%
4010 19 00	- - Other	5%
	- Transmission belts or belting:	
4010 31 00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%
4010 32 00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%
4010 33 00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%
4010 34 00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%
4010 35 00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%
4010 36 00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%
4010 39 00	- - Other	5%
<b>4011</b>	<b>New pneumatic tyres, of rubber:</b>	
4011 10 00	- Of a kind used on motor cars (including station wagons and racing cars)	5%
4011 20 00	- Of a kind used on buses or lorries	5%
4011 30 00	- Of a kind used on aircraft	5%
4011 40 00	- Of a kind used on motorcycles	5%
4011 50 00	- Of a kind used on bicycles	5%
	- Other, having a "herring-bone" or similar tread:	
4011 61 00	- - Of a kind used on agricultural or forestry vehicles and machines	5%
4011 62 00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%
4011 63 00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%
4011 69 00	- - Other	5%
	- Other:	
4011 92 00	- - Of a kind used on agricultural or forestry vehicles and machines	5%
4011 93 00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%
4011 94 00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%
4011 99 00	- - Other	5%
<b>4012</b>	<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:</b>	
	- Retreaded tyres:	
4012 11 00	- - Of a kind used on motor cars (including station wagons and racing cars)	Banned
4012 12 00	- - Of a kind used on buses or lorries	Banned
4012 13 00	- - Of a kind used on aircraft	Banned
4012 19 00	- - Other	Banned
4012 20 00	- Used pneumatic tyres	Banned
4012 90 00	- Other	5%
<b>4013</b>	<b>Inner tubes, of rubber:</b>	
4013 10 00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	5%
4013 20 00	- Of a kind used on bicycles	5%
4013 90 00	- Other	5%
<b>4014</b>	<b>Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber:</b>	
4014 10 00	- Sheath contraceptives	5%
4014 90	- Other	
4014 90 10	- - - Water bags, ice bags, hygienic funnels, hot water bottles, droppers and handles, finger stalls and oxygen bags	5%
4014 90 20	- - - Teats	5%
4014 90 90	- - - Other	5%
<b>4015</b>	<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber:</b>	
	- Gloves, mittens and mitts:	
4015 11 00	- - Surgical	12%
4015 19	- - Other:	

HS Code	Description of Goods	Rate of duty
4015 19 10	--- For fire-fighting	5%
4015 19 90	--- For other uses	5%
4015 90	- Other:	
4015 90 10	--- For divers and firemen	5%
4015 90 20	--- Protective clothes for surgeons and radiologists	5%
4015 90 30	--- Belts	5%
4015 90 40	--- Coats, overcoats, baby clothes and the like	5%
4015 90 90	--- Other	5%
<b>4016</b>	<b>Other articles of vulcanized rubber other than hard rubber:</b>	
4016 10 00	- Of cellular rubber	5%
	- Other:	
4016 91 00	-- Floor coverings and mats	5%
4016 92 00	-- Erasers	5%
4016 93 00	-- Gaskets, washers and other seals	12%
4016 94 00	-- Boat or dock fenders, whether or not inflatable	5%
4016 95	-- Other inflatable articles:	
4016 95 10	--- Pneumatic mattresses, pillows and cushions	5%
4016 95 90	--- Other	5%
4016 99	-- Other:	
4016 99 10	--- Patches for repairing tyres, cases and inner tubes	5%
4016 99 20	--- Characters for date stamps and the like	5%
4016 99 30	--- Parts for railway and tramway locomotives and carriages	5%
4016 99 40	--- Parts for the motor vehicles of headings 8701 to 8705	5%
4016 99 50	--- Parts for the motor vehicles of heading 8710	5%
4016 99 90	--- Other	5%
<b>4017 00</b>	<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:</b>	
4017 00 10	--- Powder, waste and scrap	5%
4017 00 20	--- Valves, taps and plungers for medical syringes	5%
4017 00 30	--- Sanitary and hygienic articles	5%
4017 00 40	--- Gaskets and basins	5%
4017 00 50	--- Stoppers	5%
4017 00 60	--- Gaskets and washers of hard non-cellular rubber	12%
4017 00 90	--- Other	5%

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

**CHAPTER 41**  
**RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER**

**NOTES**

1. This Chapter does not cover:
  - a) parings or similar waste, of raw hides or skins (heading 0511);
  - b) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; or
  - c) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2. A) Headings 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).  
 B) For the purposes of headings 4104 to 4106, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 4115.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>4101</b>	<b>Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:</b>		
4101 20 00	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	2	5%
4101 50 00	- Whole hides and skins, of a weight exceeding 16 kg	2	5%
4101 90 00	- Other, including butts, bends and bellies	2	5%
<b>4102</b>	<b>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 c) to this Chapter:</b>		
4102 10 00	- With wool on	2	5%
	- Without wool on:		
4102 21 00	-- Pickled	2	5%
4102 29 00	-- Other	2	5%
<b>4103</b>	<b>Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 b) or 1 c) to this Chapter:</b>		
4103 10 00	- Of goats or kids	2	5%
4103 20 00	- Of reptiles	2	5%
4103 30 00	- Of swine		Banned
4103 90 00	- Other	2	5%
<b>4104</b>	<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:</b>		
	- In the wet state (including wet-blue):		
4104 11 00	-- Full grains, unsplit; grain splits	2	5%
4104 19 00	-- Other	2	5%
	- In the dry state (crust):		
4104 41 00	-- Full grains, unsplit; grain splits	2	5%
4104 49 00	-- Other	2	5%
<b>4105</b>	<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:</b>		
4105 10 00	- In the wet state (including wet-blue)	2	12%
4105 30 00	- In the dry state (crust)	2	12%
<b>4106</b>	<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:</b>		
	- Of goats or kids:		
4106 21 00	-- In the wet state (including wet-blue)	2	12%
4106 22 00	-- In the dry state (crust)	2	12%

HS Code	Description of Goods	Restriction Code	Rate of duty
4106 31 00	- Of swine: -- In the wet state (including wet-blue)		Banned
4106 32 00	-- In the dry state (crust)		Banned
4106 40 00	- Of reptiles - Other:	2	12%
4106 91 00	-- In the wet state (including wet-blue)	2	12%
4106 92 00	-- In the dry state (crust)	2	12%
<b>4107</b>	<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114:</b>		
	- Whole hides and skins:		
4107 11 00	-- Full grains, unsplit	2	5%
4107 12 00	-- Grain splits	2	5%
4107 19 00	-- Other	2	5%
	- Other, including sides:		
4107 91 00	-- Full grains, unsplit	2	5%
4107 92 00	-- Grain splits	2	5%
4107 99 00	-- Other	2	5%
<b>[4108]</b>			
<b>[4109]</b>			
<b>[4110]</b>			
<b>[4111]</b>			
<b>4112 00 00</b>	<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114</b>	2	12%
<b>4113</b>	<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114:</b>		
4113 10 00	- Of goats or kids	2	12%
4113 20 00	- Of swine		Banned
4113 30 00	- Of reptiles	2	12%
4113 90 00	- Other	2	12%
<b>4114</b>	<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather</b>		
4114 10 00	- Chamois (including combination chamois) leather	2	5%
4114 20 00	- Patent leather and patent laminated leather; metallized leather	2	5%
<b>4115</b>	<b>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:</b>		
4115 10 00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip whether or not in rolls	2	5%
4115 20 00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	2	5%

**CHAPTER 42**  
**ARTICLES OF LEATHER; SADDLERY AND HARNESS;**  
**TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;**  
**ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)**

**NOTES**

1. This Chapter does not cover:
  - a) sterile surgical catgut or similar sterile suture materials (heading 3006);
  - b) articles of apparel or clothing accessories (except gloves, mitten 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 4303 or 4304);
  - c) made up articles of netting (heading 5608);
  - d) articles of Chapter 64;
  - e) headgear or parts thereof of Chapter 65;
  - f) whips, riding-crops or other articles of heading 6602;
  - g) cuff-links, bracelets or other imitation jewellery (heading 7117);
  - 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 9209);
  - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - l) articles of Chapter 95 (for example, toys, games, sport requisites); or
  - m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.
2. A) In addition to the provisions of Note 1 above, heading 4202 does not cover:
  - a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
  - b) articles of plaiting materials (heading 4602).
 B) Articles of headings 4202 and 4203 which have parts of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
3. For the purposes of heading 4203, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

HS Code	Description of Goods	Rate of duty
<b>4201 00 00</b>	<b>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material</b>	5%
<b>4202</b>	<b>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage 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 vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper:</b>	
4202 11	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: -- With outer surface of leather, of composition leather or of patent leather:	
4202 11 10	--- Trunks and suit-cases	5%
4202 11 20	--- Brief-cases	12%
4202 11 30	--- School satchels	5%
4202 11 90	--- Other	5%
4202 12	-- With outer surface of plastics or of textile materials:	
4202 12 10	--- Trunks and suit-cases	5%
4202 12 20	--- Brief-cases	5%
4202 12 30	--- School satchels	5%
4202 12 90	--- Other	5%
4202 19	-- Other:	
4202 19 10	--- With outer surface of wood	20%
4202 19 20	--- With outer surface of iron	20%
4202 19 90	--- Other	5%
	- Handbags, whether or not with shoulder strap, including those without handle:	
4202 21 00	-- With outer surface of leather, of composition leather or of patent leather	5%
4202 22 00	-- With outer surface of plastic sheeting or of textile materials	5%
4202 29 00	-- Other	5%
	- Articles of a kind normally carried in the pocket or in the handbag:	
4202 31 00	-- With outer surface of leather, of composition leather or of patent leather	5%
4202 32 00	-- With outer surface of plastic sheeting or of textile materials	5%
4202 39 00	-- Other	5%
	- Other:	
4202 91 00	-- With outer surface of leather, of composition leather or of patent leather	5%
4202 92 00	-- With outer surface of plastic sheeting or of textile materials	12%
4202 99 00	-- Other	5%

HS Code	Description of Goods	Rate of duty
<b>4203</b>	<b>Articles of apparel and clothing accessories, of leather or of composition leather:</b>	
4203 10 00	- Articles of apparel	5%
	- Gloves, mittens and mitts:	
4203 21 00	-- Specially designed for use in sports	5%
4203 29 00	-- Other	5%
4203 30 00	- Belts and bandoliers	5%
4203 40 00	- Other clothing accessories	5%
<b>4204 00</b>	<b>Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses:</b>	
	--- Transmission or conveyor belts or belting:	
4204 00 11	---- For industrial use	5%
4204 00 19	---- Other	5%
4204 00 30	--- Tubes and pipes	5%
4204 00 40	--- Other articles for machinery, mechanical appliances and transport equipment	5%
4204 00 90	--- Other	5%
<b>4205 00</b>	<b>Other articles of leather or of composition leather:</b>	
4205 00 10	--- Chamois leather specially made for wiping cars	5%
4205 00 20	--- Unstuffed pouffe cases	5%
4205 00 30	--- Boot laces, of leather	5%
4205 00 40	--- Office stationery of leather or bound with leather	5%
4205 00 50	--- Bottles, containers, and embroidered items; containers other than those of heading 4202	5%
4205 00 60	--- Parts of braces; leather-covered buckles, clasps and the like	5%
4205 00 90	--- Other	5%
<b>4206</b>	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons:</b>	
4206 10	- Catgut:	
4206 10 10	--- Unsterilized catgut thread for the manufacture of rackets, of fishing tackle and of machinery parts	5%
4206 10 20	--- Large guts cut in rectangular (including square) pieces or to other shapes; articles thereof	5%
4206 90	- Other:	
4206 90 10	--- Articles made from bladders, such as tobacco pouches	5%
4206 90 20	--- Tendons made up as machinery belting, laces for machinery belting, etc.	5%
4206 90 90	--- Other	5%

**CHAPTER 43**  
**FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF**

**NOTES**

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 4301, 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 0505 or 6701);
  - b) raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 c) to that Chapter);
  - c) gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 4203);
  - 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 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 4303 or 4304 as the case may be.
5. Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>4301</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 4101, 4102 or 4103:</b>		
4301 10 00	- Of mink, whole, with or without head, tail or paws	2	5%
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	2	5%
4301 60 00	- Of fox, whole, with or without head, tail or paws	2	5%
4301 70 00	- Of seal, whole, with or without head, tail or paws	2	5%
4301 80 00	- Other furskins, whole, with or without head, tail or paws	2	5%
4301 90 00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	2	5%
<b>4302</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 4303:</b>		
	- Whole skins, with or without head, tail or paws, not assembled:	2	5%
4302 11 00	-- Of mink	2	5%
4302 13 00	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	2	5%
4302 19 00	-- Other	2	5%
4302 20 00	- Heads, tails, paws and other pieces or cuttings, not assembled	2	5%
4302 30 00	- Whole skins and pieces or cuttings thereof, assembled	2	5%
<b>4303</b>	<b>Articles of apparel, clothing accessories and other articles of furskin:</b>		
4303 10	- Articles of apparel and clothing accessories:		
4303 10 10	--- Menswear of furskin		5%
4303 10 90	--- Other		5%
4303 90 00	- Other		5%
<b>4304 00</b>	<b>Artificial fur and articles thereof:</b>		
4304 00 10	--- Artificial fur in pieces		5%
4304 00 20	--- Menswear of artificial fur		5%
4304 00 90	--- Other		5%

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

**CHAPTER 44**  
**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL**

**NOTES**

1. This Chapter does not cover:
  - a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 1211);
  - 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 1401);
  - c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);
  - d) activated charcoal (heading 3802);
  - e) articles of heading 4202;
  - f) goods of Chapter 46;
  - g) footwear or parts thereof of Chapter 64;
  - h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
  - ij) goods of heading 6808;
  - k) imitation jewellery of heading 7117;
  - 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 9305);
  - o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - p) articles of Chapter 95 (for example, toys, games, sports requisites);
  - q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 9603; or
  - r) articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, 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 4417 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

**SUBHEADING NOTE**

1. For the purposes of subheadings 4403 41 00 to 4403 49 00, 4407 24 00 to 4407 29 00, 4408 31 00 to 4408 39 00 and 4412 13 00 to 4412 99 00, the expression "tropical wood" means one of the following types of wood:  
 Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

HS Code	Description of Goods	Rate of duty
<b>4401</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 10 00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free
4401 21 00	- Wood in chips or particles:	
4401 22 00	- - Coniferous	5%
4401 23 00	- - Non-coniferous	5%
4401 30 00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5%

HS Code	Description of Goods	Rate of duty
<b>4402 00 00</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated</b>	Free
<b>4403</b>	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:</b>	
4403 10	- Treated with paint, stains, creosote or other preservatives:	
4403 10 10	--- Telephone, telegraph or electrical power transmission poles	5%
4403 10 90	--- Other	5%
4403 20	- Other, coniferous:	
4403 20 20	--- Telephone, telegraph or electrical power transmission poles	5%
4403 20 90	--- Other	5%
	- Other, of tropical wood specified in subheading Note 1 to this Chapter:	
4403 41	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
4403 41 20	--- Telephone, telegraph or electrical power transmission poles	5%
4403 41 90	--- Other	5%
4403 49	-- Other:	
4403 49 20	--- Telephone, telegraph or electrical power transmission poles	5%
4403 49 90	--- Other	5%
	- Other:	
4403 91	-- Of oak ( <i>Quercus spp.</i> ):	
4403 91 20	--- Telephone, telegraph or electrical power transmission poles	5%
4403 91 90	--- Other	5%
4403 92	-- Of beech ( <i>Fagus spp.</i> ):	
4403 92 20	--- Telephone, telegraph or electrical power transmission poles	5%
4403 92 90	--- Other	5%
4403 99	-- Other:	
4403 99 10	--- Logs for the manufacture of match sticks	5%
4403 99 20	--- Telephone, telegraph or electrical power transmission poles	5%
4403 99 90	--- Other	5%
<b>4404</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; chipwood and the like:</b>	
4404 10	- Coniferous:	
4404 10 10	--- Hoopwood used in the manufacture of barrel hoops, hurdles, etc.	5%
4404 10 20	--- Split poles used as supports for saplings or for ceilings and partitions	5%
4404 10 30	--- Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for use in the manufacture of walking-sticks, handles for tools, etc.	5%
4404 10 40	--- Piles, pickets and stakes, pointed but not sawn lengthwise, whether or not peeled or impregnated with preservative	5%
4404 10 50	--- Chipwood of a kind used for plaiting and for making match-boxes	5%
4404 10 90	--- Other	5%
4404 20	- Non-coniferous:	
4404 20 10	--- Hoopwood used in the manufacture of barrel hoops, hurdles, etc.	5%
4404 20 20	--- Split poles used as supports for saplings or for ceilings and partitions	5%
4404 20 30	--- Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for use in the manufacture of walking-sticks, handles for tools, etc.	5%
4404 20 40	--- Piles, pickets and stakes, pointed but not sawn lengthwise, whether or not peeled or impregnated with preservative	5%
4404 20 50	--- Chipwood of a kind used for plaiting and for making match-boxes	5%
4404 20 90	--- Other	5%
<b>4405 00</b>	<b>Wood wool; wood flour:</b>	
4405 00 10	--- Wood wool	5%
4405 00 20	--- Wood flour	5%
<b>4406</b>	<b>Railway or tramway sleepers (cross-ties) of wood:</b>	
4406 10 00	- Not impregnated	5%
4406 90 00	- Other	5%
<b>4407</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>	
4407 10	- Coniferous:	
4407 10 10	--- Planed	5%
4407 10 20	--- Finger-jointed	5%
4407 10 90	--- Other	5%
	- Of tropical wood specified in subheading Note 1 to this Chapter:	
4407 24	-- Virola, Mahogany ( <i>Swietenia spp.</i> ), Imbuia and Balsa:	
4407 24 10	--- Planed	5%
4407 24 20	--- Finger-jointed	5%
4407 24 90	--- Other	5%
4407 25	-- Dark Red Meranti, Light Red Meranti, Meranti Bakau:	
4407 25 10	--- Planed	5%
4407 25 20	--- Finger-jointed	5%
4407 25 90	--- Other	5%
4407 26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:	
4407 26 10	--- Planed	5%
4407 26 20	--- Finger-jointed	5%
4407 26 90	--- Other	5%
4407 29 00	-- Other	5%

HS Code	Description of Goods	Rate of duty
	- Other:	
4407 91	-- Of oak ( <i>Quercus spp.</i> ):	
4407 91 10	--- Planed	5%
4407 91 20	--- Finger-jointed	5%
4407 91 90	--- Other	5%
4407 92	-- Of beech ( <i>Fagus spp.</i> ):	
4407 92 10	--- Planed	5%
4407 92 20	--- Finger-jointed	5%
4407 92 90	--- Other	5%
4407 99	-- Other:	
4407 99 10	--- Planed	5%
4407 99 20	--- Finger-jointed	5%
4407 99 90	--- Other	5%
<b>4408</b>	<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness not exceeding 6 mm:</b>	
4408 10	- Coniferous:	
4408 10 10	--- Planed	5%
4408 10 20	--- Finger-jointed	5%
4408 10 90	--- Other	5%
	- Of tropical wood specified in subheading Note 1 to this Chapter:	
4408 31	-- Dark Red Meranti, Light Red Meranti, Meranti Bakau:	
4408 31 10	--- Planed	5%
4408 31 20	--- Finger-jointed	5%
4408 31 90	--- Other	5%
4408 39	-- Other:	
4408 39 10	--- Planed	5%
4408 39 20	--- Finger-jointed	5%
4408 39 90	--- Other	5%
4408 90	- Other:	
4408 90 10	--- Planed	5%
4408 90 20	--- Finger-jointed	5%
4408 90 90	--- Other	5%
<b>4409</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>	
4409 10	- Coniferous:	
4409 10 10	--- Tongued and grooved wood	5%
4409 10 20	--- Chamfered boards	5%
4409 10 30	--- Round-edge boards	5%
4409 10 40	--- V-jointed wood	5%
4409 10 50	--- Jointed wood for ceilings	5%
4409 10 60	--- Moulded wood (also known as mouldings or beadings) used in the manufacture of picture frames, decorations of walls, furniture, doors and other carpentry or joinery	20%
4409 10 70	--- Rounded wood of a kind used in the manufacture of match splints, pegs for footwear, or wooden sun-blinds	5%
4409 10 90	--- Other	5%
4409 20	- Non-coniferous:	
4409 20 10	--- Tongued and grooved wood	5%
4409 20 20	--- Chamfered boards	5%
4409 20 30	--- Round-edge boards	5%
4409 20 40	--- V-jointed wood	5%
4409 20 50	--- Jointed wood for ceilings	5%
4409 20 60	--- Moulded wood (also known as mouldings or beadings) used in the manufacture of picture frames, decorations of walls, furniture, doors and other carpentry or joinery	20%
4409 20 70	--- Rounded wood of a kind used in the manufacture of match splints, pegs for footwear, or wooden sun-blinds	5%
4409 20 90	--- Other	5%
<b>4410</b>	<b>Particle board 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>	
	- Oriented strand board and waferboard, of wood:	
4410 21 00	-- Unworked or not further worked than sanded	5%
4410 29 00	-- Other	5%
	- Other, of wood:	
4410 31 00	-- Unworked or not further worked than sanded	5%
4410 32 00	-- Surface-covered with melamine-impregnated paper	5%
4410 33 00	-- Surface-covered with decorative laminates of plastics	5%
4410 39 00	-- Other	5%
4410 90 00	- Other	5%

HS Code	Description of Goods	Rate of duty
<b>4411</b>	<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:</b>	
	- Fibreboard of a density exceeding 0.8 g/cm <sup>3</sup> :	
4411 11 00	-- Not mechanically worked or surface-covered	5%
4411 19 00	-- Other	5%
	- Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> :	
4411 21 00	-- Not mechanically worked or surface covered	5%
4411 29 00	-- Other	5%
	- Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup> :	
4411 31 00	-- Not mechanically worked or surface-covered	5%
4411 39 00	-- Other	5%
	- Other:	
4411 91 00	-- Not mechanically worked or surface-covered	5%
4411 99 00	-- Other	5%
<b>4412</b>	<b>Plywood, veneered panels and similar laminated wood:</b>	
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:	
4412 13 00	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	5%
4412 14 00	-- Other, with at least one outer ply of non-coniferous wood	5%
4412 19 00	-- Other	5%
	- Other, with at least one outer ply of non-coniferous wood:	
4412 22 00	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	5%
4412 23 00	-- Other, containing at least one layer of particle board	5%
4412 29 00	-- Other	5%
	- Other:	
4412 92 00	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	5%
4412 93 00	-- Other, containing at least one layer of particle board	5%
4412 99 00	-- Other	5%
<b>4413 00 00</b>	<b>Densified wood, in blocks, plates, strips or profile shapes</b>	5%
<b>4414 00 00</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects</b>	20%
<b>4415</b>	<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:</b>	
4415 10	- Cases, boxes, crates, drums and similar packings; cable-drums:	
4415 10 10	--- Packing cases and boxes	20%
4415 10 20	--- Match-boxes (including those with a striking surface)	20%
4415 10 40	--- Cable-drums	20%
4415 10 90	--- Other	20%
4415 20 00	- Pallets, box pallets and other load boards; pallet collars	20%
<b>4416 00 00</b>	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves</b>	20%
<b>4417 00</b>	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:</b>	
4417 00 10	--- Tools of wood	5%
4417 00 20	--- Tool bodies	5%
4417 00 30	--- Tool handles	5%
4417 00 40	--- Broom and brush bodies	5%
4417 00 50	--- Boot or shoe lasts of metal	5%
4417 00 60	--- Boot or shoe trees	5%
4417 00 90	--- Other	5%
<b>4418</b>	<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:</b>	
4418 10 00	- Windows, French-windows and their frames	5%
4418 20 00	- Doors and their frames and thresholds	12%
4418 30 00	- Parquet panels	5%
4418 40 00	- Shuttering for concrete constructional work	5%
4418 50 00	- Shingles and shakes	5%
4418 90	- Other:	
4418 90 10	--- Banisters for stairs	5%
4418 90 20	--- Cellular wood panels, whether or not coated with sheets of base metal	5%
4418 90 90	--- Other	5%
<b>4419 00 00</b>	<b>Tableware and kitchenware, of wood</b>	20%
<b>4420</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	5%
4420 90	- Other:	
4420 90 10	--- Boxes of lacquered wood (of the Chinese or Japanese type); cases and boxes for knives, cutlery, scientific apparatus, etc.; small boxes to be carried in the pocket, in the handbag or on the person; stationery cases, etc.; needlework boxes; tobacco jars and sweetmeat boxes	5%
4420 90 20	--- Articles of wooden furniture, other than those of Chapter 94 (brush hangers, letter trays, ash trays, etc.)	5%

HS Code	Description of Goods	Rate of duty
4420 90 30	--- Rosaries	20%
4420 90 40	--- Incense-burners	5%
4420 90 90	--- Other	5%
<b>4421</b>	<b>Other articles of wood:</b>	
4421 10 00	- Clothes hangers	20%
4421 90	- Other:	
4421 90 10	--- Spools, cops, bobbins, sewing thread reels, etc.	5%
4421 90 20	--- Rabbit-hutches, hen-coops, bee-hives, cages, troughs, yokes for livestock, etc.	5%
4421 90 30	--- Theatrical scenery	5%
4421 90 40	--- Mobile ladders	5%
4421 90 50	--- Step-ladders	5%
4421 90 60	--- Advertisement boards and hoardings, labels for horticulture, and road signs	20%
4421 90 70	--- Toothpicks	20%
4421 90 80	--- Roller blinds, Venetian and other blinds	5%
	--- Other:	
4421 90 91	---- Washing and ironing boards	20%
4421 90 92	---- Clothes pegs	20%
4421 90 93	---- Wooden paving blocks	5%
4421 90 94	---- Match splints	5%
4421 90 95	---- Wooden pegs or pins for footwear	5%
4421 90 96	---- Capacity measures	20%
4421 90 99	---- Other	20%

**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).

HS Code	Description of Goods	Rate of duty
<b>4501</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	5%
4501 90 00	- Other	5%
<b>4502 00</b>	<b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers):</b>	
4502 00 10	--- Blanks for corks and stoppers	5%
4502 00 20	--- Plates, sheets and blocks for the refrigeration industry or for preserving agricultural produce	5%
4502 00 90	--- Other	5%
<b>4503</b>	<b>Articles of natural cork:</b>	
4503 10 00	- Corks and stoppers	5%
4503 90	- Other:	
4503 90 10	--- Floats for fishing nets	5%
4503 90 20	--- Parts for machinery, equipment and means of transport	5%
4503 90 30	--- Discs, washers and wafers for lining crown corks and other closures	5%
4503 90 40	--- Items for the refrigeration industry or for preserving agricultural produce	5%
4503 90 90	--- Other	5%
<b>4504</b>	<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:</b>	
4504 10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:	
4504 10 10	--- For the refrigeration industry or for preserving agricultural produce	5%
4504 10 90	--- Other	5%
4504 90	- Other:	
4504 90 10	--- Floats for fishing nets	5%
4504 90 20	--- Parts for machinery, equipment and means of transport	5%
4504 90 30	--- Stoppers	5%
4504 90 40	--- Discs, washers and wafers for lining crown corks and other closures	5%
4504 90 90	--- Other	5%

**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, 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 4814;
  - b) twine, cordage, ropes or cables, plaited or not (heading 5607);
  - 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 4601, 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.

HS Code	Description of Goods	Rate of duty
<b>4601</b>	<b>Plaits and similar products of plating 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>	
4601 20 00	- Mats, matting and screens of vegetable materials	5%
	- Other:	
4601 91 00	-- Of vegetable materials	5%
4601 99 00	-- Other	5%
<b>4602</b>	<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah:</b>	
4602 10	- Of vegetable materials:	
4602 10 10	--- Baskets	5%
4602 10 20	--- Hand-bags, shopping bags and the like	5%
4602 10 30	--- Travelling-bags and suitcases	5%
4602 10 40	--- Birdcages, beehives and similar articles	5%
4602 10 50	--- Fishing nets	5%
4602 10 60	--- Household articles, tableware and kitchenware	5%
4602 10 70	--- Straw envelopes for bottles	5%
4602 10 80	--- Articles of loofah (gloves, pads, etc.)	5%
4602 10 90	--- Other	5%
4602 90	- Other:	
	--- Of plastics:	
4602 90 11	---- Baskets	5%
4602 90 12	---- Hand-bags, shopping bags and the like	5%
4602 90 13	---- Travelling-bags and suitcases	5%
4602 90 14	---- Birdcages, beehives and similar articles	5%
4602 90 15	---- Fishing nets	5%
4602 90 16	---- Household articles, tableware and kitchenware	5%
4602 90 17	---- Straw envelopes for bottles	5%
4602 90 18	---- Articles of artificial loofah (gloves, pads, etc.)	5%
4602 90 19	---- Other	5%
4602 90 90	---- Other	5%

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

**CHAPTER 47**  
**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;**  
**RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD**

**NOTE**

1. For the purposes of heading 4702, 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.

HS Code	Description of Goods	Rate of duty
<b>4701 00 00</b>	<b>Mechanical wood pulp</b>	5%
<b>4702 00 00</b>	<b>Chemical wood pulp, dissolving grades</b>	5%
<b>4703</b>	<b>Chemical wood pulp, soda or sulphate, other than dissolving grades:</b>	
	- Unbleached:	
4703 11 00	-- Coniferous	5%
4703 19 00	-- Non-coniferous	5%
	- Semi-bleached or bleached:	
4703 21 00	-- Coniferous	5%
4703 29 00	-- Non-coniferous	5%
<b>4704</b>	<b>Chemical wood pulp, sulphite, other than dissolving grades:</b>	
	- Unbleached:	
4704 11 00	-- Coniferous	5%
4704 19 00	-- Non-coniferous	5%
	- Semi-bleached or bleached:	
4704 21 00	-- Coniferous	5%
4704 29 00	-- Non-coniferous	5%
<b>4705 00 00</b>	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes</b>	5%
<b>4706</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	5%
4706 20 00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5%
	- Other:	
4706 91 00	-- Mechanical	5%
4706 92 00	-- Chemical	5%
4706 93 00	-- Semi-chemical	5%
<b>4707</b>	<b>Recovered (waste and scrap) paper or paperboard:</b>	
4707 10 00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%
4707 20 00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%
4707 30 00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%
4707 90	- Other, including unsorted waste and scrap:	
4707 90 10	--- Old newspapers	5%
4707 90 90	--- Other	5%

## 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 3212;
  - 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 3401), or with polishes, creams or similar preparations (heading 3405);
  - e) sensitized paper or paperboard of headings 3701 to 3704;
  - f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
  - 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 4814 (Chapter 39);
  - h) articles of heading 4202 (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 6805) or paper- or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - n) metal foil backed with paper or paperboard (Section XV);
  - o) articles of heading 9209; or
  - p) articles of Chapter 95 (for example, toys, games, sport requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 4801 to 4805 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 4803 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 65% 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>.
5. For the purposes of heading 4802, 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 calliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
  - c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.
 Heading 4802 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 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
8. Headings 4801 and 4803 to 4809 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 4814, the expression “wallpaper and similar wall coverings” applies only to:
- paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
    - grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
    - with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
    - coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
    - covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
  - borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
  - 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 4815.
10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

### SUBHEADING NOTES

1. For the purposes of subheadings 4804 11 00 and 4804 19 00, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 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 00 and 4804 29 00, “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:
- 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.
  - 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 00, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a cmT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 N/g/m<sup>2</sup> at 50% relative humidity, at 23°C.
4. Subheading 4805 12 00 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, 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 N/g/m<sup>2</sup> at 50% relative humidity, at 23°C.
5. Subheadings 4805 24 00 and 4805 25 00 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 00, “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 00, “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.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>4801 00 00</b>	<b>Newsprint, in rolls or sheets</b>		5%
<b>4802</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 4801 or 4803; hand-made paper and paperboard:</b>		
4802 10 00	- Hand-made paper and paperboard		5%
4802 20 00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard		5%
4802 30 00	- Carbonizing base paper		5%
4802 40 00	- Wallpaper base		5%
	- 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:		
4802 54 00	-- Weighing less than 40 g/m <sup>2</sup>		5%
4802 55 00	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls		5%
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		5%
4802 57 00	-- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>		5%
4802 58 00	-- Weighing more than 150 g/m <sup>2</sup>		5%
	- 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		5%
4802 62 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		5%
4802 69 00	-- Other		5%
<b>4803 00</b>	<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>		
4803 00 10	--- Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes		20%
4803 00 90	--- Other		20%
<b>4804</b>	<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803:</b>		
	- Kraftliner:		
4804 11 00	-- Unbleached		5%
4804 19 00	-- Other		5%
	- Sack kraft paper:		
4804 21 00	-- Unbleached		5%
4804 29 00	-- Other		5%
	- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:		
4804 31 00	-- Unbleached		5%
4804 39 00	-- Other		5%
	- Other kraft 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		5%
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		5%
4804 49 00	-- Other		5%
	- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:		
4804 51 00	-- Unbleached		5%
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		5%
4804 59 00	-- Other		5%
<b>4805</b>	<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		5%
4805 12 00	-- Straw fluting paper		5%
4805 19 00	-- Other		5%
	- Testliner (recycled liner board):		
4805 24 00	-- Weighing 150 g/m <sup>2</sup> or less		5%
4805 25 00	-- Weighing more than 150 g/m <sup>2</sup>		5%
4805 30 00	- Sulphite wrapping paper		5%
4805 40 00	- Filter paper and paperboard		5%
4805 50 00	- Felt paper and paperboard		5%
	- Other:		
4805 91 00	-- Weighing 150 g/m <sup>2</sup> or less		5%
4805 92 00	-- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>		5%
4805 93 00	-- Weighing 225 g/m <sup>2</sup> or more		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>4806</b>	<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or in sheets:</b>		
4806 10 00	- Vegetable parchment		5%
4806 20 00	- Greaseproof papers		5%
4806 30 00	- Tracing papers		5%
4806 40 00	- Glassine and other glazed transparent or translucent papers		5%
<b>4807 00 00</b>	<b>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>		5%
<b>4808</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 4803:</b>		
4808 10 00	- Corrugated paper and paperboard, whether or not perforated		5%
4808 20 00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated		5%
4808 30 00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated		5%
4808 90 00	- Other		5%
<b>4809</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 10 00	- Carbon or similar copying papers		5%
4809 20 00	- Self-copy paper		5%
4809 90 00	- Other		5%
<b>4810</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		5%
4810 14 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		5%
4810 19 00	-- Other		5%
	- 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		5%
4810 29 00	-- Other		5%
	- 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		5%
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>		5%
4810 39 00	-- Other		5%
	- Other paper and paperboard:		
4810 92 00	-- Multi-ply		5%
4810 99 00	-- Other		5%
<b>4811</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 4803, 4809 or 4810:</b>		
4811 10 00	- Tarred, bituminized or asphalted paper and paperboard		12%
	- Gummed or adhesive paper and paperboard:		
4811 41 00	-- Self-adhesive		5%
4811 49 00	-- Other		5%
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811 51 00	-- Bleached, weighing more than 150 g/m <sup>2</sup>		5%
4811 59 00	-- Other		5%
4811 60 00	- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol		5%
4811 90 00	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres		5%
<b>4812 00 00</b>	<b>Filter blocks, slabs and plates, of paper pulp</b>		5%
<b>4813</b>	<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes:</b>		
4813 10 00	- In the form of booklets or tubes		5%
4813 20 00	- In rolls of a width not exceeding 5 cm		5%
4813 90 00	- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>4814</b>	<b>Wallpaper and similar wall coverings; window transparencies of paper:</b>		
4814 10 00	- "Ingrain" paper		5%
4814 20 00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics		5%
4814 30 00	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven		5%
4814 90 00	- Other		5%
<b>4815 00 00</b>	<b>Floor coverings on a base of paper or of paperboard, whether or not cut to size</b>		5%
<b>4816</b>	<b>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes:</b>		
4816 10 00	- Carbon or similar copying papers		5%
4816 20 00	- Self-copy paper		5%
4816 30 00	- Duplicator stencils		5%
4816 90 00	- Other		5%
<b>4817</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 paper stationery:</b>		
4817 10 00	- Envelopes		12%
4817 20 00	- Letter cards, plain postcards and correspondence cards		5%
4817 30 00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		5%
<b>4818</b>	<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, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:</b>		
4818 10 00	- Toilet paper		20%
4818 20 00	- Handkerchiefs, cleansing or facial tissues and towels	12	20%
4818 30	- Tablecloths and serviettes:		
4818 30 10	- - - Serviettes		20%
4818 30 90	- - - Other		20%
4818 40	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
4818 40 10	- - - Napkins for babies		20%
4818 40 20	- - - Sanitary towels and tampons		20%
4818 40 30	- - - Napkins for the incontinent and the handicapped		5%
4818 40 40	- - - Draw-sheets		5%
4818 40 90	- - - Other		5%
4818 50 00	- Articles of apparel and clothing accessories		5%
4818 90 00	- Other		5%
<b>4819</b>	<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	- Cartons, boxes and cases, of corrugated paper or paperboard:		
4819 10 10	- - - Boxes for perfumes, jewellery and gifts		20%
4819 10 90	- - - Other		20%
4819 20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard:		
4819 20 10	- - - Boxes for perfumes, jewellery and gifts		20%
4819 20 90	- - - Other		20%
4819 30 00	- Sacks and bags, having a base of a width of 40 cm or more		20%
4819 40 00	- Other sacks and bags, including cones		20%
4819 50 00	- Other packing containers, including record sleeves		20%
4819 60 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like		5%
<b>4820</b>	<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>		
4820 10 00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		5%
4820 20 00	- Exercise books		12%
4820 30	- Binders (other than book covers), folders and file covers:		
4820 30 10	- - - With metal fittings		20%
4820 30 90	- - - Other		20%
4820 40 00	- Manifold business forms and interleaved carbon sets		5%
4820 50 00	- Albums for samples or for collections		5%
4820 90 00	- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>4821</b>	<b>Paper or paperboard labels of all kinds, whether or not printed:</b>		
4821 10 00	- Printed		5%
4821 90 00	- Other		5%
<b>4822</b>	<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		5%
4822 90 00	- Other		5%
<b>4823</b>	<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>		
	- Gummed or adhesive paper, in strips or rolls:		
4823 12 00	-- Self-adhesive		12%
4823 19 00	-- Other		5%
4823 20 00	- Filter paper and paperboard		5%
4823 40 00	- Rolls, sheets and dials, printed for self-recording apparatus		5%
4823 60 00	- Trays, dishes, plates, cups and the like, of paper or paperboard		12%
4823 70	- Moulded or pressed articles of paper pulp:		
4823 70 10	--- Moulded sheets for packing eggs		12%
4823 70 90	--- Other		5%
4823 90	- Other:		
4823 90 10	--- Confectionery wrappers and other wrappers cut to size		5%
4823 90 20	--- Paper lace and embroidery; shelf-edging		5%
4823 90 30	--- Paper gaskets and washers		5%
4823 90 40	--- Stamp mounts, photograph mounting corners and photo mounts, reinforcing corners for suitcases		5%
4823 90 50	--- Dress patterns, models and templates		5%
4823 90 60	--- Perforated paper and paperboard cards for Jacquard or similar machines		5%
4823 90 70	--- Textile spinning cans, and flat shaped cards for winding yarn and strips, etc.		5%
4823 90 80	--- Sausage casings		5%
	--- Other:		
4823 90 91	---- Fans and hand-screens		5%
4823 90 92	---- Paper wool used for packing		5%
4823 90 93	---- Strip paper (whether or not folded or coated) for plaiting or other uses		5%
4823 90 94	---- Computer form paper		12%
4823 90 99	---- Other		5%

**CHAPTER 49**  
**PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING**  
**INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS**

**NOTES**

1. This Chapter does not cover:
  - a) photographic negatives or positives on transparent bases (Chapter 37);
  - b) maps, plans or globes, in relief, whether or not printed (heading 9023);
  - c) playing cards or other goods of Chapter 95; or
  - d) original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, 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 4901, whether or not containing advertising material.
4. Heading 4901 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 4911.
5. Subject to Note 3 to this Chapter, heading 4901 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 4911.
6. For the purposes of heading 4903, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>4901</b>	<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:</b>		
4901 10	- In single sheets, whether or not folded:		
4901 10 10	--- Question and answer cards	15	Free
4901 10 90	--- Other	15	Free
	- Other:		
4901 91 00	-- Dictionaries and encyclopaedias, and serial instalments thereof	15	Free
4901 99	-- Other:		
4901 99 10	--- Printed books, brochures and pamphlets of all types, of a scientific, technical, literary, religious or governmental nature	15	Free
4901 99 20	--- Books, brochures and pamphlets printed in Braille or shorthand	15	Free
4901 99 30	--- School and university text-books	15	Free
4901 99 40	--- Museum, public library and publishers' catalogues, and year-books	15	Free
4901 99 50	--- Children's picture books in which the pictures do not constitute the principal interest	15	Free
4901 99 60	--- Newspapers, journals and periodicals bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one issue under a single cover, whether or not containing advertising material	15	Free
4901 99 90	--- Other	15	Free
<b>4902</b>	<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:</b>		
4902 10	- Appearing at least four times a week:		
4902 10 10	--- Newspapers	15	Free
4902 10 20	--- Journals	15	Free
4902 10 90	--- Other	15	Free
4902 90	- Other:		
4902 90 10	--- Newspapers	15	Free
4902 90 20	--- Journals	15	Free
4902 90 30	--- Periodicals	15	Free
4902 90 90	--- Other	15	Free
<b>4903 00</b>	<b>Children's picture, drawing or colouring books:</b>		
4903 00 10	--- Children's drawing or colouring books		Free
4903 00 20	--- Children's picture books		Free
4903 00 90	--- Other		Free
<b>4904 00 00</b>	<b>Music, printed or in manuscript, whether or not bound or illustrated</b>		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>4905</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	15	Free
	- Other:		
4905 91 00	-- In book form	15	Free
4905 99 00	-- Other	15	Free
<b>4906 00 00</b>	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing</b>	15	5%
<b>4907 00</b>	<b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title:</b>		
	--- Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined:		
4907 00 11	---- Postage stamps	17	Free
4907 00 12	---- Revenue stamps	17	Free
4907 00 19	---- Other stamps	17	Free
4907 00 20	--- Stamped envelopes, letter-cards, post cards, etc.	17	Free
	--- Banknotes:		
4907 00 31	---- Legal tender	18	Free
4907 00 32	---- Not considered legal tender		Free
4907 00 40	--- Travellers' cheques		Free
4907 00 50	--- Endorsed cheques ready to be cashed		Free
4907 00 60	--- Stocks, shares, bond certificates and similar documents of title, serially numbered and signed		Free
4907 00 70	--- Stocks, shares, bond certificates and similar documents of title in the form of printed matter, ready for use		Free
4907 00 80	--- Cheque forms		Free
4907 00 90	--- Other		Free
<b>4908</b>	<b>Transfers (decalcomanias):</b>		
4908 10 00	- Transfers (decalcomanias), vitrifiable		5%
4908 90 00	- Other		5%
<b>4909 00</b>	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings:</b>		
4909 00 10	--- Postcards		5%
4909 00 90	--- Other	15	5%
<b>4910 00 00</b>	<b>Calendars of any kind, printed, including calendar blocks</b>	15	5%
<b>4911</b>	<b>Other printed matter, including printed pictures and photographs:</b>		
4911 10	- Trade advertising material, commercial catalogues and the like:		
4911 10 10	--- Trade advertising material	15	5%
4911 10 20	--- Commercial catalogues and the like	15	5%
	- Other:		
4911 91	-- Pictures, designs and photographs:		
4911 91 10	--- Photographs, whether or not coloured, of touristic or nature interest		5%
4911 91 90	--- Other		5%
4911 99	-- Other:		
4911 99 10	--- Printed calendar backs, with or without illustrations		5%
4911 99 20	--- Anatomical, botanical, etc., instructional charts and diagrams		5%
4911 99 30	--- Cinema, theatre, concert, railway and other tickets		5%
4911 99 90	--- Other		5%

## SECTION XI TEXTILES AND TEXTILE ARTICLES

### NOTES

1. This Section does not cover:
  - a) animal brush making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0503);
  - b) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading 5911);
  - c) cotton linters or other vegetable materials of Chapter 14;
  - d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;
  - e) articles of heading 3005 or 3006 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306;
  - f) sensitized textiles of headings 3701 to 3704;
  - 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 4303 or 4304;
  - l) articles of textile materials of heading 4201 or 4202;
  - m) products of 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 6805) and also carbon fibres or articles of carbon fibres of heading 6815;
  - r) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
  - s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
  - t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
  - u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
  - v) articles of Chapter 97.
2. A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material. When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
  - B) For the purposes of the above rule:
    - a) gimped horsehair yarn (heading 5110) and metallized yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
    - b) the choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classifiable in that Chapter;
    - c) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
    - d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
  - C) The provisions of paragraphs A and B above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. A) For the purposes of this Section, and subject to the exceptions in paragraph B below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
  - a) of silk or waste silk, measuring more than 20 000 decitex;
  - b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 decitex;
  - c) of true hemp or flax:
    - i) polished or glazed, measuring 1 429 decitex or more; or
    - ii) not polished or glazed, measuring more than 20 000 decitex;
  - d) of coir, consisting of three or more plies;
  - e) of other vegetable fibres, measuring more than 20 000 decitex; or
  - f) reinforced with metal thread.
  - B) Exceptions:
    - a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
    - b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
    - c) silk-worm gut of heading 5006, and monofilaments of Chapter 54;
    - d) metallized yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph A f) above; and
    - e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

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 waste silk;
    - ii) 125 g in the case of all other yarns of less than 2 000 decitex; or
    - iii) 500 g in other cases;
  - c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
    - i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - ii) 125 g in other cases.
- B) Exceptions:
- a) single yarn of any textile material, except:
    - i) single yarn of wool or fine animal hair, unbleached; and
    - ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5 000 decitex;
  - b) multiple (folded) or cabled yarn, unbleached:
    - i) of silk or waste silk, however put up; or
    - ii) of other textile material except wool or fine animal hair, in hanks or skeins;
  - c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
  - d) single, multiple (folded) or cabled yarn of any textile material:
    - i) in cross-reeled hanks or skeins; or
    - ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 5204, 5401 and 5508 the expression “sewing thread” means multiple (folded) or cabled yarn:
- a) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1 000 g;
  - b) dressed for use as sewing thread; and
  - c) with a final “Z” twist.
6. For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
- |   |           |
|---|-----------|
| Single yarn of nylon or other polyamides, or of polyesters .....                      | 60 cN/tex |
| Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ..... | 53 cN/tex |
| Single, multiple (folded) or cabled yarn of viscose rayon .....                       | 27 cN/tex |
7. For the purposes of this Section, the expression “made up” means:
- a) cut otherwise than into squares or rectangles;
  - b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
  - c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - d) cut to size and having undergone a process of drawn thread work;
  - e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - f) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
  - b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression “impregnated” includes “dipped”.
12. For the purposes of this Section, the expression “polyamides” includes “aramids”.
13. 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 6101 to 6114 and headings 6201 to 6211.

## SUBHEADING NOTES

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:
  - a) **Elastomeric yarn**  
 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.
  - b) **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 delustrating agents (for example, titanium dioxide).

**c) 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.

**d) 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.

**e) 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.

**f) 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.

**g) 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.

**h) 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).

**ij) 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 mercerization does not affect the classification of yarns or fabrics within the above categories.

The definitions at e) to ij) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

**k) Plain weave**

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

2. A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 5809 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 5810 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**

HS Code	Description of Goods	Rate of duty
<b>5001 00 00</b>	<b>Silk-worm cocoons suitable for reeling</b>	5%
<b>5002 00 00</b>	<b>Raw silk (not thrown)</b>	5%
<b>5003</b>	<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):</b>	
5003 10 00	- Not carded or combed	5%
5003 90 00	- Other	5%
<b>5004 00 00</b>	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale</b>	5%
<b>5005 00 00</b>	<b>Yarn spun from silk waste, not put up for retail sale</b>	5%
<b>5006 00 00</b>	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut</b>	5%
<b>5007</b>	<b>Woven fabrics of silk or of silk waste:</b>	
5007 10 00	- Fabrics of noil silk	5%
5007 20 00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	5%
5007 90 00	- Other fabrics	5%

**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, 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 0502) and horsehair (heading 0503).

HS Code	Description of Goods	Rate of duty
<b>5101</b>	<b>Wool, not carded or combed:</b>	
	- Greasy, including fleece-washed wool:	
5101 11 00	- - Shorn wool	5%
5101 19 00	- - Other	5%
	- Degreased, not carbonized:	
5101 21 00	- - Shorn wool	5%
5101 29 00	- - Other	5%
5101 30 00	- Carbonized	5%
<b>5102</b>	<b>Fine or coarse animal hair, not carded or combed:</b>	
	- Fine animal hair:	
5102 11 00	- - Of Kashmir (cashmere) goats	5%
5102 19 00	- - Other	5%
5102 20 00	- Coarse animal hair	5%
<b>5103</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	5%
5103 20 00	- Other waste of wool or of fine animal hair	5%
5103 30 00	- Waste of coarse animal hair	5%
<b>5104 00 00</b>	<b>Garnetted stock of wool or of fine or coarse animal hair</b>	5%
<b>5105</b>	<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):</b>	
5105 10 00	- Carded wool	5%
	- Wool tops and other combed wool:	
5105 21 00	- - Combed wool in fragments	5%
5105 29 00	- - Other	5%
	- Fine animal hair, carded or combed	
5105 31 00	- - Of Kashmir (cashmere) goats	5%
5105 39 00	- - Other	5%
5105 40 00	- Coarse animal hair, carded or combed	5%
<b>5106</b>	<b>Yarn of carded wool, not put up for retail sale:</b>	
5106 10 00	- Containing 85% or more by weight of wool	5%
5106 20 00	- Containing less than 85% by weight of wool	5%
<b>5107</b>	<b>Yarn of combed wool, not put up for retail sale:</b>	
5107 10 00	- Containing 85% or more by weight of wool	5%
5107 20 00	- Containing less than 85% by weight of wool	5%
<b>5108</b>	<b>Yarn of fine animal hair (carded or combed), not put up for retail sale:</b>	
5108 10 00	- Carded	5%
5108 20 00	- Combed	5%
<b>5109</b>	<b>Yarn of wool or of fine animal hair, put up for retail sale:</b>	
5109 10 00	- Containing 85% or more by weight of wool or of fine animal hair	5%
5109 90 00	- Other	5%
<b>5110 00 00</b>	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale</b>	5%
<b>5111</b>	<b>Woven fabrics of carded wool or of carded fine animal hair:</b>	
	- Containing 85% or more by weight of wool or of fine animal hair:	
5111 11	- - Of a weight not exceeding 300 g/m <sup>2</sup> :	
5111 11 10	- - - For making Arab cloaks and abayas	20%
5111 11 90	- - - Other	5%
5111 19	- - Other:	
5111 19 10	- - - For making Arab cloaks and abayas	20%
5111 19 90	- - - Other	5%
5111 20	- Other, mixed mainly or solely with man-made filaments:	
5111 20 10	- - - For making Arab cloaks and abayas	20%
5111 20 90	- - - Other	5%

HS Code	Description of Goods	Rate of duty
5111 30	- Other, mixed mainly or solely with man-made staple fibres:	
5111 30 10	--- For making Arab cloaks and abayas	20%
5111 30 90	--- Other	5%
5111 90	- Other:	
5111 90 10	--- For making Arab cloaks and abayas	20%
5111 90 90	--- Other	5%
<b>5112</b>	<b>Woven fabrics of combed wool or of combed fine animal hair:</b>	
	- Containing 85% or more by weight of wool or of fine animal hair:	
5112 11	-- Of a weight not exceeding 200 g/m <sup>2</sup> :	
5112 11 10	--- For making Arab cloaks and abayas	20%
5112 11 90	--- Other	5%
5112 19	-- Other:	
5112 19 10	--- For making Arab cloaks and abayas	20%
5112 19 90	--- Other	5%
5112 20	- Other, mixed mainly or solely with man-made filaments:	
5112 20 10	--- For making Arab cloaks and abayas	20%
5112 20 90	--- Other	5%
5112 30	- Other, mixed mainly or solely with man-made staple fibres:	
5112 30 10	--- For making Arab cloaks and abayas	20%
5112 30 90	--- Other	5%
5112 90	- Other:	
5112 90 10	--- For making Arab cloaks and abayas	20%
5112 90 90	--- Other	5%
<b>5113 00</b>	<b>Woven fabrics of coarse animal hair or of horsehair:</b>	
	--- Woven fabrics of coarse animal hair:	
5113 00 11	---- For making Arab cloaks and abayas	20%
5113 00 19	---- Other	5%
5113 00 20	--- Woven fabrics of horsehair	5%

## CHAPTER 52 COTTON

### SUBHEADING NOTE

1. For the purposes of subheadings 5209 42 00 and 5211 42 00, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

HS Code	Description of Goods	Rate of duty
<b>5201 00 00</b>	<b>Cotton, not carded or combed</b>	5%
<b>5202</b>	<b>Cotton waste (including yarn waste and garnetted stock):</b>	
5202 10 00	- Yarn waste (including thread waste)	5%
	- Other:	
5202 91 00	- - Garnetted stock	5%
5202 99 00	- - Other	5%
<b>5203 00 00</b>	<b>Cotton, carded or combed</b>	5%
<b>5204</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	5%
5204 19 00	- - Other	5%
5204 20 00	- Put up for retail sale	5%
<b>5205</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)	5%
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)	5%
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)	5%
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)	5%
5205 15 00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5%
	- Single yarn, of combed fibres:	
5205 21 00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%
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)	5%
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)	5%
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)	5%
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)	5%
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)	5%
5205 28 00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5%
	- 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)	5%
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)	5%
5205 33 00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%
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)	5%
5205 35 00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%
	- 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)	5%
5205 42 00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%
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)	5%
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)	5%
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)	5%
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)	5%
5205 48 00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5%
<b>5206</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)	5%
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)	5%

HS Code	Description of Goods	Rate of duty
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)	5%
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)	5%
5206 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5%
5206 21 00	- Single yarn, of combed fibres: -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%
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)	5%
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)	5%
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)	5%
5206 25 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5%
5206 31 00	- Multiple (folded) or cabled yarn, of uncombed fibres: -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%
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)	5%
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)	5%
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)	5%
5206 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%
5206 41 00	- Multiple (folded) or cabled yarn, of combed fibres: -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%
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)	5%
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)	5%
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)	5%
5206 45 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%
<b>5207</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	5%
5207 90 00	- Other	5%
<b>5208</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>	5%
5208 12 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	5%
5208 13 00	-- 3-thread or 4-thread twill, including cross twill	5%
5208 19 00	-- Other fabrics	5%
	- Bleached:	
5208 21 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	5%
5208 22 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	5%
5208 23 00	-- 3-thread or 4-thread twill, including cross twill	5%
5208 29 00	-- Other fabrics	5%
	- Dyed:	
5208 31 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	5%
5208 32 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	5%
5208 33 00	-- 3-thread or 4-thread twill, including cross twill	5%
5208 39 00	-- Other fabrics	5%
	- Of yarns of different colours:	
5208 41 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	5%
5208 42 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	5%
5208 43 00	-- 3-thread or 4-thread twill, including cross twill	5%
5208 49 00	-- Other fabrics	5%
	- Printed:	
5208 51 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	5%
5208 52 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	5%
5208 53 00	-- 3-thread or 4-thread twill, including cross twill	5%
5208 59 00	-- Other fabrics	5%
<b>5209</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	5%
5209 12 00	-- 3-thread or 4-thread twill, including cross twill	5%
5209 19 00	-- Other fabrics	5%
	- Bleached:	
5209 21 00	-- Plain weave	5%
5209 22 00	-- 3-thread or 4-thread twill, including cross twill	5%
5209 29 00	-- Other fabrics	5%
	- Dyed:	
5209 31 00	-- Plain weave	5%
5209 32 00	-- 3-thread or 4-thread twill, including cross twill	5%

HS Code	Description of Goods	Rate of duty
5209 39 00	-- Other fabrics	5%
	- Of yarns of different colours:	
5209 41 00	-- Plain weave	5%
5209 42 00	-- Denim	5%
5209 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	5%
5209 49 00	-- Other fabrics	5%
	- Printed:	
5209 51 00	-- Plain weave	5%
5209 52 00	-- 3-thread or 4-thread twill, including cross twill	5%
5209 59 00	-- Other fabrics	5%
<b>5210</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	5%
5210 12 00	-- 3-thread or 4-thread twill, including cross twill	5%
5210 19 00	-- Other fabrics	5%
	- Bleached:	
5210 21 00	-- Plain weave	5%
5210 22 00	-- 3-thread or 4-thread twill, including cross twill	5%
5210 29 00	-- Other fabrics	5%
	- Dyed:	
5210 31 00	-- Plain weave	5%
5210 32 00	-- 3-thread or 4-thread twill, including cross twill	5%
5210 39 00	-- Other fabrics	5%
	- Of yarns of different colours:	
5210 41 00	-- Plain weave	5%
5210 42 00	-- 3-thread or 4-thread twill, including cross twill	5%
5210 49 00	-- Other fabrics	5%
	- Printed:	
5210 51 00	-- Plain weave	5%
5210 52 00	-- 3-thread or 4-thread twill, including cross twill	5%
5210 59 00	-- Other fabrics	5%
<b>5211</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	5%
5211 12 00	-- 3-thread or 4-thread twill, including cross twill	5%
5211 19 00	-- Other fabrics	5%
	- Bleached:	
5211 21 00	-- Plain weave	5%
5211 22 00	-- 3-thread or 4-thread twill, including cross twill	5%
5211 29 00	-- Other fabrics	5%
	- Dyed:	
5211 31 00	-- Plain weave	5%
5211 32 00	-- 3-thread or 4-thread twill, including cross twill	5%
5211 39 00	-- Other fabrics	5%
	- Of yarns of different colours:	
5211 41 00	-- Plain weave	5%
5211 42 00	-- Denim	5%
5211 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	5%
5211 49 00	-- Other fabrics	5%
	- Printed:	
5211 51 00	-- Plain weave	5%
5211 52 00	-- 3-thread or 4-thread twill, including cross twill	5%
5211 59 00	-- Other fabrics	5%
<b>5212</b>	<b>Other woven fabrics of cotton:</b>	
	- Weighing not more than 200 g/m <sup>2</sup> :	
5212 11 00	-- Unbleached	5%
5212 12 00	-- Bleached	5%
5212 13 00	-- Dyed	5%
5212 14 00	-- Of yarns of different colours	5%
5212 15 00	-- Printed	5%
	- Weighing more than 200 g/m <sup>2</sup> :	
5212 21 00	-- Unbleached	5%
5212 22 00	-- Bleached	5%
5212 23 00	-- Dyed	5%
5212 24 00	-- Of yarns of different colours	5%
5212 25 00	-- Printed	5%

**CHAPTER 53**  
**OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN**

HS Code	Description of Goods	Rate of duty
<b>5301</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	5%
5301 21 00	- Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301 29 00	- - Broken or scutched	5%
5301 29 00	- - Other	5%
5301 30 00	- Flax tow and waste	5%
<b>5302</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	5%
5302 90 00	- Other	5%
<b>5303</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	5%
5303 90 00	- Other	5%
<b>5304</b>	<b>Sisal and other textile fibres of the genus <i>Agave</i>, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):</b>	
5304 10 00	- Sisal and other textile fibres of the genus <i>Agave</i> , raw	5%
5304 90 00	- Other	5%
<b>5305</b>	<b>Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</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>	
	- Of coconut (coir):	
5305 11 00	- - Raw	5%
5305 19 00	- - Other	5%
	- Of abaca:	
5305 21 00	- - Raw	5%
5305 29 00	- - Other	5%
5305 90 00	- Other	5%
<b>5306</b>	<b>Flax yarn:</b>	
5306 10 00	- Single	5%
5306 20 00	- Multiple (folded) or cabled	5%
<b>5307</b>	<b>Yarn of jute or of other textile bast fibres of heading 5303:</b>	
5307 10 00	- Single	5%
5307 20 00	- Multiple (folded) or cabled	5%
<b>5308</b>	<b>Yarn of other vegetable textile fibres; paper yarn:</b>	
5308 10 00	- Coir yarn	5%
5308 20 00	- True hemp yarn	5%
5308 90 00	- Other	5%
<b>5309</b>	<b>Woven fabrics of flax:</b>	
	- Containing 85% or more by weight of flax:	
5309 11 00	- - Unbleached or bleached	5%
5309 19 00	- - Other	5%
	- Containing less than 85% by weight of flax:	
5309 21 00	- - Unbleached or bleached	5%
5309 29 00	- - Other	5%
<b>5310</b>	<b>Woven fabrics of jute or of other textile bast fibres of heading 5303:</b>	
5310 10 00	- Unbleached	5%
5310 90 00	- Other	5%
<b>5311 00 00</b>	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn</b>	5%

## CHAPTER 54 MAN-MADE FILAMENTS

### 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 polymerization of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
  - b) by chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro 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).

The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.
2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

HS Code	Description of Goods	Rate of duty
<b>5401</b>	<b>Sewing thread of man-made filaments, whether or not put up for retail sale:</b>	
5401 10	- Of synthetic filaments:	
5401 10 10	- - - Put up for retail sale	5%
5401 10 90	- - - Other	5%
5401 20	- Of artificial filaments:	
5401 20 10	- - - Put up for retail sale	5%
5401 20 90	- - - Other	5%
<b>5402</b>	<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:</b>	
5402 10 00	- High tenacity yarn of nylon or other polyamides	5%
5402 20 00	- High tenacity yarn of polyesters	5%
	- Textured yarn:	
5402 31 00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5%
5402 32 00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	5%
5402 33 00	- - Of polyesters	5%
5402 39 00	- - Other	5%
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
5402 41 00	- - Of nylon or other polyamides	5%
5402 42 00	- - Of polyesters, partially oriented	5%
5402 43 00	- - Of polyesters, other	5%
5402 49 00	- - Other	5%
5402 51 00	- - Of nylon or other polyamides	5%
5402 52 00	- - Of polyesters	5%
5402 59 00	- - Other	5%
	- Other yarn, multiple (folded) or cabled:	
5402 61 00	- - Of nylon or other polyamides	5%
5402 62 00	- - Of polyesters	5%
5402 69 00	- - Other	5%
<b>5403</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	5%
5403 20 00	- Textured yarn	5%
	- Other yarn, single:	
5403 31 00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5%
5403 32 00	- - Of viscose rayon, with a twist exceeding 120 turns per metre	5%
5403 33 00	- - Of cellulose acetate	5%
5403 39 00	- - Other	5%
	- Other yarn, multiple (folded) or cabled:	
5403 41 00	- - Of viscose rayon	5%
5403 42 00	- - Of cellulose acetate	5%
5403 49 00	- - Other	5%
<b>5404</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) of synthetic textile materials of an apparent width not exceeding 5 mm:</b>	
5404 10 00	- Monofilament	5%
5404 90 00	- Other	5%
<b>5405 00</b>	<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>	
5405 00 10	- - - Monofilament	5%
5405 00 90	- - - Other	5%
<b>5406</b>	<b>Man-made filament yarn (other than sewing thread), put up for retail sale:</b>	
5406 10 00	- Synthetic filament yarn	5%
5406 20 00	- Artificial filament yarn	5%

HS Code	Description of Goods	Rate of duty
<b>5407</b>	<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404:</b>	
5407 10 00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	5%
5407 20 00	- Woven fabrics obtained from strip or the like	5%
5407 30 00	- Fabrics specified in Note 9 to Section XI	5%
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	
5407 41 00	-- Unbleached or bleached	5%
5407 42 00	-- Dyed	5%
5407 43 00	-- Of yarns of different colours	5%
5407 44 00	-- Printed	5%
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	
5407 51 00	-- Unbleached or bleached	5%
5407 52 00	-- Dyed	5%
5407 53 00	-- Of yarns of different colours	5%
5407 54 00	-- Printed	5%
	- 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	5%
5407 69 00	-- Other	5%
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:	
5407 71 00	-- Unbleached or bleached	5%
5407 72 00	-- Dyed	5%
5407 73 00	-- Of yarns of different colours	5%
5407 74 00	-- Printed	5%
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
5407 81 00	-- Unbleached or bleached	5%
5407 82 00	-- Dyed	5%
5407 83 00	-- Of yarns of different colours	5%
5407 84 00	-- Printed	5%
	- Other woven fabrics:	
5407 91 00	-- Unbleached or bleached	5%
5407 92 00	-- Dyed	5%
5407 93 00	-- Of yarns of different colours	5%
5407 94 00	-- Printed	5%
<b>5408</b>	<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405:</b>	
5408 10 00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	5%
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	
5408 21 00	-- Unbleached or bleached	5%
5408 22 00	-- Dyed	5%
5408 23 00	-- Of yarns of different colours	5%
5408 24 00	-- Printed	5%
	- Other woven fabrics:	
5408 31 00	-- Unbleached or bleached	5%
5408 32 00	-- Dyed	5%
5408 33 00	-- Of yarns of different colours	5%
5408 34 00	-- Printed	5%

**CHAPTER 55**  
**MAN-MADE STAPLE FIBRES**

**NOTE**

1. Headings 5501 and 5502 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 5503 or 5504.

HS Code	Description of Goods	Rate of duty
<b>5501</b>	<b>Synthetic filament tow:</b>	
5501 10 00	- Of nylon or other polyamides	5%
5501 20 00	- Of polyesters	5%
5501 30 00	- Acrylic or modacrylic	5%
5501 90 00	- Other	5%
<b>5502 00 00</b>	<b>Artificial filament tow</b>	5%
<b>5503</b>	<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning:</b>	
5503 10 00	- Of nylon or other polyamides	5%
5503 20 00	- Of polyesters	12%
5503 30 00	- Acrylic or modacrylic	5%
5503 40 00	- Of polypropylene	5%
5503 90 00	- Other	5%
<b>5504</b>	<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning:</b>	
5504 10 00	- Of viscose rayon	5%
5504 90 00	- Other	5%
<b>5505</b>	<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres:</b>	
5505 10 00	- Of synthetic fibres	5%
5505 20 00	- Of artificial fibres	5%
<b>5506</b>	<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning:</b>	
5506 10 00	- Of nylon or other polyamides	5%
5506 20 00	- Of polyesters	12%
5506 30 00	- Acrylic or modacrylic	5%
5506 90 00	- Other	5%
<b>5507 00 00</b>	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning</b>	5%
<b>5508</b>	<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale:</b>	
5508 10	- Of synthetic staple fibres:	
5508 10 10	- - - Put up for retail sale	5%
5508 10 90	- - - Other	5%
5508 20	- Of artificial staple fibres:	
5508 20 10	- - - Put up for retail sale	5%
5508 20 90	- - - Other	5%
<b>5509</b>	<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	5%
5509 12 00	- - Multiple (folded) or cabled yarn	5%
	- Containing 85% or more by weight of polyester staple fibres:	
5509 21 00	- - Single yarn	5%
5509 22 00	- - Multiple (folded) or cabled yarn	5%
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5509 31 00	- - Single yarn	5%
5509 32 00	- - Multiple (folded) or cabled yarn	5%
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:	
5509 41 00	- - Single yarn	5%
5509 42 00	- - Multiple (folded) or cabled yarn	5%
	- Other yarn, of polyester staple fibres:	
5509 51 00	- - Mixed mainly or solely with artificial staple fibres	5%
5509 52 00	- - Mixed mainly or solely with wool or fine animal hair	5%
5509 53 00	- - Mixed mainly or solely with cotton	5%
5509 59 00	- - Other	5%
	- Other yarn, of acrylic or modacrylic staple fibres:	
5509 61 00	- - Mixed mainly or solely with wool or fine animal hair	5%
5509 62 00	- - Mixed mainly or solely with cotton	5%
5509 69 00	- - Other	5%

HS Code	Description of Goods	Rate of duty
5509 91 00	- Other yarn:	
5509 92 00	-- Mixed mainly or solely with wool or fine animal hair	5%
5509 99 00	-- Mixed mainly or solely with cotton	5%
	-- Other	5%
<b>5510</b>	<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	5%
5510 12 00	-- Multiple (folded) or cabled yarn	5%
5510 20 00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5%
5510 30 00	- Other yarn, mixed mainly or solely with cotton	5%
5510 90 00	- Other yarn	5%
<b>5511</b>	<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	5%
5511 20 00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	5%
5511 30 00	- Of artificial staple fibres	5%
<b>5512</b>	<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	12% or SAR 0.70/m <sup>2</sup>
5512 19 00	-- Other	12% or SAR 0.70/m <sup>2</sup>
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5512 21 00	-- Unbleached or bleached	5%
5512 29 00	-- Other	5%
	- Other:	
5512 91 00	-- Unbleached or bleached	5%
5512 99 00	-- Other	5%
<b>5513</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 not exceeding 170 g/m<sup>2</sup>:</b>	
	- Unbleached or bleached:	
5513 11 00	-- Of polyester staple fibres, plain weave	5%
5513 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5513 13 00	-- Other woven fabrics of polyester staple fibres	5%
5513 19 00	-- Other woven fabrics	5%
	- Dyed:	
5513 21 00	-- Of polyester staple fibres, plain weave	5%
5513 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5513 23 00	-- Other woven fabrics of polyester staple fibres	5%
5513 29 00	-- Other woven fabrics	5%
	- Of yarns of different colours:	
5513 31 00	-- Of polyester staple fibres, plain weave	5%
5513 32 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5513 33 00	-- Other woven fabrics of polyester staple fibres	5%
5513 39 00	-- Other woven fabrics	5%
	- Printed:	
5513 41 00	-- Of polyester staple fibres, plain weave	5%
5513 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5513 43 00	-- Other woven fabrics of polyester staple fibres	5%
5513 49 00	-- Other woven fabrics	5%
<b>5514</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	5%
5514 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5514 13 00	-- Other woven fabrics of polyester staple fibres	5%
5514 19 00	-- Other woven fabrics	5%
	- Dyed:	
5514 21 00	-- Of polyester staple fibres, plain weave	5%
5514 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5514 23 00	-- Other woven fabrics of polyester staple fibres	5%
5514 29 00	-- Other woven fabrics	5%
	- Of yarns of different colours:	
5514 31 00	-- Of polyester staple fibres, plain weave	5%
5514 32 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5514 33 00	-- Other woven fabrics of polyester staple fibres	5%
5514 39 00	-- Other woven fabrics	5%
	- Printed:	
5514 41 00	-- Of polyester staple fibres, plain weave	5%
5514 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5514 43 00	-- Other woven fabrics of polyester staple fibres	5%
5514 49 00	-- Other woven fabrics	5%

HS Code	Description of Goods	Rate of duty
<b>5515</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	5%
5515 12 00	-- Mixed mainly or solely with man-made filaments	5%
5515 13 00	-- Mixed mainly or solely with wool or fine animal hair	5%
5515 19 00	-- Other	5%
	- Of acrylic and modacrylic staple fibres:	
5515 21 00	-- Mixed mainly or solely with man-made filaments	5%
5515 22 00	-- Mixed mainly or solely with wool or fine animal hair	5%
5515 29 00	-- Other	5%
	- Other woven fabrics:	
5515 91 00	-- Mixed mainly or solely with man-made filaments	5%
5515 92 00	-- Mixed mainly or solely with wool or fine animal hair	5%
5515 99 00	-- Other	5%
<b>5516</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	5%
5516 12 00	-- Dyed	5%
5516 13 00	-- Of yarns of different colours	5%
5516 14 00	-- Printed	5%
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
5516 21 00	-- Unbleached or bleached	5%
5516 22 00	-- Dyed	5%
5516 23 00	-- Of yarns of different colours	5%
5516 24 00	-- Printed	5%
	- 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	5%
5516 32 00	-- Dyed	5%
5516 33 00	-- Of yarns of different colours	5%
5516 34 00	-- Printed	5%
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516 41 00	-- Unbleached or bleached	5%
5516 42 00	-- Dyed	5%
5516 43 00	-- Of yarns of different colours	5%
5516 44 00	-- Printed	5%
	- Other:	
5516 91 00	-- Unbleached or bleached	5%
5516 92 00	-- Dyed	5%
5516 93 00	-- Of yarns of different colours	5%
5516 94 00	-- Printed	5%

**CHAPTER 56**  
**WADDING, FELT AND NONWOVENS; SPECIAL YARNS;**  
**TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809) where the textile material is present merely as a carrying medium;
  - b) textile products of heading 5811;
  - c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);
  - d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814); or
  - e) metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).  
 Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.  
 Headings 5602 and 5603 do not, however, cover:
  - a) felt, impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
  - b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
  - c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, 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.

HS Code	Description of Goods	Rate of duty
<b>5601</b>	<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:</b>	
5601 10 00	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding - Wadding; other articles of wadding:	5%
5601 21 00	- - Of cotton	5%
5601 22 00	- - Of man-made fibres	5%
5601 29 00	- - Other	5%
5601 30 00	- Textile flock and dust and mill neps	5%
<b>5602</b>	<b>Felt, whether or not impregnated, coated, covered or laminated:</b>	
5602 10 00	- Needleloom felt and stitch-bonded fibre fabrics - Other felt, not impregnated, coated, covered or laminated:	5%
5602 21 00	- - Of wool or fine animal hair	5%
5602 29 00	- - Of other textile materials	5%
5602 90 00	- Other	5%
<b>5603</b>	<b>Nonwovens, whether or not impregnated, coated, covered or laminated:</b>	
	- Of man-made filaments:	
5603 11 00	- - Weighing not more than 25 g/m <sup>2</sup>	12%
5603 12 00	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	12%
5603 13 00	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	12%
5603 14 00	- - Weighing more than 150 g/m <sup>2</sup> - Other:	12%
5603 91 00	- - Weighing not more than 25 g/m <sup>2</sup>	5%
5603 92 00	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	5%
5603 93 00	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	5%
5603 94 00	- - Weighing more than 150 g/m <sup>2</sup>	5%
<b>5604</b>	<b>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</b>	
5604 10 00	- Rubber thread and cord, textile covered	5%
5604 20 00	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	5%
5604 90 00	- Other	5%
<b>5605 00 00</b>	<b>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</b>	5%

HS Code	Description of Goods	Rate of duty
<b>5606 00</b>	<b>Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn:</b>	
5606 00 10	--- Gimped yarn, and strip and the like, gimped	5%
5606 00 20	--- Chenille yarn	5%
5606 00 30	--- Loop wale-yarn	5%
<b>5607</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 10	- Of jute or other textile bast fibres of heading 5303:	
5607 10 10	--- Not plaited or braided	5%
5607 10 20	--- Plaited or braided	20%
	- Of sisal or other textile fibres of the genus <i>Agave</i> :	
5607 21	-- Binder or baler twine:	
5607 21 10	--- Not plaited or braided	5%
5607 21 20	--- Plaited or braided	20%
5607 29	-- Other:	
5607 29 10	--- Not plaited or braided	5%
5607 29 20	--- Plaited or braided	20%
	- Of polyethylene or polypropylene:	
5607 41	-- Binder or baler twine:	
5607 41 10	--- Not plaited or braided	5%
5607 41 20	--- Plaited or braided	20%
5607 49	-- Other:	
5607 49 10	--- Not plaited or braided	5%
5607 49 20	--- Plaited or braided	20%
5607 50	- Of other synthetic fibres:	
5607 50 10	--- Not plaited or braided	5%
5607 50 20	--- Plaited or braided	20%
5607 90	- Other:	
5607 90 10	--- Not plaited or braided	5%
5607 90 20	--- Plaited or braided	20%
<b>5608</b>	<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials:</b>	
	- Of man-made textile materials:	
5608 11 00	-- Made up fishing nets	5%
5608 19 00	-- Other	5%
5608 90 00	- Other	5%
<b>5609 00</b>	<b>Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included:</b>	
5609 00 10	--- Shoe laces	5%
5609 00 20	--- Clothes lines	5%
5609 00 30	--- Towing ropes and pulley ropes	5%
5609 00 90	--- Other	5%

**CHAPTER 57**  
**CARPETS AND OTHER TEXTILE FLOOR COVERINGS**

**NOTES**

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

HS Code	Description of Goods	Rate of duty
<b>5701</b>	<b>Carpets and other textile floor coverings, knotted, whether or not made up:</b>	
5701 10 00	- Of wool or fine animal hair	5%
5701 90	- Of other textile materials:	
5701 90 10	--- Of silk, of noil or of other waste silk	5%
5701 90 20	--- Of coarse animal hair	12%
5701 90 30	--- Of cotton	12%
5701 90 90	--- Other	12%
<b>5702</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	12%
5702 20 00	- Floor coverings of coconut fibre (coir)	12%
	- Other, of pile construction, not made up:	
5702 31	-- Of wool or fine animal hair:	
5702 31 10	--- Machine-made carpets	12%
5702 31 20	--- Rugs and the like	12%
5702 31 90	--- Other	12%
5702 32	-- Of man-made textile materials:	
5702 32 10	--- Carpets and moquette rugs	12%
5702 32 20	--- Carpets and rugs of chenille yarn	20%
5702 32 90	--- Other	12%
5702 39 00	-- Of other textile materials	12%
	- Other, of pile construction, made up:	
5702 41	-- Of wool or fine animal hair:	
5702 41 10	--- Machine-made carpets	12%
5702 41 20	--- Rugs and the like	12%
5702 41 90	--- Other	12%
5702 42	-- Of man-made textile materials:	
5702 42 10	--- Carpets and moquette rugs	12%
	--- Carpets and rugs of chenille yarn:	
5702 42 21	---- Bed covers and table covers	20%
5702 42 29	---- Other	20%
5702 42 30	--- Prayer mats	20%
5702 42 90	--- Other	12%
5702 49	-- Of other textile materials:	
	--- Of cotton:	
5702 49 11	---- Prayer mats	20%
5702 49 19	---- Other	12%
5702 49 90	--- Other	12%
	- Other, not of pile construction, not made up:	
5702 51	-- Of wool or fine animal hair:	
5702 51 10	--- Machine-made carpets	12%
5702 51 20	--- Rugs and the like	12%
5702 51 90	--- Other	12%
5702 52	-- Of man-made textile materials:	
5702 52 10	--- Carpets and moquette rugs	12%
5702 52 90	--- Other	12%
5702 59 00	-- Of other textile materials	12%
	- Other, not of pile construction, made up:	
5702 91	-- Of wool or fine animal hair:	
5702 91 10	--- Machine-made carpets	12%
5702 91 20	--- Rugs and the like	12%
5702 91 90	--- Other	12%
5702 92	-- Of man-made textile materials:	
5702 92 10	--- Carpets and moquette rugs	12%
5702 92 20	--- Prayer mats	20%
5702 92 90	--- Other	12%
5702 99	-- Of other textile materials:	
	--- Of cotton:	
5702 99 11	---- Prayer mats	20%
5702 99 19	---- Other	12%
5702 99 90	--- Other	12%

HS Code	Description of Goods	Rate of duty
<b>5703</b>	<b>Carpets and other textile floor coverings, tufted, whether or not made up:</b>	
5703 10 00	- Of wool or fine animal hair	12%
5703 20 00	- Of nylon or other polyamides	12%
5703 30	- Of other man-made textile materials	
5703 30 10	--- Carpets and moquette rugs	12%
5703 30 20	--- Carpets and rugs of chenille yarn	20%
5703 30 30	--- Prayer mats	20%
5703 30 90	--- Other	12%
5703 90	- Of other textile materials:	
	--- Of cotton:	
5703 90 11	---- Prayer rugs	20%
5703 90 19	---- Other	12%
5703 90 90	---- Other	12%
<b>5704</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>	12%
5704 90 00	- Other	12%
<b>5705 00</b>	<b>Other carpets and other textile floor coverings, whether or not made up:</b>	
	--- Of pile construction with adhesive:	
5705 00 11	---- Carpets and rugs of chenille yarn	20%
5705 00 12	---- Prayer mats	20%
5705 00 19	---- Other	12%
5705 00 20	--- Carpets made by "flocking"	12%
5705 00 30	--- Knitted carpets and carpeting having the appearance of moquette or furskins	12%
5705 00 90	--- Other	12%

**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 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 5803, "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 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.
5. For the purposes of heading 5806, 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 5808.
6. In heading 5810, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805).
7. In addition to the products of heading 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>5801</b>	<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806:</b>		
5801 10	- Of wool or fine animal hair:		
5801 10 10	--- For making Arab cloaks and abayas		20%
5801 10 90	--- Other		5%
	- Of cotton:		
5801 21 00	-- Uncut weft pile fabrics		5%
5801 22 00	-- Cut corduroy		5%
5801 23 00	-- Other weft pile fabrics		5%
5801 24 00	-- Warp pile fabrics, épinglé (uncut)		5%
5801 25 00	-- Warp pile fabrics, cut		5%
5801 26 00	-- Chenille fabrics		5%
	- Of man-made fibres:		5%
5801 31 00	-- Uncut weft pile fabrics		
5801 32 00	-- Cut corduroy		5%
5801 33 00	-- Other weft pile fabrics		5%
5801 34 00	-- Warp pile fabrics, épinglé (uncut)		5%
5801 35 00	-- Warp pile fabrics, cut		5%
5801 36 00	-- Chenille fabrics		5%
5801 90	- Of other textile materials:		
	--- Woven fabrics of coarse animal hair:		
5801 90 11	---- For making Arab cloaks and abayas		20%
5801 90 19	---- Other		5%
5801 90 90	---- Other		5%
<b>5802</b>	<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703:</b>		
	- Terry towelling and similar woven terry fabrics, of cotton:		
5802 11 00	-- Unbleached		5%
5802 19 00	-- Other		5%
5802 20 00	- Terry towelling and similar woven terry fabrics, of other textile materials		5%
5802 30 00	- Tufted textile fabrics		5%
<b>5803</b>	<b>Gauze, other than narrow fabrics of heading 5806:</b>		
5803 10 00	- Of cotton		5%
5803 90 00	- Of other textile materials		5%
<b>5804</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 6002 to 6006:</b>		
5804 10 00	- Tulles and other net fabrics		5%
	- Mechanically made lace:		
5804 21 00	-- Of man-made fibres		5%
5804 29 00	-- Of other textile materials		5%
5804 30 00	- Hand-made lace		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>5805 00 00</b>	<b>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>		5%
<b>5806</b>	<b>Narrow woven fabrics, other than goods of heading 5807; 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		5%
5806 20 00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread		5%
	- Other woven fabrics:		
5806 31 00	-- Of cotton		5%
5806 32 00	-- Of man-made fibres		5%
5806 39 00	-- Of other textile materials		5%
5806 40 00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		5%
<b>5807</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	20	5%
5807 90 00	- Other	20	5%
<b>5808</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	20	5%
5808 90 00	- Other	20	5%
<b>5809 00 00</b>	<b>Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included</b>		5%
<b>5810</b>	<b>Embroidery, in the piece, in strips or in motifs:</b>		
5810 10 00	- Embroidery without visible ground	20	5%
	- Other embroidery:		
5810 91 00	-- Of cotton	20	5%
5810 92 00	-- Of man-made fibres	20	5%
5810 99 00	-- Of other textile materials	20	5%
<b>5811 00 00</b>	<b>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 5810</b>		5%

**CHAPTER 59**  
**IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS;**  
**TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE**

**NOTES**

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.
2. Heading 5903 applies to:
  - a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
    - 1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
    - 2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
    - 3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
    - 4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
    - 5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
    - 6) textile products of heading 5811;
  - b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.
3. For the purposes of heading 5905, 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 4814) or on a textile backing (generally heading 5907).
4. For the purposes of heading 5906, the expression "rubberized 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 5604; and
  - c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.
 This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.
5. Heading 5907 does not apply to:
  - a) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
  - b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
  - c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
  - d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;
  - e) wood veneered on a backing of textile fabrics (heading 4408);
  - f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);
  - g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or
  - h) metal foil on a backing of textile fabrics (Section XV).
6. Heading 5910 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 4010).
7. Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:
  - a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:
    - i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
    - ii) bolting cloth;
    - iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
    - iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
    - v) textile fabrics reinforced with metal, of a kind used for technical purposes;
    - vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
  - b) textile articles (other than those of headings 5908 to 5910) 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).

HS Code	Description of Goods	Rate of duty
<b>5901</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	5%
5901 90	- Other:	
5901 90 10	--- Tracing cloth	5%
5901 90 20	--- Prepared painting canvas	5%
5901 90 30	--- Buckram and similar stiffened textile fabrics of a kind used for hat foundations	5%
<b>5902</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	5%
5902 20 00	- Of polyesters	5%
5902 90 00	- Other	5%
<b>5903</b>	<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902:</b>	
5903 10 00	- With poly(vinyl chloride)	5%
5903 20 00	- With polyurethane	5%
5903 90 00	- Other	5%
<b>5904</b>	<b>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:</b>	
5904 10 00	- Linoleum	5%
5904 90 00	- Other	5%
<b>5905 00</b>	<b>Textile wall coverings:</b>	
5905 00 10	--- Of chenille	5%
5905 00 20	--- Of cotton	5%
5905 00 30	--- Of wool or fine animal hair	5%
5905 00 40	--- Of synthetic fibres	5%
5905 00 50	--- Of artificial fibres	5%
5905 00 90	--- Of other textile materials	5%
<b>5906</b>	<b>Rubberized textile fabrics, other than those of heading 5902:</b>	
5906 10 00	- Adhesive tape of a width not exceeding 20 cm	5%
	- Other:	
5906 91 00	-- Knitted or crocheted	5%
5906 99 00	-- Other	5%
<b>5907 00</b>	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like:</b>	
	--- Textile fabrics otherwise impregnated, coated or covered:	
5907 00 11	---- Fabrics coated with tar, bitumen or similar products, of a kind used for making tarpaulins or packing cloth	5%
5907 00 12	---- Fabrics coated with wax	5%
5907 00 13	---- Fine fabrics coated or impregnated with a preparation based on natural resin and camphor	5%
5907 00 14	---- Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil, including packing cloths, strong, coarse fabrics of hemp, jute, cotton, linen or man-made fibres made waterproof by a heavy coating based on a mixture of drying oil and lamp black	5%
5907 00 15	---- Fabrics coated with silicates to render them non-flammable (e.g., for fire-proof screens)	5%
5907 00 19	---- Other	5%
5907 00 20	--- Painted canvas being theatrical scenery, studio back-cloths or the like	5%
<b>5908 00 00</b>	<b>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</b>	5%
<b>5909 00</b>	<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials:</b>	
5909 00 10	--- Fire hose	5%
5909 00 90	--- Other	5%
<b>5910 00 00</b>	<b>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</b>	5%
<b>5911</b>	<b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter:</b>	
5911 10 00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5%
5911 20 00	- Bolting cloth, whether or not made up	5%
	- 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>	5%
5911 32 00	-- Weighing 650 g/m <sup>2</sup> or more	5%
5911 40 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	5%
5911 90 00	- Other	5%

**CHAPTER 60**  
**KNITTED OR CROCHETED FABRICS**

**NOTES**

1. This Chapter does not cover:
  - a) crochet lace of heading 5804;
  - b) labels, badges or similar articles, knitted or crocheted, of heading 5807; 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 6001.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

HS Code	Description of Goods	Rate of duty
<b>6001</b>	<b>Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted:</b>	
6001 10 00	- “Long pile” fabrics	5%
	- Looped pile fabrics:	
6001 21 00	- - Of cotton	5%
6001 22 00	- - Of man-made fibres	5%
6001 29 00	- - Of other textile materials	5%
	- Other:	
6001 91 00	- - Of cotton	5%
6001 92 00	- - Of man-made fibres	5%
6001 99 00	- - Of other textile materials	5%
<b>6002</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 6001:</b>	
6002 40 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5%
6002 90 00	- Other	5%
<b>6003</b>	<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002:</b>	
6003 10 00	- Of wool or fine animal hair	5%
6003 20 00	- Of cotton	5%
6003 30 00	- Of synthetic fibres	5%
6003 40 00	- Of artificial fibres	5%
6003 90 00	- Other	5%
<b>6004</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 6001:</b>	
6004 40 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5%
6004 90 00	- Other	5%
<b>6005</b>	<b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004:</b>	
6005 10 00	- Of wool or fine animal hair	5%
	- Of cotton:	
6005 21 00	- - Unbleached or bleached	5%
6005 22 00	- - Dyed	5%
6005 23 00	- - Of yarns of different colours	5%
6005 24 00	- - Printed	5%
	- Of synthetic fibres:	
6005 31 00	- - Unbleached or bleached	5%
6005 32 00	- - Dyed	5%
6005 33 00	- - Of yarns of different colours	5%
6005 34 00	- - Printed	5%
	- Of artificial fibres:	
6005 41 00	- - Unbleached or bleached	5%
6005 42 00	- - Dyed	5%
6005 43 00	- - Of yarns of different colours	5%
6005 44 00	- - Printed	5%
6005 90 00	- Other	5%
<b>6006</b>	<b>Other knitted or crocheted fabrics:</b>	
6006 10 00	- Of wool or fine animal hair	5%
	- Of cotton:	
6006 21 00	- - Unbleached or bleached	5%
6006 22 00	- - Dyed	5%
6006 23 00	- - Of yarns of different colours	5%
6006 24 00	- - Printed	5%

HS Code	Description of Goods	Rate of duty
6006 31 00	- Of synthetic fibres: -- Unbleached or bleached	5%
6006 32 00	-- Dyed	5%
6006 33 00	-- Of yarns of different colours	5%
6006 34 00	-- Printed	5%
	- Of artificial fibres:	
6006 41 00	-- Unbleached or bleached	5%
6006 42 00	-- Dyed	5%
6006 43 00	-- Of yarns of different colours	5%
6006 44 00	-- Printed	5%
6006 90 00	- Other	5%

## 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 6212;
  - b) worn clothing or other worn articles of heading 6309; or
  - c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:
  - 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 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
    - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
    - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 6112.
4. Headings 6105 and 6106 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 6105 does not cover sleeveless garments.
5. Heading 6109 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 6111:
  - a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
  - b) articles which are, *prima facie*, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.
7. For the purposes of heading 6112, "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 must also be of corresponding or compatible size.
8. Garments which are, *prima facie*, classifiable both in heading 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.
 

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
10. Articles of this Chapter may be made of metal thread.

HS Code	Description of Goods	Rate of duty
<b>6101</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 6103:</b>	
6101 10 00	- Of wool or fine animal hair	5%
6101 20 00	- Of cotton	5%
6101 30 00	- Of man-made fibres	5%
6101 90 00	- Of other textile materials	5%
<b>6102</b>	<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104:</b>	
6102 10 00	- Of wool or fine animal hair	5%
6102 20 00	- Of cotton	5%
6102 30 00	- Of man-made fibres	5%
6102 90 00	- Of other textile materials	5%
<b>6103</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>	
	- Suits:	
6103 11 00	-- Of wool or fine animal hair	5%
6103 12 00	-- Of synthetic fibres	5%
6103 19 00	-- Of other textile materials	5%
	- Ensembles:	
6103 21 00	-- Of wool or fine animal hair	5%
6103 22 00	-- Of cotton	5%
6103 23 00	-- Of synthetic fibres	5%
6103 29 00	-- Of other textile materials	5%
	- Jackets and blazers:	
6103 31 00	-- Of wool or fine animal hair	5%
6103 32 00	-- Of cotton	5%
6103 33 00	-- Of synthetic fibres	5%
6103 39 00	-- Of other textile materials	5%
	- Trousers, bib and brace overalls, breeches and shorts:	
6103 41 00	-- Of wool or fine animal hair	5%
6103 42 00	-- Of cotton	5%
6103 43 00	-- Of synthetic fibres	5%
6103 49 00	-- Of other textile materials	5%
<b>6104</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 11 00	-- Of wool or fine animal hair	5%
6104 12 00	-- Of cotton	5%
6104 13 00	-- Of synthetic fibres	5%
6104 19 00	-- Of other textile materials	5%
	- Ensembles:	
6104 21 00	-- Of wool or fine animal hair	5%
6104 22 00	-- Of cotton	5%
6104 23 00	-- Of synthetic fibres	5%
6104 29 00	-- Of other textile materials	5%
	- Jackets and blazers:	
6104 31 00	-- Of wool or fine animal hair	5%
6104 32 00	-- Of cotton	5%
6104 33 00	-- Of synthetic fibres	5%
6104 39 00	-- Of other textile materials	5%
	- Dresses:	
6104 41 00	-- Of wool or fine animal hair	5%
6104 42 00	-- Of cotton	5%
6104 43 00	-- Of synthetic fibres	5%
6104 44 00	-- Of artificial fibres	5%
6104 49 00	-- Of other textile materials	5%
	- Skirts and divided skirts:	
6104 51 00	-- Of wool or fine animal hair	5%
6104 52 00	-- Of cotton	5%
6104 53 00	-- Of synthetic fibres	5%
6104 59 00	-- Of other textile materials	5%
	- Trousers, bib and brace overalls, breeches and shorts:	
6104 61 00	-- Of wool or fine animal hair	5%
6104 62 00	-- Of cotton	5%
6104 63 00	-- Of synthetic fibres	5%
6104 69 00	-- Of other textile materials	5%
<b>6105</b>	<b>Men's or boys' shirts, knitted or crocheted:</b>	
6105 10 00	- Of cotton	5%
6105 20 00	- Of man-made fibres	5%
6105 90 00	- Of other textile materials	5%

HS Code	Description of Goods	Rate of duty
<b>6106</b>	<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:</b>	
6106 10 00	- Of cotton	5%
6106 20 00	- Of man-made fibres	5%
6106 90 00	- Of other textile materials	5%
<b>6107</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	5%
6107 12 00	-- Of man-made fibres	5%
6107 19 00	-- Of other textile materials	5%
	- Nightshirts and pyjamas:	
6107 21 00	-- Of cotton	5%
6107 22 00	-- Of man-made fibres	5%
6107 29 00	-- Of other textile materials	5%
	- Other:	
6107 91 00	-- Of cotton	5%
6107 92 00	-- Of man-made fibres	5%
6107 99 00	-- Of other textile materials	5%
<b>6108</b>	<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted:</b>	
	- Slips and petticoats:	
6108 11 00	-- Of man-made fibres	5%
6108 19 00	-- Of other textile materials	5%
	- Briefs and panties:	
6108 21 00	-- Of cotton	5%
6108 22 00	-- Of man-made fibres	5%
6108 29 00	-- Of other textile materials	5%
	- Nightdresses and pyjamas:	
6108 31 00	-- Of cotton	5%
6108 32 00	-- Of man-made fibres	5%
6108 39 00	-- Of other textile materials	5%
	- Other:	
6108 91 00	-- Of cotton	5%
6108 92 00	-- Of man-made fibres	5%
6108 99 00	-- Of other textile materials	5%
<b>6109</b>	<b>T-shirts, singlets and other vests, knitted or crocheted:</b>	
6109 10 00	- Of cotton	5%
6109 90 00	- Of other textile materials	5%
<b>6110</b>	<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:</b>	
	- Of wool or fine animal hair:	
6110 11 00	-- Of wool	5%
6110 12 00	-- Of Kashmir (cashmere) goats	5%
6110 19 00	-- Other	5%
6110 20 00	- Of cotton	5%
6110 30 00	- Of man-made fibres	5%
6110 90 00	- Of other textile materials	5%
<b>6111</b>	<b>Babies' garments and clothing accessories, knitted or crocheted:</b>	
6111 10 00	- Of wool or fine animal hair	5%
6111 20 00	- Of cotton	5%
6111 30 00	- Of synthetic fibres	5%
6111 90 00	- Of other textile materials	5%
<b>6112</b>	<b>Track suits, ski suits and swimwear, knitted or crocheted:</b>	
	- Track suits:	
6112 11 00	-- Of cotton	5%
6112 12 00	-- Of synthetic fibres	5%
6112 19 00	-- Of other textile materials	5%
6112 20 00	- Ski suits	5%
	- Men's or boys' swimwear:	
6112 31 00	-- Of synthetic fibres	5%
6112 39 00	-- Of other textile materials	5%
	- Women's or girls' swimwear:	
6112 41 00	-- Of synthetic fibres	5%
6112 49 00	-- Of other textile materials	5%
<b>6113 00 00</b>	<b>Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907</b>	5%
<b>6114</b>	<b>Other garments, knitted or crocheted:</b>	
6114 10 00	- Of wool or fine animal hair	5%
6114 20 00	- Of cotton	5%
6114 30 00	- Of man-made fibres	5%
6114 90 00	- Of other textile materials	5%

HS Code	Description of Goods	Rate of duty
<b>6115</b>	<b>Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted:</b>	
	- Panty hose and tights:	
6115 11 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	5%
6115 12 00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	5%
6115 19 00	-- Of other textile materials	5%
6115 20 00	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	5%
	- Other:	
6115 91 00	-- Of wool or fine animal hair	12%
6115 92 00	-- Of cotton	12%
6115 93 00	-- Of synthetic fibres	12%
6115 99 00	-- Of other textile materials	12%
<b>6116</b>	<b>Gloves, mittens and mitts, knitted or crocheted:</b>	
6116 10 00	- Impregnated, coated or covered with plastics or rubber	5%
	- Other:	
6116 91 00	-- Of wool or fine animal hair	5%
6116 92 00	-- Of cotton	5%
6116 93 00	-- Of synthetic fibres	5%
6116 99 00	-- Of other textile materials	5%
<b>6117</b>	<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	5%
6117 20 00	- Ties, bow ties and cravats	5%
6117 80 00	- Other accessories	5%
6117 90 00	- Parts	5%

## 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 6212).
2. This Chapter does not cover:
  - a) worn clothing or other worn articles of heading 6309; or
  - b) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6203 and 6204:
  - 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 6207 or 6208) 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 must also be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 6211.
4. For the purposes of heading 6209:
  - a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
  - b) articles which are, *prima facie*, classifiable both in heading 6209 and in other headings of this Chapter are to be classified in heading 6209.
5. Garments which are, *prima facie*, classifiable both in heading 6210 and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210.
6. For the purposes of heading 6211, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
  - a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
  - b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.
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.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>6201</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 6203:</b>		
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6201 11	-- Of wool or fine animal hair:		
6201 11 10	--- Cloaks and abayas		20%
6201 11 90	--- Other		5%
6201 12 00	-- Of cotton		5%
6201 13 00	-- Of man-made fibres		5%
6201 19 00	-- Of other textile materials		5%
	- Other:		
6201 91 00	-- Of wool or fine animal hair		5%
6201 92 00	-- Of cotton		5%
6201 93 00	-- Of man-made fibres		5%
6201 99 00	-- Of other textile materials		5%
<b>6202</b>	<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6204:</b>		
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6202 11 00	-- Of wool or fine animal hair		5%
6202 12 00	-- Of cotton		5%
6202 13	-- Of man-made fibres:		
6202 13 10	--- Women's cloaks		5%
6202 13 90	--- Other		5%
6202 19	-- Of other textile materials:		
	--- Of natural silk:		
6202 19 11	---- Women's cloaks		5%
6202 19 19	---- Other		5%
6202 19 90	--- Other		5%
	- Other:		
6202 91 00	-- Of wool or fine animal hair		5%
6202 92 00	-- Of cotton		5%
6202 93 00	-- Of man-made fibres		5%
6202 99 00	-- Of other textile materials		5%
<b>6203</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		5%
6203 12 00	-- Of synthetic fibres		5%
6203 19 00	-- Of other textile materials		5%
	- Ensembles:		
6203 21 00	-- Of wool or fine animal hair		5%
6203 22 00	-- Of cotton		5%
6203 23 00	-- Of synthetic fibres		5%
6203 29 00	-- Of other textile materials		5%
	- Jackets and blazers:		
6203 31 00	-- Of wool or fine animal hair		5%
6203 32 00	-- Of cotton		5%
6203 33 00	-- Of synthetic fibres		5%
6203 39 00	-- Of other textile materials		5%
	- Trousers, bib and brace overalls, breeches and shorts:		
6203 41 00	-- Of wool or fine animal hair		5%
6203 42 00	-- Of cotton		5%
6203 43 00	-- Of synthetic fibres		5%
6203 49 00	-- Of other textile materials		5%
<b>6204</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		5%
6204 12 00	-- Of cotton		5%
6204 13 00	-- Of synthetic fibres		5%
6204 19 00	-- Of other textile materials		5%
	- Ensembles:		
6204 21 00	-- Of wool or fine animal hair		5%
6204 22 00	-- Of cotton		5%
6204 23 00	-- Of synthetic fibres		5%
6204 29 00	-- Of other textile materials		5%
	- Jackets and blazers:		
6204 31 00	-- Of wool or fine animal hair		5%
6204 32 00	-- Of cotton		5%
6204 33 00	-- Of synthetic fibres		5%
6204 39 00	-- Of other textile materials		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
	- Dresses:		
6204 41 00	-- Of wool or fine animal hair		5%
6204 42 00	-- Of cotton		5%
6204 43 00	-- Of synthetic fibres		5%
6204 44 00	-- Of artificial fibres		5%
6204 49 00	-- Of other textile materials		5%
	- Skirts and divided skirts:		
6204 51 00	-- Of wool or fine animal hair		5%
6204 52 00	-- Of cotton		5%
6204 53 00	-- Of synthetic fibres		5%
6204 59 00	-- Of other textile materials		5%
	- Trousers, bib and brace overalls, breeches and shorts:		
6204 61 00	-- Of wool or fine animal hair		5%
6204 62 00	-- Of cotton		5%
6204 63 00	-- Of synthetic fibres		5%
6204 69 00	-- Of other textile materials		5%
<b>6205</b>	<b>Men's or boys' shirts:</b>		
6205 10 00	- Of wool or fine animal hair		5%
6205 20 00	- Of cotton		5%
6205 30 00	- Of man-made fibres		5%
6205 90 00	- Of other textile materials		5%
<b>6206</b>	<b>Women's or girls' blouses, shirts and shirt-blouses:</b>		
6206 10 00	- Of silk or silk waste		5%
6206 20 00	- Of wool or fine animal hair		5%
6206 30 00	- Of cotton		5%
6206 40 00	- Of man-made fibres		5%
6206 90 00	- Of other textile materials		5%
<b>6207</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		5%
6207 19 00	-- Of other textile materials		5%
	- Nightshirts and pyjamas:		
6207 21 00	-- Of cotton		5%
6207 22 00	-- Of man-made fibres		5%
6207 29 00	-- Of other textile materials		5%
	- Other:		
6207 91 00	-- Of cotton		5%
6207 92 00	-- Of man-made fibres		5%
6207 99 00	-- Of other textile materials		5%
<b>6208</b>	<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night-dresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles:</b>		
	- Slips and petticoats:		
6208 11 00	-- Of man-made fibres		5%
6208 19 00	-- Of other textile materials		5%
	- Nightdresses and pyjamas:		
6208 21 00	-- Of cotton		5%
6208 22 00	-- Of man-made fibres		5%
6208 29 00	-- Of other textile materials		5%
	- Other:		
6208 91 00	-- Of cotton		5%
6208 92 00	-- Of man-made fibres		5%
6208 99 00	-- Of other textile materials		5%
<b>6209</b>	<b>Babies' garments and clothing accessories:</b>		
6209 10 00	- Of wool or fine animal hair		5%
6209 20 00	- Of cotton		5%
6209 30 00	- Of synthetic fibres		5%
6209 90 00	- Of other textile materials		5%
<b>6210</b>	<b>Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907:</b>		
6210 10	- Of fabrics of heading 5602 or 5603:		
6210 10 10	--- Disposable garments and suits of polypropylene, whether or not sterilized, for operating theatres		12%
6210 10 90	--- Other		5%
6210 20 00	- Other garments, of the type described in subheadings 6201 11 00 to 6201 19 00		5%
6210 30 00	- Other garments, of the type described in subheadings 6202 11 00 to 6202 19 00		5%
6210 40 00	- Other men's or boys' garments		5%
6210 50 00	- Other women's or girls' garments		5%
<b>6211</b>	<b>Track suits, ski suits and swimwear, other garments:</b>		
	- Swimwear:		
6211 11 00	-- Men's or boys'		5%
6211 12 00	-- Women's or girls'		5%
6211 20 00	- Ski suits		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
6211 31	- Other garments, men's or boys':		
6211 31 10	-- Of wool or fine animal hair:		
6211 31 20	--- Tobes (dishdashas)		5%
6211 31 90	--- Track suits		5%
6211 32	-- Of cotton:		
6211 32 10	--- Tobes (dishdashas)		5%
6211 32 20	--- Track suits		5%
6211 32 90	--- Other		5%
6211 33	-- Of man-made fibres:		
6211 33 10	--- Tobes (dishdashas)		5%
6211 33 20	--- Track suits		5%
6211 33 90	--- Other		5%
6211 39	-- Of other textile materials:		
6211 39 10	--- Tobes (dishdashas)		5%
6211 39 20	--- Track suits		5%
6211 39 90	--- Other		5%
6211 41 00	- Other garments, women's or girls':		
6211 42 00	-- Of wool or fine animal hair		5%
6211 43 00	-- Of cotton		5%
6211 44 00	-- Of man-made fibres		5%
6211 49 00	-- Of other textile materials		5%
<b>6212</b>	<b>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:</b>		
6212 10 00	- Brassières		5%
6212 20 00	- Girdles and panty-girdles		5%
6212 30 00	- Corselettes		5%
6212 90 00	- Other		5%
<b>6213</b>	<b>Handkerchiefs:</b>		
6213 10 00	- Of silk or silk waste		5%
6213 20 00	- Of cotton		5%
6213 90 00	- Of other textile materials		5%
<b>6214</b>	<b>Shawls, scarves, mufflers, mantillas, veils and the like:</b>		
6214 10 00	- Of silk or silk waste		5%
6214 20	- Of wool or fine animal hair:		
6214 20 10	--- Shawls		5%
6214 20 20	--- Scarves and mufflers		5%
6214 20 90	--- Other		5%
6214 30	- Of synthetic fibres:		
6214 30 10	--- Shawls		5%
6214 30 20	--- Scarves and mufflers		5%
6214 30 30	--- Mantillas		5%
6214 30 40	--- Veils		5%
6214 30 90	--- Other		5%
6214 40	- Of artificial fibres:		
6214 40 10	--- Shawls		5%
6214 40 20	--- Scarves and mufflers		5%
6214 40 30	--- Mantillas		5%
6214 40 40	--- Veils		5%
6214 40 90	--- Other		5%
6214 90	- Of other textile materials:		
6214 90 11	--- Of cotton:		
6214 90 12	---- Shawls		5%
6214 90 13	---- Scarves and mufflers		5%
6214 90 14	---- Mantillas		5%
6214 90 19	---- Veils		5%
6214 90 90	---- Other		5%
6214 90 90	--- Of other textile materials		5%
<b>6215</b>	<b>Ties, bow ties and cravats:</b>		
6215 10 00	- Of silk or silk waste		5%
6215 20 00	- Of man-made fibres		5%
6215 90 00	- Of other textile materials		5%
<b>6216 00 00</b>	<b>Gloves, mittens and mitts</b>		5%
<b>6217</b>	<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</b>		
6217 10	- Accessories:		
6217 10 10	--- Socks		5%
6217 10 20	--- Footwear without applied soles, excluding babies' booties		5%
6217 10 31	--- Belts of all kinds:		
6217 10 31	---- Incorporating fasteners, clasps and other fittings of precious metal, or decorated with pearls, precious or semi-precious stones		5%
6217 10 39	---- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
6217 10 40	--- Epaulettes or brassards, such as the Red Crescent or Civil Defence brassards	20	5%
6217 10 50	--- Labels, badges, emblems, "flashes" and the like, other than those of heading 5807 or 5810	20	5%
6217 10 60	--- Plaited ribbon and braid for military uniforms, including such goods designed to be worn on the shoulder or arm	20	5%
6217 10 70	--- Pockets, sleeves, collars, collarettes, wimples, fallals of various kinds		5%
6217 10 90	--- Other		5%
6217 90	- Parts:		
6217 90 10	--- Frogs, etc.		5%
6217 90 20	--- Shoulder or other pads		5%
6217 90 90	--- Other		5%

**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 6309.
3. Heading 6309 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 5701 to 5705 and tapestries of heading 5805;
  - 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.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>I. OTHER MADE UP TEXTILE ARTICLES</b>			
<b>6301</b>	<b>Blankets and travelling rugs:</b>		
6301 10 00	- Electric blankets		5%
6301 20 00	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair		12%
6301 30 00	- Blankets (other than electric blankets) and travelling rugs, of cotton		12%
6301 40 00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres		12%
6301 90 00	- Other blankets and travelling rugs		12%
<b>6302</b>	<b>Bed linen, table linen, toilet linen and kitchen linen:</b>		
6302 10 00	- Bed linen, knitted or crocheted		12%
	- Other bed linen, printed:		
6302 21 00	-- Of cotton		12%
6302 22 00	-- Of man-made fibres		12%
6302 29 00	-- Of other textile materials		12%
	- Other bed linen:		
6302 31 00	-- Of cotton		12%
6302 32 00	-- Of man-made fibres		12%
6302 39 00	-- Of other textile materials		12%
6302 40 00	- Table linen, knitted or crocheted		
	- Other table linen:		
6302 51 00	-- Of cotton		5%
6302 52 00	-- Of flax		5%
6302 53 00	-- Of man-made fibres		5%
6302 59 00	-- Of other textile materials		5%
6302 60 00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		20%
	- Other:		
6302 91	-- Of cotton:		
6302 91 10	--- Ihram (pilgrimage) towels		20%
6302 91 20	--- Ordinary towels, hand towels and bath towels		20%
6302 91 30	--- Roller towels		20%
6302 91 40	--- Tea towels		20%
6302 91 90	--- Other		5%
6302 92 00	-- Of flax		5%
6302 93 00	-- Of man-made fibres		5%
6302 99 00	-- Of other textile materials		5%
<b>6303</b>	<b>Curtains (including drapes) and interior blinds; curtain or bed valances:</b>		
	- Knitted or crocheted:		
6303 11 00	-- Of cotton		5%
6303 12 00	-- Of synthetic fibres		5%
6303 19 00	-- Of other textile materials		5%
	- Other:		
6303 91	-- Of cotton:		
6303 91 10	--- Curtains and drapes		5%
6303 91 20	--- Interior blinds (e.g., those for railway carriages)		5%
6303 91 90	--- Other		5%
6303 92	-- Of synthetic fibres:		
6303 92 10	--- Curtains and drapes		5%
6303 92 20	--- Interior blinds (e.g., those for railway carriages)		5%
6303 92 90	--- Other		5%
6303 99 00	-- Of other textile materials		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>6304</b>	<b>Other furnishing articles, excluding those of heading 9404:</b>		
	- Bedspreads:		
6304 11 00	-- Knitted or crocheted		5%
6304 19 00	-- Other		5%
	- Other:		
6304 91	-- Knitted or crocheted:		5%
6304 91 10	--- Mosquito nets		5%
6304 91 20	--- Vehicle seat covers		5%
6304 91 90	--- Other		
6304 92	-- Not knitted or crocheted, of cotton:		
6304 92 10	--- Mosquito nets		5%
6304 92 20	--- Vehicle seat covers		5%
6304 92 30	--- Curtain strings		5%
6304 92 40	--- Pillow cases		5%
6304 92 90	--- Other		5%
6304 93	-- Not knitted or crocheted, of synthetic fibres:		
6304 93 10	--- Mosquito nets		5%
6304 93 20	--- Vehicle seat covers		5%
6304 93 30	--- Curtain strings		5%
6304 93 40	--- Pillow cases		5%
6304 93 90	--- Other		5%
6304 99	-- Not knitted or crocheted, of other textile materials:		
6304 99 10	--- Mosquito nets		5%
6304 99 20	--- Vehicle seat covers		5%
6304 99 30	--- Curtain strings		5%
6304 99 40	--- Pillow cases		5%
6304 99 90	--- Other		5%
<b>6305</b>	<b>Sacks and bags, of a kind used for the packing of goods:</b>		
6305 10	- Of jute or of other textile bast fibres of heading 5303:		
6305 10 10	--- Of jute		5%
6305 10 90	--- Other		5%
6305 20 00	- Of cotton		5%
	- Of man-made textile materials:		
6305 32 00	-- Flexible intermediate bulk containers		5%
6305 33 00	-- Other, of polyethylene or polypropylene strip or the like		12%
6305 39 00	-- Other		5%
6305 90 00	- Of other textile materials		5%
<b>6306</b>	<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or land-craft; camping goods:</b>		
	- Tarpaulins, awnings and sunblinds:		
6306 11	-- Of cotton:		
6306 11 10	--- Tarpaulins		5%
6306 11 20	--- Awnings and sunblinds		5%
6306 12	-- Of synthetic fibres:		
6306 12 10	--- Tarpaulins		5%
6306 12 20	--- Awnings and sunblinds		5%
6306 19	-- Of other textile materials:		
6306 19 10	--- Tarpaulins		5%
6306 19 20	--- Awnings and sunblinds		5%
	- Tents:		
6306 21 00	-- Of cotton		20%
6306 22 00	-- Of synthetic fibres		20%
6306 29 00	-- Of other textile materials		20%
	- Sails:		
6306 31 00	-- Of synthetic fibres		5%
6306 39 00	-- Of other textile materials		5%
	- Pneumatic mattresses:		
6306 41 00	-- Of cotton		5%
6306 49 00	-- Of other textile materials		5%
	- Other:		
6306 91 00	-- Of cotton		5%
6306 99 00	-- Of other textile materials		5%
<b>6307</b>	<b>Other made up articles, including dress patterns:</b>		
6307 10 00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths		5%
6307 20 00	- Life-jackets and life-belts		5%
6307 90	- Other:		
6307 90 10	--- Dress patterns		5%
6307 90 20	--- Flags, pennants, banners and bunting		5%
6307 90 30	--- Domestic laundry or shoe bags, stocking, handkerchief or slipper sachets, py-jama or night-dress cases, and similar articles		5%
6307 90 40	--- Garment bags (portable wardrobes)		5%
6307 90 50	--- Loose covers for motor-cars, machines, suitcases, tennis rackets, etc.		5%
6307 90 60	--- Textile coffee-filters, icing bags, etc.		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
6307 90 70	--- Rosettes (e.g., those awarded at competitions), other than those for garments		5%
6307 90 80	--- Pneumatic cushions (excluding camping goods of heading 6306)		5%
	--- Other:		
6307 90 91	---- Tea cosy covers		5%
6307 90 92	---- Pin cushions		5%
6307 90 93	---- Sanitary towels (excluding those of heading 5601)		5%
6307 90 94	---- Boot, shoe, corset, etc., laces with fitted ends, excluding those consisting of spun yarns or cords with fitted ends (heading 5609)		5%
6307 90 95	---- Carry cots, portable cradles and similar carriers for children		5%
6307 90 96	---- Umbrella and sun umbrella covers and cases		5%
6307 90 97	---- Textile face-masks of a kind worn by surgeons during operations; face-masks for protection against dust, odours, etc.		5%
6307 90 99	---- Other		5%
	<b>II. SETS</b>		
<b>6308 00 00</b>	<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>		5%
	<b>III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>		
<b>6309 00</b>	<b>Worn clothing and other worn articles:</b>		
6309 00 20	--- Used shamaghs	19	20% or SAR 3 each
6309 00 90	--- Other	19	5%
<b>6310</b>	<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:</b>		
6310 10 00	- Sorted		5%
6310 90 00	- Other		5%

**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 6309;
  - d) articles of asbestos (heading 6812);
  - e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021); 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 6406, 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 9606.
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 4107 and 4112 to 4114.
4. Subject to Note 3 to this Chapter:
  - a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
  - b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

**SUBHEADING NOTE**

1. For the purposes of subheadings 6402 12 00, 6402 19 00, 6403 12 00, 6403 19 00 and 6404 11 00, the expression "sports footwear" applies only to:
  - a) footwear which is designed for a sporting activity and has, or has provision for, the attachment of, spikes, sprigs, stops, clips, bars or the like;
  - b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

HS Code	Description of Goods	Rate of duty
<b>6401</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	5%
	- Other footwear:	
6401 91 00	-- Covering the knee	5%
6401 92 00	-- Covering the ankle but not covering the knee	5%
6401 99 00	-- Other	5%
<b>6402</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	5%
6402 19 00	-- Other	5%
6402 20 00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	5%
6402 30 00	- Other footwear, incorporating a protective metal toe-cap	5%
	- Other footwear:	
6402 91 00	-- Covering the ankle	5%
6402 99 00	-- Other	5%
<b>6403</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	5%
6403 19 00	-- Other	5%
6403 20 00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the in-step and around the big toe	12%

HS Code	Description of Goods	Rate of duty
6403 30 00	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	5%
6403 40 00	- Other footwear, incorporating a protective metal toe-cap - Other footwear with outer soles of leather:	5%
6403 51	-- Covering the ankle:	
6403 51 10	--- For men and boys	12%
6403 51 20	--- For women and girls	12%
6403 51 30	--- For babies	12%
6403 59	-- Other:	
6403 59 10	--- For men and boys	12%
6403 59 20	--- For women and girls	12%
6403 59 30	--- For babies	12%
	- Other footwear:	
6403 91	-- Covering the ankle:	
6403 91 10	--- For men and boys	12%
6403 91 20	--- For women and girls	12%
6403 91 30	--- For babies	12%
6403 99	-- Other:	
6403 99 10	--- For men and boys	12%
6403 99 20	--- For women and girls	12%
6403 99 30	--- For babies	12%
<b>6404</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	5%
6404 19 00	-- Other	5%
6404 20 00	- Footwear with outer soles of leather or composition leather	12%
<b>6405</b>	<b>Other footwear:</b>	
6405 10 00	- With uppers of leather or composition leather	12%
6405 20 00	- With uppers of textile materials	5%
6405 90 00	- Other	5%
<b>6406</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>	
6406 10 00	- Uppers and parts thereof, other than stiffeners	5%
6406 20 00	- Outer soles and heels, of rubber or plastics	5%
	- Other:	
6406 91 00	-- Of wood	5%
6406 99 00	-- Of other materials	5%

**CHAPTER 65**  
**HEADGEAR AND PARTS THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) worn headgear of heading 6309;
  - b) asbestos headgear (heading 6812); or
  - c) dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>6501 00 00</b>	<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt</b>		5%
<b>6502 00 00</b>	<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed</b>		5%
<b>6503 00 00</b>	<b>Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed</b>		5%
<b>6504 00 00</b>	<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed</b>		5%
<b>6505</b>	<b>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:</b>		
6505 10 00	- Hair-nets		5%
6505 90	- Other:		
6505 90 10	--- Embroidered shamaghs <i>Solely of cotton</i>	12	20% or SAR 3 each
6505 90 20	--- Ghutras in the form of shamaghs, embroidered		5%
6505 90 30	--- Ordinary ghutras		5%
6505 90 40	--- Taquias		5%
6505 90 50	--- Agals (headbands)		12%
6505 90 60	--- Hats		5%
	--- Other:		
6505 90 94	---- Berets		5%
6505 90 95	---- Disposable headgear of polypropylene, whether or not sterilized, for use in operating theatres		12%
6505 90 96	---- Ghutras, whether or not embroidered		5%
6505 90 99	---- Other		5%
<b>6506</b>	<b>Other headgear, whether or not lined or trimmed:</b>		
6506 10	- Safety headgear:		
6506 10 10	--- For sporting activities		5%
6506 10 20	--- Firemen's helmets		5%
6506 10 30	--- Military helmets	20	5%
6506 10 40	--- Motor-cyclists' helmets		5%
6506 10 50	--- Construction workers' helmets		5%
6506 10 90	--- Other		5%
	- Other:		
6506 91	-- Of rubber or of plastics:		
6506 91 10	--- Bathing caps		5%
6506 91 90	--- Other		5%
6506 92 00	-- Of furskin		5%
6506 99 00	-- Of other materials		5%
<b>6507 00 00</b>	<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chin-straps, for headgear</b>		5%

**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 9017);
  - 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 6603 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 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

HS Code	Description of Goods	Rate of duty
<b>6601</b>	<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):</b>	
6601 10 00	- Garden or similar umbrellas	5%
	- Other:	
6601 91 00	- - Having a telescopic shaft	5%
6601 99 00	- - Other	5%
<b>6602 00</b>	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like:</b>	
6602 00 10	- - - Walking-sticks	5%
6602 00 20	- - - Whips	5%
6602 00 90	- - - Other	5%
<b>6603</b>	<b>Parts, trimmings and accessories of articles of heading 6601 or 6602:</b>	
6603 10 00	- Handles and knobs	5%
6603 20 00	- Umbrella frames, including frames mounted on shafts (sticks)	5%
6603 90 00	- Other	5%

**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 5911);
  - b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - c) footwear (Chapter 64);
  - d) headgear or hair-nets (Chapter 65);
  - e) toys, sports requisites or carnival articles (Chapter 95); or
  - f) feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 6701 does not cover:
  - a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);
  - b) articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
  - c) artificial flowers or foliage or parts thereof or made up articles of heading 6702.
3. Heading 6702 does not cover:
  - a) articles of glass (Chapter 70); or
  - b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>6701 00</b>	<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 0505 and worked quills and scapes):</b>		
6701 00 10	--- Fans made of ornamental feathers		5%
6701 00 90	--- Other		5%
<b>6702</b>	<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:</b>		
6702 10 00	- Of plastics		5%
6702 90	- Of other materials:		
6702 90 10	--- Of metal foil		5%
6702 90 20	--- Of textile materials		5%
6702 90 90	--- Of other materials		5%
<b>6703 00 00</b>	<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>	19	5%
<b>6704</b>	<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		5%
6704 19 00	-- Other		5%
6704 20 00	- Of human hair	19	5%
6704 90 00	- Of other materials		5%

**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 4810 or 4811 (for example, paper coated with mica powder or graphite, bituminized or asphalted paper);
  - c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminized or asphalted fabric);
  - d) articles of Chapter 71;
  - e) tools or parts of tools, of Chapter 82;
  - f) lithographic stones of heading 8442;
  - g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
  - h) dental burrs (heading 9018);
  - 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 9602, if made of materials specified in Note 2 b) to Chapter 96, or of heading 9606 (for example, buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates); or
  - n) articles of Chapter 97 (for example, works of art).
2. In heading 6802 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>6801 00</b>	<b>Setts, curbstones and flagstones, of natural stone (except slate):</b>		
6801 00 10	--- Of sandstone		5% or SAR 3/m <sup>2</sup>
6801 00 20	--- Of granite		12% or SAR 7/m <sup>2</sup>
6801 00 30	--- Of porphyry		5% or SAR 3/m <sup>2</sup>
6801 00 40	--- Of marble		12% or SAR 7/m <sup>2</sup>
6801 00 90	--- Of other natural stone		5% or SAR 3/m <sup>2</sup>
<b>6802</b>	<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; 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>		
6802 10 00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		5%
6802 21 00	-- Marble, travertine and alabaster		5%
6802 22 00	-- Other calcareous stone		5%
6802 23 00	-- Granite		5%
6802 29 00	-- Other stone		5%
	- Other:		
6802 91	-- Marble, travertine and alabaster:		
6802 91 10	--- Steps, window frames and lintels, hand rails or walls, boundary stones, milestone-stones and the like --- Sanitary fixtures:		5%
6802 91 21	---- Bathtubs		5%
6802 91 22	---- Sinks		5%
6802 91 23	---- Fountain basins		5%
6802 91 29	---- Other		5%
6802 91 30	--- Vases and artificial fruit and foliage		5%
6802 91 40	--- Columns, bases and capitals for columns		5%
6802 91 50	--- Bowls, cups, cachou boxes and ashtrays		5%
6802 91 60	--- Writing sets and paper weights		5%
6802 91 70	--- Stone slabs forming the tops of articles of furniture (sideboards, washstands, tables, etc.)		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
6802 91 90	- - - Other		5%
6802 92 00	- - Other calcareous stone		5%
6802 93 00	- - Granite		5%
6802 99 00	- - Other stone		5%
<b>6803 00</b>	<b>Worked slate and articles of slate or of agglomerated slate:</b>		
6803 00 10	- - - Flags and slabs (for paving, for buildings, etc.), roof tiles and guttering stones		5%
6803 00 90	- - - Other		5%
<b>6804</b>	<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 - Other millstones, grindstones, grinding wheels and the like:		5%
6804 21 00	- - Of agglomerated synthetic or natural diamond		5%
6804 22 00	- - Of other agglomerated abrasives or of ceramics		5%
6804 23 00	- - Of natural stone		5%
6804 30 00	- Hand sharpening or polishing stones		12%
<b>6805</b>	<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 or sewn or otherwise made up:</b>		
6805 10 00	- On a base of woven textile fabric only		5%
6805 20 00	- On a base of paper or paperboard only		12%
6805 30 00	- On a base of other materials		5%
<b>6806</b>	<b>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69:</b>		
6806 10 00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls		5%
6806 20 00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)		5%
6806 90 00	- Other		5%
<b>6807</b>	<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):</b>		
6807 10 00	- In rolls		5%
6807 90	- Other:		
6807 90 10	- - - Plates, bricks, tiles and flagstones for roofing, tiling or paving		5%
6807 90 20	- - - Roofing boards and building boards		5%
6807 90 30	- - - Moulded tubes and fittings therefor		5%
6807 90 40	- - - Other moulded or cast articles		5%
6807 90 90	- - - Other		5%
<b>6808 00 00</b>	<b>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</b>		12%
<b>6809</b>	<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		5%
6809 19 00	- - Other		5%
6809 90	- Other articles:		
6809 90 10	- - - Panels, boards, sheets or tiles, ornamented		5%
6809 90 20	- - - Moulded articles such as casts, statues, statuettes, rosettes, columns, bowls, vases, ornamental goods		5%
6809 90 30	- - - Industrial moulds		5%
6809 90 90	- - - Other		5%
<b>6810</b>	<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		5%
6810 19	- - Other:		
6810 19 10	- - - Roofing tiles		5%
	- - - Other tiles:		
6810 19 21	- - - - Tiles and curbstones for paving roads		5%
6810 19 22	- - - - Tiles coated with a layer of natural stone for floors and roofs		12%
6810 19 23	- - - - Tiles of marble chips		5%
6810 19 29	- - - - Other		5%
6810 19 90	- - - Other		5%
	- Other articles:		
6810 91 00	- - Prefabricated structural components for building or civil engineering		5%
6810 99	- - Other:		
6810 99 10	- - - Sanitary fixtures		5%
6810 99 90	- - - Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>6811</b>	<b>Articles of asbestos-cement, of cellulose fibre-cement or the like:</b>		
6811 10 00	- Corrugated sheets	40	5%
6811 20 00	- Other sheets, panels, tiles and similar articles	40	5%
6811 30	- Tubes, pipes and tube or pipe fittings:		
6811 30 10	--- Ventilation and other tubing	40	5%
6811 30 20	--- Cable conduits	40	5%
6811 30 30	--- Packing washers and joints	40	5%
6811 30 90	--- Other	40	5%
6811 90	- Other articles:		
6811 90 10	--- Reservoirs and troughs	40	5%
6811 90 20	--- Basins and sinks	40	5%
6811 90 30	--- Flower-pots	40	5%
6811 90 90	--- Other	40	5%
<b>6812</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 6811 or 6813:</b>		
6812 50 00	- Clothing, clothing accessories, footwear and headgear	40	5%
6812 60 00	- Paper, millboard and felt	40	5%
6812 70 00	- Compressed asbestos fibre jointing, in sheets or rolls	40	5%
6812 90	- Other:		
6812 90 10	--- Filter blocks and table-mats	40	5%
6812 90 20	--- Iron spheres and cones coated with asbestos for fighting fire in gas mains	40	5%
6812 90 90	--- Other	40	5%
<b>6813</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>		
6813 10 00	- Brake linings and pads		5%
6813 90 00	- Other		5%
<b>6814</b>	<b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:</b>		
6814 10 00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support		5%
6814 90	- Other:		
6814 90 10	--- Moulded articles such as tubes, conduits, etc.		5%
6814 90 90	--- Other		5%
<b>6815</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	- Non-electrical articles of graphite or other carbon:		
6815 10 10	--- Tubes and sheaths, filters and discs		5%
6815 10 20	--- Bearings		5%
6815 10 30	--- Worked bricks and tiles		5%
6815 10 40	--- Moulds for the manufacture of small articles of delicate design (e.g., coins, medals, lead soldiers for collections)		5%
6815 10 90	--- Other		5%
6815 20	- Articles of peat:		
6815 20 10	--- Sheets		5%
6815 20 20	--- Cylindrical shells		5%
6815 20 30	--- Pots for raising plants		5%
6815 20 90	--- Other		5%
6815 91	- Other articles:		
6815 91 10	--- Containing magnesite, dolomite or chromite:		
6815 91 20	--- Unfired bricks made of dolomite agglomerated with tar		5%
6815 91 30	--- Unfired bricks and other shapes made of chrome-magnesite		5%
6815 91 90	--- Other		5%
6815 99	- Other:		
6815 99 10	--- Unfired silica or alumina vats (e.g., as used for melting glass)		5%
6815 99 20	--- Touchstones for testing precious metal		5%
6815 99 30	--- Paving blocks and slabs		5%
6815 99 40	--- Filter tubes of finely crushed and agglomerated quartz or flint		5%
6815 99 50	--- Blocks, slabs, sheets and other articles of fused basalt		5%
6815 99 90	--- Other		5%

**CHAPTER 69**  
**CERAMIC PRODUCTS**

**NOTES**

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.
2. This Chapter does not cover:
  - a) products of heading 2844;
  - b) articles of heading 6804;
  - c) articles of Chapter 71 (for example, imitation jewellery);
  - d) cermets of heading 8113;
  - e) articles of Chapter 82;
  - f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
  - g) artificial teeth (heading 9021);
  - 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 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes); or
  - m) articles of Chapter 97 (for example, works of art).

HS Code	Description of Goods	Rate of duty
<b>I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b>		
<b>6901 00 00</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>	5%
<b>6902</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>	5%
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	5%
6902 90 00	- Other	5%
<b>6903</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>	
6903 10 00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	12%
6903 20 00	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	12%
6903 90 00	- Other	12%
<b>II. OTHER CERAMIC PRODUCTS</b>		
<b>6904</b>	<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like:</b>	
6904 10 00	- Building bricks	5%
6904 90 00	- Other	5%
<b>6905</b>	<b>Roofing tiles, chimney-pots, cowls, chimney-liners, architectural ornaments and other ceramic constructional goods:</b>	
6905 10 00	- Roofing tiles	5%
6905 90	- Other:	
6905 90 10	--- Chimney cowls	5%
6905 90 20	--- Architectural ornaments	5%
6905 90 90	--- Other	5%
<b>6906 00 00</b>	<b>Ceramic pipes, conduits, guttering and pipe fittings</b>	5%
<b>6907</b>	<b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:</b>	
6907 10 00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	12%
6907 90	- Other:	
6907 90 10	--- Unglazed ceramic flags and paving, hearth or wall tiles	12%
6907 90 90	--- Other	5%
<b>6908</b>	<b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:</b>	
6908 10 00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	12% or SAR 2/m <sup>2</sup>

HS Code	Description of Goods	Rate of duty
6908 90	- Other:	
6908 90 10	- - - Glazed ceramic flags and paving, hearth or wall tiles	12% or SAR 2/m <sup>2</sup>
6908 90 90	- - - Other	5% or SAR 1/m <sup>2</sup>
<b>6909</b>	<b>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods:</b>	
	- Ceramic wares for laboratory, chemical or other technical uses:	
6909 11 00	- - Of porcelain or china	5%
6909 12 00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	5%
6909 19 00	- - Other	5%
6909 90	- Other:	
6909 90 10	- - - Ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	5%
6909 90 90	- - - Other	5%
<b>6910</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	12%
6910 90 00	- Other	12%
<b>6911</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:</b>	
6911 10 00	- Tableware and kitchenware	5%
6911 90 00	- Other	5%
<b>6912 00 00</b>	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china</b>	5%
<b>6913</b>	<b>Statuettes and other ornamental ceramic articles:</b>	
6913 10	- Of porcelain or china:	
6913 10 10	- - - Perfume burners	5%
6913 10 20	- - - Book-ends, paper weights and similar desk furnishings	5%
6913 10 30	- - - Vases	5%
6913 10 40	- - - Ashtrays	5%
6913 10 50	- - - Jewel cases, cachou boxes and the like	5%
6913 10 90	- - - Other	5%
6913 90	- Other:	
6913 90 10	- - - Vases	5%
6913 90 90	- - - Other	5%
<b>6914</b>	<b>Other ceramic articles:</b>	
6914 10	- Of porcelain or china:	
6914 10 10	- - - Fittings for doors, windows, etc., such as handles, knobs, finger-plates, etc.	5%
6914 10 20	- - - Letters, numbers, sign-plates and similar motifs for shop signs and shop windows	5%
6914 10 90	- - - Other	5%
6914 90	- Other:	
6914 90 10	- - - Stoves and other heating apparatus of ceramics (of earthenware, of common pottery, etc.)	5%
6914 90 20	- - - Non-decorative flower-pots (e.g., for horticulture) of common pottery	5%
6914 90 30	- - - General purpose jars and containers for laboratories and display jars for pharmacies, confectioners, etc.	5%
6914 90 90	- - - Other	5%

## CHAPTER 70 GLASS AND GLASSWARE

### NOTES

1. This Chapter does not cover:
  - a) goods of heading 3207 (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 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
  - d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
  - e) lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 9405;
  - f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
  - g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 7003, 7004 and 7005:
  - 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 7006 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 7019, 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 6806.
5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

### SUBHEADING NOTE

1. For the purposes of subheadings 7013 21 00, 7013 31 00 and 7013 91 00, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

HS Code	Description of Goods	Rate of duty
<b>7001 00 00</b>	<b>Cullet and other waste and scrap of glass; glass in the mass</b>	5%
<b>7002</b>	<b>Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked:</b>	
7002 10 00	- Balls	5%
7002 20 00	- Rods	5%
	- Tubes:	
7002 31 00	-- Of fused quartz or other fused silica	5%
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	5%
7002 39 00	-- Other	5%
<b>7003</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	5%
7003 19 00	-- Other	5%
7003 20 00	- Wired sheets	5%
7003 30 00	- Profiles	5%
<b>7004</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	12%
7004 90 00	- Other glass	12%
<b>7005</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	12%
	- Other non-wired glass:	
7005 21 00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	12%
7005 29 00	-- Other	12%
7005 30 00	- Wired glass	12%

HS Code	Description of Goods	Rate of duty
<b>7006 00 00</b>	<b>Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials</b>	
<b>7007</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	5%
7007 19 00	-- Other	5%
	- Laminated safety glass:	
7007 21 00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5%
7007 29 00	-- Other	5%
<b>7008 00 00</b>	<b>Multiple-walled insulating units of glass</b>	5%
<b>7009</b>	<b>Glass mirrors, whether or not framed, including rear-view mirrors:</b>	
7009 10 00	- Rear-view mirrors for vehicles	5%
	- Other:	
7009 91 00	-- Unframed	12%
7009 92 00	-- Framed	12%
<b>7010</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 glass:</b>	
7010 10 00	- Ampoules	5%
7010 20 00	- Stoppers, lids and other closures	20%
7010 90 00	- Other	20%
<b>7011</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	5%
7011 20 00	- For cathode-ray tubes	5%
7011 90 00	- Other	5%
<b>7012 00 00</b>	<b>Glass inners for vacuum flasks or for other vacuum vessels</b>	5%
<b>7013</b>	<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018):</b>	
7013 10	- Of glass-ceramics:	
7013 10 10	--- Table or kitchen glassware	5%
7013 10 30	--- Office glassware	5%
	--- Powder bowls, perfume bottles, etc.:	
7013 10 41	---- Decorative perfume bottles	5%
7013 10 49	---- Other	5%
7013 10 90	--- Other	5%
	- Drinking glasses other than of glass-ceramics:	
7013 21 00	-- Of lead crystal	12%
7013 29 00	-- Other	12%
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:	
7013 31 00	-- Of lead crystal	12%
7013 32 00	-- Of 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	12%
7013 39 00	-- Other	12%
	- Other glassware:	
7013 91	-- Of lead crystal:	
7013 91 10	--- Office glassware	5%
	--- Powder bowls, perfume bottles, etc.:	
7013 91 31	---- Decorative perfume bottles	5%
7013 91 39	---- Other	5%
7013 91 90	--- Other	5%
7013 99	-- Other:	
7013 99 10	--- Aquaria	5%
7013 99 20	--- Incense burners	5%
7013 99 90	--- Other	5%
<b>7014 00</b>	<b>Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked:</b>	
7014 00 10	--- For means of transport	5%
7014 00 90	--- Other	5%
<b>7015</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	5%
7015 90	- Other:	
7015 90 10	--- Clock or watch glasses	5%
7015 90 20	--- Glass for non-corrective spectacles (e.g., sunglasses and other protective spectacles)	5%
7015 90 90	--- Other	5%

HS Code	Description of Goods	Rate of duty
<b>7016</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 smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:</b>	
7016 10 00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	5%
7016 90 00	- Other	5%
<b>7017</b>	<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:</b>	
7017 10 00	- Of fused quartz or other fused silica	5%
7017 20 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	5%
7017 90 00	- Other	5%
<b>7018</b>	<b>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter:</b>	
7018 10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:	
7018 10 10	--- Rosaries	5%
7018 10 90	--- Other	5%
7018 20 00	- Glass microspheres not exceeding 1 mm in diameter	12%
7018 90 00	- Other	5%
<b>7019</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	5%
7019 12 00	-- Rovings	5%
7019 19 00	-- Other	5%
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
7019 31 00	-- Mats	5%
7019 32 00	-- Thin sheets (voiles)	5%
7019 39 00	-- Other	5%
7019 40 00	- Woven fabrics of rovings	5%
	- Other woven fabrics:	
7019 51 00	-- Of a width not exceeding 30 cm	5%
7019 52 00	-- 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	5%
7019 59 00	-- Other	5%
7019 90	- Other:	
7019 90 10	--- For means of transport	5%
7019 90 20	--- Water tanks	12%
7019 90 30	--- For furnishing and interior decoration	5%
7019 90 40	--- For insulation purposes (heat, sound, electricity)	12%
7019 90 50	--- Glass-fibre boxes, without fittings, for electricity meters	12%
7019 90 60	--- Tubes and pipes	5%
7019 90 90	--- Other	5%
<b>7020 00</b>	<b>Other articles of glass:</b>	
7020 00 10	--- For means of transport	5%
7020 00 20	--- Tanks, troughs, etc.	5%
7020 00 30	--- Letters, numbers, sign-plates and similar motifs for shop signs and shop windows	5%
7020 00 90	--- Other	5%

**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 7113, 7114 and 7115 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 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
  - a) amalgams of precious metal, or colloidal precious metal (heading 2843);
  - 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 3815);
  - e) articles of heading 4202 or 4203 referred to in Note 2 B to Chapter 42;
  - f) articles of heading 4303 or 4304;
  - 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 6804 or 6805 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 8522);
  - l) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - m) arms or parts thereof (Chapter 93);
  - n) articles covered by Note 2 to Chapter 95;
  - o) articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
  - p) original sculptures or statuary (heading 9703), collectors' pieces (heading 9705) or antiques of an age exceeding one hundred years (heading 9706), 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 intermetallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
  - a) an alloy containing 2% or more, by weight, of platinum, is to be treated as an alloy of platinum;
  - b) an alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
  - c) other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1 a) to Section VI, goods answering to a description in heading 7112 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 7113, the expression "articles of jewellery" means:
  - a) any small objects of personal adornment (gem-set or not) (for example, 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 (such as cigarette cases, powder boxes, chain purses, cachou boxes).

10. For the purposes of heading 7114, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.
11. For the purposes of heading 7117, 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 9606, or dress-combs, hair-slides or the like, or hairpins, of heading 9615), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

### SUBHEADING NOTES

1. For the purposes of subheadings 7106 10 00, 7108 11 00, 7110 11 00, 7110 21 00, 7110 31 00 and 7110 41 00, the expressions “powder” and “in powder form” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4 b), for the purposes of subheadings 7110 11 00 and 7110 19 00, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 7110, 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.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</b>			
<b>7101</b>	<b>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport:</b>		
7101 10 00	- Natural pearls	3	5%
	- Cultured pearls:		
7101 21 00	-- Unworked	3	5%
7101 22 00	-- Worked	3	5%
<b>7102</b>	<b>Diamonds, whether or not worked, but not mounted or set:</b>		
7102 10 00	- Unsorted	3	5%
	- Industrial:		
7102 21 00	-- Unworked or simply sawn, cleaved or bruted	3	5%
7102 29 00	-- Other	3	5%
	- Non-industrial:		
7102 31 00	-- Unworked or simply sawn, cleaved or bruted	3	5%
7102 39 00	-- Other	3	5%
<b>7103</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	3	5%
	- Otherwise worked:		
7103 91 00	-- Rubies, sapphires and emeralds	3	5%
7103 99 00	-- Other	3	5%
<b>7104</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	3	5%
7104 20 00	- Other, unworked or simply sawn or roughly shaped	3	5%
7104 90 00	- Other	3	5%
<b>7105</b>	<b>Dust and powder of natural or synthetic precious or semi-precious stones:</b>		
7105 10 00	- Of diamonds	3	5%
7105 90 00	- Other	3	5%
<b>II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>			
<b>7106</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	3	Free
	- Other:		
7106 91	-- Unwrought:		
7106 91 10	--- Ingots	3	Free
7106 91 90	--- Other	3	Free
7106 92 00	-- Semi-manufactured	3	Free
<b>7107 00 00</b>	<b>Base metals clad with silver, not further worked than semi-manufactured</b>	3	5%
<b>7108</b>	<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:</b>		
	- Non-monetary:		
7108 11 00	-- Powder	3	Free

HS Code	Description of Goods	Restriction Code	Rate of duty
7108 12	-- Other unwrought forms:		
7108 12 10	--- Ingots	3	Free
7108 12 90	--- Other	3	Free
7108 13 00	-- Other semi-manufactured forms	3	Free
7108 20 00	- Monetary	3	Free
<b>7109 00 00</b>	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured</b>	3	5%
<b>7110</b>	<b>Platinum, unwrought or in semi-manufactured forms, or in powder form:</b>		
	- Platinum:		
7110 11	-- Unwrought or in powder form:		
7110 11 10	--- Ingots	3	Free
7110 11 90	--- Other	3	Free
7110 19 00	-- Other	3	Free
	- Palladium:		
7110 21 00	-- Unwrought or in powder form	3	Free
7110 29 00	-- Other	3	Free
	- Rhodium:		
7110 31 00	-- Unwrought or in powder form	3	Free
7110 39 00	-- Other	3	Free
	- Iridium, osmium and ruthenium:		
7110 41 00	-- Unwrought or in powder form	3	Free
7110 49 00	-- Other	3	Free
<b>7111 00 00</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured</b>	3	5%
<b>7112</b>	<b>Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal:</b>		
7112 30 00	- Ash containing precious metal or precious metal compounds	3	5%
	- Other:		
7112 91 00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	3	5%
7112 92 00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	3	5%
7112 99 00	-- Other	3	5%
<b>III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>			
<b>7113</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, whether or not plated or clad with other precious metal	3	5%
7113 19	-- Of other precious metal, whether or not plated or clad with precious metal:		
7113 19 10	--- Of gold	3	12%
7113 19 20	--- Of platinum and similar metals	3	5%
7113 20 00	- Of base metal clad with precious metal	3	5%
<b>7114</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, whether or not plated or clad with other precious metal	3	5%
7114 19	-- Of other precious metal, whether or not plated or clad with precious metal:		
7114 19 10	--- Of gold	3	12%
7114 19 20	--- Of platinum and similar metals	3	5%
7114 20 00	- Of base metal clad with precious metal	3	5%
<b>7115</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	3	5%
7115 90 00	- Other	3	5%
<b>7116</b>	<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):</b>		
	- Of natural or cultured pearls:		
7116 10 10	--- Articles of personal adornment	3	5%
7116 10 90	--- Other	3	5%
7116 20	- Of precious or semi-precious stones (natural, synthetic or reconstructed):		
7116 20 10	--- Articles of personal adornment	3	5%
7116 20 20	--- Industrial and technical articles	3	5%
7116 20 90	--- Other	3	5%
<b>7117</b>	<b>Imitation jewellery:</b>		
	- Of base metal, whether or not plated with precious metal:		
7117 11	-- Cuff links and studs:		
7117 11 10	--- Cuff links <i>Plated with precious metal</i>	3	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
7117 11 90	- - - Other <i>Plated with precious metal</i>	3	5%
7117 19 00	- - Other <i>Plated with precious metal</i>	3	5%
7117 90	- Other:		
7117 90 10	- - - Of plastic	3	5%
7117 90 20	- - - Of glass	3	5%
7117 90 30	- - - Of wood	3	5%
7117 90 90	- - - Other	3	5%
<b>7118</b>	<b>Coin:</b>		
7118 10 00	- Coin (other than gold coin), not being legal tender	3	Free
7118 90 00	- Other	3	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 3207 to 3210, 3212, 3213 or 3215);
  - b) ferro-cerium or other pyrophoric alloys (heading 3606);
  - c) headgear or parts thereof of heading 6506 or 6507;
  - d) umbrella frames or other articles of heading 6603;
  - e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
  - f) articles of Section XVI (machinery, mechanical appliances and electrical goods);
  - g) assembled railway or tramway track (heading 8608) 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 9306) or other articles of Section XIX (arms and ammunition);
  - k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - l) articles of Chapter 95 (for example, toys, games, sports requisites);
  - m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
  - n) articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
  - a) articles of heading 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;
  - b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and
  - c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
  - a) an alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
  - b) an alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
  - c) in this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:
 

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

For this purpose:

  - a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
  - b) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
  - c) a cermet of heading 8113 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:
  - a) **Waste and scrap:**  
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
  - b) **Powders:**  
Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

## CHAPTER 72 IRON AND STEEL

### NOTES

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

a) **Pig iron:**

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

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

b) **Spiegeleisen:**

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

c) **Ferro-alloys:**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing 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 7203 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 nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

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

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

h) **Granules:**

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

ij) **Semi-finished products:**

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

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

These products are not presented in coils.

k) **Flat-rolled products:**

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

- coils of successively superimposed layers, or

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

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

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

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

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

**m) Other bars and rods:**

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

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

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

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

Chapter 72 does not include products of heading 7301 or 7302.

**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 7304.

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

## SUBHEADING NOTES

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

**a) Alloy pig iron:**

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

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

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

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

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

**c) Silicon-electrical steel:**

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

**d) High speed steel:**

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

**e) Silico-manganese steel:**

Alloy steels containing by weight:

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

2. For the classification of ferro-alloys in the subheadings of heading 7202 the following rule should be observed:

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

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

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</b>			
<b>7201</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		5%
7201 20 00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus		5%
7201 50 00	- Alloy pig iron; spiegeleisen		5%
<b>7202</b>	<b>Ferro-alloys:</b>		
	- Ferro-manganese:		
7202 11 00	- - Containing by weight more than 2% of carbon		5%
7202 19 00	- - Other		5%
	- Ferro-silicon:		
7202 21 00	- - Containing by weight more than 55% of silicon		12%
7202 29 00	- - Other		12%
7202 30 00	- Ferro-silico-manganese		12%
	- Ferro-chromium:		
7202 41 00	- - Containing by weight more than 4% of carbon		5%
7202 49 00	- - Other		5%
7202 50 00	- Ferro-silico-chromium		5%
7202 60 00	- Ferro-nickel		5%
7202 70 00	- Ferro-molybdenum		5%
7202 80 00	- Ferro-tungsten and ferro-silico-tungsten		5%
	- Other:		
7202 91 00	- - Ferro-titanium and ferro-silico-titanium		5%
7202 92 00	- - Ferro-vanadium		5%
7202 93 00	- - Ferro-niobium		5%
7202 99 00	- - Other		5%
<b>7203</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		5%
7203 90 00	- Other		5%
<b>7204</b>	<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel:</b>		
7204 10 00	- Waste and scrap of cast iron		5%
	- Waste and scrap of alloy steel:		
7204 21 00	- - Of stainless steel		5%
7204 29 00	- - Other		5%
7204 30 00	- Waste and scrap of tinned iron or steel		5%
	- Other waste and scrap:		
7204 41 00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles		5%
7204 49 00	- - Other		5%
7204 50 00	- Remelting scrap ingots		5%
<b>7205</b>	<b>Granules and powders, of pig iron, spiegeleisen, iron or steel:</b>		
7205 10 00	- Granules		5%
	- Powders:		
7205 21 00	- - Of alloy steel		5%
7205 29 00	- - Other		5%
<b>II. IRON AND NON-ALLOY STEEL</b>			
<b>7206</b>	<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203):</b>		
7206 10 00	- Ingots		5%
7206 90 00	- Other		5%
<b>7207</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		5%
7207 12 00	- - Other, of rectangular (other than square) cross-section		5%
7207 19 00	- - Other		5%
7207 20 00	- Containing by weight 0.25% or more of carbon		5%
<b>7208</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>		
7208 10 00	- In coils, not further worked than hot-rolled, with patterns in relief		12%
	- Other, in coils, not further worked than hot-rolled, pickled:		
7208 25 00	- - Of a thickness of 4.75 mm or more		12%
7208 26 00	- - Of a thickness of 3 mm or more but less than 4.75 mm		12%
7208 27 00	- - Of a thickness of less than 3 mm		12%
	- Other, in coils, not further worked than hot-rolled:		
7208 36 00	- - Of a thickness exceeding 10 mm		12%
7208 37 00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm		12%

HS Code	Description of Goods	Restriction Code	Rate of duty
7208 38 00	-- Of a thickness of 3 mm or more but less than 4.75 mm		12%
7208 39 00	-- Of a thickness of less than 3 mm		12%
7208 40 00	- Not in coils, not further worked than hot-rolled, with patterns in relief - Other, not in coils, not further worked than hot-rolled:		5%
7208 51 00	-- Of a thickness exceeding 10 mm		12%
7208 52 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm		12%
7208 53 00	-- Of a thickness of 3 mm or more but less than 4.75 mm		12%
7208 54 00	-- Of a thickness of less than 3 mm		12%
7208 90 00	- Other		12%
<b>7209</b>	<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		12%
7209 16 00	-- Of a thickness exceeding 1 mm but less than 3 mm		12%
7209 17 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm		12%
7209 18 00	-- Of a thickness of less than 0.5 mm		12%
	- Not in coils, not further worked than cold-rolled (cold-reduced):		
7209 25 00	-- Of a thickness of 3 mm or more		12%
7209 26 00	-- Of a thickness exceeding 1 mm but less than 3 mm		12%
7209 27 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm		12%
7209 28 00	-- Of a thickness of less than 0.5 mm		12%
7209 90 00	- Other		12%
<b>7210</b>	<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		12%
7210 12 00	-- Of a thickness of less than 0.5 mm		12%
7210 20 00	- Plated or coated with lead, including terne-plate		12%
7210 30 00	- Electrolytically plated or coated with zinc - Otherwise plated or coated with zinc:		12%
7210 41 00	-- Corrugated		12%
7210 49 00	-- Other		12%
7210 50 00	- Plated or coated with chromium oxides or with chromium and chromium oxides - Plated or coated with aluminium:		12%
7210 61 00	-- Plated or coated with aluminium-zinc alloys		12%
7210 69 00	-- Other		12%
7210 70 00	- Painted, varnished or coated with plastics		12%
7210 90 00	- Other		12%
<b>7211</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		5%
7211 14 00	-- Other, of a thickness of 4.75 mm or more		5%
7211 19 00	-- Other		5%
	- Not further worked than cold-rolled (cold-reduced):		
7211 23 00	-- Containing by weight less than 0.25% of carbon		5%
7211 29 00	-- Other		5%
7211 90 00	- Other		5%
<b>7212</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		5%
7212 20 00	- Electrolytically plated or coated with zinc		5%
7212 30 00	- Otherwise plated or coated with zinc		5%
7212 40 00	- Painted, varnished or coated with plastics		5%
7212 50 00	- Otherwise plated or coated		5%
7212 60 00	- Clad		5%
<b>7213</b>	<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	3	20% or SAR 250/ton
7213 20 00	- Other, of free-cutting steel	3	20% or SAR 250/ton
	- Other:		
7213 91 00	-- Of circular cross-section measuring less than 14 mm in diameter	3	20% or SAR 250/ton
7213 99 00	-- Other	3	20% or SAR 250/ton
<b>7214</b>	<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	3	20% or SAR 250/ton

HS Code	Description of Goods	Restriction Code	Rate of duty
7214 20 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	3	20% or SAR 250/ton
7214 30 00	- Other, of free-cutting steel	3	20% or SAR 250/ton
	- Other:		
7214 91 00	-- Of rectangular (other than square) cross-section	3	20% or SAR 250/ton
7214 99 00	-- Other	3	20% or SAR 250/ton
<b>7215</b>	<b>Other bars and rods of iron or non-alloy steel:</b>		
7215 10 00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	3	20% or SAR 250/ton
7215 50 00	- Other, not further worked than cold-formed or cold-finished	3	20% or SAR 250/ton
7215 90 00	- Other	3	20% or SAR 250/ton
<b>7216</b>	<b>Angles, shapes and sections of iron or non-alloy steel:</b>		
7216 10 00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm		5%
	- 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		5%
7216 22 00	-- T sections		5%
	- 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		12%
7216 32 00	-- I sections		12%
7216 33 00	-- H sections		12%
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		12%
7216 50 00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded		5%
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
7216 61 00	-- Obtained from flat-rolled products		5%
7216 69 00	-- Other		5%
	- Other:		
7216 91 00	-- Cold-formed or cold-finished from flat-rolled products		5%
7216 99 00	-- Other		5%
<b>7217</b>	<b>Wire of iron or non-alloy steel:</b>		
7217 10 00	- Not plated or coated, whether or not polished		20%
7217 20 00	- Plated or coated with zinc		20%
7217 30 00	- Plated or coated with other base metals		20%
7217 90 00	- Other		20%
<b>III. STAINLESS STEEL</b>			
<b>7218</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		5%
	- Other:		
7218 91 00	-- Of rectangular (other than square) cross-section		5%
7218 99 00	-- Other		5%
<b>7219</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		5%
7219 12 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm		5%
7219 13 00	-- Of a thickness of 3 mm or more but less than 4.75 mm		5%
7219 14 00	-- Of a thickness of less than 3 mm		5%
	- Not further worked than hot-rolled, not in coils:		
7219 21 00	-- Of a thickness exceeding 10 mm		5%
7219 22 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm		5%
7219 23 00	-- Of a thickness of 3 mm or more but less than 4.75 mm		5%
7219 24 00	-- Of a thickness of less than 3 mm		5%
	- Not further worked than cold-rolled (cold-reduced):		
7219 31 00	-- Of a thickness of 4.75 mm or more		5%
7219 32 00	-- Of a thickness of 3 mm or more but less than 4.75 mm		5%
7219 33 00	-- Of a thickness exceeding 1 mm but less than 3 mm		5%
7219 34 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm		5%
7219 35 00	-- Of a thickness of less than 0.5 mm		5%
7219 90 00	- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>7220</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		5%
7220 12 00	- - Of a thickness of less than 4.75 mm		5%
7220 20 00	- Not further worked than cold-rolled (cold-reduced)		5%
7220 90 00	- Other		5%
<b>7221 00 00</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel</b>		5%
<b>7222</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		5%
7222 19 00	- - Other		5%
7222 20 00	- Bars and rods, not further worked than cold-formed or cold-finished		5%
7222 30 00	- Other bars and rods		5%
7222 40 00	- Angles, shapes and sections		5%
<b>7223 00 00</b>	<b>Wire of stainless steel</b>		5%
	<b>IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</b>		
<b>7224</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		5%
7224 90 00	- Other		5%
<b>7225</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		5%
7225 19 00	- - Other		5%
7225 20 00	- Of high speed steel		5%
7225 30 00	- Other, not further worked than hot-rolled, in coils		5%
7225 40 00	- Other, not further worked than hot-rolled, not in coils		5%
7225 50 00	- Other, not further worked than cold-rolled (cold-reduced)		5%
	- Other:		
7225 91 00	- - Electrolytically plated or coated with zinc		5%
7225 92 00	- - Otherwise plated or coated with zinc		5%
7225 99 00	- - Other		5%
<b>7226</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		5%
7226 19 00	- - Other		5%
7226 20 00	- Of high speed steel		5%
	- Other:		
7226 91 00	- - Not further worked than hot-rolled		5%
7226 92 00	- - Not further worked than cold-rolled (cold-reduced)		5%
7226 93 00	- - Electrolytically plated or coated with zinc		5%
7226 94 00	- - Otherwise plated or coated with zinc		5%
7226 99 00	- - Other		5%
<b>7227</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:</b>		
7227 10 00	- Of high speed steel		5%
7227 20 00	- Of silico-manganese steel		5%
7227 90 00	- Other		5%
<b>7228</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		5%
7228 20 00	- Bars and rods, of silico-manganese steel		5%
7228 30 00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded		5%
7228 40 00	- Other bars and rods, not further worked than forged		5%
7228 50 00	- Other bars and rods, not further worked than cold-formed or cold-finished		5%
7228 60 00	- Other bars and rods		5%
7228 70 00	- Angles, shapes and sections		5%
7228 80 00	- Hollow drill bars and rods		5%
<b>7229</b>	<b>Wire of other alloy steel:</b>		
7229 10 00	- Of high speed steel		5%
7229 20 00	- Of silico-manganese steel		5%
7229 90 00	- Other		5%

**CHAPTER 73**  
**ARTICLES OF IRON OR STEEL**

**NOTES**

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

HS Code	Description of Goods	Rate of duty
<b>7301</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	12%
7301 20 00	- Angles, shapes and sections	5%
<b>7302</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	5%
7302 30 00	- Switch blades, crossing frogs, point rods and other crossing pieces	5%
7302 40 00	- Fish-plates and sole plates	5%
7302 90 00	- Other	5%
<b>7303 00 00</b>	<b>Tubes, pipes and hollow profiles, of cast iron</b>	12%
<b>7304</b>	<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:</b>	
7304 10 00	- Line pipe of a kind used for oil or gas pipelines	20% or SAR 300/ton
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	
7304 21 00	- - Drill pipe	20% or SAR 300/ton
7304 29 00	- - Other	20% or SAR 300/ton
	- Other, of circular cross-section, of iron or non-alloy steel:	
7304 31 00	- - Cold-drawn or cold-rolled (cold-reduced)	20% or SAR 300/ton
7304 39 00	- - Other	20% or SAR 300/ton
	- Other, of circular cross-section, of stainless steel:	
7304 41 00	- - Cold-drawn or cold-rolled (cold-reduced)	20% or SAR 300/ton
7304 49 00	- - Other	20% or SAR 300/ton
	- Other, of circular cross-section, of other alloy steel:	
7304 51 00	- - Cold-drawn or cold-rolled (cold-reduced)	20% or SAR 300/ton
7304 59 00	- - Other	20% or SAR 300/ton
7304 90 00	- Other	20% or SAR 300/ton
<b>7305</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	20% or SAR 300/ton
7305 12 00	- - Other, longitudinally welded	20% or SAR 300/ton
7305 19 00	- - Other	20% or SAR 300/ton
7305 20 00	- Casing of a kind used in drilling for oil or gas	20% or SAR 300/ton
	- Other, welded:	
7305 31 00	- - Longitudinally welded	20% or SAR 300/ton
7305 39 00	- - Other	20% or SAR 300/ton
7305 90 00	- Other	20% or SAR 300/ton
<b>7306</b>	<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:</b>	
7306 10 00	- Line pipe of a kind used for oil or gas pipelines	20% or SAR 300/ton

HS Code	Description of Goods	Rate of duty
7306 20 00	- Casing and tubing of a kind used in drilling for oil or gas	20% or SAR 300/ton
7306 30 00	- Other, welded, of circular cross-section, of iron or non-alloy steel	20% or SAR 300/ton
7306 40 00	- Other, welded, of circular cross-section, of stainless steel	20% or SAR 300/ton
7306 50 00	- Other, welded, of circular cross-section, of other alloy steel	20% or SAR 300/ton
7306 60 00	- Other, welded, of non-circular cross-section	20% or SAR 300/ton
7306 90 00	- Other	20% or SAR 300/ton
<b>7307</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	5%
7307 19 00	-- Other	5%
	- Other, of stainless steel:	
7307 21 00	-- Flanges	5%
7307 22 00	-- Threaded elbows, bends and sleeves	5%
7307 23 00	-- Butt welding fittings	5%
7307 29 00	-- Other	5%
	- Other:	
7307 91 00	-- Flanges	5%
7307 92 00	-- Threaded elbows, bends and sleeves	5%
7307 93 00	-- Butt welding fittings	5%
7307 99 00	-- Other	5%
<b>7308</b>	<b>Structures (excluding prefabricated buildings of heading 9406) 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, sections, tubes and the like, prepared for use in structures, of iron or steel:</b>	
7308 10 00	- Bridges and bridge-sections	5%
7308 20 00	- Towers and lattice masts	12%
7308 30 00	- Doors, windows and their frames and thresholds for doors	5%
7308 40 00	- Equipment for scaffolding, shuttering, propping or pitpropping	5%
7308 90	- Other:	
7308 90 10	--- Cabins for storing fire extinguishers or fire hoses	5%
7308 90 20	--- Large-scale shelving for assembly and permanent installation in shops, workshops, store-houses, etc.	5%
7308 90 30	--- Angles and clips for decorative roofing tiles	12%
7308 90 40	--- Scaffolds; supports and platforms for scaffolds	5%
7308 90 50	--- Staircases	5%
7308 90 60	--- Sunshades and domes	5%
7308 90 90	--- Other	5%
<b>7309 00</b>	<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 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:</b>	
7309 00 10	--- Domestic water storage tanks	5%
7309 00 90	--- Other	5%
<b>7310</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 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:</b>	
7310 10 00	- Of a capacity of 50 litres or more	5%
	- Of a capacity of less than 50 litres:	
7310 21	-- Cans which are to be closed by soldering or crimping:	
7310 21 10	--- For aerated beverages and for fruit juices	20%
7310 21 20	--- For preserves	20%
7310 21 30	--- For chemicals and lubricating oils	20%
7310 21 90	--- Other	20%
7310 29 00	-- Other	20%
<b>7311 00</b>	<b>Containers for compressed or liquefied gas, of iron or steel:</b>	
7311 00 10	--- For compressed oxygen	5%
7311 00 20	--- For compressed freons	5%
7311 00 30	--- Gas canisters for domestic cookers	12%
7311 00 90	--- For other gases	5%
<b>7312</b>	<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:</b>	
7312 10	- Stranded wire, ropes and cables:	
7312 10 10	--- Wire and cables, not electrically insulated	12%
7312 10 90	--- Other	5%
7312 90	- Other:	
7312 90 10	--- Slings	5%
7312 90 90	--- Other	5%

HS Code	Description of Goods	Rate of duty
<b>7313 00 00</b>	<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>	20%
<b>7314</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	20%
7314 13 00	-- Other endless bands for machinery	20%
7314 14 00	-- Other woven cloth, of stainless steel	20%
7314 19 00	-- Other	20%
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	20%
	- Other grill, netting and fencing, welded at the intersection:	
7314 31 00	-- Plated or coated with zinc	20%
7314 39 00	-- Other	20%
	- Other cloth, grill, netting and fencing:	
7314 41 00	-- Plated or coated with zinc	20%
7314 42 00	-- Coated with plastics	20%
7314 49 00	-- Other	20%
7314 50 00	- Expanded metal	20%
<b>7315</b>	<b>Chain and parts thereof, of iron or steel:</b>	
	- Articulated link chain and parts thereof:	
7315 11 00	-- Roller chain	5%
7315 12 00	-- Other chain	5%
7315 19 00	-- Parts	5%
7315 20 00	- Skid chain	5%
	- Other chain:	
7315 81 00	-- Stud-link	5%
7315 82 00	-- Other, welded link	5%
7315 89 00	-- Other	5%
7315 90 00	- Other parts	5%
<b>7316 00 00</b>	<b>Anchors, grapnels and parts thereof, of iron or steel</b>	5%
<b>7317 00 00</b>	<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper</b>	
7317 00 10	--- Steel nails and wire nails	12%
7317 00 20	--- Tacks	5%
7317 00 30	--- Drawing pins	5%
7317 00 40	--- Staples	5%
7317 00 90	--- Other	5%
<b>7318</b>	<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	5%
7318 12 00	-- Other wood screws	5%
7318 13 00	-- Screw hooks and screw rings	5%
7318 14 00	-- Self-tapping screws	5%
7318 15 00	-- Other screws and bolts, whether or not with their nuts or washers	12%
7318 16 00	-- Nuts	12%
7318 19 00	-- Other	5%
	- Non-threaded articles:	
7318 21 00	-- Spring washers and other lock washers	12%
7318 22 00	-- Other washers	12%
7318 23 00	-- Rivets	12%
7318 24 00	-- Cotters and cotter-pins	5%
7318 29 00	-- Other	5%
<b>7319</b>	<b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes 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 10 00	- Sewing, darning or embroidery needles	5%
7319 20 00	- Safety pins	5%
7319 30 00	- Other pins	5%
7319 90 00	- Other	5%
<b>7320</b>	<b>Springs and leaves for springs, of iron or steel:</b>	
7320 10 00	- Leaf-springs and leaves therefor	5%
7320 20 00	- Helical springs	5%
7320 90 00	- Other	5%

HS Code	Description of Goods	Rate of duty
<b>7321</b>	<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:	
	-- For gas fuel or for both gas and other fuels:	
7321 11	---	
7321 11 10	---- Cookers	12%
7321 11 20	---- Barbecues	12%
7321 11 30	---- Braziers	5%
7321 11 90	---- Other	5%
7321 12	-- For liquid fuel:	
7321 12 10	---- Cookers	5%
7321 12 20	---- Barbecues	5%
7321 12 30	---- Braziers	5%
7321 12 90	---- Other	5%
7321 13 00	-- For solid fuel	5%
	- Other appliances:	
7321 81	-- For gas fuel or for both gas and other fuels:	
7321 81 10	---- Heaters	5%
7321 81 90	---- Other	5%
7321 82	-- For liquid fuel:	
7321 82 10	---- Heaters	5%
7321 82 90	---- Other	5%
7321 83 00	-- For solid fuel	5%
7321 90	- Parts:	
7321 90 10	---- For cookers	5%
7321 90 20	---- For barbecues	5%
7321 90 30	---- For heaters	5%
7321 90 90	---- Other	5%
<b>7322</b>	<b>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:</b>	
	- Radiators and parts thereof:	
7322 11 00	-- Of cast iron	5%
7322 19 00	-- Other	5%
7322 90 00	- Other	5%
<b>7323</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	20%
	- Other:	
7323 91 00	-- Of cast iron, not enamelled	5%
7323 92 00	-- Of cast iron, enamelled	5%
7323 93 00	-- Of stainless steel	5%
7323 94 00	-- Of iron (other than cast iron) or steel, enamelled	5%
7323 99 00	-- Other	5%
<b>7324</b>	<b>Sanitary ware and parts thereof, of iron or steel:</b>	
7324 10 00	- Sinks and wash basins, of stainless steel	12%
	- Baths:	
7324 21 00	-- Of cast iron, whether or not enamelled	5%
7324 29 00	-- Other	5%
7324 90 00	- Other, including parts	5%
<b>7325</b>	<b>Other cast articles of iron or steel:</b>	
7325 10	- Of non-malleable cast iron:	
7325 10 10	---- Inspection traps, gratings, drain covers and similar castings for sewage, water, etc. systems	12%
7325 10 20	---- Hydrant pillars and covers	5%
7325 10 30	---- Pillar-boxes	5%
7325 10 40	---- Rabbit-hutches, hen-coops, beehives, cages and troughs	5%
7325 10 90	---- Other	20%
	- Other:	
7325 91 00	-- Grinding balls and similar articles for mills	5%
7325 99	-- Other:	
7325 99 10	---- Inspection traps, gratings, drain covers and similar castings for sewage, water, etc. systems	5%
7325 99 20	---- Hydrant pillars and covers	5%
7325 99 30	---- Pillar-boxes	5%
7325 99 40	---- Rabbit-hutches, hen-coops, beehives, cages and troughs	5%
7325 99 90	---- Other	20%
<b>7326</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	5%
7326 19 00	-- Other	20%
	- Articles of iron or steel wire:	
7326 20	---	
7326 20 10	---- Mouse traps	20%
7326 20 20	---- Eel pots and the like	20%

HS Code	Description of Goods	Rate of duty
7326 20 30	--- Wire ties for fodder	20%
7326 20 40	--- Waste paper baskets	20%
7326 20 90	--- Other	20%
7326 90	- Other:	
7326 90 10	--- Boot or shoe protectors, whether or not incorporating affixing points	20%
7326 90 20	--- Tree climbing irons	20%
7326 90 30	--- Non-mechanical ventilators	20%
7326 90 40	--- Venetian blinds	20%
7326 90 50	--- Binding hoops for casks	20%
7326 90 60	--- Fittings for electric wiring (e.g., stays, clips, brackets); suspension or connecting devices for insulator chains	20%
7326 90 70	--- Fencing posts	20%
7326 90 80	--- Tent pegs; stakes for tethering livestock	20%
	--- Other:	
7326 90 91	---- Hoops for garden borders; trainers for trees, sweet peas, etc.	20%
7326 90 92	---- Hose clips	20%
7326 90 93	---- Road studs, cats' eyes and the like	20%
7326 90 94	---- Ladders and steps	20%
7326 90 95	---- Tool boxes	20%
7326 90 96	---- Collection or specimen cases, trinket boxes; cosmetic or powder boxes and cases	20%
7326 90 97	---- Lamp posts	20%
7326 90 98	---- Rabbit-hutches, hen-coops, beehives, cages and troughs	5%
7326 90 99	---- Other	20%

## CHAPTER 74 COPPER AND ARTICLES THEREOF

### NOTE

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

a) **Refined copper:**

Metal containing at least 99.85% by weight of copper; or

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

**TABLE - Other elements**

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4
Mg Magnesium	0.8
Pb Lead	1.5
S Sulphur	0.7
Sn Tin	0.8
Te Tellurium	0.8
Zn Zinc	1
Zr Zirconium	0.3
Other elements*, each	0.3

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

b) **Copper alloys:**

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

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

c) **Master alloys:**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing 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 2848.

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

e) **Profiles:**

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

f) **Wire:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flat-tened 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.

In the case of heading 7414, however, 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.

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

Flat-surfaced products (other than the unwrought products of heading 7403), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 7409 and 7410 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

h) **Tubes and pipes:**

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

**SUBHEADING NOTE**

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

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

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

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

HS Code	Description of Goods	Rate of duty
<b>7401</b>	<b>Copper mattes; cement copper (precipitated copper):</b>	
7401 10 00	- Copper mattes	5%
7401 20 00	- Cement copper (precipitated copper)	5%
<b>7402 00 00</b>	<b>Unrefined copper; copper anodes for electrolytic refining</b>	5%
<b>7403</b>	<b>Refined copper and copper alloys, unwrought:</b>	
	- Refined copper:	
7403 11 00	-- Cathodes and sections of cathodes	5%
7403 12 00	-- Wire-bars	5%
7403 13 00	-- Billets	5%
7403 19 00	-- Other	5%
	- Copper alloys:	
7403 21 00	-- Copper-zinc base alloys (brass)	5%
7403 22 00	-- Copper-tin base alloys (bronze)	5%
7403 23 00	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%
7403 29 00	-- Other copper alloys (other than master alloys of heading 7405)	5%
<b>7404 00 00</b>	<b>Copper waste and scrap</b>	5%
<b>7405 00 00</b>	<b>Master alloys of copper</b>	5%
<b>7406</b>	<b>Copper powders and flakes:</b>	
7406 10 00	- Powders of non-lamellar structure	5%
7406 20 00	- Powders of lamellar structure; flakes	5%
<b>7407</b>	<b>Copper bars, rods and profiles:</b>	
7407 10 00	- Of refined copper	5%
	- Of copper alloys:	
7407 21 00	-- Of copper-zinc base alloys (brass)	5%
7407 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%
7407 29 00	-- Other	5%
<b>7408</b>	<b>Copper wire:</b>	
	- Of refined copper:	
7408 11 00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	12%
7408 19 00	-- Other	12%
	- Of copper alloys:	
7408 21 00	-- Of copper-zinc base alloys (brass)	5%
7408 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%
7408 29 00	-- Other	5%
<b>7409</b>	<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:</b>	
	- Of refined copper:	
7409 11 00	-- In coils	5%
7409 19 00	-- Other	5%
	- Of copper-zinc base alloys (brass):	
7409 21 00	-- In coils	5%
7409 29 00	-- Other	5%

HS Code	Description of Goods	Rate of duty
7409 31 00	- Of copper-tin base alloys (bronze): -- In coils	5%
7409 39 00	-- Other	5%
7409 40 00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%
7409 90 00	- Of other copper alloys	5%
<b>7410</b>	<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	5%
7410 12 00	-- Of copper alloys	5%
	- Backed:	
7410 21 00	-- Of refined copper	5%
7410 22 00	-- Of copper alloys	5%
<b>7411</b>	<b>Copper tubes and pipes:</b>	
7411 10 00	- Of refined copper	5%
	- Of copper alloys:	
7411 21 00	-- Of copper-zinc base alloys (brass)	5%
7411 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%
7411 29 00	-- Other	5%
<b>7412</b>	<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves):</b>	
7412 10 00	- Of refined copper	5%
7412 20 00	- Of copper alloys	5%
<b>7413 00 00</b>	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated</b>	5%
<b>7414</b>	<b>Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:</b>	
7414 20 00	- Cloth	5%
7414 90 00	- Other	5%
<b>7415</b>	<b>Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cot- ters, cotter-pins, washers (including spring washers) and similar articles, of copper:</b>	
7415 10 00	- Nails and tacks, drawing pins, staples and similar articles	5%
	- Other articles, not threaded:	
7415 21 00	-- Washers (including spring washers)	5%
7415 29 00	-- Other	5%
	- Other threaded articles:	
7415 33 00	-- Screws; bolts and nuts	5%
7415 39 00	-- Other	5%
<b>7416 00 00</b>	<b>Copper springs</b>	5%
<b>7417 00</b>	<b>Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper:</b>	
7417 00 10	--- Cookers (ranges)	5%
7417 00 20	--- Heaters	5%
7417 00 90	--- Other	5%
<b>7418</b>	<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>	
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or pol- ishing pads, gloves and the like:	
7418 11 00	-- Pot scourers and scouring or polishing pads, gloves and the like	5%
7418 19 00	-- Other	5%
7418 20 00	- Sanitary ware and parts thereof	5%
<b>7419</b>	<b>Other articles of copper:</b>	
7419 10 00	- Chain and parts thereof	5%
	- Other:	
7419 91	-- Cast, moulded, stamped or forged, but not further worked:	
7419 91 10	--- Sheets for the manufacture of radiators for motor vehicles	5%
7419 91 20	--- Reservoirs, tanks, vats and similar containers for any material, other than compressed or liquefied gas, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	20%
7419 91 90	--- Other	5%
7419 99	-- Other:	
7419 99 10	--- Sheets for the manufacture of radiators for motor vehicles	5%
7419 99 20	--- Reservoirs, tanks, vats and similar containers for any material, other than compressed or liquefied gas, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	20%
7419 99 30	--- Containers for compressed or liquefied gas	5%
7419 99 40	--- Electroplating anodes of copper or of copper alloys	5%
7419 99 50	--- Articles of copper wire (traps, waste paper baskets, etc.)	5%
7419 99 60	--- Non-mechanical ventilators	5%
7419 99 70	--- Venetian blinds	5%
7419 99 80	--- Hose clips	5%
7419 99 90	--- Other	5%

## CHAPTER 75 NICKEL AND ARTICLES THEREOF

### NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7502), 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 7506 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

### SUBHEADING NOTES

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

a) **Nickel, not alloyed:**

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

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

**TABLE - Other elements**

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

b) **Nickel alloys:**

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

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

2. Notwithstanding the provisions of Chapter Note 1 c), for the purposes of subheading 7508 10 00 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

HS Code	Description of Goods	Rate of duty
<b>7501</b>	<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:</b>	
7501 10 00	- Nickel mattes	5%
7501 20 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	5%
<b>7502</b>	<b>Unwrought nickel:</b>	
7502 10 00	- Nickel, not alloyed	5%
7502 20 00	- Nickel alloys	5%
<b>7503 00 00</b>	<b>Nickel waste and scrap</b>	5%
<b>7504 00 00</b>	<b>Nickel powders and flakes</b>	5%
<b>7505</b>	<b>Nickel bars, rods, profiles and wire:</b>	
	- Bars, rods and profiles:	
7505 11 00	- - Of nickel, not alloyed	5%
7505 12 00	- - Of nickel alloys	5%
	- Wire:	
7505 21 00	- - Of nickel, not alloyed	5%
7505 22 00	- - Of nickel alloys	5%
<b>7506</b>	<b>Nickel plates, sheets, strip and foil:</b>	
7506 10 00	- Of nickel, not alloyed	5%
7506 20 00	- Of nickel alloys	5%
<b>7507</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	5%
7507 12 00	- - Of nickel alloys	5%
7507 20 00	- Tube or pipe fittings	5%
<b>7508</b>	<b>Other articles of nickel:</b>	
7508 10 00	- Cloth, grill and netting, of nickel wire	5%
7508 90	- Other:	
7508 90 10	- - - Structures such as window frames, and fabricated parts of structures	5%
7508 90 20	- - - Reservoirs, vats and similar containers of any capacity, not fitted with mechanical or thermal equipment	5%
7508 90 30	- - - Nails, tacks, nuts, bolts and screws	5%
7508 90 40	- - - Springs	5%
7508 90 50	- - - Household articles and parts thereof	5%
7508 90 60	- - - Sanitary ware and parts thereof	5%
7508 90 90	- - - Other	5%

## CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF

### NOTE

1. In this Chapter the following expressions shall 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 7601), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 7606 and 7607 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

### SUBHEADING NOTES

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

a) **Aluminium, not alloyed:**

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

**TABLE - Other elements**

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

b) **Aluminium alloys:**

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

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

2. Notwithstanding the provisions of Chapter Note 1 c), for the purposes of subheading 7616 91 00 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

HS Code	Description of Goods	Rate of duty
<b>7601</b>	<b>Unwrought aluminium:</b>	
7601 10 00	- Aluminium, not alloyed	5%
7601 20 00	- Aluminium alloys	5%
<b>7602 00 00</b>	<b>Aluminium waste and scrap</b>	5%
<b>7603</b>	<b>Aluminium powders and flakes:</b>	
7603 10 00	- Powders of non-lamellar structure	5%
7603 20 00	- Powders of lamellar structure; flakes	5%
<b>7604</b>	<b>Aluminium bars, rods and profiles:</b>	
7604 10 00	- Of aluminium, not alloyed	20%
	- Of aluminium alloys:	
7604 21 00	-- Hollow profiles	20%
7604 29 00	-- Other	20%
<b>7605</b>	<b>Aluminium wire:</b>	
	- Of aluminium, not alloyed:	
7605 11 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	5%
7605 19 00	-- Other	5%
	- Of aluminium alloys:	
7605 21 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	5%
7605 29 00	-- Other	5%
<b>7606</b>	<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:</b>	
	- Rectangular (including square):	
7606 11 00	-- Of aluminium, not alloyed	5%
7606 12 00	-- Of aluminium alloys	5%
	- Other:	
7606 91 00	-- Of aluminium, not alloyed	5%
7606 92 00	-- Of aluminium alloys	5%
<b>7607</b>	<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:	
7607 11	-- Rolled but not further worked:	
7607 11 10	--- Put up for retail sale	12%
7607 11 90	--- Other	5%
7607 19	-- Other:	
7607 19 10	--- Rolled, put up for retail sale	12%
7607 19 90	--- Other	5%
	- Backed:	
7607 20 10	--- Rolled, put up for retail sale	12%
7607 20 90	--- Other	5%
<b>7608</b>	<b>Aluminium tubes and pipes:</b>	
7608 10 00	- Of aluminium, not alloyed	20%
7608 20 00	- Of aluminium alloys	20%
<b>7609 00 00</b>	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	5%
<b>7610</b>	<b>Aluminium structures (excluding prefabricated buildings of heading 9406) 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	- Doors, windows and their frames and thresholds for doors:	
7610 10 10	--- Garage doors, electrically operated	20%
7610 10 90	--- Other	20%
7610 90	- Other:	
7610 90 10	--- Bridges and bridge sections	20%
7610 90 20	--- Towers and lattice masts	20%
7610 90 30	--- Sunshades and domes	20%
7610 90 40	--- Staircases	20%
7610 90 50	--- Wall partitions for hospital wards, restaurants, offices, water closets and the like	20%
7610 90 60	--- Decorative ceiling tiles	20%
7610 90 70	--- Angles and clasps for fixing decorative ceiling tiles	20%
7610 90 90	--- Other	20%
<b>7611 00 00</b>	<b>Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment</b>	5%
<b>7612</b>	<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 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:</b>	
7612 10 00	- Collapsible tubular containers	20%

HS Code	Description of Goods	Rate of duty
7612 90	- Other:	
7612 90 10	--- Cans for aerated beverages and for fruit juices	20%
7612 90 20	--- Cans for preserves	20%
7612 90 30	--- Cans for chemicals and lubricating oils	20%
7612 90 90	--- Other	20%
<b>7613 00</b>	<b>Aluminium containers for compressed or liquefied gas:</b>	
7613 00 10	--- Of a capacity not exceeding 100 litres	5%
7613 00 90	--- Other	5%
<b>7614</b>	<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:</b>	
7614 10	- With steel core:	
7614 10 10	--- Electric wires and cables, not electrically insulated	5%
7614 10 90	--- Other	5%
7614 90 00	- Other	5%
<b>7615</b>	<b>Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium:</b>	
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7615 11 00	-- Pot scourers and scouring or polishing pads, gloves and the like	20%
7615 19	-- Other:	
7615 19 10	--- Plates and trays of aluminium sheet	20%
7615 19 90	--- Other	20%
7615 20 00	- Sanitary ware and parts thereof	20%
<b>7616</b>	<b>Other articles of aluminium:</b>	
7616 10 00	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5%
	- Other:	5%
7616 91 00	-- Cloth, grill, netting and fencing, of aluminium wire	
7616 99	-- Other:	
7616 99 10	--- Chains and parts thereof	5%
	--- Articles of aluminium wire:	
7616 99 21	---- Expanded metal	5%
7616 99 22	---- Waste paper baskets	5%
7616 99 29	---- Other	5%
7616 99 30	--- Non-mechanical ventilators	5%
7616 99 40	--- Venetian blinds	5%
7616 99 50	--- Fittings for electric wiring (e.g., stays, clips, brackets); suspension or connecting devices for insulator chains	5%
7616 99 60	--- Fencing posts	5%
7616 99 70	--- Ladders and steps	5%
7616 99 90	--- Other	5%

## CHAPTER 78 LEAD AND ARTICLES THEREOF

### NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7801), 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 7804 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

### SUBHEADING NOTE

1. In this Chapter the expression “refined lead” means:

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

**TABLE - Other elements**

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

HS Code	Description of Goods	Rate of duty
<b>7801</b>	<b>Unwrought lead:</b>	
7801 10 00	- Refined lead	12%
	- Other:	
7801 91 00	-- Containing by weight antimony as the principal other element	12%
7801 99 00	-- Other	12%
<b>7802 00 00</b>	<b>Lead waste and scrap</b>	5%
<b>7803 00 00</b>	<b>Lead bars, rods, profiles and wire</b>	5%
<b>7804</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	5%
7804 19 00	-- Other	5%
7804 20 00	- Powders and flakes	5%
<b>7805 00 00</b>	<b>Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	5%
<b>7806 00 00</b>	<b>Other articles of lead</b>	5%

## CHAPTER 79 ZINC AND ARTICLES THEREOF

### NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7901), 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 7905 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

### SUBHEADING NOTE

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

a) **Zinc, not alloyed:**

Metal containing by weight at least 97.5% of zinc.

b) **Zinc alloys:**

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

c) **Zinc dust:**

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

HS Code	Description of Goods	Rate of duty
<b>7901</b>	<b>Unwrought zinc:</b>	
	- Zinc, not alloyed:	
7901 11 00	- - Containing by weight 99.99% or more of zinc	5%
7901 12 00	- - Containing by weight less than 99.99% of zinc	5%
7901 20 00	- Zinc alloys	5%
<b>7902 00 00</b>	<b>Zinc waste and scrap</b>	5%
<b>7903</b>	<b>Zinc dust, powders and flakes:</b>	
7903 10 00	- Zinc dust	5%
7903 90 00	- Other	5%

HS Code	Description of Goods	Rate of duty
<b>7904 00</b>	<b>Zinc bars, rods, profiles and wire:</b>	
7904 00 10	--- Wire	5%
7904 00 20	--- Bars and rods	5%
7904 00 90	--- Profiles	5%
<b>7905 00</b>	<b>Zinc plates, sheets, strip and foil:</b>	
7905 00 10	--- Plates for zincography (lithography)	5%
7905 00 90	--- Other	5%
<b>7906 00</b>	<b>Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):</b>	
7906 00 10	--- Tubes and pipes	5%
7906 00 90	--- Tube or pipe fittings (for example, couplings, elbows, sleeves)	5%
<b>7907 00</b>	<b>Other articles of zinc:</b>	
7907 00 10	--- Cans and similar containers for the conveyance or packing of goods	20%
7907 00 20	--- Reservoirs, drums and similar containers not fitted with mechanical or thermal equipment	5%
7907 00 30	--- Tubular containers for packing pharmaceutical products, etc.	5%
7907 00 40	--- Cloth, grill and netting; expanded metal	5%
7907 00 50	--- Nails, tacks, nuts, bolts and screws	5%
7907 00 60	--- Household articles	5%
7907 00 70	--- Sanitary articles	5%
7907 00 80	--- Labels (for trees, plants, etc.) not bearing letters, numbers or designs	5%
	--- Other:	
7907 00 91	---- Stencil plates	5%
7907 00 92	---- Electroplating anodes	5%
7907 00 93	---- Cathodic protection anodes (sacrificial anodes)	5%
7907 00 99	---- Other	5%

## 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 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 8004 and 8005 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

### SUBHEADING 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.

HS Code	Description of Goods	Rate of duty
<b>8001</b>	<b>Unwrought tin:</b>	
8001 10 00	- Tin, not alloyed	5%
8001 20 00	- Tin alloys	5%
<b>8002 00 00</b>	<b>Tin waste and scrap</b>	5%

HS Code	Description of Goods	Rate of duty
<b>8003 00</b>	<b>Tin bars, rods, profiles and wire:</b>	
8003 00 10	--- Hollow bars	5%
8003 00 90	--- Other	5%
<b>8004 00 00</b>	<b>Tin plates, sheets and strip, of a thickness exceeding 0.2 mm</b>	5%
<b>8005 00 00</b>	<b>Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes</b>	5%
<b>8006 00 00</b>	<b>Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	5%
<b>8007 00</b>	<b>Other articles of tin:</b>	
8007 00 10	--- Vats, reservoirs, drums and other containers, not fitted with mechanical or thermal equipment	5%
8007 00 20	--- Collapsible tubes for packing dentifrices, colours or other products	5%
8007 00 30	--- Household articles and tableware (jugs, trays, plates)	5%
8007 00 90	--- Other	5%

**CHAPTER 81**  
**OTHER BASE METALS; CERMETS; ARTICLES THEREOF**

**SUBHEADING NOTE**

1. Note 1 to Chapter 74, defining “bars and rods”, “profiles”, “wire” and “plates, sheets, strip and foil” applies, *mutatis mutandis*, to this Chapter.

HS Code	Description of Goods	Rate of duty
<b>8101</b>	<b>Tungsten (wolfram) and articles thereof, including waste and scrap:</b>	
8101 10 00	- Powders	5%
	- Other:	
8101 94 00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	5%
8101 95 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%
8101 96 00	-- Wire	5%
8101 97 00	-- Waste and scrap	5%
8101 99 00	-- Other	5%
<b>8102</b>	<b>Molybdenum and articles thereof, including waste and scrap:</b>	
8102 10 00	- Powders	5%
	- Other:	
8102 94 00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	5%
8102 95 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%
8102 96 00	-- Wire	5%
8102 97 00	-- Waste and scrap	5%
8102 99 00	-- Other	5%
<b>8103</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	5%
8103 30 00	- Waste and scrap	5%
8103 90 00	- Other	5%
<b>8104</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	5%
8104 19 00	-- Other	5%
8104 20 00	- Waste and scrap	5%
8104 30 00	- Raspings, turnings and granules, graded according to size; powders	5%
8104 90	- Other:	
8104 90 10	--- Profiles, plates, sheets and strip, foil, hollow profiles, powders and flakes	5%
8104 90 20	--- Bars, rods and wire	5%
8104 90 30	--- Tubes and pipes and fittings therefor; hollow bars	5%
8104 90 90	--- Other	5%
<b>8105</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	5%
8105 30 00	- Waste and scrap	5%
8105 90 00	- Other	5%
<b>8106 00 00</b>	<b>Bismuth and articles thereof, including waste and scrap</b>	5%
<b>8107</b>	<b>Cadmium and articles thereof, including waste and scrap:</b>	
8107 20 00	- Unwrought cadmium; powders	5%
8107 30 00	- Waste and scrap	5%
8107 90 00	- Other	5%
<b>8108</b>	<b>Titanium and articles thereof, including waste and scrap:</b>	
8108 20 00	- Unwrought titanium; powders	5%
8108 30 00	- Waste and scrap	5%
8108 90 00	- Other	5%
<b>8109</b>	<b>Zirconium and articles thereof, including waste and scrap:</b>	
8109 20 00	- Unwrought zirconium; powders	5%
8109 30 00	- Waste and scrap	5%
8109 90 00	- Other	5%
<b>8110</b>	<b>Antimony and articles thereof, including waste and scrap</b>	
8110 10 00	- Unwrought antimony; powders	5%
8110 20 00	- Waste and scrap	5%
8110 90 00	- Other	5%
<b>8111 00 00</b>	<b>Manganese and articles thereof, including waste and scrap</b>	5%
<b>8112</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	5%
8112 13 00	-- Waste and scrap	5%
8112 19 00	-- Other	5%

HS Code	Description of Goods	Rate of duty
8112 21 00	- Chromium: -- Unwrought; powders	5%
8112 22 00	-- Waste and scrap	5%
8112 29 00	-- Other	5%
8112 30 00	- Germanium	5%
8112 40 00	- Vanadium	5%
	- Thallium:	
8112 51 00	-- Unwrought; powders	5%
8112 52 00	-- Waste and scrap	5%
8112 59 00	-- Other	5%
	- Other:	
8112 92 00	-- Unwrought; waste and scrap; powders	5%
8112 99 00	-- Other	5%
<b>8113 00 00</b>	<b>Cermets and articles thereof, including waste and scrap</b>	<b>5%</b>

**CHAPTER 82**  
**TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL;**  
**PARTS THEREOF OF BASE METAL**

**NOTES**

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 8209, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
  - a) base metal;
  - b) metal carbides or cermets;
  - c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
  - d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). 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 8510.
3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8215 are to be classified in heading 8215.

HS Code	Description of Goods	Rate of duty
<b>8201</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	5%
8201 20 00	- Forks	5%
8201 30 00	- Mattocks, picks, hoes and rakes	5%
8201 40 00	- Axes, bill hooks and similar hewing tools	5%
8201 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	5%
8201 60 00	- Hedge shears, two-handed pruning shears and similar two-handed shears	5%
8201 90 00	- Other hand tools of a kind used in agriculture, horticulture or forestry	5%
<b>8202</b>	<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):</b>	
8202 10 00	- Hand saws	5%
8202 20 00	- Band saw blades	5%
	- Circular saw blades (including slitting or slotting saw blades):	
8202 31 00	- - With working part of steel	5%
8202 39 00	- - Other, including parts	5%
8202 40 00	- Chain saw blades	5%
	- Other saw blades:	
8202 91 00	- - Straight saw blades, for working metal	5%
8202 99 00	- - Other	5%
<b>8203</b>	<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools:</b>	
8203 10 00	- Files, rasps and similar tools	5%
8203 20 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	5%
8203 30 00	- Metal cutting shears and similar tools	5%
8203 40 00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	5%
<b>8204</b>	<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	5%
8204 12 00	- - Adjustable	5%
8204 20 00	- Interchangeable spanner-sockets, with or without handles	5%
<b>8205</b>	<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; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks:</b>	
8205 10 00	- Drilling, threading or tapping tools	5%
8205 20 00	- Hammers and sledge hammers	5%
8205 30 00	- Planes, chisels, gouges and similar cutting tools for working wood	5%
8205 40 00	- Screwdrivers	5%
	- Other hand tools (including glaziers' diamonds):	
8205 51 00	- - Household tools	5%
8205 59	- - Other:	
8205 59 10	- - - Cartridge-operated riveting, wall-plugging, etc., tools	5%
8205 59 20	- - - Grease guns	5%
8205 59 90	- - - Other	5%
8205 60 00	- Blow lamps	5%
8205 70 00	- Vices, clamps and the like	5%
8205 80 00	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	5%

HS Code	Description of Goods	Rate of duty
8205 90	- Sets of articles of two or more of the foregoing subheadings:	
8205 90 10	- - - Of hand tools (other than household tools)	5%
8205 90 20	- - - Of household tools	5%
<b>8206 00 00</b>	<b>Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale</b>	5%
<b>8207</b>	<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	5%
8207 19 00	- - Other, including parts	5%
8207 20 00	- Dies for drawing or extruding metal	5%
8207 30 00	- Tools for pressing, stamping or punching	5%
8207 40 00	- Tools for tapping or threading	5%
8207 50 00	- Tools for drilling, other than for rock drilling	5%
8207 60 00	- Tools for boring or broaching	5%
8207 70 00	- Tools for milling	5%
8207 80 00	- Tools for turning	5%
8207 90 00	- Other interchangeable tools	5%
<b>8208</b>	<b>Knives and cutting blades, for machines or for mechanical appliances:</b>	
8208 10 00	- For metal working	5%
8208 20 00	- For wood working	5%
8208 30 00	- For kitchen appliances or for machines used by the food industry	5%
8208 40 00	- For agricultural, horticultural or forestry machines	5%
8208 90 00	- Other	5%
<b>8209 00 00</b>	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets</b>	5%
<b>8210 00 00</b>	<b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink</b>	5%
<b>8211</b>	<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor:</b>	
8211 10 00	- Sets of assorted articles	5%
	- Other:	
8211 91	- - Table knives having fixed blades:	
8211 91 10	- - - With handles of ivory, mother-of-pearl, amber and similar materials or coated or decorated with precious metal	5%
8211 91 90	- - - Other	5%
8211 92 00	- - Other knives having fixed blades	5%
8211 93	- - Knives having other than fixed blades:	
8211 93 10	- - - Gardeners' pruning knives and grafting knives	5%
8211 93 90	- - - Other	5%
8211 94 00	- - Blades	5%
8211 95 00	- - Handles of base metal	5%
<b>8212</b>	<b>Razors and razor blades (including razor blade blanks in strips):</b>	
8212 10	- Razors:	
8212 10 10	- - - Safety razors and their base metal parts and blades	5%
8212 10 20	- - - Plastic safety razors presented with their blades	5%
8212 10 90	- - - Other	5%
8212 20 00	- Safety razor blades, including razor blade blanks in strips	5%
8212 90 00	- Other parts	5%
<b>8213 00 00</b>	<b>Scissors, tailors' shears and similar shears, and blades therefor</b>	5%
<b>8214</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	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor:	
8214 10 10	- - - Pencil sharpeners and blades therefor	5%
8214 10 90	- - - Other	5%
8214 20 00	- Manicure or pedicure sets and instruments (including nail files)	5%
8214 90	- Other:	
8214 90 10	- - - Butchers' or kitchen choppers, cleavers and mincing knives	5%
8214 90 90	- - - Other	5%
<b>8215</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	5%
8215 20 00	- Other sets of assorted articles	5%
	- Other:	
8215 91 00	- - Plated with precious metal	5%
8215 99 00	- - Other	5%

**CHAPTER 83**  
**MISCELLANEOUS ARTICLES OF BASE METAL**

**NOTES**

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 7312, 7315, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 8302, 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.

HS Code	Description of Goods	Rate of duty
<b>8301</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	12%
8301 20 00	- Locks of a kind used for motor vehicles	5%
8301 30 00	- Locks of a kind used for furniture	12%
8301 40	- Other locks:	
8301 40 10	--- Combination locks	5%
8301 40 20	--- Electrically operated	5%
8301 40 30	--- Locks for suitcases, handbags, dispatch cases, etc.	5%
8301 40 40	--- Locks for motor-cycles	5%
8301 40 90	--- Other	5%
8301 50 00	- Clasps and frames with clasps, incorporating locks	5%
8301 60 00	- Parts	5%
8301 70 00	- Keys presented separately	5%
<b>8302</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	5%
8302 20 00	- Castors	5%
8302 30 00	- Other mountings, fittings and similar articles suitable for motor vehicles	5%
	- Other mountings, fittings and similar articles:	
8302 41 00	-- Suitable for buildings	5%
8302 42 00	-- Other, suitable for furniture	5%
8302 49	-- Other:	
8302 49 10	--- Door handles	12%
8302 49 90	--- Other	5%
8302 50 00	- Hat-racks, hat-pegs, brackets and similar fixtures	5%
8302 60 00	- Automatic door closers	5%
<b>8303 00 00</b>	<b>Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal</b>	20%
<b>8304 00</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 9403:</b>	
8304 00 10	--- Filing cabinets, card-index cabinets, paper trays and the like	20%
	--- Desk equipment (book-ends, paper weights, ink-stands, etc.):	
8304 00 21	---- Of iron	20%
8304 00 29	---- Of other base metals	5%
8304 00 30	--- Paper rests for typists	20%
8304 00 40	--- Desk racks and shelving	20%
8304 00 90	--- Other	20%
<b>8305</b>	<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	5%
8305 20 00	- Staples in strips	5%
8305 90 00	- Other, including parts	5%
<b>8306</b>	<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	5%
	- Statuettes and other ornaments:	
8306 21 00	-- Plated with precious metal	5%
8306 29 00	-- Other	5%
8306 30 00	- Photograph, picture or similar frames; mirrors	5%
<b>8307</b>	<b>Flexible tubing of base metal, with or without fittings:</b>	
8307 10 00	- Of iron or steel	5%
8307 90 00	- Of other base metal	5%

HS Code	Description of Goods	Rate of duty
<b>8308</b>	<b>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal:</b>	
8308 10 00	- Hooks, eyes and eyelets	5%
8308 20 00	- Tubular or bifurcated rivets	5%
8308 90	- Other, including parts:	
8308 90 10	--- Clasps, frames with clasps, buckles, buckle-clasps and the like of base metal, for clothing, footwear, awnings, handbags, travel goods and other articles of leather and textiles	5%
8308 90 20	--- Beads and spangles	5%
8308 90 90	--- Other	5%
<b>8309</b>	<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	5%
8309 90	- Other:	
8309 90 10	--- Metal stoppers, caps and lids lined with cork	5%
8309 90 20	--- Stoppers, caps and covers of the screw, clip, lever, spring, etc., types for bottles	5%
8309 90 30	--- Bungs for metal drums	5%
8309 90 40	--- Pouring, dropping and anti-drip stoppers for bottles for beverages, oils, medicaments, etc.	5%
8309 90 50	--- Seals of all kinds	5%
8309 90 60	--- Fastenings for sealing bags, sachets or similar containers consisting of one or two steel wires sandwiched between two strips of plastics or two strips of paper	5%
8309 90 70	--- Caps, lids and bases for boxes	20%
8309 90 90	--- Other	5%
<b>8310 00</b>	<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405:</b>	
8310 00 10	--- Name-plates for districts, streets, etc.; number or name-plates for buildings, etc.	5%
8310 00 20	--- Sign-plates for public services (police, fire-brigade, etc.), prohibitions ("No smoking", "Game preserve", etc.) sign-post or traffic sign-plates, etc.	5%
8310 00 30	--- Symbols for inns, shops, factories, etc.	5%
8310 00 40	--- Advertising sign-plates	5%
8310 00 50	--- Address-plates for houses, doors, letter-boxes, vehicles, etc.; horticultural labels, tags for latch keys, tags and tokens for cloakrooms	5%
8310 00 60	--- Similar plates and symbols for machines, meters, cars (e.g., number plates, etc.)	5%
8310 00 70	--- Separate letters, numbers or designs (or sets thereof) employed to make up the sign-plates of this heading	5%
8310 00 90	--- Other	5%
<b>8311</b>	<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>	
8311 10 00	- Coated electrodes of base metal, for electric arc-welding	12%
8311 20 00	- Cored wire of base metal, for electric arc-welding	5%
8311 30 00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	12%
8311 90 00	- Other, including parts	5%

**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 vulcanized rubber (heading 4010); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016);
  - b) articles of leather or of composition leather (heading 4204) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses;
  - c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
  - d) perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
  - e) transmission or conveyor belts or belting, of textile material (heading 5910) or other articles of textile material for technical uses (heading 5911);
  - f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116, except unmounted worked sapphires and diamonds for styli (heading 8522);
  - 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 7304);
  - 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 8207 or brushes of a kind used as parts of machines (heading 9603); 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 6804 or 6909);
  - 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 9612 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) 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 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) 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 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;
  - c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

**CHAPTER 84  
NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES;  
PARTS THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) millstones, grindstones or other articles of Chapter 68;
  - b) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
  - c) laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);
  - d) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
  - e) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or
  - f) hand-operated mechanical floor sweepers, not motorized (heading 9603).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group and not the latter.

Heading 8419 does not, however, cover:

- a) germination plant, incubators or brooders (heading 8436);
- b) grain dampening machines (heading 8437);
- c) diffusing apparatus for sugar juice extraction (heading 8438);
- d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451); or
- e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 8422 does not cover:

- a) sewing machines for closing bags or similar containers (heading 8452); or
- b) office machinery of heading 8472.

Heading 8424 does not cover:

ink-jet printing machines (heading 8443 or 8471).

3. A machine-tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.
4. Heading 8457 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 8471, the expression "automatic data processing machines" means:
- a) digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
  - b) analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
  - c) hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph E below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:
- a) it is of a kind solely or principally used in an automatic data processing system;
  - b) it is connectable to the central processing unit either directly or through one or more other units; and
  - c) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- C) Separately presented units of an automatic data processing machine are to be classified in heading 8471.
- D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs B b) and B c) above, are in all cases to be classified as units of heading 8471.
- E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 8482 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 7326.
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 8479. Heading 8479 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 8470, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

## SUBHEADING NOTES

1. For the purposes of subheading 8471 49 00, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 B to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482 40 00 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8401</b>	<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:</b>		
8401 10 00	- Nuclear reactors		5%
8401 20 00	- Machinery and apparatus for isotopic separation, and parts thereof		5%
8401 30 00	- Fuel elements (cartridges), non-irradiated		5%
8401 40 00	- Parts of nuclear reactors		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8402</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	-- Watertube boilers with a steam production exceeding 45 t per hour		5%
8402 12 00	-- Watertube boilers with a steam production not exceeding 45 t per hour		12%
8402 19 00	-- Other vapour generating boilers, including hybrid boilers		5%
8402 20 00	- Super-heated water boilers		5%
8402 90 00	- Parts		5%
<b>8403</b>	<b>Central heating boilers other than those of heading 8402:</b>		
8403 10 00	- Boilers		5%
8403 90 00	- Parts		5%
<b>8404</b>	<b>Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:</b>		
8404 10 00	- Auxiliary plant for use with boilers of heading 8402 or 8403		5%
8404 20 00	- Condensers for steam or other vapour power units		5%
8404 90 00	- Parts		5%
<b>8405</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		5%
8405 90 00	- Parts		5%
<b>8406</b>	<b>Steam turbines and other vapour turbines:</b>		
8406 10 00	- Turbines for marine propulsion		5%
	- Other turbines:		
8406 81 00	-- Of an output exceeding 40 MW		5%
8406 82 00	-- Of an output not exceeding 40 MW		5%
8406 90 00	- Parts		5%
<b>8407</b>	<b>Spark-ignition reciprocating or rotary internal combustion piston engines:</b>		
8407 10 00	- Aircraft engines		5%
	- Marine propulsion engines:		
8407 21 00	-- Outboard motors		5%
8407 29 00	-- Other		5%
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407 31 00	-- Of a cylinder capacity not exceeding 50 cc		5%
8407 32 00	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		5%
8407 33 00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc		5%
8407 34	-- Of a cylinder capacity exceeding 1 000 cc:		
8407 34 10	--- Of a cylinder capacity exceeding 1 001 cc but not exceeding 1 500 cc		5%
8407 34 20	--- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc		5%
8407 34 30	--- Of a cylinder capacity exceeding 3 000 cc		5%
8407 90 00	- Other engines		5%
<b>8408</b>	<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):</b>		
8408 10 00	- Marine propulsion engines		5%
8408 20 00	- Engines of a kind used for the propulsion of vehicles of Chapter 87		5%
8408 90 00	- Other engines		5%
<b>8409</b>	<b>Parts suitable for use solely or principally with the engines of heading 8407 or 8408:</b>		
8409 10 00	- For aircraft engines		5%
	- Other:		
8409 91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
8409 91 10	--- Pistons and piston rings		5%
8409 91 20	--- Cylinders, cylinder blocks, cylinder heads and cylinder liners		5%
8409 91 30	--- Inlet valves		5%
8409 91 40	--- Exhaust valves		5%
8409 91 50	--- Carburettors and fuel nozzles		5%
8409 91 90	--- Other		5%
8409 99 00	-- Other		5%
<b>8410</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		5%
8410 12 00	-- Of a power exceeding 1 000 kW but not exceeding 10 000 kW		5%
8410 13 00	-- Of a power exceeding 10 000 kW		5%
8410 90 00	- Parts, including regulators		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8411</b>	<b>Turbo-jets, turbo-propellers and other gas turbines:</b>		
	- Turbo-jets:		
8411 11 00	-- Of a thrust not exceeding 25 kN		5%
8411 12 00	-- Of a thrust exceeding 25 kN		5%
	- Turbo-propellers:		
8411 21 00	-- Of a power not exceeding 1 100 kW		5%
8411 22 00	-- Of a power exceeding 1 100 kW		5%
	- Other gas turbines:		
8411 81 00	-- Of a power not exceeding 5 000 kW		5%
8411 82 00	-- Of a power exceeding 5 000 kW		5%
	- Parts:		
8411 91 00	-- Of turbo-jets or turbo-propellers		5%
8411 99 00	-- Other		5%
<b>8412</b>	<b>Other engines and motors:</b>		
8412 10 00	- Reaction engines other than turbo-jets		5%
	- Hydraulic power engines and motors:		
8412 21 00	-- Linear acting (cylinders)		5%
8412 29 00	-- Other		5%
	- Pneumatic power engines and motors:		
8412 31 00	-- Linear acting (cylinders)		5%
8412 39 00	-- Other		5%
8412 80 00	- Other		5%
8412 90 00	- Parts		5%
<b>8413</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		5%
8413 19	-- Other:		
8413 19 10	--- Fire extinguishing pumps		5%
8413 19 90	--- Other		5%
8413 20 00	- Hand pumps, other than those of subheading 8413 11 00 or 8413 19 00		5%
8413 30 00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines		5%
8413 40 00	- Concrete pumps		5%
8413 50 00	- Other reciprocating positive displacement pumps		5%
8413 60 00	- Other rotary positive displacement pumps		5%
8413 70 00	- Other centrifugal pumps		5%
	- Other pumps; liquid elevators:		
8413 81	-- Pumps:		
8413 81 10	--- For agricultural use		12%
8413 81 20	--- For household use		5%
	<i>Not exceeding 12 kW</i>	21	
8413 81 90	--- Other		5%
8413 82 00	- Liquid elevators		5%
	- Parts:		
8413 91 00	-- Of pumps		5%
8413 92 00	-- Of liquid elevators		5%
<b>8414</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		5%
8414 20 00	- Hand- or foot-operated air pumps		5%
8414 30 00	- Compressors of a kind used in refrigerating equipment	21	5%
8414 40 00	- Air compressors mounted on a wheeled chassis for towing		5%
	- 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		5%
	<i>Electrical</i>	21	
8414 59 00	-- Other		5%
	<i>Electrical</i>	21	
8414 60 00	- Hoods having a maximum horizontal side not exceeding 120 cm		5%
8414 80 00	- Other		5%
8414 90 00	- Parts		5%
<b>8415</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>		
8415 10	- Window or wall types, self-contained or "split-system":		
8415 10 20	--- Air conditioning machines (freon)		12%
	<i>Not exceeding 50 000 BTU</i>	21	
8415 10 90	--- Other		5%
8415 20 00	- Of a kind used for persons, in motor vehicles		5%
	- Other:		
8415 81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):		

HS Code	Description of Goods	Restriction Code	Rate of duty
8415 81 21	--- Air conditioning machines (freon): ---- Central air conditioning machines <i>Not exceeding 50 000 BTU</i>	21	12%
8415 81 29	---- Other <i>Not exceeding 50 000 BTU</i>	21	12%
8415 81 90	--- Other <i>Not exceeding 50 000 BTU</i>	21	5%
8415 82	-- Other, incorporating a refrigerating unit: --- Air conditioning machines (freon):		
8415 82 21	---- Central air conditioning machines <i>Not exceeding 50 000 BTU</i>	21	12%
8415 82 29	---- Other <i>Not exceeding 50 000 BTU</i>	21	12%
8415 82 90	--- Other <i>Not exceeding 50 000 BTU</i>	21	5%
8415 83	-- Not incorporating a refrigerating unit: --- Central air conditioning machines <i>Not exceeding 50 000 BTU</i>	21	5%
8415 83 21	---- Other, air conditioning machines (freon): ---- Central air conditioning machines <i>Not exceeding 50 000 BTU</i>	21	12%
8415 83 29	---- Other <i>Not exceeding 50 000 BTU</i>	21	12%
8415 83 90	--- Other <i>Not exceeding 50 000 BTU</i>	21	5%
8415 90 00	- Parts		5%
<b>8416</b>	<b>Furnace burners for liquid fuel, for pulverized 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		5%
8416 20 00	- Other furnace burners, including combination burners		5%
8416 30 00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		5%
8416 90 00	- Parts		5%
<b>8417</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		5%
8417 20 00	- Bakery ovens, including biscuit ovens		5%
8417 80	- Other:		
8417 80 10	--- Wood carbonization furnaces		5%
8417 80 20	--- Rotary cement ovens and kilns and rotary plaster ovens		5%
8417 80 30	--- Furnaces and ovens used in the ceramics industry; enamel baking ovens		5%
8417 80 40	--- Ovens and furnaces used in the glass industry		5%
8417 80 90	--- Other		5%
8417 90 00	- Parts		5%
<b>8418</b>	<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415:</b>		
8418 10 00	- Combined refrigerator-freezers, fitted with separate external doors - Refrigerators, household type:		5%
8418 21 00	-- Compression-type		12%
8418 22 00	-- Absorption-type, electrical	21	12%
8418 29 00	-- Other		12%
8418 30 00	- Freezers of the chest type, not exceeding 800 litres capacity		12%
8418 40 00	- Freezers of the upright type, not exceeding 900 litres capacity		12%
8418 50 00	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture - Other refrigerating or freezing equipment; heat pumps:		12%
8418 61 00	-- Compression type units whose condensers are heat exchangers		5%
8418 69	-- Other:		
8418 69 10	--- Refrigerated water fountains <i>Not exceeding 100 litres</i>	21	12%
8418 69 20	--- Ice-cream makers		5%
8418 69 30	--- Other refrigerated beverage fountains		5%
8418 69 40	--- Refrigerating or freezing units with a capacity exceeding 900 litres		12%
8418 69 50	--- Ice cube machines		5%
8418 69 90	--- Other		5%
8418 91 00	- Furniture designed to receive refrigerating or freezing equipment		5%
8418 99	-- Other:		
8418 99 10	--- Compression-type refrigerating units		5%
8418 99 90	--- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8419</b>	<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:</b>		
	- Instantaneous or storage water heaters, non-electric:		
8419 11 00	-- Instantaneous gas water heaters		5%
8419 19	-- Other:		
8419 19 10	--- Solar-powered water heaters		5%
8419 19 90	--- Other		5%
8419 20 00	- Medical, surgical or laboratory sterilizers		5%
	- Driers:		
8419 31 00	-- For agricultural products		5%
8419 32 00	-- For wood, paper pulp, paper or paperboard		5%
8419 39 00	-- Other		5%
8419 40 00	- Distilling or rectifying plant	22	5%
8419 50 00	- Heat exchange units		5%
8419 60 00	- Machinery for liquefying air or other gases		5%
	- Other machinery, plant and equipment:		
8419 81 00	-- For making hot drinks or for cooking or heating food		5%
8419 89 00	-- Other		5%
8419 90 00	- Parts		5%
<b>8420</b>	<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:</b>		
8420 10 00	- Calendering or other rolling machines		5%
	- Parts:		
8420 91 00	-- Cylinders		5%
8420 99 00	-- Other		5%
<b>8421</b>	<b>Centrifuges, including centrifugal driers; filtering or purifying machinery and apparatus, for liquids or gases:</b>		
	- Centrifuges, including centrifugal driers:		
8421 11 00	-- Cream separators		5%
8421 12 00	-- Clothes-driers	21	5%
8421 19 00	-- Other		5%
	- Filtering or purifying machinery and apparatus for liquids:		
8421 21	-- For filtering or purifying water:		
8421 21 10	--- For household use		5%
8421 21 90	--- Other		5%
8421 22 00	-- For filtering or purifying beverages other than water		5%
8421 23 00	-- Oil- or petrol-filters for internal combustion engines		12%
8421 29	-- Other:		
8421 29 10	--- Blood filtering machines		12%
8421 29 90	--- Other		5%
	- Filtering or purifying machinery and apparatus for gases:		
8421 31 00	-- Intake air filters for internal combustion engines		12%
8421 39 00	-- Other		5%
	- Parts:		
8421 91 00	-- Of centrifuges, including centrifugal driers		5%
8421 99 00	-- Other		5%
<b>8422</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	21	5%
8422 19 00	-- Other		5%
8422 20 00	- Machinery for cleaning or drying bottles or other containers		5%
8422 30	- 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:		
8422 30 10	--- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers		5%
8422 30 20	--- Machinery for aerating beverages		5%
8422 40 00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)		5%
8422 90 00	- Parts		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8423</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>		
8423 10 00	- Personal weighing machines, including baby scales; household scales <i>Non-electrical</i>	3	5%
	<i>Electrical</i>	21	
8423 20 00	- Scales for continuous weighing of goods on conveyors		5%
8423 30 00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales <i>Non-electrical</i>	3	5%
	<i>Electrical</i>	21	
8423 81 00	- Other weighing machinery: -- Having a maximum weighing capacity not exceeding 30 kg <i>Non-electrical</i>	3	5%
	<i>Electrical</i>	21	
8423 82 00	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg		5%
8423 89 00	-- Other		5%
8423 90 00	- Weighing machine weights of all kinds; parts of weighing machinery	3	5%
<b>8424</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	12	12%
8424 20	- Spray guns and similar appliances:		
8424 20 10	--- Spray guns for building materials, whether or not with self-contained electric motor		5%
8424 20 90	--- Other		5%
8424 30 00	- Steam or sand blasting machines and similar jet projecting machines - Other appliances:		5%
8424 81	-- Agricultural or horticultural:		
8424 81 10	--- Irrigation systems		12%
8424 81 20	--- Syringes, sprays and powder distributors for insecticides		5%
8424 81 30	--- Sprinklers and sprays for lawns, orchards, etc.		5%
8424 81 90	--- Other		5%
8424 89 00	-- Other		5%
8424 90	- Parts:		
8424 90 10	--- Sprayer heads		5%
8424 90 20	--- Parts of irrigation systems of subheading 8424 81 10		12%
8424 90 90	--- Other		5%
<b>8425</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		5%
8425 19 00	-- Other		5%
8425 20 00	- Pit-head winding gear; winches specially designed for use underground - Other winches; capstans:		5%
8425 31 00	-- Powered by electric motor		5%
8425 39 00	-- Other		5%
	- Jacks; hoists of a kind used for raising vehicles:		
8425 41 00	-- Built-in jacking systems of a type used in garages		5%
8425 42 00	-- Other jacks and hoists, hydraulic		5%
8425 49 00	-- Other		5%
<b>8426</b>	<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:</b>		
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
8426 11 00	-- Overhead travelling cranes on fixed support		5%
8426 12 00	-- Mobile lifting frames on tyres and straddle carriers		5%
8426 19 00	-- Other		5%
8426 20 00	- Tower cranes		5%
8426 30 00	- Portal or pedestal jib cranes - Other machinery, self-propelled:		5%
8426 41 00	-- On tyres		5%
8426 49 00	-- Other		5%
	- Other machinery:		
8426 91 00	-- Designed for mounting on road vehicles		5%
8426 99 00	-- Other		5%
<b>8427</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		5%
8427 20 00	- Other self-propelled trucks		5%
8427 90 00	- Other trucks		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8428</b>	<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):</b>		
8428 10 00	- Lifts and skip hoists	21	5%
8428 20 00	- Pneumatic elevators and conveyors		5%
	- Other continuous-action elevators and conveyors, for goods or materials:		
8428 31 00	-- Specially designed for underground use		5%
8428 32 00	-- Other, bucket type		5%
8428 33 00	-- Other, belt type		5%
8428 39 00	-- Other		5%
8428 40 00	- Escalators and moving walkways		5%
8428 50 00	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment		5%
8428 60 00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars		5%
8428 90 00	- Other machinery		5%
<b>8429</b>	<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</b>		
	- Bulldozers and angledozers:		
8429 11 00	-- Track laying		5%
8429 19 00	-- Other		5%
8429 20 00	- Graders and levellers		5%
8429 30 00	- Scrapers		5%
8429 40 00	- Tamping machines and road rollers		5%
	- Mechanical shovels, excavators and shovel loaders:		
8429 51 00	-- Front-end shovel loaders		5%
8429 52 00	-- Machinery with a 360° revolving superstructure		5%
8429 59 00	-- Other		5%
<b>8430</b>	<b>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers:</b>		
8430 10 00	- Pile-drivers and pile-extractors		5%
8430 20 00	- Snow-ploughs and snow-blowers		5%
	- Coal or rock cutters and tunnelling machinery:		
8430 31 00	-- Self-propelled		5%
8430 39 00	-- Other		5%
	- Other boring or sinking machinery:		
8430 41 00	-- Self-propelled		5%
8430 49 00	-- Other		5%
8430 50 00	- Other machinery, self-propelled		5%
	- Other machinery, not self-propelled:		
8430 61 00	-- Tamping or compacting machinery		5%
8430 69 00	-- Other		5%
<b>8431</b>	<b>Parts suitable for use solely or principally with the machinery of headings 8425 to 8430:</b>		
8431 10 00	- Of machinery of heading 8425		5%
8431 20 00	- Of machinery of heading 8427		5%
	- Of machinery of heading 8428:		
8431 31 00	-- Of lifts, skip hoists or escalators		5%
8431 39 00	-- Other		5%
	- Of machinery of heading 8426, 8429 or 8430:		
8431 41 00	-- Buckets, shovels, grabs and grips		5%
8431 42 00	-- Bulldozer or angledozer blades		5%
8431 43	-- Parts for boring or sinking machinery of subheading 8430 41 00 or 8430 49 00:		
8431 43 10	--- For boring machinery		12%
8431 43 90	--- Other		5%
8431 49 00	-- Other		5%
<b>8432</b>	<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:</b>		
8432 10 00	- Ploughs		5%
	- Harrows, scarifiers, cultivators, weeders and hoes:		
8432 21 00	-- Disc harrows		5%
8432 29 00	-- Other		5%
8432 30 00	- Seeders, planters and transplanters		5%
8432 40 00	- Manure spreaders and fertilizer distributors		5%
8432 80 00	- Other machinery		5%
8432 90 00	- Parts		5%
<b>8433</b>	<b>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437:</b>		
	- Mowers for lawns, parks or sportsgrounds:		
8433 11 00	-- Powered, with the cutting device rotating in a horizontal plane		5%
8433 19 00	-- Other		5%
8433 20 00	- Other mowers, including cutter bars for tractor mounting		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
8433 30 00	- Other haymaking machinery		5%
8433 40 00	- Straw or fodder balers, including pick-up balers		5%
	- Other harvesting machinery; threshing machinery:		
8433 51 00	- - Combine harvester-threshers		5%
8433 52 00	- - Other threshing machinery		5%
8433 53 00	- - Root or tuber harvesting machines		5%
8433 59 00	- - Other		5%
8433 60 00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce		5%
8433 90 00	- Parts		5%
<b>8434</b>	<b>Milking machines and dairy machinery:</b>		
8434 10 00	- Milking machines		5%
8434 20 00	- Dairy machinery		5%
8434 90 00	- Parts		5%
<b>8435</b>	<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:</b>		
8435 10 00	- Machinery		5%
8435 90 00	- Parts		5%
<b>8436</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		5%
	- Poultry-keeping machinery; poultry incubators and brooders:		
8436 21 00	- - Poultry incubators and brooders		5%
8436 29 00	- - Other		5%
8436 80	- Other machinery:		
8436 80 10	- - - For incubating micro-organisms in laboratories		5%
8436 80 90	- - - Other		5%
	- Parts:		
8436 91 00	- - Of poultry-keeping machinery or poultry incubators and brooders		5%
8436 99 00	- - Other		5%
<b>8437</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		5%
8437 80 00	- Other machinery		5%
8437 90 00	- Parts		5%
<b>8438</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		5%
8438 20 00	- Machinery for the manufacture of confectionery, cocoa or chocolate		5%
8438 30 00	- Machinery for sugar manufacture		5%
8438 40 00	- Brewery machinery		5%
8438 50 00	- Machinery for the preparation of meat or poultry		5%
8438 60 00	- Machinery for the preparation of fruits, nuts or vegetables		5%
8438 80 00	- Other machinery		5%
8438 90 00	- Parts		5%
<b>8439</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		5%
8439 20 00	- Machinery for making paper or paperboard		5%
8439 30 00	- Machinery for finishing paper or paperboard		5%
	- Parts:		
8439 91 00	- - Of machinery for making pulp of fibrous cellulosic material		5%
8439 99 00	- - Other		5%
<b>8440</b>	<b>Book-binding machinery, including book-sewing machines:</b>		
8440 10 00	- Machinery		5%
8440 90 00	- Parts		5%
<b>8441</b>	<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:</b>		
8441 10 00	- Cutting machines		5%
8441 20 00	- Machines for making bags, sacks or envelopes		5%
8441 30 00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding		5%
8441 40 00	- Machines for moulding articles in paper pulp, paper or paperboard		5%
8441 80 00	- Other machinery		5%
8441 90 00	- Parts		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8442</b>	<b>Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):</b>		
8442 10 00	- Phototype-setting and composing machines		5%
8442 20 00	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device		5%
8442 30 00	- Other machinery, apparatus and equipment		5%
8442 40 00	- Parts of the foregoing machinery, apparatus or equipment		5%
8442 50 00	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	13.3	5%
<b>8443</b>	<b>Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 8442; ink-jet printing machines, other than those of heading 8471; machines for uses ancillary to printing:</b>		
	- Offset printing machinery:		
8443 11 00	-- Reel fed		5%
8443 12 00	-- Sheet fed, office type (sheet size not exceeding 22 cm x 36 cm)		5%
8443 19 00	-- Other		5%
	- Letterpress printing machinery, excluding flexographic printing:		
8443 21 00	-- Reel fed		5%
8443 29 00	-- Other		5%
8443 30 00	- Flexographic printing machinery		5%
8443 40 00	- Gravure printing machinery		5%
	- Other printing machinery:		
8443 51 00	-- Ink-jet printing machines		5%
8443 59 00	-- Other		5%
8443 60 00	- Machines for uses ancillary to printing		5%
8443 90 00	- Parts		5%
<b>8444 00 00</b>	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials</b>		5%
<b>8445</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 8446 or 8447:</b>		
	- Machines for preparing textile fibres:		
8445 11 00	-- Carding machines		5%
8445 12 00	-- Combing machines		5%
8445 13 00	-- Drawing or roving machines		5%
8445 19 00	-- Other		5%
8445 20 00	- Textile spinning machines		5%
8445 30 00	- Textile doubling or twisting machines		5%
8445 40 00	- Textile winding (including weft-winding) or reeling machines		5%
8445 90 00	- Other		5%
<b>8446</b>	<b>Weaving machines (looms):</b>		
8446 10 00	- For weaving fabrics of a width not exceeding 30 cm		5%
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446 21 00	-- Power looms		5%
8446 29 00	-- Other		5%
8446 30 00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type		5%
<b>8447</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		5%
8447 12 00	-- With cylinder diameter exceeding 165 mm		5%
8447 20 00	- Flat knitting machines; stitch-bonding machines		5%
8447 90 00	- Other		5%
<b>8448</b>	<b>Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (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 8444, 8445, 8446 or 8447 (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 8444, 8445, 8446 or 8447:		
8448 11 00	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith		5%
8448 19 00	-- Other		5%
8448 20 00	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery		5%
	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery:		
8448 31 00	-- Card clothing		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
8448 32 00	- - Of machines for preparing textile fibres, other than card clothing		5%
8448 33 00	- - Spindles, spindle flyers, spinning rings and ring travellers		5%
8448 39 00	- - Other		5%
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448 41 00	- - Shuttles		5%
8448 42 00	- - Reeds for looms, healds and heald-frames		5%
8448 49 00	- - Other		5%
	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery:		
8448 51 00	- - Sinkers, needles and other articles used in forming stitches		5%
8448 59 00	- - Other		5%
<b>8449 00 00</b>	<b>Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats</b>		5%
<b>8450</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	21	5%
8450 12 00	- - Other machines, with built-in centrifugal drier	21	5%
8450 19 00	- - Other	21	5%
8450 20 00	- Machines, each of a dry linen capacity exceeding 10 kg		5%
8450 90 00	- Parts		5%
<b>8451</b>	<b>Machinery (other than machines of heading 8450) 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	21	5%
	- Drying machines:		
8451 21 00	- - Each of a dry linen capacity not exceeding 10 kg	21	5%
8451 29 00	- - Other		5%
8451 30 00	- Ironing machines and presses (including fusing presses)		5%
8451 40 00	- Washing, bleaching or dyeing machines		5%
8451 50 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics		5%
8451 80 00	- Other machinery		5%
8451 90 00	- Parts		5%
<b>8452</b>	<b>Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</b>		
8452 10 00	- Sewing machines of the household type		5%
	<i>Electrical</i>	21	
	- Other sewing machines:		
8452 21 00	- - Automatic units		5%
	<i>Electrical</i>	21	
8452 29 00	- - Other		5%
	<i>Electrical</i>	21	
8452 30 00	- Sewing machine needles		5%
8452 40 00	- Furniture, bases and covers for sewing machines and parts thereof		5%
8452 90 00	- Other parts of sewing machines		5%
<b>8453</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		5%
8453 20 00	- Machinery for making or repairing footwear		5%
8453 80 00	- Other machinery		5%
8453 90 00	- Parts		5%
<b>8454</b>	<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:</b>		
8454 10 00	- Converters		5%
8454 20 00	- Ingot moulds and ladles		5%
8454 30 00	- Casting machines		5%
8454 90 00	- Parts		5%
<b>8455</b>	<b>Metal-rolling mills and rolls therefor:</b>		
8455 10 00	- Tube mills		5%
	- Other rolling mills:		
8455 21 00	- - Hot or combination hot and cold		5%
8455 22 00	- - Cold		5%
8455 30 00	- Rolls for rolling mills		5%
8455 90 00	- Other parts		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8456</b>	<b>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes:</b>		
8456 10 00	- Operated by laser or other light or photon beam processes		5%
8456 20 00	- Operated by ultrasonic processes		5%
8456 30 00	- Operated by electro-discharge processes		5%
	- Other:		
8456 91 00	-- For dry-etching patterns on semiconductor materials		5%
8456 99 00	-- Other		5%
<b>8457</b>	<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal:</b>		
8457 10 00	- Machining centres		5%
8457 20 00	- Unit construction machines (single station)		5%
8457 30 00	- Multi-station transfer machines		5%
<b>8458</b>	<b>Lathes (including turning centres) for removing metal:</b>		
	- Horizontal lathes:		
8458 11 00	-- Numerically controlled		5%
8458 19 00	-- Other		5%
	- Other lathes:		
8458 91 00	-- Numerically controlled		5%
8458 99 00	-- Other		5%
<b>8459</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 8458:</b>		
8459 10 00	- Way-type unit head machines		5%
	- Other drilling machines:		
8459 21 00	-- Numerically controlled		5%
8459 29 00	-- Other		5%
	- Other boring-milling machines:		
8459 31 00	-- Numerically controlled		5%
8459 39 00	-- Other		5%
8459 40 00	- Other boring machines		5%
	- Milling machines, knee-type:		
8459 51 00	-- Numerically controlled		5%
8459 59 00	-- Other		5%
	- Other milling machines:		
8459 61 00	-- Numerically controlled		5%
8459 69 00	-- Other		5%
8459 70 00	- Other threading or tapping machines		5%
<b>8460</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 8461:</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:		
8460 11 00	-- Numerically controlled		5%
8460 19 00	-- Other		5%
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460 21 00	-- Numerically controlled		5%
8460 29 00	-- Other		5%
	- Sharpening (tool or cutter grinding) machines:		
8460 31 00	-- Numerically controlled		5%
8460 39 00	-- Other		5%
8460 40 00	- Honing or lapping machines		5%
8460 90 00	- Other		5%
<b>8461</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		5%
8461 30 00	- Broaching machines		5%
8461 40 00	- Gear cutting, gear grinding or gear finishing machines		5%
8461 50 00	- Sawing or cutting-off machines		5%
8461 90 00	- Other		5%
<b>8462</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		5%
	- Bending, folding, straightening or flattening machines (including presses):		
8462 21 00	-- Numerically controlled		5%
8462 29 00	-- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
8462 31 00	- Shearing machines (including presses), other than combined punching and shearing machines:		
8462 39 00	- - Numerically controlled		5%
	- - Other		5%
8462 41 00	- Punching or notching machines (including presses), including combined punching and shearing machines:		
8462 49 00	- - Numerically controlled		5%
	- - Other		5%
	- Other:		
8462 91 00	- - Hydraulic presses		5%
8462 99 00	- - Other		5%
<b>8463</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		5%
8463 20 00	- Thread rolling machines		5%
8463 30 00	- Machines for working wire		5%
8463 90 00	- Other		5%
<b>8464</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		5%
8464 20 00	- Grinding or polishing machines		5%
8464 90 00	- Other		5%
<b>8465</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		5%
	- Other:		
8465 91 00	- - Sawing machines		5%
8465 92 00	- - Planing, milling or moulding (by cutting) machines		5%
8465 93 00	- - Grinding, sanding or polishing machines		5%
8465 94 00	- - Bending or assembling machines		5%
8465 95 00	- - Drilling or morticing machines		5%
8465 96 00	- - Splitting, slicing or paring machines		5%
8465 99 00	- - Other		5%
<b>8466</b>	<b>Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening die-heads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand:</b>		
8466 10 00	- Tool holders and self-opening dieheads		5%
8466 20 00	- Work holders		5%
8466 30 00	- Dividing heads and other special attachments for machine-tools		5%
	- Other:		
8466 91 00	- - For machines of heading 8464		5%
8466 92 00	- - For machines of heading 8465		5%
8466 93 00	- - For machines of headings 8456 to 8461		5%
8466 94 00	- - For machines of heading 8462 or 8463		5%
<b>8467</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)		5%
8467 19	- - Other:		
8467 19 10	- - - Drilling, tapping or reaming machines		5%
8467 19 20	- - - Wrenches, screwdrivers, nut setters and the like		5%
8467 19 30	- - - Filing machines, grinders, sanders, polishers, etc.		5%
8467 19 40	- - - Circular saws and chain saws		5%
8467 19 50	- - - Chipping hammers, de-scaling hammers, caulking hammers, riveting hammers and concrete breakers		5%
8467 19 60	- - - Squeeze-type riveters		5%
8467 19 70	- - - Sheet metal cutters (shear type or nibbler type)		5%
8467 19 80	- - - Earth compacting rammers for road building, etc.		5%
8467 19 90	- - - Other		5%
	- With self-contained electric motor:		
8467 21 00	- - Drills of all kinds		5%
8467 22 00	- - Saws		5%
8467 29 00	- - Other		5%
	- Other tools:		
8467 81 00	- - Chain saws		5%
8467 89 00	- - Other		5%
	- Parts:		
8467 91 00	- - Of chain saws		5%
8467 92 00	- - Of pneumatic tools		5%
8467 99 00	- - Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8468</b>	<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances:</b>		
8468 10 00	- Hand-held blow pipes		5%
8468 20 00	- Other gas-operated machinery and apparatus		5%
8468 80 00	- Other machinery and apparatus		5%
8468 90 00	- Parts		5%
<b>8469</b>	<b>Typewriters other than printers of heading 8471; word-processing machines:</b>		
	- Automatic typewriters and word-processing machines:		
8469 11 00	- - Word-processing machines		5%
8469 12 00	- - Automatic typewriters	21	5%
8469 20 00	- Other typewriters, electric	21	5%
8469 30 00	- Other typewriters, non-electric		5%
<b>8470</b>	<b>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:</b>		
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		5%
	- Other electronic calculating machines:		
8470 21 00	- - Incorporating a printing device		5%
8470 29 00	- - Other		5%
8470 30 00	- Other calculating machines		5%
8470 40 00	- Accounting machines		5%
8470 50 00	- Cash registers	21	5%
8470 90	- Other:		
8470 90 10	- - - Postage-franking machines		5%
8470 90 20	- - - Ticket-issuing machines		5%
8470 90 90	- - - Other		5%
<b>8471</b>	<b>Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:</b>		
8471 10 00	- Analogue or hybrid automatic data processing machines		5%
	<i>Personal computers</i>		
8471 30 00	- Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	21	5%
	- Other digital 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		5%
	<i>Personal computers</i>		
8471 49 00	- - Other, presented in the form of systems	21	5%
8471 50 00	- Digital processing units other than those of subheading 8471 41 00 or 8471 49 00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units		5%
8471 60 00	- Input or output units, whether or not containing storage units in the same housing		5%
8471 70 00	- Storage units		5%
8471 80 00	- Other units of automatic data processing machines		5%
8471 90 00	- Other		5%
<b>8472</b>	<b>Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):</b>		
8472 10 00	- Duplicating machines		5%
8472 20 00	- Addressing machines and address plate embossing machines		5%
8472 30 00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	17	5%
8472 90	- Other:		
8472 90 10	- - - Ticket-issuing machines (other than those incorporating a calculating device (heading 8470) and coin-operated machines (heading 8476))		5%
8472 90 20	- - - Coin-sorting or coin-counting machines (including banknote-counting and paying-out machines)		5%
8472 90 30	- - - Pencil-sharpening machines		5%
	<i>Electrical</i>	21	
8472 90 40	- - - Punching machines		5%
	<i>Electrical</i>	21	
8472 90 50	- - - Stapling machines and de-stapling machines		5%
	<i>Electrical</i>	21	
8472 90 60	- - - Paper shredders		5%
8472 90 70	- - - Cash registers, not incorporating a calculating device		5%
	<i>Electrical</i>	21	
8472 90 90	- - - Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8473</b>	<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472:</b>		
8473 10 00	- Parts and accessories of the machines of heading 8469		5%
8473 21 00	- Parts and accessories of the machines of heading 8470: - - Of the electronic calculating machines of subheading 8470 10 00, 8470 21 00 or 8470 29 00		5%
8473 29 00	- - Other		5%
8473 30 00	- Parts and accessories of the machines of heading 8471		5%
8473 40 00	- Parts and accessories of the machines of heading 8472		5%
8473 50 00	- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472		5%
<b>8474</b>	<b>Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:</b>		
8474 10 00	- Sorting, screening, separating or washing machines		5%
8474 20 00	- Crushing or grinding machines		5%
8474 31 00	- Mixing or kneading machines: - - Concrete or mortar mixers		5%
8474 32 00	- - Machines for mixing mineral substances with bitumen		5%
8474 39 00	- - Other		5%
8474 80 00	- Other machinery		5%
8474 90 00	- Parts		5%
<b>8475</b>	<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:</b>		
8475 10 00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes - Machines for manufacturing or hot working glass or glassware:		5%
8475 21 00	- - Machines for making optical fibres and preforms thereof		5%
8475 29 00	- - Other		5%
8475 90 00	- Parts		5%
<b>8476</b>	<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:</b>		
8476 21 00	- Automatic beverage-vending machines: - - Incorporating heating or refrigerating devices	21	5%
8476 29 00	- - Other	21	5%
8476 81 00	- Other machines: - - Incorporating heating or refrigerating devices	21	5%
8476 89 00	- - Other	21	5%
8476 90 00	- Parts		5%
<b>8477</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		5%
8477 20 00	- Extruders		5%
8477 30 00	- Blow moulding machines		5%
8477 40 00	- Vacuum moulding machines and other thermoforming machines		5%
8477 51 00	- Other machinery for moulding or otherwise forming: - - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes		5%
8477 59 00	- - Other		5%
8477 80 00	- Other machinery		5%
8477 90 00	- Parts		5%
<b>8478</b>	<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:</b>		
8478 10 00	- Machinery		5%
8478 90 00	- Parts		5%
<b>8479</b>	<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:</b>		
8479 10	- Machinery for public works, building or the like:		
8479 10 10	- - - Road making machines which vibrate the concrete to consolidate it and camber the surface of the road, and self-propelled machines for spreading and tamping bituminous road-surfacing materials		5%
8479 10 20	- - - Machines for spraying gravel on road or similar surfaces		5%
8479 10 30	- - - White line painters		5%
8479 10 90	- - - Other		5%
8479 20 00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils		5%
8479 30 00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork		5%
8479 40 00	- Rope- or cable-making machines		5%

HS Code	Description of Goods	Restriction Code	Rate of duty	
8479 50 00	- Industrial robots, not elsewhere specified or included	21	5%	
8479 60 00	- Evaporative air coolers <i>Not exceeding 5 kW</i>		20%	
	- Other machines and mechanical appliances:			
8479 81 00	-- For treating metal, including electric wire coil-winders		5%	
8479 82 00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines		5%	
8479 89	-- Other:			
8479 89 10	--- Machinery for the oil, soap or edible fat industries		5%	
8479 89 20	--- Machinery for making baskets, mats, etc.		5%	
8479 89 30	--- Machinery for making paint brushes or other brushes		5%	
8479 89 40	--- Air humidifiers and dehumidifiers other than the appliances of heading 8415 or 8424		5%	
8479 89 50	--- Pump-type automatic machine greasers		5%	
8479 89 60	--- Match-dipping machines		5%	
8479 89 70	--- Machines for coating welding electrodes		5%	
8479 89 80	--- Bolting or unbolting machines		5%	
	--- Other:			
8479 89 91	---- Machines for the maintenance of sewage pipes		5%	
8479 89 92	---- Machines for filling eiderdowns or stuffing mattresses		5%	
8479 89 93	---- Machinery for applying abrasives to any backing (fabrics, paper, etc.)		5%	
8479 89 94	---- Diving bells or metal diving suits, etc., mechanically equipped		5%	
8479 89 99	---- Other		5%	
8479 90 00	- Parts		5%	
<b>8480</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			5%
8480 20 00	- Mould bases			5%
8480 30	- Moulding patterns:			
8480 30 10	--- Of wood or iron			20%
8480 30 90	--- Of other materials			5%
	- Moulds for metal or metal carbides:			
8480 41 00	-- Injection or compression types			5%
8480 49 00	-- Other			5%
8480 50 00	- Moulds for glass			5%
8480 60 00	- Moulds for mineral materials			5%
	- Moulds for rubber or plastics:			
8480 71 00	-- Injection or compression types			5%
8480 79 00	-- Other			5%
<b>8481</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>			
8481 10 00	- Pressure-reducing valves		5%	
8481 20 00	- Valves for oleohydraulic or pneumatic transmissions		5%	
8481 30 00	- Check (nonreturn) valves		5%	
8481 40 00	- Safety or relief valves		5%	
8481 80	- Other appliances:			
8481 80 10	--- Inner tube valves		5%	
8481 80 20	--- Radiator drainage taps		5%	
8481 80 30	--- Pressure-reducing valves for gas cylinders	12	5%	
8481 80 40	--- Float controlled valves		5%	
8481 80 50	--- Fire-hydrants and fire cocks		5%	
8481 80 60	--- Hosepipe nozzles for irrigation and agriculture		5%	
8481 80 70	--- Waste holes with plugs		5%	
8481 80 80	--- Pressure spray-can lids for cans to be filled with liquid or gaseous insecticides, disinfectants, etc.		5%	
8481 80 90	--- Other		5%	
8481 90 00	- Parts		5%	
<b>8482</b>	<b>Ball or roller bearings:</b>			
8482 10 00	- Ball bearings			5%
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies			5%
8482 30 00	- Spherical roller bearings			5%
8482 40 00	- Needle roller bearings			5%
8482 50 00	- Other cylindrical roller bearings			5%
8482 80 00	- Other, including combined ball/roller bearings			5%
	- Parts:			
8482 91 00	-- Balls, needles and rollers		5%	
8482 99 00	-- Other		5%	
<b>8483</b>	<b>Transmission shafts (including cam shafts and crank shafts) and cranks, bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):</b>			

HS Code	Description of Goods	Restriction Code	Rate of duty
8483 10 00	- Transmission shafts (including cam shafts and crank shafts) and cranks		5%
8483 20 00	- Bearing housings, incorporating ball or roller bearings		5%
8483 30 00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings		5%
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		5%
8483 50 00	- Flywheels and pulleys, including pulley blocks		5%
8483 60 00	- Clutches and shaft couplings (including universal joints)		5%
8483 90 00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts		5%
<b>8484</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 packings; 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		5%
8484 20 00	- Mechanical seals		5%
8484 90 00	- Other		5%
<b>8485</b>	<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:</b>		
8485 10 00	- Ships' or boats' propellers and blades therefor		5%
8485 90 00	- Other		5%

**CHAPTER 85**  
**ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF;**  
**SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS**  
**AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

**NOTES**

1. This Chapter does not cover:
  - a) electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads and other electrically warmed articles worn on or about the person;
  - b) articles of glass of heading 7011; or
  - c) electrically heated furniture of Chapter 94.
2. Headings 8501 to 8504 do not apply to goods described in heading 8511, 8512, 8540, 8541 or 8542. However, metal tank mercury arc rectifiers remain classified in heading 8504.
3. Heading 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
  - a) vacuum cleaners, including dry and wet vacuum cleaners, 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 8414), centrifugal clothes-driers (heading 8421), dish washing machines (heading 8422), household washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electro-thermic appliances (heading 8516).
4. For the purposes of heading 8534 "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 8542.
5. For the purposes of headings 8541 and 8542:
  - 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 and microassemblies" are:
    - a) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
    - b) hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, 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, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
    - c) microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.
6. Records, tapes and other media of heading 8523 or 8524 remain classified in those headings when presented with the apparatus for which they are intended.  
 This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.
7. For the purposes of heading 8548, "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 NOTES**

1. Subheadings 8519 92 00 and 8527 12 00 cover 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.
2. For the purposes of subheading 8542 10 00, the term "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8501</b>	<b>Electric motors and generators (excluding generating sets):</b>		
8501 10 00	- Motors of an output not exceeding 37.5 W <i>Not exceeding 12 W</i>	21	5%
8501 20 00	- Universal AC/DC motors of an output exceeding 37.5 W - Other DC motors; DC generators:		5%
8501 31 00	- - Of an output not exceeding 750 W		5%
8501 32 00	- - Of an output exceeding 750 W but not exceeding 75 kW		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
8501 33 00	-- Of an output exceeding 75 kW but not exceeding 375 kW		5%
8501 34 00	-- Of an output exceeding 375 kW		5%
8501 40 00	- Other AC motors, single-phase		5%
	- Other AC motors, multi-phase:		
8501 51 00	-- Of an output not exceeding 750 W		5%
8501 52 00	-- Of an output exceeding 750 W but not exceeding 75 kW		5%
8501 53 00	-- Of an output exceeding 75 kW		5%
	- AC generators (alternators):		
	<i>Not exceeding 1 000 kVA</i>	21	
8501 61 00	-- Of an output not exceeding 75 kVA		5%
8501 62 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA		5%
8501 63 00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA		5%
8501 64 00	-- Of an output exceeding 750 kVA		5%
<b>8502</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		5%
8502 12 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA		12%
8502 13 00	-- Of an output exceeding 375 kVA		12%
8502 20 00	- Generating sets with spark-ignition internal combustion piston engines		5%
	- Other generating sets:		
8502 31 00	-- Wind-powered		5%
8502 39 00	-- Other		5%
8502 40 00	- Electric rotary converters		5%
<b>8503 00 00</b>	<b>Parts suitable for use solely or principally with the machines of heading 8501 or 8502</b>		5%
<b>8504</b>	<b>Electrical transformers, static converters (for example, rectifiers) and inductors:</b>		
8504 10 00	- Ballasts for discharge lamps or tubes		5%
	<i>Not exceeding 5 kW</i>	21	
	- Liquid dielectric transformers:		
	<i>Not exceeding 5 kVA</i>	21	
8504 21 00	-- Having a power handling capacity not exceeding 650 kVA		12%
8504 22 00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA		12%
8504 23 00	-- Having a power handling capacity exceeding 10 000 kVA		5%
	- Other transformers:		
	<i>Not exceeding 5 kVA</i>	21	
8504 31 00	-- Having a power handling capacity not exceeding 1 kVA		5%
8504 32 00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA		5%
8504 33 00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA		12%
8504 34 00	-- Having a power handling capacity exceeding 500 kVA		12%
8504 40 00	- Static converters		5%
8504 50 00	- Other inductors		5%
8504 90 00	- Parts		5%
<b>8505</b>	<b>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:</b>		
	- Permanent magnets and articles intended to become permanent magnets after magnetization:		
8505 11 00	-- Of metal		5%
8505 19 00	-- Other		5%
8505 20 00	- Electro-magnetic couplings, clutches and brakes		5%
8505 30 00	- Electro-magnetic lifting heads		5%
8505 90 00	- Other, including parts		5%
<b>8506</b>	<b>Primary cells and primary batteries:</b>		
8506 10	- Manganese dioxide:		
8506 10 10	--- Dry cells for portable devices, of a voltage of 1.5 V or more	21	20% or SAR 2.5/kg net
8506 10 90	--- Other	21	5%
8506 30	- Mercuric oxide:		
8506 30 10	--- Dry cells for portable devices, of a voltage of 1.5 V or more	21	20% or SAR 2.5/kg net
8506 30 90	--- Other	21	5%
8506 40	- Silver oxide:		
8506 40 10	--- Dry cells for portable devices, of a voltage of 1.5 V or more	21	20% or SAR 2.5/kg net
8506 40 90	--- Other	21	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
8506 50	- Lithium:		
8506 50 10	- - - Dry cells for portable devices, of a voltage of 1.5 V or more	21	20% or SAR 2.5/kg net
8506 50 90	- - - Other	21	5%
8506 60	- Air-zinc:		
8506 60 10	- - - Dry cells for portable devices, of a voltage of 1.5 V or more	21	20% or SAR 2.5/kg net
8506 60 90	- - - Other	21	5%
8506 80	- Other primary cells and primary batteries:		
8506 80 10	- - - Dry cells for portable devices, of a voltage of 1.5 V or more	21	20% or SAR 2.5/kg net
8506 80 90	- - - Other	21	5%
8506 90 00	- Parts		5%
<b>8507</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		12%
8507 20 00	- Other lead-acid accumulators		5%
8507 30 00	- Nickel-cadmium		5%
8507 40 00	- Nickel-iron		5%
8507 80 00	- Other accumulators		5%
8507 90 00	- Parts		5%
<b>[8508]</b>			
<b>8509</b>	<b>Electro-mechanical domestic appliances, with self-contained electric motor:</b>		
8509 10 00	- Vacuum cleaners, including dry and wet vacuum cleaners	21	5%
8509 20 00	- Floor polishers	21	5%
8509 30 00	- Kitchen waste disposers		5%
8509 40 00	- Food grinders and mixers; fruit or vegetable juice extractors	21	5%
8509 80	- Other appliances:		
8509 80 10	- - - Peelers, chippers, cutters, etc., for potatoes		5%
8509 80 20	- - - Slicers of all kinds (e.g., for meat, sausages, bacon, cheese, bread, fruit or vegetables)	21	5%
8509 80 30	- - - Knife sharpeners or cleaners		5%
8509 80 40	- - - Electric tooth brushes		5%
8509 80 90	- - - Other		5%
8509 90 00	- Parts		5%
<b>8510</b>	<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:</b>		
8510 10 00	- Shavers	21	5%
8510 20 00	- Hair clippers	21	5%
8510 30 00	- Hair-removing appliances		5%
8510 90 00	- Parts		5%
<b>8511</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		5%
8511 20 00	- Ignition magnetos; magneto-dynamos; magnetic flywheels		5%
8511 30 00	- Distributors; ignition coils		5%
8511 40 00	- Starter motors and dual purpose starter-generators		5%
8511 50 00	- Other generators		5%
8511 80 00	- Other equipment		5%
8511 90 00	- Parts		5%
<b>8512</b>	<b>Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:</b>		
8512 10 00	- Lighting or visual signalling equipment of a kind used on bicycles		5%
8512 20 00	- Other lighting or visual signalling equipment		5%
8512 30 00	- Sound signalling equipment		5%
8512 40 00	- Windscreen wipers, defrosters and demisters		5%
8512 90 00	- Parts		5%
<b>8513</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 8512:</b>		
8513 10 00	- Lamps		5%
8513 90 00	- Parts		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8514</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		5%
8514 20 00	- Furnaces and ovens functioning by induction or dielectric loss		5%
8514 30 00	- Other furnaces and ovens		5%
8514 40 00	- Other equipment for the heat treatment of materials by induction or dielectric loss		5%
8514 90 00	- Parts		5%
<b>8515</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 irons and guns		5%
8515 19 00	-- Other		5%
	- Machines and apparatus for resistance welding of metal:		
8515 21 00	-- Fully or partly automatic		5%
8515 29 00	-- Other		5%
	- Machines and apparatus for arc (including plasma arc) welding of metals:		
8515 31 00	-- Fully or partly automatic		5%
8515 39 00	-- Other		5%
8515 80 00	- Other machines and apparatus		5%
8515 90 00	- Parts		5%
<b>8516</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 driers, hair curlers, curling tong heaters) and hand driers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545:</b>		
8516 10 00	- Electric instantaneous or storage water heaters and immersion heaters	12, 21	20%
	- Electric space heating apparatus and electric soil heating apparatus:		
8516 21 00	-- Storage heating radiators		5%
8516 29	-- Other:		
8516 29 10	--- Electric space heating apparatus of the household type <i>Not exceeding 5 kW</i>	21	5%
8516 29 90	--- Other		5%
	- Electro-thermic hair-dressing or hand-drying apparatus:		
8516 31 00	-- Hair driers	21	5%
8516 32 00	-- Other hair-dressing apparatus	21	5%
8516 33 00	-- Hand-drying apparatus		5%
8516 40 00	- Electric smoothing irons	21	5%
8516 50 00	- Microwave ovens	21	5%
8516 60 00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	21	5%
	- Other electro-thermic appliances:		
8516 71 00	-- Coffee or tea makers	21	5%
8516 72 00	-- Toasters	21	5%
8516 79	-- Other:		
8516 79 10	--- Coffee roasting appliances or popcorn cookers	21	5%
8516 79 20	--- Electric steamers		5%
8516 79 90	--- Other	21	5%
8516 80 00	- Electric heating resistors		5%
8516 90 00	- Parts		5%
<b>8517</b>	<b>Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones:</b>		
	- Telephone sets; videophones:		
8517 11 00	-- Line telephone sets with cordless handsets	12, 21	5%
8517 19	-- Other:		
8517 19 10	--- Line telephone sets with corded handsets		5%
8517 19 90	--- Other		5%
	- Facsimile machines and teleprinters:		
8517 21 00	-- Facsimile machines		5%
8517 22	-- Teleprinters:		
8517 22 10	--- Telex machines		5%
8517 22 90	--- Other		5%
8517 30 00	- Telephonic or telegraphic switching apparatus	21	5%
8517 50 00	- Other apparatus, for carrier-current line systems or for digital line systems		5%
8517 80 00	- Other apparatus		5%
8517 90	- Parts:		
8517 90 10	--- Parts for use with the machines of this heading or with those of headings 8525 to 8528		5%
8517 90 90	--- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8518</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 therefor	21	5%
	- Loudspeakers, whether or not mounted in their enclosures:		
8518 21 00	-- Single loudspeakers, mounted in their enclosures	21	5%
8518 22 00	-- Multiple loudspeakers, mounted in the same enclosure	21	5%
8518 29 00	-- Other	21	5%
8518 30 00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	21	5%
8518 40 00	- Audio-frequency electric amplifiers	21	5%
8518 50 00	- Electric sound amplifier sets	21	5%
8518 90 00	- Parts		5%
<b>8519</b>	<b>Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:</b>		
8519 10 00	- Coin- or disc-operated record-players		5%
	- Other record-players:		
8519 21 00	-- Without loudspeaker		5%
8519 29 00	-- Other		5%
	- Turntables (record-decks):		
8519 31 00	-- With automatic record changing mechanism		5%
8519 39 00	-- Other		5%
8519 40 00	- Transcribing machines		5%
	- Other sound reproducing apparatus:		
8519 92 00	-- Pocket-size cassette-players	21	5%
8519 93 00	-- Other, cassette-type	21	5%
8519 99 00	-- Other		5%
<b>8520</b>	<b>Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device:</b>		
8520 10 00	- Dictating machines not capable of operating without an external source of power		5%
8520 20 00	- Telephone answering machines		5%
	- Other magnetic tape recorders incorporating sound reproducing apparatus:		
8520 32 00	-- Digital audio type		5%
8520 33 00	-- Other, cassette-type		5%
8520 39 00	-- Other		5%
8520 90 00	- Other		5%
<b>8521</b>	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner:</b>		
8521 10 00	- Magnetic tape-type	21	5%
8521 90 00	- Other	21	5%
<b>8522</b>	<b>Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521:</b>		
8522 10 00	- Pick-up cartridges		5%
8522 90 00	- Other		5%
<b>8523</b>	<b>Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37:</b>		
	- Magnetic tapes:		
8523 11	-- Of a width not exceeding 4 mm:		
8523 11 10	--- For sound recording		12%
8523 11 20	--- For video recording		12%
8523 11 30	--- For program and data recording		5%
8523 11 90	--- Other		5%
8523 12	-- Of a width exceeding 4 mm but not exceeding 6.5 mm:		
8523 12 10	--- For sound recording		12%
8523 12 20	--- For video recording		12%
8523 12 30	--- For program and data recording		5%
8523 12 90	--- Other		5%
8523 13	-- Of a width exceeding 6.5 mm:		
8523 13 10	--- For sound recording		12%
8523 13 20	--- For video recording		12%
8523 13 30	--- For program and data recording		5%
8523 13 90	--- Other		5%
8523 20	- Magnetic discs:		
8523 20 10	--- For program and data recording		5%
8523 20 90	--- Other		5%
8523 30 00	- Cards incorporating a magnetic stripe		5%
8523 90	- Other:		
8523 90 10	--- For sound recording		5%
8523 90 20	--- For video recording		5%
8523 90 30	--- For program and data recording		12%
8523 90 90	--- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8524</b>	<b>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</b>		
8524 10 00	- Gramophone records	15	5%
	- Discs for laser reading systems:		
8524 31 00	-- For reproducing phenomena other than sound or image	15	5%
8524 32 00	-- For reproducing sound only	15	5%
8524 39 00	-- Other	15	5%
8524 40 00	- Magnetic tapes for reproducing phenomena other than sound or image	15	5%
	- Other magnetic tapes:		
8524 51	-- Of a width not exceeding 4 mm:		
8524 51 10	--- For reproducing sound	15	5%
8524 51 20	--- For reproducing images	15	5%
8524 51 30	--- For reproducing programs or data	15	5%
8524 51 90	--- Other	15	5%
8524 52	-- Of a width exceeding 4 mm but not exceeding 6.5 mm:		
8524 52 10	--- For reproducing sound	15	5%
8524 52 20	--- For reproducing images	15	5%
8524 52 30	--- For reproducing programs or data	15	5%
8524 52 90	--- Other	15	5%
8524 53	-- Of a width exceeding 6.5 mm:		
8524 53 10	--- For reproducing sound	15	5%
8524 53 20	--- For reproducing images	15	5%
8524 53 30	--- For reproducing programs or data	15	5%
8524 53 90	--- Other	15	5%
8524 60 00	- Cards incorporating a magnetic stripe	15	5%
	- Other:		
8524 91 00	-- For reproducing phenomena other than sound or image		5%
8524 99	-- Other:		
8524 99 10	--- For reproducing sound	15	5%
8524 99 20	--- For reproducing images	15	5%
8524 99 30	--- For reproducing programs or data	15	5%
8524 99 90	--- Other	15	5%
<b>8525</b>	<b>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras:</b>		
8525 10	- Transmission apparatus:		
8525 10 10	--- Radio transmitters for simultaneous interpretation at multilingual conferences		5%
8525 10 20	--- Automatic transmitters for distress signals from ships, aircraft, etc.		5%
8525 10 30	--- Cordless microphones with small metal aerials	21	5%
8525 10 90	--- Other	21	5%
8525 20	- Transmission apparatus incorporating reception apparatus:		
	--- Portable radio-telephones, battery operated, of the "walkie-talkie" type:		
8525 20 11	---- For military purposes	23	5%
8525 20 19	---- Other	13.4	5%
8525 20 20	--- Facsimile radio-telegraphic apparatus for transmitting copies of documents, newspapers, plans, messages, etc.	13.4	5%
8525 20 30	--- Transmitters or transmitter/receivers of telemetric signals	13.4	5%
8525 20 40	--- Radio-telephony or radio-telegraphy apparatus	25	5%
8525 20 50	--- Radio-broadcasting transmission apparatus incorporating reception apparatus	25	5%
8525 20 60	--- Television transmission apparatus incorporating reception apparatus	25	5%
8525 20 70	--- Transmission apparatus incorporating reception apparatus for mobile (cellular) telephones		5%
8525 20 90	--- Other	25	5%
8525 30 00	- Television cameras		5%
8525 40 00	- Still image video cameras and other video camera recorders		5%
<b>8526</b>	<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:</b>		
8526 10 00	- Radar apparatus	26	5%
	- Other:		
8526 91 00	-- Radio navigational aid apparatus	26	5%
8526 92 00	-- Radio remote control apparatus	26	5%
<b>8527</b>	<b>Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:</b>		
	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527 12 00	-- Pocket-size radio cassette-players	12	5%
8527 13 00	-- Other apparatus combined with sound recording or reproducing apparatus	12	5%
8527 19 00	-- Other	12	5%

HS Code	Description of Goods	Restriction Code	Rate of duty
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527 21 00	-- Combined with sound recording or reproducing apparatus	21	5%
8527 29 00	-- Other	21	5%
	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527 31 00	-- Combined with sound recording or reproducing apparatus	21	5%
8527 32 00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	21	5%
8527 39 00	-- Other	21	5%
8527 90	- Other apparatus:		
8527 90 10	--- Automatic paging apparatus (pagers)		5%
8527 90 90	--- Other		5%
<b>8528</b>	<b>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors</b>		
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
8528 12	-- Colour:		
8528 12 10	--- Television receivers of a kind used in the home (table models, etc.)	21	5%
	--- Other:		
8528 12 91	---- Receivers		5%
8528 12 99	---- Other		5%
8528 13	-- Black and white or other monochrome:		
8528 13 10	--- Television receivers of a kind used in the home (table models, etc.)	21	5%
8528 13 90	--- Other	21	5%
	- Video monitors:		
8528 21 00	-- Colour		5%
8528 22 00	-- Black and white or other monochrome		5%
8528 30 00	- Video projectors		5%
<b>8529</b>	<b>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</b>		
8529 10 00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith		5%
8529 90 00	- Other		5%
<b>8530</b>	<b>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608):</b>		
8530 10 00	- Equipment for railways or tramways		5%
8530 80 00	- Other equipment		5%
8530 90 00	- Parts		5%
<b>8531</b>	<b>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530:</b>		
8531 10 00	- Burglar or fire alarms and similar apparatus	13.2	5%
8531 20 00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	21	5%
8531 80	- Other apparatus:		
8531 80 10	--- Electric bells, buzzers, door chimes, etc.	21	5%
8531 80 90	--- Other	21	5%
8531 90 00	- Parts		5%
<b>8532</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)		5%
	- Other fixed capacitors:		5%
8532 21 00	-- Tantalum		5%
8532 22 00	-- Aluminium electrolytic		5%
8532 23 00	-- Ceramic dielectric, single layer		5%
8532 24 00	-- Ceramic dielectric, multilayer		5%
8532 25 00	-- Dielectric of paper or plastics		5%
8532 29 00	-- Other		5%
8532 30 00	- Variable or adjustable (pre-set) capacitors		5%
8532 90 00	- Parts		5%
<b>8533</b>	<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors:</b>		
8533 10 00	- Fixed carbon resistors, composition or film types		5%
	- Other fixed resistors:		
8533 21 00	-- For a power handling capacity not exceeding 20 W		5%
8533 29 00	-- Other		5%
	- Wirewound variable resistors, including rheostats and potentiometers:		
8533 31 00	-- For a power handling capacity not exceeding 20 W		5%
8533 39 00	-- Other		5%
8533 40 00	- Other variable resistors, including rheostats and potentiometers		5%
8533 90 00	- Parts		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8534 00 00</b>	<b>Printed circuits</b>		5%
<b>8535</b>	<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1 000 volts:</b>		
8535 10 00	- Fuses		5%
	- Automatic circuit breakers:		
8535 21 00	-- For a voltage of less than 72.5 kV		5%
8535 29 00	-- Other		5%
8535 30 00	- Isolating switches and make-and-break switches		12%
8535 40 00	- Lightning arresters, voltage limiters and surge suppressors		5%
8535 90 00	- Other		5%
<b>8536</b>	<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 volts:</b>		
8536 10 00	- Fuses	12, 21	5%
8536 20 00	- Automatic circuit breakers	21	12%
8536 30 00	- Other apparatus for protecting electrical circuits		5%
	- Relays:		
8536 41 00	-- For a voltage not exceeding 60 V		5%
8536 49 00	-- Other		5%
8536 50 00	- Other switches	21	5%
	- Lamp-holders, plugs and sockets:		
8536 61 00	-- Lamp-holders	21	12%
8536 69 00	-- Other		5%
8536 90 00	- Other apparatus		5%
<b>8537</b>	<b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, 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 8517:</b>		
8537 10 00	- For a voltage not exceeding 1 000 V		12%
8537 20 00	- For a voltage exceeding 1 000 V		12%
<b>8538</b>	<b>Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537:</b>		
8538 10 00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus		5%
8538 90 00	- Other		5%
<b>8539</b>	<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:</b>		
8539 10 00	- Sealed beam lamp units		5%
	- Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539 21 00	-- Tungsten halogen	21	5%
8539 22 00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V		5%
8539 29 00	-- Other		5%
	- Discharge lamps, other than ultra-violet lamps:		
8539 31 00	-- Fluorescent, hot cathode	21	5%
8539 32 00	-- Mercury or sodium vapour lamps; metal halide lamps		5%
8539 39 00	-- Other		5%
	- Ultra-violet or infra-red lamps; arc-lamps:		
8539 41 00	-- Arc-lamps		5%
8539 49 00	-- Other		5%
8539 90 00	- Parts		5%
<b>8540</b>	<b>Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):</b>		
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540 11 00	-- Colour		5%
8540 12 00	-- Black and white or other monochrome		5%
8540 20 00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes		5%
8540 40 00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm		5%
8540 50 00	- Data/graphic display tubes, black and white or other monochrome		5%
8540 60 00	- Other cathode-ray tubes		5%
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540 71 00	-- Magnetrons		5%
8540 72 00	-- Klystrons		5%
8540 79 00	-- Other		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
8540 81 00	- Other valves and tubes: -- Receiver or amplifier valves and tubes		5%
8540 89 00	-- Other		5%
	- Parts:		
8540 91 00	-- Of cathode-ray tubes		5%
8540 99 00	-- Other		5%
<b>8541</b>	<b>Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:</b>		
8541 10 00	- Diodes, other than photosensitive or light emitting diodes		5%
	- Transistors, other than photosensitive transistors:		
8541 21 00	-- With a dissipation rate of less than 1 W		5%
8541 29 00	-- Other		5%
8541 30 00	- Thyristors, diacs and triacs, other than photosensitive devices		5%
8541 40 00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes		5%
8541 50 00	- Other semiconductor devices		5%
8541 60 00	- Mounted piezo-electric crystals		5%
8541 90 00	- Parts		5%
<b>8542</b>	<b>Electronic integrated circuits and microassemblies:</b>		
8542 10 00	- Cards incorporating an electronic integrated circuit ("Smart" cards)		5%
	- Monolithic integrated circuits:		
8542 21 00	-- Digital		5%
8542 29 00	-- Other		5%
8542 60 00	- Hybrid integrated circuits		5%
8542 70 00	- Electronic microassemblies		5%
8542 90 00	- Parts		5%
<b>8543</b>	<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:</b>		
	- Particle accelerators:		
8543 11 00	-- Ion implanters for doping semiconductor materials		5%
8543 19 00	-- Other		5%
8543 20 00	- Signal generators		5%
8543 30 00	- Machines and apparatus for electroplating, electrolysis or electrophoresis		5%
8543 40 00	- Electric fence energizers		5%
	- Other machines and apparatus:		
8543 81 00	-- Proximity cards and tags		5%
8543 89	-- Other:		
8543 89 10	--- Mixing units used in sound recording		5%
8543 89 20	--- Mine and metal detectors		5%
8543 89 30	--- Electrical mine detonators		5%
8543 89 40	--- Insect lamps		5%
8543 89 90	--- Other		5%
8543 90 00	- Parts		5%
<b>8544</b>	<b>Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:</b>		
	- Winding wire:		
8544 11 00	-- Of copper	12	5%
8544 19 00	-- Other	12	5%
8544 20	- Co-axial cable and other co-axial electric conductors:		
8544 20 10	--- Of a cross-section exceeding 10 mm and for a voltage exceeding 300 V	12	20%
8544 20 20	--- Telephone or telegraph cables with 10 or more pairs		12%
8544 20 30	--- Telephone or telegraph cables with less than 10 pairs		12%
8544 20 90	--- Other		12%
8544 30 00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships		5%
	- Other electric conductors, for a voltage not exceeding 80 V:		
8544 41 00	-- Fitted with connectors	12	12%
8544 49 00	-- Other	12	12%
	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:		
8544 51	-- Fitted with connectors:		
8544 51 10	--- Of a cross-section exceeding 10 mm and for a voltage exceeding 300 V	12	20%
8544 51 20	--- Of a cross-section not exceeding 10 mm	12	12%
8544 51 30	--- Telephone or telegraph cables with 10 or more pairs		12%
8544 51 40	--- Telephone or telegraph cables with less than 10 pairs		12%
8544 51 90	--- Other		12%
8544 59	-- Other:		
8544 59 10	--- Of a cross-section exceeding 10 mm and for a voltage exceeding 300 V	12	20%
8544 59 20	--- Of a cross-section not exceeding 10 mm	12	12%
8544 59 30	--- Telephone and telegraph cables with 10 or more pairs		12%
8544 59 40	--- Telephone and telegraph cables with less than 10 pairs		12%
8544 59 90	--- Other		12%

HS Code	Description of Goods	Restriction Code	Rate of duty
8544 60	- Other electric conductors, for a voltage exceeding 1 000 V:		
8544 60 10	- - - Of a cross-section exceeding 10 mm		20%
8544 60 20	- - - Of a cross-section not exceeding 10 mm		12%
8544 60 30	- - - Telephone and telegraph cables with 10 or more pairs		12%
8544 60 90	- - - Other		12%
8544 70 00	- Optical fibre cables		12%
<b>8545</b>	<b>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes:</b>		
	- Electrodes:		
8545 11 00	- - Of a kind used for furnaces		5%
8545 19 00	- - Other		5%
8545 20 00	- Brushes		5%
8545 90 00	- Other		5%
<b>8546</b>	<b>Electrical insulators of any material:</b>		
8546 10 00	- Of glass		5%
8546 20 00	- Of ceramics		5%
8546 90 00	- Other		5%
<b>8547</b>	<b>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:</b>		
8547 10 00	- Insulating fittings of ceramics		5%
8547 20 00	- Insulating fittings of plastics		5%
8547 90 00	- Other		5%
<b>8548</b>	<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		20%
8548 90 00	- Other		5%

## SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

### NOTES

1. This Section does not cover articles of heading 9501, 9503 or 9508, or bobsleighs, toboggans or the like of heading 9506.
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 8484) or other articles of vulcanized rubber other than hard rubber (heading 4016);
  - 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 8306;
  - e) machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;
  - 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 9405; or
  - l) brushes of a kind used as parts of vehicles (heading 9603).
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 AND 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 4406 or 6810);
  - b) railway or tramway track construction material of iron or steel of heading 7302; or
  - c) electrical signalling, safety or traffic control equipment of heading 8530.
2. Heading 8607 applies, *inter alia*, to:
  - a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - b) frames, underframes, bogies and bissel-bogies;
  - c) axle boxes; brake gear;
  - d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - e) coachwork.
3. Subject to the provisions of Note 1 above, heading 8608 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.

HS Code	Description of Goods	Rate of duty
<b>8601</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	5%
8601 20 00	- Powered by electric accumulators	5%
<b>8602</b>	<b>Other rail locomotives; locomotive tenders:</b>	
8602 10 00	- Diesel-electric locomotives	5%
8602 90 00	- Other	5%
<b>8603</b>	<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604:</b>	
8603 10 00	- Powered from an external source of electricity	5%
8603 90 00	- Other	5%
<b>8604 00 00</b>	<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>	5%
<b>8605 00 00</b>	<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 8604)</b>	5%
<b>8606</b>	<b>Railway or tramway goods vans and wagons, not self-propelled:</b>	
8606 10 00	- Tank wagons and the like	5%
8606 20 00	- Insulated or refrigerated vans and wagons, other than those of subheading 8606 10 00	5%
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 8606 10 00 or 8606 20 00	5%
	- Other:	
8606 91 00	-- Covered and closed	5%
8606 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	5%
8606 99 00	-- Other	5%
<b>8607</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	5%
8607 12 00	-- Other bogies and bissel-bogies	5%
8607 19 00	-- Other, including parts	5%
	- Brakes and parts thereof:	
8607 21 00	-- Air brakes and parts thereof	5%
8607 29 00	-- Other	5%
8607 30 00	- Hooks and other coupling devices, buffers, and parts thereof	5%
	- Other:	
8607 91 00	-- Of locomotives	5%
8607 99 00	-- Other	5%
<b>8608 00 00</b>	<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing</b>	5%
<b>8609 00 00</b>	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport</b>	5%

**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, fertilizers or other goods.  
Machines and working tools designed for fitting to tractors of heading 8701 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 8702 to 8704, and not in heading 8706.
4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9501.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8701</b>	<b>Tractors (other than tractors of heading 8709):</b>		
8701 10 00	- Pedestrian controlled tractors		5%
8701 20 00	- Road tractors for semi-trailers		12%
8701 30 00	- Track-laying tractors		5%
8701 90 00	- Other		5%
<b>8702</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>		
8702 10 00	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)		5%
8702 90 00	- Other		5%
<b>8703</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars:</b>		
8703 10 00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles		5%
8703 21	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine: -- Of a cylinder capacity not exceeding 1 000 cc:		
	--- Motor cars:		
8703 21 11	---- New models		5%
8703 21 12	---- 1 year old models		5%
	--- Jeeps:		
8703 21 31	---- New models		5%
8703 21 32	---- 1 year old models		5%
8703 21 50	--- Specialized transport vehicles such as ambulances, police cars, prison vans and hearses		5%
8703 21 60	--- Motor homes and similar vehicles		5%
8703 21 70	--- Lightweight three-wheeled vehicles of simple construction		5%
8703 21 80	--- Motor cars specially adapted for manual operation for use by the handicapped		5%
8703 21 90	--- Other		5%
8703 22	-- Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc: --- Motor cars:		
8703 22 11	---- New models		5%
8703 22 12	---- 1 year old models		5%
8703 22	--- Jeeps:		
8703 22 31	---- New models		5%
8703 22 32	---- 1 year old models		5%
8703 22 50	--- Specialized transport vehicles such as ambulances, police cars, prison vans and hearses		5%
8703 22 60	--- Motor-homes and similar vehicles		5%
8703 22 70	--- Lightweight three-wheeled vehicles of simple construction		5%
8703 22 80	--- Motor cars specially adapted for manual operation for use by the handicapped		5%
8703 22 90	--- Other		5%
8703 23	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc: --- Motor cars:		
8703 23 11	---- New models		5%
8703 23 12	---- 1 year old models		5%
	--- Jeeps:		
8703 23 31	---- New models		5%
8703 23 32	---- 1 year old models		5%
8703 23 50	--- Specialized transport vehicles such as ambulances, police cars, prison vans and hearses		5%
8703 23 60	--- Motor-homes and similar vehicles		5%
8703 23 70	--- Lightweight three-wheeled vehicles of simple construction		5%
8703 23 80	--- Motor cars specially adapted for manual operation for use by the handicapped		5%
8703 23 90	--- Other		5%
8703 24	-- Of a cylinder capacity exceeding 3 000 cc: --- Motor cars:		
8703 24 11	---- New models		5%
8703 24 12	---- 1 year old models		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
8703 24 31	--- Jeeps: ---- New models		5%
8703 24 32	---- 1 year old models		5%
8703 24 50	--- Specialized transport vehicles such as ambulances, police cars, prison vans and hearses		5%
8703 24 60	--- Motor-homes and similar vehicles		5%
8703 24 70	--- Motor cars specially adapted for manual operation for use by the handicapped		5%
8703 24 90	--- Other - Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		5%
8703 31 00	-- Of a cylinder capacity not exceeding 1 500 cc		5%
8703 32 00	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc		5%
8703 33 00	-- Of a cylinder capacity exceeding 2 500 cc		5%
8703 90 00	- Other		5%
<b>8704</b>	<b>Motor vehicles for the transport of goods:</b>		
8704 10 00	- Dumpers designed for off-highway use - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		5%
8704 21	-- g.v.w. not exceeding 5 tonnes		
8704 21 10	--- Single- or twin-cabin pickups --- Light transport trucks (Dyna trucks, half-lorries and similar vehicles), whether or not fitted with tipping bodies:		5%
8704 21 21	---- Chassis fitted with cabs		12%
8704 21 22	---- Bodies mounted on chassis --- Tankers:		20%
8704 21 31	---- Chassis fitted with cabs		12%
8704 21 32	---- Bodies mounted on chassis --- Refuse collectors, whether or not with loading, compressing, damping, etc., devices:		20%
8704 21 41	---- Chassis fitted with cabs		12%
8704 21 42	---- Bodies mounted on chassis		20%
8704 21 50	--- Other chassis fitted with cabs		12%
8704 21 60	--- Refrigerated or insulated lorries		5%
8704 21 90	--- Other		5%
8704 22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes --- Ordinary lorries:		
8704 22 11	---- Chassis fitted with cabs		12%
8704 22 12	---- Bodies mounted on chassis --- Tipping lorries:		20%
8704 22 21	---- Chassis fitted with cabs		12%
8704 22 22	---- Bodies mounted on chassis --- Tankers:		20%
8704 22 31	---- Chassis fitted with cabs		12%
8704 22 32	---- Bodies mounted on chassis --- Refuse collectors, whether or not with loading, compressing, damping, etc., devices:		20%
8704 22 41	---- Chassis fitted with cabs		12%
8704 22 42	---- Bodies mounted on chassis		20%
8704 22 50	--- Shuttle cars		5%
8704 22 60	--- Self-loading vehicles equipped with winches, elevating devices, etc., but designed essentially for transport purposes		5%
8704 22 70	--- Lorries specially constructed for the transport of fresh concrete and multi-floored lorries for the transport of acid in carboys, cylinders of butane, etc.		5%
8704 22 80	--- Other chassis fitted with cabs --- Other:		12%
8704 22 91	---- Refrigerated or insulated lorries		5%
8704 22 99	---- Other		5%
8704 23	-- g.v.w. exceeding 20 tonnes --- Ordinary lorries:		
8704 23 11	---- Chassis fitted with cabs		12%
8704 23 12	---- Bodies mounted on chassis --- Tipping lorries:		20%
8704 23 21	---- Chassis fitted with cabs		12%
8704 23 22	---- Bodies mounted on chassis --- Tankers:		20%
8704 23 31	---- Chassis fitted with cabs		12%
8704 23 32	---- Bodies mounted on chassis --- Refuse collectors, whether or not with loading, compressing, damping, etc., devices:		20%
8704 23 41	---- Chassis fitted with cabs		12%
8704 23 42	---- Bodies mounted on chassis		20%
8704 23 50	--- Self-loading vehicles equipped with winches, elevating devices, etc., but designed essentially for transport purposes		5%
8704 23 60	--- Lorries specially constructed for the transport of fresh concrete		5%
8704 23 70	--- Multi-floored lorries for the transport of acid in carboys, cylinders of butane, etc.		5%
8704 23 80	--- Other chassis fitted with cabs		12%

HS Code	Description of Goods	Restriction Code	Rate of duty
8704 23 91	--- Other:		
8704 23 99	---- Mail vans		5%
	---- Other		5%
	- Other, with spark-ignition internal combustion piston engine:		
8704 31	-- g.v.w. not exceeding 5 tonnes:		
8704 31 10	--- Single-cabin pickups		5%
8704 31 20	--- Twin-cabin pickups		5%
	--- Light transport trucks (Dyna trucks, half-lorries and similar vehicles), not fitted with tipping bodies:		
8704 31 31	---- Chassis fitted with cabs		12%
8704 31 32	---- Bodies mounted on chassis		20%
	--- Light transport trucks (Dyna trucks, half-lorries and similar vehicles), fitted with tipping bodies:		
8704 31 41	---- Chassis fitted with cabs		12%
8704 31 42	---- Bodies mounted on chassis		20%
	--- Tankers:		
8704 31 51	---- Chassis fitted with cabs		12%
8704 31 52	---- Bodies mounted on chassis		20%
	--- Refuse collectors, whether or not with loading, compressing, damping, etc., devices:		
8704 31 61	---- Chassis fitted with cabs		12%
8704 31 62	---- Bodies mounted on chassis		20%
8704 31 70	--- Other chassis fitted with cabs		12%
8704 31 80	--- Refrigerated or insulated lorries		5%
8704 31 90	--- Other		5%
8704 32	-- g.v.w. exceeding 5 tonnes:		
	--- Ordinary lorries, tipping lorries and tankers:		
8704 32 11	---- Chassis fitted with cabs		12%
8704 32 12	---- Bodies mounted on chassis		20%
	--- Refuse collectors, whether or not with loading, compressing, damping, etc., devices:		
8704 32 21	---- Chassis fitted with cabs		12%
8704 32 22	---- Bodies mounted on chassis		20%
8704 32 90	--- Other		5%
8704 90 00	- Other		5%
<b>8705</b>	<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):</b>		
8705 10 00	- Crane lorries		5%
8705 20 00	- Mobile drilling derricks		5%
8705 30 00	- Fire fighting vehicles		5%
8705 40 00	- Concrete-mixer lorries		5%
8705 90	- Other:		
8705 90 10	--- Motor breakdown lorries and mobile workshops		5%
8705 90 20	--- Lorries fitted with ladders or elevator platforms for the maintenance of overhead cables, street lighting etc.		5%
8705 90 30	--- Lorries used for cleansing streets, gutters, airfield runways, etc.		5%
8705 90 40	--- Spraying lorries of all kinds		5%
8705 90 50	--- Lorries fitted with stacking mechanisms		5%
8705 90 60	--- Mobile electric generator sets		5%
8705 90 70	--- Mobile radiological units		5%
8705 90 80	--- Mobile clinics (medical or dental), with operating theatre		5%
	--- Other:		
8705 90 91	---- Searchlight lorries, consisting of a searchlight mounted on a vehicle		5%
8705 90 92	---- Outside broadcasting vans; telegraph, telephone and radar vehicles		5%
8705 90 93	---- Mobile bakeries, fully equipped (kneader, oven, etc.); field kitchens		5%
8705 90 94	---- Motor pump vehicles		5%
8705 90 99	---- Other		5%
<b>8706 00 00</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705</b>		5%
<b>8707</b>	<b>Bodies (including cabs), for the motor vehicles of headings 8701 to 8705:</b>		
8707 10 00	- For the vehicles of heading 8703		20%
8707 90	- Other:		
8707 90 10	--- For the tractors of heading 8701		5%
8707 90 20	--- For the vehicles of heading 8702		20%
	--- For the vehicles of heading 8704:		
8707 90 31	---- For pickups		20%
8707 90 32	---- For light transport trucks (Dyna trucks, half-lorries and the like)		20%
8707 90 33	---- For refuse collectors		20%
8707 90 34	---- For ordinary lorries		20%
8707 90 35	---- Tipping bodies for tipping lorries		20%
8707 90 36	---- For refrigerated or insulated lorries		20%
8707 90 39	---- Other		20%
8707 90 90	--- Other		20%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8708</b>	<b>Parts and accessories of the motor vehicles of headings 8701 to 8705:</b>		
8708 10 00	- Bumpers and parts thereof		5%
	- Other parts and accessories of bodies (including cabs):		
8708 21 00	-- Safety seat belts		5%
8708 29	-- Other:		
8708 29 10	--- Exterior luggage racks		5%
8708 29 90	--- Other		5%
	- Brakes and servo-brakes and parts thereof:		
8708 31 00	-- Mounted brake linings		12%
8708 39 00	-- Other		12%
8708 40 00	- Gear boxes		5%
8708 50 00	- Drive-axles with differential, whether or not provided with other transmission components		5%
8708 60 00	- Non-driving axles and parts thereof		12%
8708 70 00	- Road wheels and parts and accessories thereof		5%
8708 80 00	- Suspension shock-absorbers		5%
	- Other parts and accessories:		
8708 91 00	-- Radiators		12%
8708 92 00	-- Silencers and exhaust pipes		12%
8708 93 00	-- Clutches and parts thereof		5%
8708 94 00	-- Steering wheels, steering columns and steering boxes		5%
8708 99 00	-- Other		5%
<b>8709</b>	<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		5%
8709 19 00	-- Other		5%
8709 90 00	- Parts		5%
<b>8710 00 00</b>	<b>Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles</b>	23	5%
<b>8711</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</b>		
8711 10 00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc		5%
8711 20 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		5%
8711 30 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc		5%
8711 40 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		5%
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc		5%
8711 90 00	- Other		5%
<b>8712 00</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorized:</b>		
8712 00 10	--- Bicycles, including children's bicycles		5%
8712 00 20	--- Bicycles specially constructed for the disabled		5%
8712 00 90	--- Other		5%
<b>8713</b>	<b>Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled:</b>		
8713 10 00	- Not mechanically propelled		Free
8713 90 00	- Other		Free
<b>8714</b>	<b>Parts and accessories of vehicles of headings 8711 to 8713:</b>		
	- Of motorcycles (including mopeds):		
8714 11 00	-- Saddles		5%
8714 19 00	-- Other		5%
8714 20 00	- Of carriages for disabled persons		Free
	- Other:		
8714 91 00	-- Frames and forks, and parts thereof		5%
8714 92 00	-- Wheel rims and spokes		5%
8714 93 00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		5%
8714 94 00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof		5%
8714 95 00	-- Saddles		5%
8714 96 00	-- Pedals and crank-gear, and parts thereof		5%
8714 99 00	-- Other		5%
<b>8715 00</b>	<b>Baby carriages and parts thereof:</b>		
8715 00 10	--- Baby carriages		5%
8715 00 90	--- Parts		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8716</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		5%
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		5%
	- Other trailers and semi-trailers for the transport of goods:		
8716 31 00	-- Tanker trailers and tanker semi-trailers		5%
8716 39	-- Other		
8716 39 10	--- Trailers for public works, whether or not tipping		5%
8716 39 20	--- Refrigerated or insulated trailers for the transport of perishable goods		5%
8716 39 30	--- Removal trailers		5%
8716 39 40	--- Single- or double-decker trailers for the transport of animals		5%
8716 39 50	--- Single- or double-decker trailers for the transport of motor cars		5%
8716 39 60	--- Small trailers for bicycles or motorcycles		5%
8716 39 70	--- Drop-frame trailers with loading ramps for the transport of heavy equipment (tanks, cranes bulldozers, electrical transformers, etc.)		5%
8716 39 90	--- Other		5%
8716 40	- Other trailers and semi-trailers:		
8716 40 10	--- Motor vehicle trailers designed for the conveyance of persons		5%
8716 40 20	--- Exhibition trailers		5%
8716 40 30	--- Library-trailers		5%
8716 40 90	--- Other		5%
8716 80	- Other vehicles:		
	--- Hand propelled vehicles:		
8716 80 11	---- Wheelbarrows assembled		20% or SAR 15 each
	un assembled		SAR 15/body
8716 80 12	---- Carts incorporating a tank for the disposal of used engine oil assembled		20% or SAR 15 each
	un assembled		SAR 15/body
8716 80 13	---- Cleaners' handcarts with bucket and wiper assembled		20% or SAR 15 each
	un assembled		SAR 15/body
8716 80 14	---- Carts for carrying and transporting carpets, and carpet carriers mounted on wheels		5%
8716 80 15	---- Shopping trolleys		5%
8716 80 16	---- Trolleys for the transport of medical equipment and instruments of the type used in hospitals		5%
8716 80 17	---- Buffet trolleys other than those of heading 9403		5%
8716 80 18	---- Small insulated barrows for use by ice-cream vendors		5%
8716 80 19	---- Other		5%
8716 80 90	--- Other		5%
8716 90	- Parts:		
8716 90 10	--- Parts for the vehicles of subheadings 8716 80 11, 8716 80 12 and 8716 80 13		20%
8716 90 90	--- Other		5%

**CHAPTER 88**  
**AIRCRAFT, SPACECRAFT, AND PARTS THEREOF**

**SUBHEADING NOTE**

1. For the purposes of subheadings 8802 11 00 to 8802 40 00, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8801</b>	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:</b>		
8801 10 00	- Gliders and hang gliders	17, 23, 26	5%
8801 90 00	- Other	17, 23, 26	5%
<b>8802</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	17, 23, 26	Free
8802 12 00	- - Of an unladen weight exceeding 2 000 kg	17, 23, 26	Free
8802 20 00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	17, 23, 26	Free
8802 30 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	17, 23, 26	Free
8802 40 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	17, 23, 26	Free
8802 60 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	17, 23, 26	Free
<b>8803</b>	<b>Parts of goods of heading 8801 or 8802:</b>		
8803 10 00	- Propellers and rotors and parts thereof	17, 23, 26	5%
8803 20 00	- Under-carriages and parts thereof	17, 23, 26	5%
8803 30 00	- Other parts of aeroplanes or helicopters	17, 23, 26	5%
8803 90 00	- Other	17, 23, 26	5%
<b>8804 00 00</b>	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto</b>	17, 23, 26	5%
<b>8805</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	26	5%
	- Ground flying trainers and parts thereof:		
8805 21 00	- - Air combat simulators and parts thereof	26	5%
8805 29 00	- - Other	26	5%

**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 8906 if it does not have the essential character of a vessel of a particular kind.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>8901</b>	<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:</b>		
8901 10 00	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	13.5	Free
8901 20 00	- Tankers	13.5	Free
8901 30 00	- Refrigerated vessels, other than those of subheading 8901 20 00	13.5	Free
8901 90 00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	13.5	Free
<b>8902 00 00</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products</b>	13.5	Free
<b>8903</b>	<b>Yachts and other vessels for pleasure or sport; rowing boats and canoes:</b>		
8903 10 00	- Inflatable	13.5	5%
	- Other:		
8903 91 00	-- Sailboats, with or without auxiliary motor	13.5	5%
8903 92 00	-- Motorboats, other than outboard motorboats	13.5	5%
8903 99	-- Other:		
8903 99 10	--- Of fibreglass, with outboard motor	13.5	5%
8903 99 20	--- Of fibreglass, without motor	13.5	5%
8903 99 90	--- Other	13.5	5%
<b>8904 00 00</b>	<b>Tugs and pusher craft</b>	13.5	Free
<b>8905</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	13.5	Free
8905 20 00	- Floating or submersible drilling or production platforms	13.5	Free
8905 90	- Other:		
8905 90 10	--- Fire-floats	13.5	Free
8905 90 20	--- Light-vessels	13.5	Free
8905 90 90	--- Other	13.5	Free
<b>8906</b>	<b>Other vessels, including warships and lifeboats other than rowing boats:</b>		
8906 10 00	- Warships	23	Free
8906 90	- Other:		
8906 90 10	--- Vessels of all kinds including lifeboats	23	Free
8906 90 90	--- Other	13.5	Free
<b>8907</b>	<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons):</b>		
8907 10 00	- Inflatable rafts	13.5	Free
8907 90 00	- Other	13.5	Free
<b>8908 00 00</b>	<b>Vessels and other floating structures for breaking up</b>	13.5	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 vulcanized rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4204) or of textile material (heading 5911);
  - 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 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;
  - d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);
  - e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;
  - 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 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paper-board cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine-tools, of heading 8466, 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 8470); valves or other appliances of heading 8481;
  - h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing, or re-recording apparatus (heading 8519 or 8520); sound-heads (heading 8522); still image video cameras, other video camera recorders and digital cameras (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;
  - ij) searchlights or spotlights of heading 9405;
  - k) articles of Chapter 95;
  - l) capacity measures, which are to be classified according to their constituent material; or
  - m) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 3923 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
  - a) parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 8485, 8548 or 9033) 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 or machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;
  - c) all other parts and accessories are to be classified in heading 9033.
3. The provisions of Note 4 to Section XVI apply also to this Chapter.
4. Heading 9005 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 9013.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.
6. For the purposes of heading 9021, the expression "orthopaedic appliances" means appliances for:
  - preventing or correcting bodily deformities; or
  - supporting or holding parts of the body following an illness, operation or injury.
 Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
7. Heading 9032 applies only to:
  - a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
  - b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>9001</b>	<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:</b>		
9001 10 00	- Optical fibres, optical fibre bundles and cables		5%
9001 20 00	- Sheets and plates of polarizing material		5%
9001 30 00	- Contact lenses		5%
9001 40 00	- Spectacle lenses of glass		5%
9001 50 00	- Spectacle lenses of other materials		5%
9001 90 00	- Other		5%
<b>9002</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 elements of glass not optically worked:</b>		
	- Objective lenses:		
9002 11 00	-- For cameras, projectors or photographic enlargers or reducers		5%
9002 19 00	-- Other		5%
9002 20 00	- Filters		5%
9002 90 00	- Other		5%
<b>9003</b>	<b>Frames and mountings for spectacles, goggles or the like, or parts thereof:</b>		
	- Frames and mountings:		
9003 11 00	-- Of plastics		5%
9003 19 00	-- Of other materials		5%
9003 90 00	- Parts		5%
<b>9004</b>	<b>Spectacles, goggles and the like, corrective, protective or other:</b>		
9004 10 00	- Sunglasses		5%
9004 90	- Other:		
9004 90 10	--- Corrective spectacles		5%
9004 90 20	--- Protective spectacles		5%
9004 90 90	--- Other		5%
<b>9005</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		5%
9005 80 00	- Other instruments		5%
9005 90 00	- Parts and accessories (including mountings)		5%
<b>9006</b>	<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539:</b>		
9006 10 00	- Cameras of a kind used for preparing printing plates or cylinders		5%
9006 20 00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms		5%
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		5%
9006 40 00	- Instant print cameras		5%
	- Other cameras:		
9006 51 00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm		5%
9006 52 00	-- Other, for roll film of a width less than 35 mm		5%
9006 53 00	-- Other, for roll film of a width of 35 mm		5%
9006 59 00	-- Other		5%
	- Photographic flashlight apparatus and flashbulbs:		
9006 61 00	-- Discharge lamp ("electronic") flashlight apparatus		5%
9006 62 00	-- Flashbulbs, flashcubes and the like		5%
9006 69 00	-- Other		5%
	- Parts and accessories:		
9006 91 00	-- For cameras		5%
9006 99 00	-- Other		5%
<b>9007</b>	<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:</b>		
	- Cameras:		
9007 11 00	-- For film of less than 16 mm width or for double-8 mm film		5%
9007 19 00	-- Other		5%
9007 20 00	- Projectors		5%
	- Parts and accessories:		
9007 91 00	-- For cameras		5%
9007 92 00	-- For projectors		5%
<b>9008</b>	<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:</b>		
9008 10 00	- Slide projectors		5%
9008 20 00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
9008 30 00	- Other image projectors		5%
9008 40 00	- Photographic (other than cinematographic) enlargers and reducers		5%
9008 90 00	- Parts and accessories		5%
<b>9009</b>	<b>Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus:</b>		
	- Electrostatic photocopying apparatus:		
9009 11 00	- - Operating by reproducing the original image directly onto the copy (direct process)		5%
9009 12 00	- - Operating by reproducing the original image via an intermediate onto the copy (indirect process)		5%
	- Other photocopying apparatus:		
9009 21 00	- - Incorporating an optical system		5%
9009 22 00	- - Of the contact type		5%
9009 30 00	- Thermo-copying apparatus		5%
	- Parts and accessories:		
9009 91 00	- - Automatic document feeders		5%
9009 92 00	- - Paper feeders		5%
9009 93 00	- - Sorters		5%
9009 99 00	- - Other		5%
<b>9010</b>	<b>Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens:</b>		
9010 10 00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper		5%
	- Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials:		
9010 41 00	- - Direct write-on-wafer apparatus		5%
9010 42 00	- - Step and repeat aligners		5%
9010 49 00	- - Other		5%
9010 50 00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes		5%
9010 60 00	- Projection screens		5%
9010 90 00	- Parts and accessories		5%
<b>9011</b>	<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:</b>		
9011 10 00	- Stereoscopic microscopes		5%
9011 20 00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection		5%
9011 80 00	- Other microscopes		5%
9011 90 00	- Parts and accessories		5%
<b>9012</b>	<b>Microscopes other than optical microscopes; diffraction apparatus:</b>		
9012 10 00	- Microscopes other than optical microscopes; diffraction apparatus		5%
9012 90 00	- Parts and accessories		5%
<b>9013</b>	<b>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:</b>		
9013 10 00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI <i>Telescopic sights for fitting to arms</i>	13.1	5%
9013 20 00	- Lasers, other than laser diodes		5%
9013 80	- Other devices, appliances and instruments:		
9013 80 10	- - - Hand magnifying glasses and magnifiers (e.g., pocket-type or those for office use)		5%
9013 80 20	- - - Door-eyes and similar articles		5%
9013 80 90	- - - Other		5%
9013 90 00	- Parts and accessories		5%
<b>9014</b>	<b>Direction finding compasses; other navigational instruments and appliances:</b>		
9014 10 00	- Direction finding compasses		5%
9014 20 00	- Instruments and appliances for aeronautical or space navigation (other than compasses)		5%
9014 80 00	- Other instruments and appliances		5%
9014 90 00	- Parts and accessories		5%
<b>9015</b>	<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:</b>		
9015 10 00	- Rangefinders		5%
9015 20 00	- Theodolites and tachymeters (tacheometers)		5%
9015 30 00	- Levels		5%
9015 40 00	- Photogrammetrical surveying instruments and appliances		5%
9015 80 00	- Other instruments and appliances		5%
9015 90 00	- Parts and accessories		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>9016 00 00</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights</b>		5%
<b>9017</b>	<b>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:</b>		
9017 10 00	- Drafting tables and machines, whether or not automatic		5%
9017 20 00	- Other drawing, marking-out or mathematical calculating instruments		5%
9017 30 00	- Micrometers, callipers and gauges		5%
9017 80	- Other instruments:		
9017 80 10	--- School rulers and the like		5%
9017 80 20	--- Measuring rods (folding)		5%
9017 80 90	--- Other		5%
9017 90 00	- Parts and accessories		5%
<b>9018</b>	<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</b>		
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
9018 11 00	-- Electro-cardiographs		5%
9018 12 00	-- Ultrasonic scanning apparatus		5%
9018 13 00	-- Magnetic resonance imaging apparatus		5%
9018 14 00	-- Scintigraphic apparatus		5%
9018 19	-- Other:		
9018 19 10	--- Sphygmomanometers, tensiometers and oscillometers (to measure blood pressure)		5%
9018 19 20	--- Spirometers (to assess lung capacity), cephalometers, pelvimeters, etc.		5%
9018 19 90	--- Other		5%
9018 20 00	- Ultra-violet or infra-red ray apparatus		5%
	- Syringes, needles, catheters, cannulae and the like:		
9018 31	-- Syringes, with or without needles:		
9018 31 10	--- For applying splints		5%
9018 31 20	--- For the eyes, ears or throat		5%
9018 31 30	--- Uterine syringes		5%
9018 31 40	--- Disposable subcutaneous syringes		12%
9018 31 90	--- Other		5%
9018 32 00	-- Tubular metal needles and needles for sutures		5%
9018 39	-- Other:		
9018 39 10	--- Lancets and trocars		5%
9018 39 20	--- Surgical knives and scalpels of all kinds; specula; mirrors and reflectors (for examination of eye, larynx, ear, etc.); clips (suture, etc.); scissors, shears, forceps, pliers, chisels, gouges, mallets, hammers, saws, scrapers, spatulas		5%
9018 39 30	--- Intravenous catheters		5%
9018 39 90	--- Other		5%
	- Other instruments and appliances, used in dental sciences:		
9018 41 00	-- Dental drill engines, whether or not combined on a single base with other dental equipment		5%
9018 49	-- Other:		
9018 49 10	--- Spitoon mouth rinsers		5%
9018 49 20	--- Filling instruments		5%
9018 49 30	--- Dentists' chairs incorporating dental equipment		5%
9018 49 90	--- Other		5%
9018 50	- Other ophthalmic instruments and appliances:		
9018 50 10	--- Diagnostic instruments; binocular-type microscopes; tonometers (for testing the intra-ocular tension)		5%
9018 50 20	--- Orthoptic or sight testing apparatus		5%
9018 50 90	--- Other		5%
9018 90	- Other instruments and appliances:		
9018 90 10	--- Ear instruments, e.g. auriscopes		5%
9018 90 20	--- Anaesthetic apparatus and instruments		5%
9018 90 30	--- Instruments for nose, throat or tonsil treatment		5%
9018 90 40	--- Artificial kidney (dialysis) apparatus		5%
9018 90 50	--- Acupuncture needles, gold, silver or steel		5%
9018 90 60	--- Endoscopes		5%
9018 90 70	--- Veterinary instruments and appliances		5%
9018 90 90	--- Other		5%
<b>9019</b>	<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:</b>		
9019 10 00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus		5%
	<i>Electrical</i>	21	
9019 20 00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
9020 00 00	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</b>		5%
9021	<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	- Orthopaedic or fracture appliances:		
9021 10 10	--- Orthopaedic footwear and special insoles, made to measure; orthopaedic foot appliances, with or without spring support		5%
9021 10 20	--- Appliances for the jaw		5%
9021 10 30	--- Traction, etc., appliances for the fingers		5%
9021 10 40	--- Appliances for the head and spine		5%
9021 10 50	--- Trusses (inguinal, crural, umbilical, etc., trusses) and rupture appliances, other than those of heading 6212		5%
9021 10 60	--- Crutches and crutch sticks (other than ordinary walking-sticks of heading 6602)		5%
9021 10 70	--- Orthopaedic appliances for animals		5%
9021 10 90	--- Other		5%
	- Artificial teeth and dental fittings:		
9021 21 00	-- Artificial teeth		5%
9021 29 00	-- Other		5%
	- Other artificial parts of the body:		
9021 31 00	-- Artificial joints		5%
9021 39	-- Other:		
9021 39 10	--- Artificial ocular fittings (artificial eyes and intra-ocular lenses)		5%
9021 39 20	--- Other artificial parts of the body, e.g. arms, forearms, hands, legs, feet, noses, artificial joints (e.g., for hips or knees), and tubes of synthetic fabric for replacing blood vessels and heart-valves		5%
9021 39 90	--- Other		5%
9021 40 00	- Hearing aids, excluding parts and accessories		5%
9021 50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories		5%
9021 90	- Other:		
9021 90 10	--- Speech aids for persons having lost the use of their vocal chords		5%
9021 90 20	--- Electronic aids for the blind		5%
9021 90 90	--- Other		5%
9022	<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		5%
9022 13 00	-- Other, for dental uses		5%
9022 14 00	-- Other, for medical, surgical or veterinary uses		5%
9022 19	-- For other uses:		
9022 19 10	--- For baggage inspection	13.6	5%
9022 19 90	--- Other	13.6	5%
	- 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		5%
9022 29 00	-- For other uses		5%
9022 30 00	- X-ray tubes		5%
9022 90 00	- Other, including parts and accessories		5%
9023 00 00	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses</b>		5%
9024	<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		5%
9024 80 00	- Other machines and appliances		5%
9024 90 00	- Parts and accessories		5%
9025	<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		5%
9025 19 00	-- Other		5%
9025 80	- Other instruments:		
9025 80 10	--- Hydrometers		5%
9025 80 20	--- Hygrometers		5%
9025 80 90	--- Other		5%
9025 90 00	- Parts and accessories		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>9026</b>	<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 9014, 9015, 9028 or 9032:</b>		
9026 10 00	- For measuring or checking the flow or level of liquids		5%
9026 20 00	- For measuring or checking pressure		5%
9026 80 00	- Other instruments or apparatus		5%
9026 90 00	- Parts and accessories		5%
<b>9027</b>	<b>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes:</b>		
9027 10 00	- Gas or smoke analysis apparatus		5%
9027 20 00	- Chromatographs and electrophoresis instruments		5%
9027 30 00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)		5%
9027 40 00	- Exposure meters		5%
9027 50 00	- Other instruments and apparatus using optical radiations (UV, visible, IR)		5%
9027 80	- Other instruments and apparatus:		
9027 80 10	- - - Instruments and appliances used in laboratories to test blood, tissue fluids, urine, etc., for diagnostic purposes		5%
9027 80 90	- - - Other		5%
9027 90 00	- Microtomes; parts and accessories		5%
<b>9028</b>	<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor:</b>		
9028 10 00	- Gas meters		5%
9028 20	- Liquid meters:		
9028 20 10	- - - Water meters		12%
9028 20 90	- - - Other		5%
9028 30 00	- Electricity meters	12	12%
9028 90 00	- Parts and accessories		5%
<b>9029</b>	<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes:</b>		
9029 10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
9029 10 10	- - - Production counters		5%
9029 10 20	- - - Taximeters		5%
9029 10 90	- - - Other		5%
9029 20 00	- Speed indicators and tachometers; stroboscopes		5%
9029 90 00	- Parts and accessories		5%
<b>9030</b>	<b>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations:</b>		
9030 10 00	- Instruments and apparatus for measuring or detecting ionizing radiations		5%
9030 20 00	- Cathode-ray oscilloscopes and cathode-ray oscillographs	21	5%
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
9030 31 00	- - Multimeters	21	5%
9030 39 00	- - Other		5%
9030 40 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)		5%
	- Other instruments and apparatus:		
9030 82 00	- - For measuring or checking semiconductor wafers or devices		5%
9030 83 00	- - Other, with a recording device		5%
9030 89 00	- - Other		5%
9030 90 00	- Parts and accessories		5%
<b>9031</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		5%
9031 20 00	- Test benches		5%
9031 30 00	- Profile projectors		5%
	- Other optical instruments and appliances:		
9031 41 00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices		5%
9031 49 00	- - Other		5%
9031 80	- Other instruments, appliances and machines:		
9031 80 10	- - - Apparatus for testing and regulating vehicle motors		5%
9031 80 90	- - - Other		5%
9031 90 00	- Parts and accessories		5%

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>9032</b>	<b>Automatic regulating or controlling instruments and apparatus:</b>		
9032 10 00	- Thermostats		5%
9032 20 00	- Manostats		5%
	- Other instruments and apparatus:		
9032 81 00	-- Hydraulic or pneumatic		5%
9032 89 00	-- Other		5%
9032 90 00	- Parts and accessories		5%
<b>9033 00 00</b>	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90</b>		5%

**CHAPTER 91**  
**CLOCKS AND WATCHES AND PARTS THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) clock or watch glasses or weights (classified according to their constituent material);
  - b) watch chains (heading 7113 or 7117, 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 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);
  - d) bearing balls (heading 7326 or 8482, as the case may be);
  - e) articles of heading 8412 constructed to work without an escapement;
  - f) ball bearings (heading 8482); 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 9101 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 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hair-spring, 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.

HS Code	Description of Goods	Rate of duty
<b>9101</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal:</b>	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9101 11 00	-- With mechanical display only	5%
9101 12 00	-- With opto-electronic display only	5%
9101 19 00	-- Other	5%
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9101 21 00	-- With automatic winding	5%
9101 29 00	-- Other	5%
	- Other:	
9101 91 00	-- Electrically operated	5%
9101 99 00	-- Other	5%
<b>9102</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 9101:</b>	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102 11 00	-- With mechanical display only	5%
9102 12 00	-- With opto-electronic display only	5%
9102 19 00	-- Other	5%
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9102 21 00	-- With automatic winding	5%
9102 29 00	-- Other	5%
	- Other:	
9102 91 00	-- Electrically operated	5%
9102 99 00	-- Other	5%
<b>9103</b>	<b>Clocks with watch movements, excluding clocks of heading 9104:</b>	
9103 10 00	- Electrically operated	5%
9103 90 00	- Other	5%
<b>9104 00 00</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels</b>	5%
<b>9105</b>	<b>Other clocks:</b>	
	- Alarm clocks:	
9105 11 00	-- Electrically operated	5%
9105 19 00	-- Other	5%
	- Wall clocks:	
9105 21 00	-- Electrically operated	5%
9105 29 00	-- Other	5%
	- Other:	
9105 91 00	-- Electrically operated	5%
9105 99 00	-- Other	5%

HS Code	Description of Goods	Rate of duty
<b>9106</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	5%
9106 20 00	- Parking meters	5%
9106 90 00	- Other	5%
<b>9107 00 00</b>	<b>Time switches with clock or watch movement or with synchronous motor</b>	5%
<b>9108</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	5%
9108 12 00	- - With opto-electronic display only	5%
9108 19 00	- - Other	5%
9108 20 00	- With automatic winding	5%
9108 90 00	- Other	5%
<b>9109</b>	<b>Clock movements, complete and assembled:</b>	
	- Electrically operated:	
9109 11 00	- - Of alarm clocks	5%
9109 19 00	- - Other	5%
9109 90 00	- Other	5%
<b>9110</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)	5%
9110 12 00	- - Incomplete movements, assembled	5%
9110 19 00	- - Rough movements	5%
9110 90 00	- Other	5%
<b>9111</b>	<b>Watch cases and parts thereof:</b>	
9111 10 00	- Cases of precious metal or of metal clad with precious metal	5%
9111 20 00	- Cases of base metal, whether or not gold- or silver-plated	5%
9111 80 00	- Other cases	5%
9111 90 00	- Parts	5%
<b>9112</b>	<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:</b>	
9112 20 00	- Cases	5%
9112 90 00	- Parts	5%
<b>9113</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	5%
9113 20 00	- Of base metal, whether or not gold- or silver-plated	5%
9113 90	- Other:	
9113 90 10	- - - Of plastics	5%
9113 90 20	- - - Of natural, synthetic or composition leather	5%
9113 90 30	- - - Of woven fabric	5%
9113 90 40	- - - Consisting of or incorporating pearls or precious or semi-precious stones (natural, synthetic or reconstructed)	5%
9113 90 90	- - - Other	5%
<b>9114</b>	<b>Other clock or watch parts:</b>	
9114 10 00	- Springs, including hair-springs	5%
9114 20 00	- Jewels	5%
9114 30 00	- Dials	5%
9114 40 00	- Plates and bridges	5%
9114 90 00	- Other	5%

**CHAPTER 92**  
**MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES**

**NOTES**

1. This Chapter does not cover:
  - a) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - b) microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of 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 9503);
  - d) brushes for cleaning musical instruments (heading 9603); or
  - e) collectors' pieces or antiques (heading 9705 or 9706).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 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 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

HS Code	Description of Goods	Rate of duty
<b>9201</b>	<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:</b>	
9201 10 00	- Upright pianos	5%
9201 20 00	- Grand pianos	5%
9201 90 00	- Other	5%
<b>9202</b>	<b>Other string musical instruments (for example, guitars, violins, harps):</b>	
9202 10 00	- Played with a bow	5%
9202 90	- Other:	
9202 90 10	--- Lutes	5%
9202 90 90	--- Other	5%
<b>9203 00 00</b>	<b>Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds</b>	5%
<b>9204</b>	<b>Accordions and similar instruments; mouth organs:</b>	
9204 10 00	- Accordions and similar instruments	5%
9204 20 00	- Mouth organs	5%
<b>9205</b>	<b>Other wind musical instruments (for example, clarinets, trumpets, bagpipes):</b>	
9205 10 00	- Brass-wind instruments	5%
9205 90 00	- Other	5%
<b>9206 00</b>	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas):</b>	
9206 00 10	--- Drums	5%
9206 00 20	--- Cymbals	5%
9206 00 30	--- Castanets	5%
9206 00 40	--- Xylophones	5%
9206 00 90	--- Other	5%
<b>9207</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	5%
9207 90 00	- Other	5%
<b>9208</b>	<b>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments:</b>	
9208 10 00	- Musical boxes	5%
9208 90	- Other:	
9208 90 10	--- Fairground organs	5%
9208 90 20	--- Musical saws	5%
9208 90 30	--- Decoy calls and effects	5%
9208 90 40	--- Mouth-blown sound signalling instruments	5%
9208 90 90	--- Other	5%
<b>9209</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 10 00	- Metronomes, tuning forks and pitch pipes	5%
9209 20 00	- Mechanisms for musical boxes	5%
9209 30 00	- Musical instrument strings	5%
9209 91 00	- Other:	
9209 91 00	-- Parts and accessories for pianos	5%
9209 92 00	-- Parts and accessories for the musical instruments of heading 9202	5%
9209 93 00	-- Parts and accessories for the musical instruments of heading 9203	5%
9209 94 00	-- Parts and accessories for the musical instruments of heading 9207	5%
9209 99 00	-- Other	5%

**SECTION XIX  
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**CHAPTER 93  
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
  - b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - c) armoured fighting vehicles (heading 8710);
  - d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
  - e) bows, arrows, fencing foils or toys (Chapter 95); or
  - f) collectors' pieces or antiques (heading 9705 or 9706).
2. In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>9301</b>	<b>Military weapons, other than revolvers, pistols and the arms of heading 9307</b>		
	- Artillery weapons (for example, guns, howitzers and mortars):		
9301 11 00	- Self-propelled	23	5%
9301 19 00	- Other	23	5%
9301 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	23	5%
9301 90 00	- Other	23	5%
<b>9302 00 00</b>	<b>Revolvers and pistols, other than those of heading 9303 or 9304</b>	23	5%
<b>9303</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 humane killers, line-throwing guns):</b>		
9303 10 00	- Muzzle-loading firearms	13.1	5%
9303 20 00	- Other sporting, hunting or target-shooting shotguns, including combination shot-gun-rifles	13.1	5%
9303 30 00	- Other sporting, hunting or target-shooting rifles	13.1	5%
9303 90 00	- Other	13.1	5%
<b>9304 00</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307:</b>		
9304 00 10	- - - Spring, air or gas fish-shooting guns	13.1	5%
9304 00 90	- - - Other	13.1	5%
<b>9305</b>	<b>Parts and accessories of articles of headings 9301 to 9304:</b>		
9305 10 00	- Of revolvers or pistols	23	5%
	- Of shotguns or rifles of heading 9303:		
9305 21 00	- - Shotgun barrels	13.1	5%
9305 29 00	- - Other	13.1	5%
	- Other:		
9305 91 00	- - Of military weapons of heading 9301	23	5%
9305 99 00	- - Other	13.1	5%
<b>9306</b>	<b>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:</b>		
9306 10 00	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	13.1	5%
	- Shotgun cartridges and parts thereof; air gun pellets:		
9306 21	- - Cartridges:		
9306 21 10	- - - For sporting, hunting or target-shooting	13.1	5%
9306 21 90	- - - Other	23	5%
9306 29	- - Other:		
9306 29 10	- - - Cartridge cases and other parts of cartridges for hunting or target-shooting guns	13.1	5%
9306 29 90	- - - Other	23	5%
9306 30	- Other cartridges and parts thereof:		
9306 30 10	- - - Cartridge cases and other parts of cartridges for hunting or target-shooting guns	13.1	5%
9306 30 90	- - - Other	23	5%
9306 90 00	- Other	23	5%
<b>9307 00</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor:</b>		
9307 00 10	- - - For military purposes	23	5%
9307 00 90	- - - Other	13.1	5%

**SECTION XX  
MISCELLANEOUS MANUFACTURED ARTICLES**

**CHAPTER 94  
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS,  
CUSHIONS AND SIMILAR STUFFED FURNISHINGS;  
LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;  
ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS**

**NOTES**

1. This Chapter does not cover:
  - a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
  - b) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 7009;
  - 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 8303;
  - e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
  - f) lamps or lighting fittings of Chapter 85;
  - g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
  - h) articles of heading 8714;
  - ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
  - k) articles of Chapter 91 (for example, clocks and clock cases); or
  - l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).
2. The articles (other than parts) referred to in headings 9401 to 9403 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 abovementioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
  - a) cupboards, bookcases, other shelved furniture and unit furniture;
  - b) seats and beds.
3. a) In headings 9401 to 9403 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 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.
4. For the purposes of heading 9406, 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.

HS Code	Description of Goods	Rate of duty
<b>9401</b>	<b>Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof:</b>	
9401 10 00	- Seats of a kind used for aircraft	20%
9401 20 00	- Seats of a kind used for motor vehicles	20%
9401 30 00	- Swivel seats with variable height adjustment	20%
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	20%
9401 50 00	- Seats of cane, osier, bamboo or similar materials	20%
	- Other seats, with wooden frames:	
9401 61 00	-- Upholstered	20%
9401 69 00	-- Other	20%
	- Other seats, with metal frames:	
9401 71	-- Upholstered:	
9401 71 10	--- Children's seats designed to be hung on the back of other seats (including vehicle seats)	20%
9401 71 20	--- Walkers	20%
9401 71 90	--- Other	20%
9401 79	-- Other:	
9401 79 10	--- Children's seats designed to be hung on the back of other seats (including vehicle seats)	20%
9401 79 20	--- Walkers	20%
9401 79 90	--- Other	20%
9401 80	- Other seats:	
	--- With plastic frames:	
9401 80 11	---- Children's seats designed to be hung on the back of other seats (including vehicle seats)	20%
9401 80 12	---- Walkers	20%
9401 80 19	---- Other	20%
9401 80 20	--- Seats of stone, asbestos or ceramics	5%
9401 80 90	--- Other	20%
9401 90 00	- Parts	20%

HS Code	Description of Goods	Rate of duty
<b>9402</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	- Dentists', barbers' or similar chairs and parts thereof:	
9402 10 10	--- Dentists' chairs and parts thereof	5%
9402 10 20	--- Barbers' chairs and parts thereof	5%
9402 10 90	--- Other	5%
9402 90	- Other:	
9402 90 10	--- Medical and surgical furniture and parts thereof	5%
9402 90 90	--- Other	5%
<b>9403</b>	<b>Other furniture and parts thereof:</b>	
9403 10	- Metal furniture of a kind used in offices:	
9403 10 10	--- Desks	20%
9403 10 20	--- Trolleys	5%
9403 10 30	--- Filing cabinets, electrical	20%
9403 10 90	--- Other	20%
9403 20	- Other metal furniture:	
9403 20 10	--- Wardrobes	20%
9403 20 20	--- Hall stands	20%
9403 20 30	--- Microscope tables; laboratory benches with gas nozzles and tap fittings, etc.	20%
9403 20 40	--- Draught screens	20%
9403 20 90	--- Other	20%
9403 30	- Wooden furniture of a kind used in offices:	
9403 30 10	--- Desks	20%
9403 30 20	--- Trolleys	20%
9403 30 30	--- Filing cabinets, electrical	20%
9403 30 90	--- Other	20%
9403 40	- Wooden furniture of a kind used in the kitchen:	
9403 40 10	--- Sideboards, dressers and cupboards	20%
9403 40 20	--- Dining-room sets	20%
9403 40 90	--- Other	20%
9403 50	- Wooden furniture of a kind used in the bedroom:	
9403 50 10	--- Bedroom suites	20%
9403 50 20	--- Wardrobes	20%
9403 50 90	--- Other	20%
9403 60	- Other wooden furniture:	
9403 60 10	--- Microscope tables; laboratory benches with gas nozzles and tap fittings, etc.	5%
9403 60 20	--- Hall stands	20%
9403 60 30	--- Wall cabinets (for pharmacies)	20%
9403 60 40	--- Cabinets used as supports for wash basins	20%
9403 60 90	--- Other	20%
9403 70 00	- Furniture of plastics	20%
9403 80	- Furniture of other materials, including cane, osier, bamboo or similar materials:	
9403 80 10	--- Furniture of stone, asbestos or ceramics	5%
9403 80 90	--- Other	20%
9403 90 00	- Parts	20%
<b>9404</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	20%
	- Mattresses:	
9404 21	-- Of cellular rubber or plastics, whether or not covered:	
9404 21 10	--- Spring mattresses, 90 cm x 190 cm	20% or SAR 25 each
9404 21 20	--- Spring mattresses, 100 cm x 200 cm	20% or SAR 30 each
9404 21 90	--- Other	20%
9404 29	-- Of other materials:	
9404 29 10	--- Spring mattresses, 90 cm x 190 cm	20% or SAR 25 each
9404 29 20	--- Spring mattresses, 100 cm x 200 cm	20% or SAR 30 each
9404 29 90	--- Other	20%
9404 30 00	- Sleeping bags	20%
9404 90	- Other:	
9404 90 10	--- Quilts and eiderdowns	20%
9404 90 20	--- Cushions	20%
9404 90 30	--- Pouffes and pillows	20%
9404 90 40	--- Sets of quilt, bedspread and counterpane	20%
9404 90 90	--- Other	20%

HS Code	Description of Goods	Rate of duty
<b>9405</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	5%
9405 20 00	- Electric table, desk, bedside or floor-standing lamps	5%
9405 30 00	- Lighting sets of a kind used for Christmas trees	5%
9405 40	- Other electrical lamps and lighting fittings:	
9405 40 10	- - - Lamps for exterior lighting (e.g., street lamps, porch and gate lamps; special illumination lamps for public buildings, monuments, parks)	12%
9405 40 20	- - - Specialized lamps, e.g., darkroom lamps; machine lamps; photographic studio lamps; shop window lamps	5%
9405 40 90	- - - Other	5%
9405 50 00	- Non-electrical lamps and lighting fittings	5%
9405 60 00	- Illuminated signs, illuminated name-plates and the like	5%
	- Parts:	
9405 91 00	-- Of glass	5%
9405 92 00	-- Of plastics	5%
9405 99 00	-- Other	5%
<b>9406 00</b>	<b>Prefabricated buildings:</b>	
	- - - Of plastics:	
9406 00 11	- - - - Greenhouses for agricultural purposes	12%
9406 00 12	- - - - Sheds and cages for animal husbandry	5%
9406 00 13	- - - - Warehouses	5%
9406 00 14	- - - - Buildings for housing and schools	5%
9406 00 19	- - - - Other	5%
	- - - Of wood:	
9406 00 21	- - - - Greenhouses for agricultural purposes	5%
9406 00 22	- - - - Sheds and cages for animal husbandry	5%
9406 00 23	- - - - Warehouses	5%
9406 00 24	- - - - Buildings for housing and schools	5%
9406 00 29	- - - - Other	5%
	- - - Of iron:	
9406 00 31	- - - - Greenhouses for agricultural purposes	5%
9406 00 32	- - - - Sheds and cages for animal husbandry	5%
9406 00 33	- - - - Warehouses	12%
9406 00 34	- - - - Buildings for housing and schools	12%
9406 00 39	- - - - Other	5%
	- - - Of aluminium:	
9406 00 41	- - - - Greenhouses for agricultural purposes	20%
9406 00 42	- - - - Sheds and cages for animal husbandry	20%
9406 00 43	- - - - Warehouses	20%
9406 00 44	- - - - Buildings for housing and schools	20%
9406 00 49	- - - - Other	20%
	- - - Of glass fibre:	
9406 00 51	- - - - Greenhouses for agricultural purposes	5%
9406 00 52	- - - - Sheds and cages for animal husbandry	5%
9406 00 53	- - - - Warehouses	5%
9406 00 54	- - - - Buildings for housing and schools	5%
9406 00 59	- - - - Other	5%
9406 00 90	- - - Of other materials	5%

**CHAPTER 95**  
**TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) Christmas tree candles (heading 3406);
  - b) fireworks or other pyrotechnic articles of heading 3604;
  - 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 4206 or Section XI;
  - d) sports bags or other containers of heading 4202, 4303 or 4304;
  - e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
  - f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
  - g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - h) walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
  - ij) unmounted glass eyes for dolls or other toys, of heading 7018;
  - 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 8306;
  - m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504) or radio remote control apparatus (heading 8526);
  - n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - o) children's bicycles (heading 8712);
  - 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 9004);
  - r) decoy calls or whistles (heading 9208);
  - s) arms or other articles of Chapter 93;
  - t) electric garlands of all kinds (heading 9405); or
  - u) racket strings, tents or other camping goods, or gloves, mittens and mitts (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 re-constructed), 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. Heading 9503 does not cover articles which, on account of their design, shape or constituent material are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).

HS Code	Description of Goods	Rate of duty
<b>9501 00</b>	<b>Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages:</b>	
9501 00 10	--- Tricycles	5%
9501 00 20	--- Pedal cars	5%
9501 00 90	--- Other	5%
<b>9502</b>	<b>Dolls representing only human beings:</b>	
9502 10 00	- Dolls, whether or not dressed - Parts and accessories:	5%
9502 91 00	-- Garments and accessories therefor, footwear and headgear	5%
9502 99 00	-- Other	5%
<b>9503</b>	<b>Other toys, reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:</b>	
9503 10 00	- Electric trains, including tracks, signals and other accessories therefor	5%
9503 20 00	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503 10 00	5%
9503 30 00	- Other construction sets and constructional toys - Toys representing animals or non-human creatures:	5%
9503 41 00	-- Stuffed	5%
9503 49 00	-- Other	5%
9503 50 00	- Toy musical instruments and apparatus	5%
9503 60 00	- Puzzles	5%
9503 70 00	- Other toys, put up in sets or outfits	5%
9503 80 00	- Other toys and models, incorporating a motor	5%
9503 90 00	- Other	5%
<b>9504</b>	<b>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:</b>	
9504 10 00	- Video games of a kind used with a television receiver	5%
9504 20	- Articles and accessories for billiards:	
9504 20 10	--- Billiard balls	5%
9504 20 20	--- Billiard chalks	5%
9504 20 90	--- Other	5%

HS Code	Description of Goods	Rate of duty
9504 30 00	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	5%
9504 40 00	- Playing cards	5%
9504 90 00	- Other	5%
<b>9505</b>	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:</b>	
9505 10 00	- Articles for Christmas festivities	5%
9505 90 00	- Other	5%
<b>9506</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	5%
9506 12 00	-- Ski-fastenings (ski-bindings)	5%
9506 19 00	-- Other	5%
	- Water-skis, surf-boards, sailboards and other water-sport equipment:	
9506 21 00	-- Sailboards	5%
9506 29 00	-- Other	5%
	- Golf clubs and other golf equipment:	
9506 31 00	-- Clubs, complete	5%
9506 32 00	-- Balls	5%
9506 39 00	-- Other	5%
9506 40 00	- Articles and equipment for table-tennis	5%
	- Tennis, badminton or similar rackets, whether or not strung:	
9506 51 00	-- Lawn-tennis rackets, whether or not strung	5%
9506 59 00	-- Other	5%
	- Balls, other than golf balls and table-tennis balls:	
9506 61 00	-- Lawn-tennis balls	5%
9506 62 00	-- Inflatable	5%
9506 69 00	-- Other	5%
9506 70 00	- Ice skates and roller skates, including skating boots with skates attached	5%
	- Other:	
9506 91 00	-- Articles and equipment for general physical exercise, gymnastics or athletics	5%
9506 99 00	-- Other	5%
<b>9507</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 9208 or 9705) and similar hunting or shooting requisites:</b>	
9507 10 00	- Fishing rods	5%
9507 20 00	- Fish-hooks, whether or not snelled	5%
9507 30 00	- Fishing reels	5%
9507 90 00	- Other	5%
<b>9508</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	5%
9508 90	- Other:	
9508 90 10	-- Roundabouts and swings	12%
9508 90 90	-- Other	5%

**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 7117);
  - 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 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
  - f) articles of Chapter 90 (for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading 9018));
  - 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 9602 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 9603 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 9601 to 9606 or 9615, remain classified in the Chapter whether or not composed wholly or partly of precious metal or of metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 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.

HS Code	Description of Goods	Rate of duty
<b>9601</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	5%
9601 90 00	- Other	5%
<b>9602 00</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 3503) and articles of unhardened gelatine:</b>	
9602 00 10	--- Artificial honeycombs	5%
9602 00 20	--- Wax pearls	5%
9602 00 30	--- Articles made of preparations based on wax and unhardened gelatin used for certain surgical operations or for pharmaceutical preparations	5%
9602 00 40	--- Moulded or carved articles of paraffin wax (especially containers for hydrofluoric acid)	5%
9602 00 50	--- Moulded or carved articles of stearin	5%
9602 00 90	--- Other	5%
<b>9603</b>	<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, 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:	12%
9603 21 00	-- Tooth brushes, including dental-plate brushes	12%
9603 29	-- Other:	
9603 29 10	--- Shaving brushes	5%
9603 29 20	--- Hair brushes	5%
9603 29 90	--- Other	5%
9603 30 00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5%
9603 40 00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30 00); paint pads and rollers	12%
9603 50 00	- Other brushes constituting parts of machines, appliances or vehicles	5%
9603 90	- Other:	
9603 90 10	--- Brushes of rubber or plastics moulded in one piece for toilet use (washing hands, etc.) for cleaning lavatory pans, etc.; other brushes for household use	5%

HS Code	Description of Goods	Rate of duty
9603 90 20	--- Clothes, hat or shoe brushes	5%
9603 90 30	--- Brooms and brushes for sweeping roads, floors, etc.	5%
9603 90 40	--- Hand-held brushes of metal wire	5%
9603 90 90	--- Other	5%
<b>9604 00 00</b>	<b>Hand sieves and hand riddles</b>	5%
<b>9605 00 00</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning</b>	5%
<b>9606</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	5%
	- Buttons:	
9606 21 00	-- Of plastics, not covered with textile material	12%
9606 22 00	-- Of base metal, not covered with textile material	5%
9606 29 00	-- Other	5%
9606 30 00	- Button moulds and other parts of buttons; button blanks	5%
<b>9607</b>	<b>Slide fasteners and parts thereof:</b>	
	- Slide fasteners:	
9607 11 00	-- Fitted with chain scoops of base metal	5%
9607 19 00	-- Other	5%
9607 20 00	- Parts	5%
<b>9608</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 9609:</b>	
9608 10 00	- Ball point pens	5%
9608 20 00	- Felt tipped and other porous-tipped pens and markers	5%
	- Fountain pens, stylograph pens and other pens:	
9608 31 00	-- Indian ink drawing pens	5%
9608 39 00	-- Other	5%
9608 40 00	- Propelling or sliding pencils	5%
9608 50 00	- Sets of articles from two or more of the foregoing subheadings	5%
9608 60 00	- Refills for ball point pens, comprising the ball point and ink-reservoir	5%
	- Other:	
9608 91 00	-- Pen nibs and nib points	5%
9608 99 00	-- Other	5%
<b>9609</b>	<b>Pencils (other than pencils of heading 9608), 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	5%
9609 20 00	- Pencil leads, black or coloured	5%
9609 90	- Other:	
9609 90 10	--- Slate pencils	5%
9609 90 20	--- Drawing charcoals	5%
9609 90 30	--- Pencils and crayons	5%
9609 90 40	--- Writing or drawing chalks	12%
9609 90 50	--- Tailors' chalks	5%
9609 90 90	--- Other	5%
<b>9610 00</b>	<b>Slates and boards, with writing or drawing surfaces, whether or not framed:</b>	
9610 00 10	--- Slates with writing or drawing surfaces, whether or not framed	12%
9610 00 90	--- Other	5%
<b>9611 00 00</b>	<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>	5%
<b>9612</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>	
9612 10 00	- Ribbons	5%
9612 20 00	- Ink-pads	5%
<b>9613</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	5%
9613 20 00	- Pocket lighters, gas fuelled, refillable	5%
9613 80 00	- Other lighters	5%
9613 90 00	- Parts	5%
<b>9614</b>	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:</b>	
9614 20 00	- Pipes and pipe bowls	5%
9614 90 00	- Other	5%

HS Code	Description of Goods	Rate of duty
<b>9615</b>	<b>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof:</b>	
9615 11 00	- Combs, hair-slides and the like: -- Of hard rubber or plastics	5%
9615 19 00	-- Other	5%
9615 90 00	- Other	5%
<b>9616</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	5%
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	5%
<b>9617 00</b>	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners:</b>	
9617 00 10	- - - Vacuum flasks and other vacuum vessels, complete with cases	5%
9617 00 90	- - - Other	5%
<b>9618 00 00</b>	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing</b>	5%

**SECTION XXI  
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

**CHAPTER 97  
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

**NOTES**

1. This Chapter does not cover:
  - a) unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 4907;
  - b) theatrical scenery, studio back-cloths or the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or
  - c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).
2. For the purposes of heading 9702, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4.
  - a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
  - b) Heading 9706 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.

HS Code	Description of Goods	Restriction Code	Rate of duty
<b>9701</b>	<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:</b>		
9701 10 00	- Paintings, drawings and pastels		5%
9701 90 00	- Other		5%
<b>9702 00 00</b>	<b>Original engravings, prints and lithographs</b>		5%
<b>9703 00 00</b>	<b>Original sculptures and statuary, in any material</b>		5%
<b>9704 00 00</b>	<b>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907</b>		5%
<b>9705 00 00</b>	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest</b>		5%
<b>9706 00</b>	<b>Antiques of an age exceeding one hundred years:</b>		
9706 00 10	--- Furniture and parts thereof	27	20%
9706 00 20	--- Carpets	27	5%
9706 00 30	--- Antique products of the printing industry	27	5%
9706 00 90	--- Other	27	5%

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