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# VIETNAM

## CUSTOMS TARIFF <sup>(1)</sup>

### General rules for the interpretation of the Vietnam Import Classification Nomenclature

Classification of goods in the Vietnam Import Classification 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.

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<sup>(1)</sup> As at January 2005.

## Tariff guidelines

### Import Tax

A wide variety of goods imported into Vietnam shall be subject to import tax at the rates specified in the import tariff schedule. The taxable value of imported goods is based upon the invoice price but the minimum price list set by the General Department of Customs is also applied where an invoice is not available or where the invoice price is 70% lower than the minimum price.

### Tax reduction and exemption

1. (Concerns export duties) .....
2. Foreign-funded enterprises and parties to business co-operation contracts shall be entitled to an import tax exemption on goods imported to form fixed assets. These goods comprise:
  - a. Equipment and machinery;
  - b. Dedicated means of transport which form part of a technological process and dedicated means of transport used for transporting employees;
  - c. Components, details, parts, spare parts, fittings, moulds and dies, accessories attached to machinery, equipment and dedicated means of transport.
  - d. Raw materials and supplies imported to manufacture equipment and machinery in a technological line or to manufacture details, parts, spare parts, fittings, moulds, dies and accessories accompanying machinery and equipment;
  - e. Building materials which are not yet domestically produced.
3. Raw materials and supplies imported for the implementation of BOT (Build-Operate-Transfer), BTO (Build-Transfer-Operate) and BT (Build-Transfer) projects, and seeds of plants and animals or specialized agricultural chemicals permitted to be imported for the implementation of agricultural, forestry and fishery projects, shall be exempt from import tax.
4. The import tax exemption is also applicable to cases of expansion of a project or of replacement or renewal of technology.
5. Foreign investments in the fields of hotels, serviced offices and apartments, residential houses, commercial centres, technical services, supermarkets, golf courses, tourist resorts, sports centres, entertainment centres, medical examination and treatment facilities, training, culture, finance, banking, insurance, auditing, and consultancy services shall also be entitled to the import tax exemption, except for imported goods which are entitled to a once-off tax exemption.
6. Specially encouraged investment projects or investments in regions with extremely unfavourable socio-economic conditions shall be entitled to an import tax exemption on raw materials for 5 years from the date their production commences.
7. Raw materials, parts and supplies imported for the production of exported goods shall be exempt from import tax.
8. Foreign-funded enterprises and parties to business cooperation contracts which sell their products to manufacturers of exports shall be exempt from import tax on raw materials in accordance with those products.

### Rates of Import Duty

The rates of duty applied by Vietnam are divided into three categories:

1. Preferential ("MFN" (Most-Favoured-Nation)) rates apply to goods imported from countries or groups of countries which have an MFN Agreement in trade relations with Vietnam. The countries concerned are given in List 1 below.
2. Normal rates of duty ("C") which apply to goods imported from countries which do not have an MFN Agreement in trade relations with Vietnam.
3. Special preferential ("CEPT" (Common Effective Preferential Tariff)) rates apply to goods imported from the countries given in List 2 below.

**LIST 1**  
**COUNTRIES WHICH APPLY THE MOST-FAVOURLED-NATION (MFN) AGREEMENT AND THOSE WHICH HAVE A SPECIAL PREFERENTIAL AGREEMENT WITH VIETNAM**

No.	Country	No.	Country
1.	Argentine Republic	39.	Ukraine
2.	Republic of India	40.	Republic of Uzbekistan
3.	People's Democratic Republic of Algeria	41.	Republic of Yemen
4.	Republic of Angola	42.	Republic of Iceland
5.	Syrian Arab Republic	43.	United Kingdom of Great Britain and Northern Ireland
6.	Australia	44.	Republic of Austria
7.	People's Republic of Bangladesh	45.	Republic of Portugal
8.	Republic of Poland	46.	Kingdom of Belgium
9.	Republic of Belarus	47.	Kingdom of Denmark
10.	Republic of Bulgaria	48.	Federal Republic of Germany
11.	Republic of Kazakhstan	49.	Kingdom of the Netherlands
12.	Kingdom of Cambodia	50.	Greece (Hellenic Republic)
13.	Canada	51.	Republic of Italy
14.	Republic of Chile	52.	Grand Duchy of Luxembourg
15.	Republic of Cuba	53.	French Republic
16.	Republic of Korea (South Korea)	54.	Republic of Finland
17.	Republic of Estonia	55.	Kingdom of Spain
18.	Republic of Equatorial Guinea	56.	Kingdom of Sweden
19.	The Hashemite Kingdom of Jordan	57.	Brunei Darussalam
20.	Republic of Hungary	58.	Republic of Indonesia
21.	Republic of Iraq	59.	Lao People's Democratic Republic
22.	The Islamic Republic of Iran	60.	Malaysia
23.	Republic of Latvia	61.	Union of Myanmar
24.	Republic of Malta	62.	Republic of the Philippines
25.	Republic of Mozambique	63.	Republic of Singapore
26.	Kingdom of Norway	64.	Kingdom of Thailand
27.	New Zealand	65.	Taiwan
28.	Russian Federation	66.	Hong Kong
29.	State of Palestine	67.	Japan
30.	Republic of Peru	68.	United States of America
31.	Romania	69.	Republic of Lithuania
32.	Czech Republic	70.	Republic of Moldova
33.	Slovak Republic	71.	Islamic Republic of Pakistan
34.	Republic of Turkey	72.	Republic of Namibia
35.	Switzerland	73.	United Republic of Tanzania
36.	The Democratic People's Republic of Korea (North Korea)	74.	Republic of South Africa
37.	The People's Republic of China	75.	Zimbabwe
38.	Republic of Tunisia	76.	Nigeria

**NOTE**

The preferential rate of duty (MFN) applies to goods imported from the countries numbered 57 to 64 in the above list if they are not given in the list of duty reductions in accordance with Vietnam's CEPT/AFTA Tariff list.

**LIST 2**  
**LIST OF COUNTRIES WHICH HAVE AN AGREEMENT ON SPECIAL PREFERENTIAL TREATMENT IN TRADE RELATIONS WITH VIETNAM**

No.	Country
1.	Brunei Darussalam
2.	Republic of Indonesia
3.	Lao People's Democratic Republic
4.	Malaysia
5.	Union of Myanmar
6.	Republic of the Philippines
7.	Republic of Singapore
8.	Kingdom of Thailand
9.	Kingdom of Cambodia



## 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>0101</b>	<b>Live horses, asses, mules and hinnies:</b>					
0101 10 00	- Pure-bred breeding animals	0	0	0	0	*
0101 90	- Other:					
0101 90 10	-- Racehorses	5	7.5	5	0	5
0101 90 20	-- Other horses	5	7.5	5	0	5
0101 90 90	-- Other	5	7.5	5	0	5
<b>0102</b>	<b>Live bovine animals:</b>					
0102 10 00	- Pure-bred breeding animals	0	0	0	0	*
0102 90	- Other:					
0102 90 10	-- Oxen	5	7.5	5	0	5
0102 90 20	-- Buffaloes	5	7.5	5	0	5
0102 90 90	-- Other	5	7.5	5	0	5
<b>0103</b>	<b>Live swine:</b>					
0103 10 00	- Pure-bred breeding animals:	0	0	0	0	*
	- Other:					
0103 91 00	-- Weighing less than 50 kg	5	7.5	5	0	5
0103 92 00	-- Weighing 50 kg or more	5	7.5	5	0	5
<b>0104</b>	<b>Live sheep and goats:</b>					
0104 10	- Sheep:					
0104 10 10	-- Pure-bred breeding animals	0	0	0	0	*
0104 10 90	-- Other	5	7.5	5	0	5
0104 20	- Goats:					
0104 20 10	-- Pure-bred breeding animals	0	0	0	0	*
0104 20 90	-- Other	5	7.5	5	0	5
<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	-- Fowls of the species <i>Gallus domesticus</i> :					
0105 11 10	--- Breeding fowls	0	0	0	0	*
0105 11 90	--- Other	5	7.5	—	—	5
0105 12	-- Turkeys:					
0105 12 10	--- Breeding turkeys	0	0	0	0	*
0105 12 90	--- Other	5	7.5	—	—	5
0105 19	-- Other:					
0105 19 10	--- Breeding ducklings	0	0	0	0	*
0105 19 20	--- Other ducklings	5	7.5	—	—	5
0105 19 30	--- Breeding goslings	0	0	0	0	*
0105 19 40	--- Other goslings	5	7.5	—	—	5
0105 19 50	--- Breeding guinea fowls	0	0	0	0	*
0105 19 90	--- Other	5	7.5	—	—	5
	- Other:					
0105 92	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2 000 g:					
0105 92 10	--- Breeding fowls	0	0	0	0	*
0105 92 20	--- Fighting cocks	5	7.5	—	—	5
0105 92 90	--- Other	5	7.5	—	—	5
0105 93	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2 000 g:					
0105 93 10	--- Breeding fowls	0	0	0	0	*
0105 93 20	--- Fighting cocks	5	7.5	—	—	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
0105 93 90	--- Other	5	7.5	–	–	5
0105 99	-- Other:					
0105 99 10	--- Breeding ducks	0	0	0	0	*
0105 99 20	--- Other ducks	5	7.5	–	–	5
0105 99 30	--- Breeding geese, turkeys and guinea fowls	0	0	0	0	*
0105 99 40	--- Other geese, turkeys and guinea fowls	5	7.5	–	–	5
<b>0106</b>	<b>Other live animals:</b>					
	- Mammals:					
0106 11 00	-- Primates	5	7.5	5	0	5
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); manatees and dugongs (mammals of the order <i>Sirenia</i> )	5	7.5	5	0	5
0106 19 00	-- Other	5	7.5	5	0	5
0106 20 00	- Reptiles (including snakes and turtles)	5	7.5	5	0	5
	- Birds:					
0106 31 00	-- Birds of prey	5	7.5	5	0	5
0106 32 00	-- <i>Psittaciformes</i> (including parrots, parakeets, macaws and cockatoos)	5	7.5	5	0	5
0106 39 00	-- Other	5	7.5	5	0	5
0106 90	- Other:					
0106 90 10	-- For human consumption	5	7.5	5	0	5
0106 90 90	-- Other	5	7.5	5	0	5

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

**NOTE**

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

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>0201</b>	<b>Meat of bovine animals, fresh or chilled:</b>					
0201 10 00	- Carcasses and half-carcasses	20	30	5	5	5
0201 20 00	- Other cuts with bone in	20	30	5	5	5
0201 30 00	- Boneless	20	30	5	5	5
<b>0202</b>	<b>Meat of bovine animals, frozen:</b>					
0202 10 00	- Carcasses and half-carcasses	20	30	5	5	5
0202 20 00	- Other cuts with bone in	20	30	5	5	5
0202 30 00	- Boneless	20	30	5	5	5
<b>0203</b>	<b>Meat of swine, fresh, chilled or frozen:</b>					
	- Fresh or chilled:					
0203 11 00	-- Carcasses and half-carcasses	30	45	10	5	5
0203 12 00	-- Hams, shoulders and cuts thereof, with bone in	30	45	10	5	5
0203 19 00	-- Other	30	45	10	5	5
	- Frozen:					
0203 21 00	-- Carcasses and half-carcasses	30	45	10	5	5
0203 22 00	-- Hams, shoulders and cuts thereof, with bone in	30	45	10	5	5
0203 29 00	-- Other	30	45	10	5	5
<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	20	30	5	5	5
	- Other meat of sheep, fresh or chilled:					
0204 21 00	-- Carcasses and half-carcasses	20	30	5	5	5
0204 22 00	-- Other cuts with bone in	20	30	5	5	5
0204 23 00	-- Boneless	20	30	5	5	5
0204 30 00	- Carcasses and half-carcasses of lamb, frozen	20	30	5	5	5
	- Other meat of sheep, frozen:					
0204 41 00	-- Carcasses and half-carcasses	20	30	5	5	5
0204 42 00	-- Other cuts with bone in	20	30	5	5	5
0204 43 00	-- Boneless	20	30	5	5	5
0204 50 00	- Meat of goats	20	30	5	5	5
<b>0205 00 00</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen</b>	20	30	5	5	5
<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	20	30	5	5	5
	- Of bovine animals, frozen:					
0206 21 00	-- Tongues	20	30	5	5	5
0206 22 00	-- Livers	20	30	5	5	5
0206 29 00	-- Other	20	30	5	5	5
0206 30 00	- Of swine, fresh or chilled	20	30	10	5	5
	- Of swine, frozen:					
0206 41 00	-- Livers	20	30	10	5	5
0206 49 00	-- Other	20	30	10	5	5
0206 80 00	- Other, fresh or chilled	20	30	5	5	5
0206 90 00	- Other, frozen	20	30	5	5	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	20	30	–	–	5
0207 12 00	-- Not cut in pieces, frozen	20	30	–	–	5
0207 13 00	-- Cuts and offal, fresh or chilled	20	30	–	–	5
0207 14	-- Cuts and offal, frozen:					
0207 14 10	--- Wings	20	30	–	–	5
0207 14 20	--- Thighs	20	30	–	–	5
0207 14 30	--- Livers	20	30	–	–	5
0207 14 90	--- Other	20	30	–	–	5
	- Of turkeys:					
0207 24 00	-- Not cut in pieces, fresh or chilled	20	30	–	–	5
0207 25 00	-- Not cut in pieces, frozen	20	30	–	–	5
0207 26 00	-- Cuts and offal, fresh or chilled	20	30	–	–	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
0207 27	-- Cuts and offal, frozen:					
0207 27 10	--- Livers	20	30	--	--	5
0207 27 90	--- Other	20	30	--	--	5
	- Of ducks, geese or guinea fowls:					
0207 32	-- Not cut in pieces, fresh or chilled:					
0207 32 10	--- Of ducks	20	30	--	--	5
0207 32 20	--- Of geese or guinea fowls	20	30	--	--	5
0207 33	-- Not cut in pieces, frozen:					
0207 33 10	--- Of ducks	20	30	--	--	5
0207 33 20	--- Of geese or guinea fowls	20	30	--	--	5
0207 34 00	-- Fatty livers, fresh or chilled	20	30	--	--	5
0207 35 00	-- Other, fresh or chilled	20	30	--	--	5
0207 36	-- Other, frozen:					
0207 36 10	--- Fatty livers	20	30	--	--	5
0207 36 20	--- Cuts of ducks	20	30	--	--	5
0207 36 30	--- Cuts of geese or guinea fowls	20	30	--	--	5
<b>0208</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen:</b>					
0208 10 00	- Of rabbits or hares	20	30	--	--	5
0208 20 00	- Frogs' legs:	20	30	--	--	5
0208 30 00	- Of primates	20	30	--	--	5
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> )	20	30	--	--	5
0208 50 00	- Of reptiles (including snakes and turtles)	20	30	--	--	5
0208 90 00	- Other	20	30	--	--	5
<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> <i>Except: smoked</i>	20	30	5	5	5
						10
<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:	20	30	10	5	5
0210 11 00	-- Hams, shoulders and cuts thereof, with bone in	20	30	10	5	5
0210 12 00	-- Bellies (streaky) and cuts thereof					
0210 19	-- Other:					
0210 19 10	--- Bacon	20	30	10	5	10
0210 19 20	--- Ham, boneless	20	30	10	5	5
0210 19 90	--- Other	20	30	10	5	5
0210 20 00	- Meat of bovine animals	20	30	5	5	5
	- Other, including edible flours and meals of meat or meat offal:					
0210 91 00	-- Of primates	20	30	5	5	5
0210 92 00	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> )	20	30	5	5	5
0210 93 00	-- Of reptiles (including snakes and turtles)	20	30	5	5	5
0210 99	-- Other:					
0210 99 10	--- Freeze-dried chicken dice	20	30	5	5	5
0210 99 20	--- Dried pork skin	20	30	5	5	5
0210 99 90	--- Other	20	30	5	5	5
	<i>Except: smoked meat and edible meat offal, edible flours and meals of meat or meat offal</i>					10

### 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>0301</b>	<b>Live fish:</b>					
0301 10	- Ornamental fish:					
0301 10 10	-- Fish fry	30	45	10	5	5
0301 10 20	-- Other, marine fish	30	45	10	5	5
0301 10 30	-- Other, freshwater fish	30	45	10	5	5
	- Other live fish:					
0301 91 00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	30	45	5	5	5
0301 92 00	-- Eels ( <i>Anguilla spp.</i> )	30	45	5	5	5
0301 93	-- Carp:					
0301 93 10	--- Carp breeders	0	0	0	0	*
0301 93 90	--- Other	30	45	5	5	5
0301 99	-- Other:					
	--- Milkfish or lapu lapu fry:					
0301 99 11	---- For breeding	0	0	0	0	*
0301 99 19	---- Other	30	45	5	5	5
	--- Other fish fry:					
0301 99 21	---- For breeding	0	0	0	0	*
0301 99 29	---- Other	30	45	5	5	5
0301 99 30	--- Other marine fish	30	45	5	5	5
0301 99 40	--- Other freshwater fish	30	45	5	5	5
<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> )	30	45	5	5	5
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> )	30	45	5	5	5
0302 19 00	-- Other	30	45	5	5	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:					
0302 21 00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	30	45	5	5	5
0302 22 00	-- Plaice ( <i>Pleuronectes platessa</i> )	30	45	5	5	5
0302 23 00	-- Sole ( <i>Solea spp.</i> )	30	45	5	5	5
0302 29 00	-- Other	30	45	5	5	5
	- 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> )	30	45	5	5	5
0302 32 00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	30	45	5	5	5
0302 33 00	-- Skipjack or stripe-bellied bonito	30	45	5	5	5
0302 34 00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	30	45	5	5	5
0302 35 00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	30	45	5	5	5
0302 36 00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	30	45	5	5	5
0302 39 00	-- Other	30	45	5	5	5
0302 40 00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	30	45	5	5	5
0302 50 00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	30	45	5	5	5
	- 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> )	30	45	5	5	5
0302 62 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	30	45	5	5	5
0302 63 00	-- Coalfish ( <i>Pollachius virens</i> )	30	45	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
0302 64 00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	30	45	5	5	5
0302 65 00	-- Dogfish and other sharks	30	45	5	5	5
0302 66 00	-- Eels ( <i>Anguilla spp.</i> )	30	45	5	5	5
0302 69	-- Other:					
0302 69 10	--- Marine fish	30	45	5	5	5
0302 69 20	--- Freshwater fish	30	45	5	5	5
0302 70 00	- Livers and roes	30	45	5	5	5
<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 gorboscha</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> )	30	45	5	5	5
0303 19 00	-- Other	30	45	5	5	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> )	30	45	5	5	5
0303 22 00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	30	45	5	5	5
0303 29 00	-- Other	30	45	5	5	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> )	30	45	5	5	5
0303 32 00	-- Plaice ( <i>Pleuronectes platessa</i> )	30	45	5	5	5
0303 33 00	-- Sole ( <i>Solea spp.</i> )	30	45	5	5	5
0303 39 00	-- Other	30	45	5	5	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> )	30	45	5	5	5
0303 42 00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	30	45	5	5	5
0303 43 00	-- Skipjack or stripe-bellied bonito	30	45	5	5	5
0302 44 00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	30	45	5	5	5
0302 45 00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	30	45	5	5	5
0302 46 00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	30	45	5	5	5
0303 49 00	-- Other	30	45	5	5	5
0303 50 00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	30	45	5	5	5
0303 60 00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	30	45	5	5	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> )	30	45	5	5	5
0303 72 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	30	45	5	5	5
0303 73 00	-- Coalfish ( <i>Pollachius virens</i> )	30	45	5	5	5
0303 74 00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	30	45	5	5	5
0303 75 00	-- Dogfish and other sharks	30	45	5	5	5
0303 76 00	-- Eels ( <i>Anguilla spp.</i> )	30	45	5	5	5
0303 77 00	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	30	45	5	5	5
0303 78 00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	30	45	5	5	5
0303 79	-- Other:					
0303 79 10	--- Marine fish	30	45	5	5	5
0303 79 20	--- Freshwater fish	30	45	5	5	5
0303 80	- Livers and roes:					
0303 80 10	-- Livers	30	45	5	5	5
0303 80 20	-- Roes	30	45	5	5	5
<b>0304</b>	<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:</b>					
0304 10 00	- Fresh or chilled	30	45	5	5	5
0304 20 00	- Frozen fillets	30	45	5	5	5
0304 90 00	- Other	30	45	5	5	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	30	45	5	5	10
0305 20 00	- Livers and roes of fish, dried, smoked, salted or in brine <i>Except:</i> smoked	30	45	5	5	5
0305 30 00	- Fish fillets, dried, salted or in brine, but not smoked	30	45	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
0305 41 00	- Smoked fish, including fillets: -- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</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> )	30	45	5	5	10
0305 42 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	30	45	5	5	10
0305 49 00	-- Other	30	45	5	5	10
0305 51 00	- Dried fish, whether or not salted but not smoked: -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	30	45	5	5	5
0305 59	-- Other:					
0305 59 10	--- Sharks' fins	30	45	5	5	5
0305 59 90	--- Other	30	45	5	5	5
0305 61 00	- Fish, salted but not dried or smoked and fish in brine: -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	30	45	5	5	5
0305 62 00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	30	45	5	5	5
0305 63 00	-- Anchovies ( <i>Engraulis spp.</i> )	30	45	5	5	5
0305 69 00	-- Other	30	45	5	5	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> )	30	45	5	5	5
0306 12 00	-- Lobsters ( <i>Homarus spp.</i> )	30	45	5	5	5
0306 13 00	-- Shrimps and prawns	30	45	5	5	5
0306 14 00	-- Crabs	30	45	5	5	5
0306 19 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	30	45	5	5	5
	- Not frozen:					
0306 21	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ):					
0306 21 10	--- Breeders	0	0	0	0	*
0306 21 20	--- Other, live	30	45	5	5	5
0306 21 30	--- Fresh or chilled	30	45	5	5	5
0306 21 90	--- Other	30	45	5	5	5
0306 22	-- Lobsters ( <i>Homarus spp.</i> ):					
0306 22 10	--- Breeders	0	0	0	0	*
0306 22 20	--- Other, live	30	45	5	5	5
0306 22 30	--- Fresh or chilled	30	45	5	5	5
0306 22 40	--- Dried	30	45	5	5	5
0306 22 90	--- Other	30	45	5	5	5
0306 23	-- Shrimps and prawns:					
0306 23 10	--- Breeders	0	0	0	0	*
0306 23 20	--- Other, live	30	45	5	5	5
0306 23 30	--- Fresh or chilled	30	45	5	5	5
0306 23 40	--- Dried	30	45	5	5	5
0306 23 90	--- Other	30	45	5	5	5
0306 24	-- Crabs:					
0306 24 10	--- Live	30	45	5	5	5
0306 24 20	--- Fresh or chilled	30	45	5	5	5
0306 24 90	--- Other	30	45	5	5	5
0306 29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:					
0306 29 10	--- Live	30	45	5	5	5
0306 29 20	--- Fresh or chilled	30	45	5	5	5
0306 29 90	--- Other	30	45	5	5	5
	<i>Except</i> : crustaceans, in shell cooked by steaming or by boiling in water; flours, meals and pellets of crustaceans, fit for human consumption					10
<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>					
	- Oysters:					
0307 10	-- Live					
0307 10 10	--- Live	30	45	5	5	5
0307 10 20	--- Fresh, chilled or frozen	30	45	5	5	5
0307 10 30	--- Dried, salted or in brine	30	45	5	5	5
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :					
0307 21	-- Live, fresh or chilled:					
0307 21 10	--- Live	30	45	5	5	5
0307 21 20	--- Fresh or chilled	30	45	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
0307 29	-- Other:					
0307 29 10	--- Frozen	30	45	5	5	5
0307 29 20	--- Dried, salted or in brine	30	45	5	5	5
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):					
0307 31	-- Live, fresh or chilled:					
0307 31 10	--- Live	30	45	5	5	5
0307 31 20	--- Fresh or chilled	30	45	5	5	5
0307 39	-- Other:					
0307 39 10	--- Frozen	30	45	5	5	5
0307 39 20	--- Dried, salted or in brine	30	45	5	5	5
	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepio-teuthis spp.</i> ):					
0307 41	-- Live, fresh or chilled:					
0307 41 10	--- Live	30	45	5	5	5
0307 41 20	--- Fresh or chilled	30	45	5	5	5
0307 49	-- Other:					
0307 49 10	--- Frozen	30	45	5	5	5
0307 49 20	--- Dried, salted or in brine	30	45	5	5	5
	- Octopus ( <i>Octopus spp.</i> ):					
0307 51	-- Live, fresh or chilled:					
0307 51 10	--- Live	30	45	5	5	5
0307 51 20	--- Fresh or chilled	30	45	5	5	5
0307 59	-- Other:					
0307 59 10	--- Frozen	30	45	5	5	5
0307 59 20	--- Dried, salted or in brine	30	45	5	5	5
0307 60	- Snails, other than sea snails:					
0307 60 10	-- Live	30	45	5	5	5
0307 60 20	-- Fresh, chilled or frozen	30	45	5	5	5
0307 60 30	-- Dried, salted or in brine	30	45	5	5	5
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:					
0307 91	-- Live, fresh or chilled:					
0307 91 10	--- Live	30	45	5	5	5
0307 91 20	--- Fresh or chilled	30	45	5	5	5
0307 99	-- Other:					
0307 99 10	--- Frozen	30	45	5	5	5
0307 99 20	--- Beche-de-mer (trepang), dried, salted or in brine	30	45	5	5	5
0307 99 90	--- Other	30	45	5	5	5
	Except: flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption					10

**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, 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 the term "butter" does not include dehydrated butter or ghee (subheading 0405 90).

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>0401</b>	<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter:</b>					
0401 10 00	- Of a fat content, by weight, not exceeding 1%	20	30	5	5	10
0401 20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	20	30	5	5	10
0401 30 00	- Of a fat content, by weight, exceeding 6%	20	30	5	5	10
<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%: -- Fit for human consumption:					
0402 10 11	--- Not containing added sugar or other sweetening matter, in powder form	10	15	10	5	10
0402 10 12	--- Not containing added sugar or other sweetening matter, in other form	15	22.5	10	5	10
0402 10 13	--- Other, in powder form	30	45	10	5	10
0402 10 19	--- Other, in other form	30	45	10	5	10
0402 10 21	--- Other: --- Not containing added sugar or other sweetening matter, in powder form	10	15	10	5	10
0402 10 22	--- Not containing added sugar or other sweetening matter, in other form	15	22.5	10	5	10
0402 10 23	--- Other, in powder form	30	45	10	5	10
0402 10 29	--- Other, in other form	30	45	10	5	10
0402 21	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: -- Not containing added sugar or other sweetening matter:					
0402 21 10	--- In powder form	15	22.5	10	5	10
0402 21 90	--- In other form	15	22.5	10	5	10
0402 29	-- Other:					
0402 29 10	--- In powder form	30	45	10	5	10
0402 29 90	--- In other form	30	45	10	5	10
0402 91 00	- Other: -- Not containing added sugar or other sweetening matter	15	22.5	10	5	10
0402 99 00	-- Other	30	45	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- Yogurt:					
	-- Containing fruit, nuts, cocoa or flavouring matter; liquid yogurt:					
0403 10 11	--- In liquid form including condensed form	30	45	10	5	10
0403 10 19	--- Other	30	45	10	5	10
	-- Other:					
0403 10 91	--- In condensed form	30	45	10	5	10
0403 10 99	--- Other	30	45	10	5	10
0403 90	- Other:					
0403 90 10	-- Buttermilk	30	45	10	5	10
0403 90 90	-- Other	30	45	10	5	10
<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	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:					
	-- Fit for human consumption:					
0404 10 11	--- Whey	20	30	5	5	10
0404 10 19	--- Other	30	45	10	5	10
	-- Fit for animal feeding:					
0404 10 91	--- Whey	20	30	5	5	10
0404 10 99	--- Other	30	45	10	5	10
0404 90	- Other:					
0404 90 10	-- Concentrated, sweetened, with added preservative, or in hermetically sealed cans	30	45	10	5	10
0404 90 90	-- Other	30	45	10	5	10
<b>0405</b>	<b>Butter and other fats and oils derived from milk; dairy spreads:</b>					
0405 10 00	- Butter	20	30	5	5	10
0405 20 00	- Dairy spreads	20	30	5	5	10
0405 90	- Other:					
0405 90 10	-- Anhydrous butterfat	5	7.5	5	5	10
0405 90 20	-- Butter oil	5	7.5	5	5	10
0405 90 30	-- Ghee	20	30	5	5	10
0405 90 90	-- Other	20	30	5	5	10
<b>0406</b>	<b>Cheese and curd:</b>					
0406 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	20	30	5	5	10
0406 20	- Grated or powdered cheese, of all kinds:					
0406 20 10	-- In packages of a gross weight exceeding 20 kg	20	30	5	5	10
0406 20 90	-- Other	20	30	5	5	10
0406 30 00	- Processed cheese, not grated or powdered	20	30	5	5	10
0406 40 00	- Blue-veined cheese	20	30	5	5	10
0406 90 00	- Other cheese	20	30	5	5	10
<b>0407 00</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked:</b>					
	- For hatching:					
0407 00 11	-- Hens' eggs	0	0	--	--	*
0407 00 12	-- Ducks' eggs	0	0	--	--	*
0407 00 19	-- Other	0	0	--	--	*
	- Other:					
0407 00 91	-- Hens' eggs	40	60	--	--	5
0407 00 92	-- Ducks' eggs	40	60	--	--	5
0407 00 99	-- Other	40	60	--	--	5
	<i>Except:</i> cooked, of subheadings 0407 00 91, 0407 00 92 and 0407 00 99					10
<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	20	30	5	0	10
0408 19 00	-- Other	20	30	5	0	10
	- Other:					
0408 91 00	-- Dried	20	30	5	0	10
0408 99 00	-- Other	20	30	5	0	10
<b>0409 00 00</b>	<b>Natural honey</b>	20	30	5	0	5
<b>0410 00</b>	<b>Edible products of animal origin, not elsewhere specified or included:</b>					
0410 00 10	- Birds' nests	20	30	5	5	10
0410 00 90	- Other	20	30	5	5	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>0501 00 00</b>	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair</b>	5	7.5	5	0	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	5	7.5	5	0	5
0502 90 00	- Other	5	7.5	5	0	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>	5	7.5	5	0	5
<b>0504 00 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> <i>Except: smoked</i>	5	7.5	5	0	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	- Feathers of a kind used for stuffing; down:					
0505 10 10	-- Duck feathers	5	7.5	5	5	5
0505 10 90	-- Other	5	7.5	5	5	5
0505 90	- Other:					
0505 90 10	-- Duck feathers	5	7.5	5	5	5
0505 90 90	-- Other	5	7.5	5	5	5
	<i>Except: powder of feathers or parts of feathers</i>					10
<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	5	7.5	5	0	10
0506 90 00	- Other	5	7.5	5	0	5
	<i>Except: of subheading 0506 90 00, treated with acid or degelatinized, and of powder of the products of heading 0506</i>					10
<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	- Ivory; ivory powder and waste:					
0507 10 10	-- Rhinoceros horns; ivory powder and waste	5	7.5	5	0	5
	<i>Except: powder of rhinoceros horns or ivory</i>					10
0507 10 90	-- Other	5	7.5	5	0	5
0507 90	- Other:					
0507 90 10	-- Horns, antlers, hooves, nails, claws and beaks	5	7.5	5	0	5
0507 90 20	-- Tortoise-shell	5	7.5	5	0	5
0507 90 90	-- Other	5	7.5	5	0	5
	<i>Except: powder of tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves and nails</i>					10
<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 and similar material	5	7.5	5	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
0508 00 20	- Shells of molluscs, crustaceans or echinoderms	5	7.5	5	0	5
0508 00 90	- Other	5	7.5	5	0	5
<b>0509 00 00</b>	<b>Natural sponges of animal origin</b>	5	7.5	5	0	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	- Cantharides	0	0	0	0	5
0510 00 20	- Musk	0	0	0	0	5
0510 00 90	- Other	0	0	0	0	5
<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	0	0	0	0	*
0511 91	- Other:					
	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:					
0511 91 10	--- Dead animals of Chapter 3	20	30	5	5	5
0511 91 20	--- Roes	5	7.5	5	0	5
0511 91 30	--- Artemia eggs (brine shrimp eggs)	5	7.5	5	0	5
0511 91 40	--- Fish bladders	5	7.5	5	0	5
0511 91 90	--- Other	5	7.5	5	0	5
0511 99	-- Other:					
	---- Domestic animal semen:					
0511 99 11	---- Of swine, sheep or goats	0	0	0	0	*
0511 99 19	---- Other	0	0	0	0	*
0511 99 20	--- Silk worm eggs	0	0	0	0	5
0511 99 90	--- Other	5	7.5	5	5	5

## SECTION II VEGETABLE PRODUCTS

### NOTE

- 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

- 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.
- 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	5
0601 20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:					
0601 20 10	-- Chicory plants	0	0	0	0	5
0601 20 20	-- Chicory roots	0	0	0	0	5
0601 20 90	-- Other	0	0	0	0	5
<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	-- Orchid cuttings and slips	0	0	–	–	5
0602 10 20	-- Rubber wood	0	0	–	–	5
0602 10 90	-- Other	0	0	–	–	5
0602 20 00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0	0	–	–	5
0602 30 00	- Rhododendrons and azaleas, grafted or not	0	0	–	–	5
0602 40 00	- Roses, grafted or not	0	0	–	–	5
0602 90	- Other:					
0602 90 10	-- Rooted orchid cuttings and slips	0	0	–	–	5
0602 90 20	-- Orchid seedlings	0	0	–	–	*
0602 90 30	-- Aquarium plants	0	0	–	–	5
0602 90 40	-- Budded rubber stumps	0	0	–	–	5
0602 90 50	-- Rubber seedlings	0	0	–	–	*
0602 90 60	-- Rubber budwood	0	0	–	–	5
0602 90 90	-- Other	0	0	–	–	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	- Fresh:					
0603 10 10	-- Orchids	40	60	10	5	5
0603 10 90	-- Other	40	60	10	5	5
0603 90 00	- Other	40	60	10	5	5
	<i>Except: dyed, bleached, impregnated or otherwise prepared</i>					10
<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	40	60	5	5	5
	- Other:					
0604 91 00	-- Fresh	40	60	5	5	5
0604 99 00	-- Other	40	60	5	5	5
	<i>Except: dyed, bleached, impregnated or otherwise prepared</i>					10

**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).

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>0701</b>	<b>Potatoes, fresh or chilled:</b>					
0701 10 00	- Seed	0	0	0	0	*
0701 90 00	- Other	30	45	5	0	5
<b>0702 00 00</b>	<b>Tomatoes, fresh or chilled</b>	30	45	5	0	5
<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	--- Bulbs for propagation	0	0	0	0	*
0703 10 19	--- Other	30	45	5	0	5
	-- Shallots:					
0703 10 21	--- Bulbs for propagation	0	0	0	0	*
0703 10 29	--- Other	30	45	5	0	5
0703 20	- Garlic:					
0703 20 10	-- Bulbs for propagation	0	0	0	0	*
0703 20 90	-- Other	30	45	5	0	5
0703 90	- Leeks and other alliaceous vegetables:					
0703 90 10	-- Bulbs for propagation	0	0	0	0	*
0703 90 90	-- Other	30	45	5	0	5
<b>0704</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:</b>					
0704 10	- Cauliflowers and headed broccoli:					
0704 10 10	-- Cauliflowers	30	45	5	0	5
0704 10 20	-- Headed broccoli	30	45	5	0	5
0704 20 00	- Brussels sprouts	30	45	5	0	5
0704 90	- Other:					
0704 90 10	-- Cabbages	30	45	5	0	5
0704 90 90	-- Other	30	45	5	0	5
<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)	30	45	5	0	5
0705 19 00	-- Other	30	45	5	0	5
	- Chicory:					
0705 21 00	-- Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	30	45	5	0	5
0705 29 00	-- Other	30	45	5	0	5
<b>0706</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:</b>					
0706 10	- Carrots and turnips:					
0706 10 10	-- Carrots	30	45	5	0	5
0706 10 20	-- Turnips	30	45	5	0	5
0706 90 00	- Other	30	45	5	0	5
<b>0707 00 00</b>	<b>Cucumbers and gherkins, fresh or chilled</b>	30	45	5	0	5
<b>0708</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled:</b>					
0708 10 00	- Peas ( <i>Pisum sativum</i> )	30	45	5	0	5
0708 20 00	- Beans ( <i>Vigna spp., Phaseolus spp.</i> )	30	45	5	0	5
0708 90 00	- Other leguminous vegetables	30	45	5	0	5
<b>0709</b>	<b>Other vegetables, fresh or chilled:</b>					
0709 10 00	- Globe artichokes	30	45	5	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
0709 20 00	- Asparagus	30	45	5	0	5
0709 30 00	- Aubergines (egg-plants)	30	45	5	0	5
0709 40 00	- Celery other than celeriac	30	45	5	0	5
	- Mushrooms and truffles:					
0709 51 00	-- Mushrooms of the genus <i>Agaricus</i>	30	45	5	0	5
0709 52 00	-- Truffles	30	45	5	0	5
0709 59 00	-- Other	30	45	5	0	5
0709 60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :					
0709 60 10	-- Chillies, other than giant chillies	30	45	5	0	5
0709 60 90	-- Other	30	45	5	0	5
0709 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	30	45	5	0	5
0709 90 00	- Other	30	45	5	0	5
<b>0710</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</b>					
0710 10 00	- Potatoes	30	45	5	0	5
	- Leguminous vegetables, shelled or unshelled:					
0710 21 00	-- Peas ( <i>Pisum sativum</i> )	30	45	5	0	5
0710 22 00	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	30	45	5	0	5
0710 29 00	-- Other	30	45	5	0	5
0710 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	30	45	5	0	5
0710 40 00	- Sweet corn	30	45	5	0	5
0710 80 00	- Other vegetables	30	45	5	0	5
0710 90 00	- Mixtures of vegetables	30	45	5	0	5
	<i>Except:</i> cooked by steaming or boiling in water					10
<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	- Olives:					
0711 20 10	-- Preserved by sulphur dioxide gas	30	45	5	0	5
0711 20 90	-- Other	30	45	5	0	5
0711 30	- Capers:					
0711 30 10	-- Preserved by sulphur dioxide gas	30	45	5	0	5
0711 30 90	-- Other	30	45	5	0	5
0711 40	- Cucumbers and gherkins:					
0711 40 10	-- Preserved by sulphur dioxide gas	30	45	5	0	5
0711 40 90	-- Other	30	45	5	0	5
	- Mushrooms and truffles:					
0711 51 00	-- Mushrooms of the genus <i>Agaricus</i>	30	45	5	0	5
0711 59 00	-- Other	30	45	5	0	5
0711 90	- Other vegetables; mixtures of vegetables:					
0711 90 10	-- Sweet corn	30	45	5	0	5
0711 90 20	-- Chillies	30	45	5	0	5
0711 90 30	-- Onions, preserved by sulphur dioxide gas	30	45	5	0	5
0711 90 40	-- Onions, preserved other than by sulphur dioxide gas	30	45	5	0	5
0711 90 50	-- Other, preserved by sulphur dioxide gas	30	45	5	0	5
0711 90 90	-- Other	30	45	5	0	5
<b>0712</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:</b>					
0712 20 00	- Onions	30	45	5	0	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>	30	45	5	0	5
0712 32 00	-- Wood ears ( <i>Auricularia spp.</i> )	30	45	5	0	5
0712 33 00	-- Jelly fungi ( <i>Tremella spp.</i> )	30	45	5	0	5
0712 39	-- Other:					
0712 39 10	--- Truffles	30	45	5	0	5
0712 39 20	--- Shitake (dong-gu)	30	45	5	0	5
0712 39 90	--- Other	30	45	5	0	5
0712 90 00	- Other vegetables; mixtures of vegetables	30	45	5	0	5
	<i>Except:</i> powder of heading 0712					10
<b>0713</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split:</b>					
0713 10	- Peas ( <i>Pisum sativum</i> ):					
0713 10 10	-- For sowing	0	0	0	0	*
0713 10 90	-- Other	30	45	5	5	5
0713 20	- Chickpeas (garbanzos):					
0713 20 10	-- For sowing	0	0	0	0	*
0713 20 90	-- Other	30	45	5	5	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	0	0	0	0	*
0713 31 90	--- Other	30	45	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
0713 32	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ):					
0713 32 10	--- For sowing	0	0	0	0	*
0713 32 90	--- Other	30	45	5	5	5
0713 33	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):					
0713 33 10	--- For sowing	0	0	0	0	*
0713 33 90	--- Other	30	45	5	5	5
0713 39	-- Other:					
0713 39 10	--- For sowing	0	0	0	0	*
0713 39 90	--- Other	30	45	5	5	5
0713 40	- Lentils:					
0713 40 10	-- For sowing	0	0	0	0	*
0713 40 90	-- Other	30	45	5	5	5
0713 50	- Broad beans ( <i>Vicia faba var. major</i> ) and horse beans ( <i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i> ):					
0713 50 10	-- For sowing	0	0	0	0	*
0713 50 90	-- Other	30	45	5	5	5
0713 90	- Other:					
0713 90 10	-- For sowing	0	0	0	0	*
0713 90 90	-- Other	30	45	5	5	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	- Manioc (cassava):					
0714 10 10	-- Sliced or in the form of pellets	10	15	5	0	5
0714 10 90	-- Other	10	15	5	0	5
0714 20 00	- Sweet potatoes	10	15	5	0	5
0714 90	- Other:					
0714 90 10	-- Sago pith	10	15	5	0	5
0714 90 90	-- Other	10	15	5	0	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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	40	60	5	5	5
0801 19 00	-- Other	40	60	5	5	5
	- Brazil nuts:					
0801 21 00	-- In shell	40	60	5	5	5
0801 22 00	-- Shelled	40	60	5	5	5
	- Cashew nuts:					
0801 31 00	-- In shell	30	45	10	5	5
0801 32 00	-- Shelled	40	60	5	5	5
<b>0802</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled:</b>					
	- Almonds:					
0802 11 00	-- In shell	40	60	5	5	5
0802 12 00	-- Shelled	40	60	5	5	5
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ):					
0802 21 00	-- In shell	40	60	5	5	5
0802 22 00	-- Shelled	40	60	5	5	5
	- Walnuts:					
0802 31 00	-- In shell	40	60	5	5	5
0802 32 00	-- Shelled	40	60	5	5	5
0802 40 00	- Chestnuts ( <i>Castanea spp.</i> )	40	60	5	5	5
0802 50 00	- Pistachios	40	60	5	5	5
0802 90	- Other:					
0802 90 10	-- Areca nuts (betel nuts)	40	60	5	5	5
0802 90 90	-- Other	40	60	5	5	5
<b>0803 00 00</b>	<b>Bananas, including plantains, fresh or dried</b>	40	60	5	5	5
<b>0804</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:</b>					
0804 10 00	- Dates	40	60	5	5	5
0804 20 00	- Figs	40	60	5	5	5
0804 30 00	- Pineapples	40	60	5	5	5
0804 40 00	- Avocados	40	60	5	5	5
0804 50 00	- Guavas, mangoes and mangosteens	40	60	5	5	5
<b>0805</b>	<b>Citrus fruit, fresh or dried:</b>					
0805 10 00	- Oranges	40	60	—	—	5
0805 20 00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	40	60	—	—	5
0805 40 00	- Grapefruit	40	60	—	—	5
0805 50 00	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus Latifolia</i> )	40	60	—	—	5
0805 90 00	- Other	40	60	—	—	5
<b>0806</b>	<b>Grapes, fresh or dried:</b>					
0806 10 00	- Fresh	40	60	5	5	5
0806 20 00	- Dried	40	60	5	5	5
<b>0807</b>	<b>Melons (including watermelons) and papaws (papayas), fresh:</b>					
	- Melons (including watermelons):					
0807 11 00	-- Watermelons	40	60	5	5	5
0807 19 00	-- Other	40	60	5	5	5
0807 20 00	- Papaws (papayas)	40	60	5	5	5
<b>0808</b>	<b>Apples, pears and quinces, fresh:</b>					
0808 10 00	- Apples	40	60	5	5	5
0808 20 00	- Pears and quinces	40	60	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>0809</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:</b>					
0809 10 00	- Apricots	40	60	5	5	5
0809 20 00	- Cherries	40	60	5	5	5
0809 30 00	- Peaches, including nectarines	40	60	5	5	5
0809 40 00	- Plums and sloes	40	60	5	5	5
<b>0810</b>	<b>Other fruit, fresh:</b>					
0810 10 00	- Strawberries	40	60	5	5	5
0810 20 00	- Raspberries, blackberries, mulberries and loganberries	40	60	5	5	5
0810 30 00	- Black, white or red currants and gooseberries	40	60	5	5	5
0810 40 00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	40	60	5	5	5
0810 50 00	- Kiwifruit	40	60	5	5	5
0810 60 00	- Durians	40	60	5	5	5
0810 90	- Other:					
0810 90 10	- - Longans	40	60	5	5	5
0810 90 20	- - Lychees	40	60	5	5	5
0810 90 90	- - Other	40	60	5	5	5
<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	40	60	5	5	5
0811 20 00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	40	60	5	5	5
0811 90 00	- Other <i>Except:</i> cooked by steaming or boiling in water; whether or not containing added sugar or other sweetening matter	40	60	5	5	5 10
<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	40	60	5	5	5
0812 90 00	- Other	40	60	5	5	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	40	60	5	5	5
0813 20 00	- Prunes	40	60	5	5	5
0813 30 00	- Apples	40	60	5	5	5
0813 40 00	- Other fruit	40	60	10	5	5
0813 50 00	- Mixtures of nuts or dried fruits of this Chapter	40	60	5	5	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>	20	30	5	0	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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	-- Not decaffeinated:					
0901 11 10	--- Arabica WIB or Robusta OIB	20	30	5	5	5
0901 11 90	--- Other	20	30	5	5	5
0901 12	-- Decaffeinated:					
0901 12 10	--- Arabica WIB or Robusta OIB	20	30	5	5	10
0901 12 90	--- Other	20	30	5	5	10
	- Coffee, roasted:					
0901 21	-- Not decaffeinated:					
0901 21 10	--- Unground	50	75	5	5	10
0901 21 20	--- Ground	50	75	5	5	10
0901 22	-- Decaffeinated:					
0901 22 10	--- Unground	50	75	5	5	10
0901 22 20	--- Ground	50	75	5	5	10
0901 90 00	- Other <i>Except:</i> coffee husks and skins	50	75	5	5	10 5
<b>0902</b>	<b>Tea, whether or not flavoured:</b>					
0902 10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:					
0902 10 10	-- Leaf	50	75	5	5	10
0902 10 90	-- Other	50	75	5	5	10
0902 20	- Other green tea (not fermented):					
0902 20 10	-- Leaf	50	75	5	5	10
0902 20 90	-- Other	50	75	5	5	10
0902 30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:					
0902 30 10	-- Leaf	50	75	5	5	10
0902 30 90	-- Other	50	75	5	5	10
0902 40	- Other black tea (fermented) and other partly fermented tea:					
0902 40 10	-- Leaf	50	75	5	5	10
0902 40 90	-- Other <i>Except:</i> fresh tea, desiccated	50	75	5	5	10 5
<b>0903 00 00</b>	<b>Maté</b> <i>Except:</i> fresh maté, desiccated	50	75	5	0	10 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	-- Neither crushed nor ground:					
0904 11 10	--- White	30	45	5	0	5
0904 11 20	--- Black	30	45	5	0	5
0904 11 90	--- Other	30	45	5	0	5
0904 12	-- Crushed or ground:					
0904 12 10	--- White	30	45	5	0	10
0904 12 20	--- Black	30	45	5	0	10
0904 12 90	--- Other	30	45	5	0	10
0904 20	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:					
0904 20 10	-- Chillies, dried	30	45	5	0	5
0904 20 20	-- Chillies, crushed or ground	30	45	5	0	10
0904 20 90	-- Other	30	45	5	0	5
<b>0905 00 00</b>	<b>Vanilla</b> <i>Except:</i> roasted, crushed or ground	20	30	5	0	5 10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>0906</b>	<b>Cinnamon and cinnamon-tree flowers:</b>					
0906 10 00	- Neither crushed nor ground	20	30	5	0	5
0906 20 00	- Crushed or ground	20	30	5	0	10
<b>0907 00 00</b>	<b>Cloves (whole fruit, cloves and stems)</b>	20	30	5	0	5
	<i>Except:</i> roasted, crushed or ground					10
<b>0908</b>	<b>Nutmeg, mace and cardamoms:</b>					
0908 10 00	- Nutmeg	20	30	5	0	5
0908 20 00	- Mace	20	30	5	0	5
0908 30 00	- Cardamoms	20	30	5	0	5
	<i>Except:</i> roasted, crushed or ground					10
<b>0909</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:</b>					
0909 10	- Seeds of anise or badian:					
0909 10 10	- - Of anise	20	30	5	0	5
0909 10 20	- - Of badian	20	30	5	0	5
0909 20 00	- Seeds of coriander	20	30	5	0	5
0909 30 00	- Seeds of cumin	20	30	5	0	5
0909 40 00	- Seeds of caraway	20	30	5	0	5
0909 50 00	- Seeds of fennel; juniper berries	20	30	5	0	5
	<i>Except:</i> roasted, crushed or ground					10
<b>0910</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:</b>					
0910 10 00	- Ginger	20	30	5	0	5
0910 20 00	- Saffron	20	30	5	0	5
0910 30 00	- Turmeric (curcuma)	20	30	5	0	5
0910 40 00	- Thyme; bay leaves	20	30	5	0	5
0910 50 00	- Curry	20	30	5	0	5
	- Other spices:					
0910 91 00	- - Mixtures referred to in Note 1 b) to this Chapter	20	30	5	0	5
0910 99 00	- - Other	20	30	5	0	5
	<i>Except:</i> roasted, crushed or ground					10

## 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>1001</b>	<b>Wheat and meslin:</b>					
1001 10 00	- Durum wheat	5	7.5	0	0	5
1001 90	- Other:					
	-- For human consumption:					
1001 90 11	--- Meslin	0	0	0	0	5
1001 90 19	--- Other	5	7.5	0	0	5
	-- Other:					
1001 90 91	--- Meslin	0	0	0	0	5
1001 90 99	--- Other	5	7.5	0	0	5
<b>1002 00 00</b>	<b>Rye</b>	0	0	3	0	5
<b>1003 00 00</b>	<b>Barley</b>	0	0	3	0	5
<b>1004 00 00</b>	<b>Oats</b>	0	0	3	0	5
<b>1005</b>	<b>Maize (corn):</b>					
1005 10 00	- Seed	0	0	0	0	*
1005 90	- Other:					
1005 90 10	-- Popcorn	50	75	5	0	10
1005 90 90	-- Other	5	7.5	5	0	5
<b>1006</b>	<b>Rice:</b>					
1006 10	- Rice in the husk (paddy or rough):					
1006 10 10	-- Suitable for sowing	0	0	0	0	*
1006 10 90	-- Other	40	60	–	–	5
1006 20	- Husked (brown) rice:					
1006 20 10	-- Thai hom mali rice	40	60	–	–	5
1006 20 90	-- Other	40	60	–	–	5
1006 30	- Semi-milled or wholly milled rice, whether or not polished or glazed:					
	-- Fragrant rice:					
1006 30 11	--- Whole	40	60	5	5	5
1006 30 12	--- Not more than 5% broken	40	60	5	5	5
1006 30 13	--- More than 5% but not more than 10% broken	40	60	5	5	5
1006 30 14	--- More than 10% but not more than 25% broken	40	60	5	5	5
1006 30 19	--- Other	40	60	5	5	5
1006 30 20	-- Parboiled rice	50	75	5	5	5
1006 30 30	-- Glutinous rice (pulot)	40	60	5	5	5
1006 30 40	-- Basmati rice	40	60	5	5	5
1006 30 50	-- Thai hom mali rice	40	60	5	5	5
	-- Other:					
1006 30 61	--- Whole	40	60	5	5	5
1006 30 62	--- Not more than 5% broken	40	60	5	5	5
1006 30 63	--- More than 5% but not more than 10% broken	40	60	5	5	5
1006 30 64	--- More than 10% but not more than 25% broken	40	60	5	5	5
1006 30 69	--- Other	40	60	5	5	5
1006 40 00	- Broken rice	40	60	5	5	5
<b>1007 00 00</b>	<b>Grain sorghum</b>	10	15	5	0	5
<b>1008</b>	<b>Buckwheat, millet and canary seed; other cereals:</b>					
1008 10 00	- Buckwheat	10	15	5	0	5
1008 20 00	- Millet	10	15	5	0	5
1008 30 00	- Canary seed	10	15	5	0	5
1008 90 00	- Other cereals	10	15	5	0	5

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

**NOTES**

1. This Chapter does not cover:
- roasted malt put up as coffee substitutes (heading 0901 or 2101);
  - prepared flours, groats, meals or starches of heading 1901;
  - corn flakes or other products of heading 1904;
  - vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
  - pharmaceutical products (Chapter 30); or
  - 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 starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
  - 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:
- 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;
  - in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>1101 00</b>	<b>Wheat or meslin flour:</b>					
1101 00 10	- Wheat flour	20	30	5	5	5
1101 00 20	- Meslin flour	20	30	5	0	10
<b>1102</b>	<b>Cereal flours other than of wheat or meslin:</b>					
1102 10 00	- Rye flour	20	30	5	0	10
1102 20 00	- Maize (corn) flour	20	30	5	0	5
1102 30 00	- Rice flour	20	30	5	0	5
1102 90 00	- Other	20	30	5	0	10
<b>1103</b>	<b>Cereal groats, meal and pellets:</b>					
	- Groats and meal:					
1103 11	-- Of wheat:					
1103 11 10	--- Bulgur	20	30	5	0	10
1103 11 90	--- Other	20	30	5	0	5
1103 13 00	-- Of maize (corn)	20	30	5	0	5
1103 19	-- Of other cereals:					
1103 19 10	--- Of meslin	20	30	5	0	10
1103 19 20	--- Of rice	20	30	5	0	5
1103 19 90	--- Other	20	30	5	0	10
1103 20 00	- Pellets	20	30	5	0	10
	<i>Except: pellets derived from rice, maize or bulgur</i>					5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	20	30	5	0	10
1104 19	-- Of other cereals:					
1104 19 10	--- Of maize (corn)	20	30	5	0	5
1104 19 90	--- Other	20	30	5	0	10
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):					
1104 22 00	-- Of oats	20	30	5	0	10
1104 23 00	-- Of maize (corn)	20	30	5	0	5
1104 29	-- Of other cereals:					
1104 29 10	--- Bulgur	20	30	5	0	10
1104 29 90	--- Other	20	30	5	0	10
1104 30 00	- Germ of cereals, whole, rolled, flaked or ground	20	30	5	0	10
<b>1105</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes:</b>					
1105 10 00	- Flour, meal and powder	30	45	5	0	5
1105 20 00	- Flakes, granules and pellets	30	45	5	0	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 00	- Of the dried leguminous vegetables of heading 0713	30	45	5	0	10
1106 20	- Of sago or of roots or tubers of heading 0714:					
1106 20 10	-- Of manioc (cassava)	30	45	5	0	5
	-- Of sago:					
1106 20 21	--- Meal of sago	30	45	5	0	10
1106 20 29	--- Other	30	45	5	0	10
1106 20 90	-- Other	30	45	5	0	10
1106 30 00	- Of the products of Chapter 8	30	45	5	0	10
<b>1107</b>	<b>Malt, whether or not roasted:</b>					
1107 10 00	- Not roasted	5	7.5	5	0	5
1107 20 00	- Roasted	5	7.5	5	0	10
<b>1108</b>	<b>Starches; inulin:</b>					
	- Starches:					
1108 11 00	-- Wheat starch	20	30	5	0	5
1108 12 00	-- Maize (corn) starch	20	30	5	0	5
1108 13 00	-- Potato starch	20	30	5	0	5
1108 14 00	-- Manioc (cassava) starch	20	30	5	0	5
1108 19	-- Other starches:					
1108 19 10	--- Sago starch	20	30	5	0	10
1108 19 90	--- Other	20	30	5	0	10
1108 20 00	- Inulin	20	30	5	0	10
<b>1109 00 00</b>	<b>Wheat gluten, whether or not dried</b>	10	15	5	0	10

**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, 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>1201 00</b>	<b>Soya beans, whether or not broken:</b>					
1201 00 10	- Suitable for sowing	0	0	0	0	*
1201 00 90	- Other	15	22.5	5	0	5
<b>1202</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</b>					
1202 10	- In shell:					
1202 10 10	- - Suitable for sowing	0	0	0	0	*
1202 10 90	- - Other	10	15	5	0	5
1202 20 00	- Shelled, whether or not broken	10	15	5	0	5
<b>1203 00 00</b>	<b>Copra</b>	10	15	5	0	5
<b>1204 00 00</b>	<b>Linseed, whether or not broken</b>	10	15	5	0	5
<b>1205</b>	<b>Rape or colza seeds, whether or not broken:</b>					
1205 10 00	- Low erucic acid rape or colza seeds	10	15	5	0	5
1205 90 00	- Other	10	15	5	0	5
<b>1206 00 00</b>	<b>Sunflower seeds, whether or not broken</b>	30	45	5	5	5
<b>1207</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken:</b>					
1207 10 00	- Palm nuts and kernels	10	15	5	5	5
1207 20 00	- Cotton seeds	10	15	5	5	5
1207 30 00	- Castor oil seeds	10	15	5	5	5
1207 40 00	- Sesamum seeds	10	15	5	0	5
1207 50 00	- Mustard seeds	10	15	5	0	5
1207 60 00	- Safflower seeds	10	15	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
1207 91 00	- Other:					
	-- Poppy seeds	10	15	–	–	5
1207 99	-- Other:					
1207 99 10	--- Kapok seeds	10	15	5	0	5
1207 99 90	--- Other	10	15	5	0	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	30	45	5	0	10
1208 90 00	- Other	30	45	5	0	10
<b>1209</b>	<b>Seeds, fruit and spores, of a kind used for sowing:</b>					
1209 10 00	- Sugar beet seed	0	0	0	0	*
	- Seeds of forage plants:					
1209 21 00	-- Lucerne (alfalfa) seed	0	0	0	0	*
1209 22 00	-- Clover ( <i>Trifolium spp.</i> ) seed	0	0	0	0	*
1209 23 00	-- Fescue seed	0	0	0	0	*
1209 24 00	-- Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed	0	0	0	0	*
1209 25 00	-- Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed	0	0	0	0	*
1209 26 00	-- Timothy grass seed	0	0	0	0	*
1209 29 00	-- Other	0	0	0	0	*
1209 30 00	- Seeds of herbaceous plants cultivated principally for their flowers	0	0	0	0	*
	- Other:					
1209 91 00	-- Vegetable seeds	0	0	0	0	*
1209 99	-- Other:					
1209 99 10	--- Rubber seeds, kenaf seeds	0	0	0	0	*
1209 99 90	--- Other	0	0	0	0	*
<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	3	4.5	3	0	5
1210 20 00	- Hop cones, ground, powdered or in the form of pellets; lupulin	5	7.5	5	0	10
<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	- Liquorice roots:					
1211 10 10	-- Cut, crushed or powdered form	10	15	0	0	5
1211 10 90	-- Other	0	0	0	0	5
1211 20	- Ginseng roots:					
1211 20 10	-- Cut, crushed or powdered form	10	15	0	0	5
1211 20 90	-- Other	0	0	0	0	5
1211 30	- Coca leaf:					
1211 30 10	-- Cut, crushed or powdered form	10	15	0	0	5
1211 30 90	-- Other	0	0	0	0	5
1211 40 00	- Poppy straw	0	0	0	0	5
1211 90	- Other:					
	-- Of a kind used primarily in pharmacy:					
1211 90 11	--- Cannabis, in cut, crushed or powdered form	10	15	0	0	5
1211 90 12	--- Cannabis, other form	0	0	0	0	5
1211 90 13	--- Other, in cut, crushed or powdered form	10	15	0	0	5
1211 90 19	--- Other	0	0	0	0	5
	-- Other:					
1211 90 91	--- Pyrethrum, in cut, crushed or powdered form	10	15	0	0	5
1211 90 92	--- Pyrethrum, other form	0	0	0	0	5
1211 90 93	--- Cannabis	0	0	0	0	5
1211 90 94	--- Sandalwood	10	15	0	0	5
1211 90 95	--- Gaharu wood chips	10	15	0	0	5
1211 90 99	--- Other	0	0	0	0	5
	Except: crushed or powdered form					10
<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	-- Seeds	10	15	5	0	5
1212 10 90	-- Other	10	15	5	0	5
1212 20	- Seaweeds and other algae:					
1212 20 10	-- Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar puposes	10	15	5	0	5
1212 20 20	-- Other, fresh, chilled or dried, unfit for human consumption	10	15	5	0	5
1212 20 90	-- Other	10	15	5	0	5
1212 30 00	- Apricot, peach (including nectarine) or plum stones and kernels	10	15	5	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
1212 91 00	- Other:					
	-- Sugar beet	10	15	5	0	5
1212 99	-- Other:					
	--- Sugar cane:					
1212 99 11	---- For sowing	0	0	0	0	*
1212 99 19	---- Other	10	15	5	0	5
1212 99 90	---- Other	10	15	5	0	5
	<i>Except:</i> crushed or powdered form					10
<b>1213 00 00</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets</b>	10	15	5	0	5
	<i>Except:</i> chopped, ground, pressed or in the form of pellets					10
<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	1	1.5	1	0	5
1214 90 00	- Other	1	1.5	1	0	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:
- liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704);
  - malt extract (heading 1901);
  - extracts of coffee, tea or maté (heading 2101);
  - vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
  - camphor, glycyrrhizin or other products of heading 2914 or 2938;
  - Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);
  - medicaments of heading 3003 or 3004 or blood-grouping reagents (heading 3006);
  - tanning or dyeing extracts (heading 3201 or 3203);
  - 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
  - natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>1301</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):</b>					
1301 10 00	- Lac	5	7.5	5	5	10
1301 20 00	- Gum Arabic	3	4.5	3	0	10
1301 90	- Other:					
1301 90 10	-- Gum benjamin	5	7.5	5	5	10
1301 90 20	-- Gum damar	5	7.5	5	5	10
1301 90 30	-- Cannabis resin	5	7.5	5	5	10
1301 90 90	-- Other	5	7.5	5	5	10
	<i>Except:</i> unprocessed resins					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	-- Opium:					
1302 11 10	--- Pulvis opii	5	7.5	—	—	10
1302 11 90	--- Other	5	7.5	—	—	10
1302 12 00	-- Of liquorice	5	7.5	5	0	10
1302 13 00	-- Of hops	5	7.5	5	0	10
1302 14 00	-- Of pyrethrum or of the roots of plants containing rotenone	5	7.5	5	0	10
1302 19	-- Other:					
1302 19 10	--- Medicinal extracts	5	7.5	5	0	10
1302 19 20	--- Extracts and tinctures of cannabis	5	7.5	5	0	10
1302 19 90	--- Other	5	7.5	5	0	10
1302 20 00	- Pectic substances, pectinates and pectates	5	7.5	5	0	10
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:					
1302 31 00	-- Agar-agar	5	7.5	5	0	10
1302 32 00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5	7.5	5	0	10
1302 39	-- Other:					
1302 39 10	--- Carageenan	5	7.5	5	0	10
1302 39 90	--- Other	5	7.5	5	0	10

**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).

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	7.5	5	0	5
1401 20 00	- Rattans	5	7.5	5	0	5
1401 90 00	- Other	5	7.5	5	5	5
<b>1402 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>					
1402 00 10	- Kapok	5	7.5	5	0	5
1402 00 90	- Other	5	7.5	5	0	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	7.5	5	0	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	- - Bark for tanning	5	7.5	5	0	5
1404 10 90	- - Other	5	7.5	5	0	5
1404 20 00	- Cotton linters	5	7.5	5	0	5
1404 90	- Other:					
1404 90 10	- - Betel leaves, biri leaves and betel-nut leaves	5	7.5	5	0	5
1404 90 90	- - Other	5	7.5	5	0	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 and 1514 19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>1501 00 00</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503</b>	15	22.5	5	5	10
<b>1502 00</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 1503:</b>					
1502 00 10	- Tallow	15	22.5	5	5	10
1502 00 90	- Other	15	22.5	5	5	10
<b>1503 00</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:</b>					
1503 00 10	- Lard stearin and oleostearin	15	22.5	5	5	10
1503 00 90	- Other	15	22.5	5	5	10
<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	- Fish-liver oils and their fractions:					
1504 10 10	-- Fit for human consumption	10	15	5	5	10
1504 10 90	-- Other	10	15	5	5	10
1504 20 00	- Fats and oils and their fractions, of fish, other than liver oils	10	15	5	5	10
1504 30 00	- Fats and oils and their fractions, of marine mammals	10	15	5	5	10
<b>1505 00</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin):</b>					
1505 00 10	- Lanolin	15	22.5	5	5	10
1505 00 90	- Other	15	22.5	5	5	10
<b>1506 00 00</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified</b>	15	22.5	5	5	10
<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	5	7.5	5	5	10
1507 90	- Other:					
1507 90 10	-- Refined oil	50	75	10	5	10
1507 90 20	-- Fractions of unrefined soya-bean oil	5	7.5	5	5	10
1507 90 90	-- Other	50	75	10	5	10
<b>1508</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified:</b>					
1508 10 00	- Crude oil	5	7.5	5	0	10
1508 90	- Other:					
1508 90 10	-- Refined oil	50	75	10	5	10
1508 90 20	-- Fractions of unrefined ground-nut oil	5	7.5	5	0	10
1508 90 90	-- Other	50	75	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>1509</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified:</b>					
1509 10	- Virgin:					
1509 10 10	-- In packings of a net weight not exceeding 30 kg	5	7.5	5	0	10
1509 10 90	-- Other	5	7.5	5	0	10
1509 90	- Other:					
	-- Refined oil:					
1509 90 11	--- In packings of a net weight not exceeding 30 kg	40	60	10	5	10
1509 90 19	--- Other	40	60	10	5	10
	-- Fractions of unrefined oil:					
1509 90 21	--- In packings of a net weight not exceeding 30 kg	5	7.5	5	0	10
1509 90 29	--- Other	5	7.5	5	0	10
	-- Other:					
1509 90 91	--- In packings of a net weight not exceeding 30 kg	40	60	10	5	10
1509 90 99	--- Other	40	60	10	5	10
<b>1510 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>					
1510 00 10	- Crude oil	5	7.5	5	0	10
	- Other:					
1510 00 91	-- Refined oil	40	60	10	5	10
1510 00 92	-- Fractions of unrefined oil	5	7.5	5	0	10
1510 00 99	-- Other	40	60	10	5	10
<b>1511</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified:</b>					
1511 10 00	- Crude oil	5	7.5	5	5	10
1511 90	- Other:					
1511 90 10	-- Concentrated palm stearin	30	45	10	5	10
1511 90 90	-- Other	50	75	10	5	10
<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	5	7.5	5	0	10
1512 19	-- Other:					
1512 19 10	--- Refined oil	40	60	10	5	10
1512 19 20	--- Fractions of unrefined sunflower-seed or safflower oil	5	7.5	5	0	10
1512 19 90	--- Other	40	60	10	5	10
	- Cotton-seed oil and its fractions:					
1512 21 00	-- Crude oil, whether or not gossypol has been removed	5	7.5	5	0	10
1512 29	-- Other:					
1512 29 10	--- Refined oil	40	60	10	5	10
1512 29 20	--- Fractions of unrefined cotton-seed oil	5	7.5	5	0	10
1512 29 90	--- Other	40	60	10	5	10
<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	5	7.5	5	5	10
1513 19	-- Other:					
1513 19 10	--- Refined oil	50	75	10	5	10
1513 19 20	--- Fractions of unrefined coconut oil	5	7.5	5	0	10
1513 19 90	--- Other	50	75	10	5	10
	- Palm kernel or babassu oil and fractions thereof:					
1513 21 00	-- Crude oil	5	7.5	5	0	10
1513 29	-- Other:					
1513 29 10	--- Refined oil	40	60	10	5	10
1513 29 20	--- Fractions of unrefined palm kernel or babassu oil	5	7.5	5	0	10
1513 29 90	--- Other	40	60	10	5	10
<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	5	7.5	5	5	10
1514 19	-- Other:					
1514 19 10	--- Refined oil	40	60	10	5	10
1514 19 20	--- Fractions of unrefined oil	5	7.5	5	0	10
1514 19 90	--- Other	40	60	10	5	10
	- Other:					
1514 91	-- Crude oil:					
1514 91 10	--- Rape or colza oil and its fraction	5	7.5	5	5	10
1514 91 90	--- Other	5	7.5	5	5	10
1514 99	-- Other:					
1514 99 10	--- Refined oil	40	60	10	5	10
1514 99 20	--- Fractions of unrefined oil	5	7.5	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	--- Other:					
1514 99 91	---- Rape or colza oil and its fractions	40	60	10	5	10
1514 99 99	---- Other	40	60	10	5	10
<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	5	7.5	5	0	10
1515 19 00	-- Other	10	15	5	5	10
	- Maize (corn) oil and its fractions:					
1515 21 00	-- Crude oil	5	7.5	5	0	10
1515 29	-- Other:					
1515 29 10	--- Fractions of unrefined maize (corn) oil	5	7.5	5	0	10
1515 29 90	--- Other	40	60	10	5	10
1515 30	- Castor oil and its fractions:					
1515 30 10	-- Crude oil	5	7.5	5	0	10
1515 30 90	-- Other	10	15	5	0	10
1515 40	- Tung oil and its fractions:					
1515 40 10	-- Crude oil	5	7.5	5	0	10
1515 40 20	-- Fractions of unrefined tung oil	5	7.5	5	0	10
1515 40 90	-- Other	10	15	5	5	10
1515 50	- Sesame oil and its fractions:					
1515 50 10	-- Crude oil	5	7.5	5	0	10
1515 50 20	-- Fractions of unrefined sesame oil	5	7.5	5	0	10
1515 50 90	-- Other	50	75	10	5	10
1515 90	- Other:					
	-- Tengkwang oil:					
1515 90 11	--- Crude oil	5	7.5	5	0	10
1515 90 12	--- Fractions of unrefined oil	5	7.5	5	0	10
1515 90 19	--- Other	40	60	10	5	10
	-- Other:					
1515 90 91	--- Crude oil	5	7.5	5	0	10
1515 90 92	--- Fractions of unrefined oil	5	7.5	5	0	10
1515 90 99	--- Other	40	60	10	5	10
<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>					
	- Animal fats and oils and their fractions:					
1516 10	-- In packings of 10 kg net weight or more	40	60	10	5	10
1516 10 90	-- Other	40	60	10	5	10
	- Vegetable fats and oils and their fractions:					
	-- Re-esterified fats and oils and their fractions:					
1516 20 11	--- Of soya bean	50	75	10	5	10
1516 20 12	--- Of palm oil, crude	50	75	10	5	10
	--- Of palm oil, other than crude:					
1516 20 21	---- In packing or of a net weight not exceeding 20 kg	50	75	10	5	10
1516 20 29	---- Other	50	75	10	5	10
1516 20 30	--- Of coconut	50	75	10	5	10
	--- Of palm kernel oil:					
1516 20 41	---- Crude	50	75	10	5	10
1516 20 42	---- Refined, bleached and deodorized (RBD)	50	75	10	5	10
	--- Of palm kernel olein:					
1516 20 51	---- Crude	50	75	10	5	10
1516 20 52	---- Refined, bleached and deodorized (RBD)	50	75	10	5	10
1516 20 61	--- Of illipenut oil	50	75	10	5	10
1516 20 69	--- Other	50	75	10	5	10
	-- Other:					
1516 20 71	--- Hydrogenated fats in flakes, in packages of a net weight of less than 10 kg	50	75	10	5	10
1516 20 72	--- Hydrogenated fats in flakes, in packages of a net weight of 10 kg or more	50	75	10	5	10
1516 20 73	--- Hydrogenated castor oil (opal wax)	50	75	10	5	10
1516 20 81	--- Of palm kernel stearin, crude	50	75	10	5	10
1516 20 82	--- Of palm kernel stearin, refined, bleached and deodorized (RBD)	50	75	10	5	10
1516 20 83	--- Other hydrogenated and refined, bleached and deodorized palm kernel olein or stearin	50	75	10	5	10
	--- Of palm stearin of an iodine value not exceeding 48:					
1516 20 84	---- Crude	50	75	10	5	10
1516 20 85	---- Refined, bleached and deodorized (RBD)	50	75	10	5	10
1516 20 86	---- Other	50	75	10	5	10
1516 20 99	--- Other	50	75	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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>					
1517 10 00	- Margarine, excluding liquid margarine	40	60	10	5	10
1517 90	- Other:					
1517 90 10	-- Imitation ghee	50	75	10	5	10
1517 90 20	-- Liquid margarine	50	75	10	5	10
1517 90 30	-- Mould release preparations	50	75	10	5	10
	-- Imitation lard; shortening:					
1517 90 41	--- Imitation lard of animal origin	50	75	10	5	10
1517 90 42	--- Imitation lard of vegetable origin	50	75	10	5	10
1517 90 43	--- Shortening	30	45	10	5	10
	-- Mixtures or preparations of vegetable fats or oils or of their fractions:					
1517 90 51	--- Solid mixtures or preparations	50	75	10	5	10
	--- Liquid mixtures or preparations:					
1517 90 61	---- In which ground-nut oil predominates	50	75	10	5	10
	---- In which palm oil predominates:					
1517 90 71	----- Crude	50	75	10	5	10
1517 90 72	----- Other, in packings of a net weight not exceeding 20 kg	50	75	10	5	10
1517 90 79	----- Other	50	75	10	5	10
1517 90 81	---- In which crude palm kernel oil predominates	50	75	10	5	10
1517 90 82	---- In which refined, bleached and deodorized (RBD) palm kernel oil predominates	50	75	10	5	10
1517 90 83	---- In which crude palm kernel olein predominates	50	75	10	5	10
1517 90 84	---- In which refined, bleached and deodorized (RBD) palm kernel olein predominates	50	75	10	5	10
1517 90 85	---- In which soya bean oil or coconut oil predominates	50	75	10	5	10
1517 90 86	---- In which illipenut oil predominates	50	75	10	5	10
1517 90 89	---- Other	50	75	10	5	10
1517 90 90	-- Other	50	75	10	5	10
<b>1518 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>					
	- 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:					
1518 00 11	-- Linoxyn	5	7.5	5	0	10
1518 00 12	-- Animal fats and oils	5	7.5	5	0	10
1518 00 13	-- Vegetable fats and oils	5	7.5	5	0	10
1518 00 19	-- Other	5	7.5	5	0	10
1518 00 20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	5	7.5	5	0	10
	- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:					
1518 00 31	-- Of ground-nut oil	5	7.5	5	0	10
1518 00 32	-- Of linseed oil	5	7.5	5	0	10
1518 00 33	-- Of palm oil, crude	5	7.5	5	0	10
1518 00 34	-- Of palm oil, other than crude, in packings of a net weight not exceeding 20 kg	5	7.5	5	0	10
1518 00 35	-- Of palm oil, other than crude, in packings of a net weight exceeding 20 kg	5	7.5	5	0	10
1518 00 36	-- Of palm kernel oil, crude	5	7.5	5	0	10
1518 00 37	-- Of palm kernel oil, refined, bleached and deodorized (RBD)	5	7.5	5	0	10
1518 00 38	-- Of palm kernel olein, crude	5	7.5	5	0	10
1518 00 41	-- Of palm kernel olein, refined, bleached and deodorized (RBD)	5	7.5	5	0	10
1518 00 42	-- Of castor or sesame oil	5	7.5	5	0	10
1518 00 43	-- Of soya bean or cotton seed oil	5	7.5	5	0	10
1518 00 44	-- Of illipenut oil	5	7.5	5	0	10
1518 00 45	-- Of coconut oil	5	7.5	5	0	10
1518 00 49	-- Other	5	7.5	5	0	10
1518 00 60	- Inedible mixtures and preparations of animal fats or oils, fractions thereof and vegetable fats or oil or fractions thereof	5	7.5	5	0	10
1518 00 90	- Other	5	7.5	5	0	10
<b>[1519]</b>						
<b>1520 00</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes:</b>					
1520 00 10	- Crude glycerol	3	4.5	3	0	10
1520 00 90	- Other	3	4.5	3	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	3	4.5	3	0	10
1521 90	- Other:					
1521 90 10	-- Beeswax and other insect waxes	3	4.5	3	0	10
1521 90 20	-- Spermaceti	3	4.5	3	0	10
<b>1522 00</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:</b>					
1522 00 10	- Degras	3	4.5	3	0	10
1522 00 90	- Other	3	4.5	3	0	10

**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, 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>1601 00</b>	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:</b>					
	- Sausages:					
1601 00 11	-- Containing pork	50	75	–	–	10
1601 00 12	-- Containing beef	50	75	–	–	10
1601 00 13	-- Containing both pork and beef	50	75	–	–	10
1601 00 19	-- Other	50	75	–	–	10
1601 00 90	- Other	50	75	–	–	10
<b>1602</b>	<b>Other prepared or preserved meat, meat offal or blood:</b>					
1602 10 00	- Homogenized preparations	50	75	–	–	10
1602 20 00	- Of liver of any animal	50	75	–	–	10
	- Of poultry of heading 0105:					
1602 31 00	-- Of turkeys	50	75	–	–	10
1602 32	-- Of fowls of the species <i>Gallus domesticus</i> :					
1602 32 10	--- Canned chicken curry	50	75	–	–	10
1602 32 90	--- Other	50	75	–	–	10
1602 39 00	-- Other	50	75	–	–	10
	- Of swine:					
1602 41 00	-- Hams and cuts thereof	50	75	–	–	10
1602 42 00	-- Shoulders and cuts thereof	50	75	–	–	10
1602 49	-- Other, including mixtures:					
1602 49 10	--- Luncheon meat	50	75	–	–	10
1602 49 90	--- Other	50	75	–	–	10
1602 50	- Of bovine animals:					
1602 50 10	-- Corned beef	50	75	–	–	10
1602 50 90	-- Other	50	75	–	–	10
1602 90	- Other, including preparations of blood of any animal:					
1602 90 10	-- Canned mutton curry	50	75	–	–	10
1602 90 90	-- Other	50	75	–	–	10
<b>1603 00</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:</b>					
1603 00 10	- Of chicken, with herbs	50	75	5	5	10
1603 00 20	- Of chicken, without herbs	50	75	5	5	10
1603 00 30	- Other, with herbs	50	75	5	5	10
1603 00 90	- Other	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	-- Salmon:					
1604 11 10	--- In airtight containers	50	75	10	5	10
1604 11 90	--- Other	50	75	10	5	10
1604 12	-- Herrings:					
1604 12 10	--- In airtight containers	50	75	10	5	10
1604 12 90	--- Other	50	75	10	5	10
1604 13	-- Sardines, sardinella and brisling or sprats:					
	--- Sardines:					
1604 13 11	---- In airtight containers	50	75	10	5	10
1604 13 19	---- Other	50	75	10	5	10
	--- Other:					
1604 13 91	---- In airtight containers	50	75	10	5	10
1604 13 99	---- Other	50	75	10	5	10
1604 14	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> ):					
1604 14 10	--- In airtight containers	50	75	10	5	10
1604 14 90	--- Other	50	75	10	5	10
1604 15	-- Mackerel:					
1604 15 10	--- In airtight containers	50	75	10	5	10
1604 15 90	--- Other	50	75	10	5	10
1604 16	-- Anchovies:					
1604 16 10	--- In airtight containers	50	75	10	5	10
1604 16 90	--- Other	50	75	10	5	10
1604 19	-- Other:					
1604 19 10	--- In airtight containers	50	75	10	5	10
1604 19 90	--- Other	50	75	10	5	10
1604 20	- Other prepared or preserved fish:					
1604 20 10	-- Sharks' fins, prepared and ready for use	50	75	10	5	10
1604 20 20	-- Fish sausages	50	75	10	5	10
	-- Other:					
1604 20 91	--- In airtight containers	50	75	10	5	10
1604 20 99	--- Other	50	75	10	5	10
1604 30	- Caviar and caviar substitutes:					
1604 30 10	-- In airtight containers	50	75	10	5	10
1604 30 90	-- Other	50	75	10	5	10
<b>1605</b>	<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:</b>					
1605 10 00	- Crab	50	75	10	5	10
1605 20	- Shrimps and prawns:					
1605 20 10	-- Shrimp paste	50	75	10	5	10
1605 20 90	-- Other	50	75	10	5	10
1605 30 00	- Lobster	50	75	10	5	10
1605 40 00	- Other crustaceans	50	75	10	5	10
1605 90	- Other:					
1605 90 10	-- Abalone	50	75	10	5	10
1605 90 90	-- Other	50	75	10	5	10

## CHAPTER 17 SUGARS AND SUGAR CONFECTIONERY

### NOTE

1. This Chapter does not cover:

- a) sugar confectionery containing cocoa (heading 1806);
- b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
- c) medicaments or other products of Chapter 30.

### SUBHEADING NOTE

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

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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 00	-- Cane sugar	30	45	–	–	5
1701 12 00	-- Beet sugar	30	45	10	5	5
	- Other:					
1701 91 00	-- Containing added flavouring or colouring matter	40	60	–	–	5
1701 99	-- Other:					
	--- Refined sugar:					
1701 99 11	---- White	40	60	–	–	5
1701 99 19	---- Other	40	60	–	–	5
1701 99 90	---- Other	40	60	–	–	5
<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	0	0	0	0	5
1702 19 00	-- Other	0	0	0	0	5
1702 20 00	- Maple sugar and maple syrup	3	4.5	3	0	5
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:					
1702 30 10	-- Glucose	10	15	5	5	5
1702 30 20	-- Glucose syrup	10	15	5	5	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	10	15	5	5	5
1702 50 00	- Chemically pure fructose	3	4.5	3	0	5
1702 60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:					
1702 60 10	-- Fructose	3	4.5	3	0	5
1702 60 20	-- Fructose syrup	3	4.5	3	0	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	3	4.5	3	0	5
1702 90 20	-- Artificial honey, whether or not mixed with natural honey	5	7.5	5	0	5
1702 90 30	-- Flavoured or coloured sugars (excluding maltose)	5	7.5	5	0	5
1702 90 40	-- Caramel	5	7.5	5	0	5
1702 90 90	-- Other	5	7.5	5	0	5
<b>1703</b>	<b>Molasses resulting from the extraction or refining of sugar:</b>					
1703 10 00	- Cane molasses	10	15	5	5	5
1703 90 00	- Other	10	15	5	5	10
	<i>Except: sugar rust</i>					5
<b>1704</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa:</b>					
1704 10 00	- Chewing gum, whether or not sugar-coated	50	75	10	5	10
1704 90	- Other:					
1704 90 10	-- Medicated sweets	20	30	5	5	10
1704 90 20	-- White chocolate	50	75	10	5	10
1704 90 90	-- Other	50	75	10	5	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>1801 00 00</b>	<b>Cocoa beans, whole or broken, raw or roasted</b> <i>Except:</i> roasted	10	15	5	0	5 10
<b>1802 00 00</b>	<b>Cocoa shells, husks, skins and other cocoa waste</b>	10	15	5	0	5
<b>1803</b>	<b>Cocoa paste, whether or not defatted:</b>					
1803 10 00	- Not defatted	10	15	5	0	10
1803 20 00	- Wholly or partly defatted	10	15	5	0	10
<b>1804 00 00</b>	<b>Cocoa butter, fat and oil</b>	10	15	5	0	10
<b>1805 00 00</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter</b>	20	30	5	5	10
<b>1806</b>	<b>Chocolate and other food preparations containing cocoa:</b>					
1806 10 00	- Cocoa powder, containing added sugar or other sweetening matter	30	45	10	5	10
1806 20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:					
1806 20 10	-- Chocolate confectionery in blocks, slabs or bars	30	45	10	5	10
1806 20 90	-- Other	30	45	10	5	10
1806 31	-- Filled:					
1806 31 10	--- Chocolate confectionery in blocks, slabs or bars	50	75	10	5	10
1806 31 90	--- Other	50	75	10	5	10
1806 32	-- Not filled:					
1806 32 10	--- Chocolate confectionery in blocks, slabs or bars	50	75	10	5	10
1806 32 90	--- Other	50	75	10	5	10
1806 90	- Other:					
1806 90 10	-- Chocolate confectionery in tablets or pastilles	50	75	10	5	10
1806 90 20	-- Food preparation of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa and food preparations of goods of headings 0401 to 0404, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	50	75	10	5	10
1806 90 30	-- Other food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa; other food preparations of goods of headings 0401 to 0404, containing 5% or more but less than 10% by weight of cocoa; preparations of cereals containing 6% or more but not more than 8% by weight of cocoa	50	75	10	5	10
1806 90 90	-- Other	50	75	10	5	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	-- Of malt extract	30	45	10	5	10
	-- Of goods of headings 0401 to 0404:					
1901 10 21	--- Medical foods	15	22.5	5	5	10
1901 10 29	--- Other	30	45	10	5	10
1901 10 30	-- Of soya bean powder	50	75	10	5	10
	-- Other:					
1901 10 91	--- For lactase deficient infants	30	45	10	5	10
1901 10 92	--- Other medical foods	15	22.5	5	5	10
1901 10 93	--- Other, containing cocoa	50	75	10	5	10
1901 10 99	--- Other	50	75	10	5	10
1901 20	- Mixes and doughs for the preparation of bakers' wares of heading 1905:					
1901 20 10	-- Of flour, groats, meal, starch or malt extract, not containing cocoa	50	75	5	5	10
1901 20 20	-- Of flour, groats, meal, starch or malt extract, containing cocoa	50	75	5	5	10
1901 20 30	-- Other, not containing cocoa	50	75	5	5	10
1901 20 40	-- Other, containing cocoa	50	75	5	5	10
1901 90	- Other:					
	-- Infant food, not put up for retail sale:					
1901 90 11	--- Of goods of headings 0401 to 0404	30	45	10	5	10
1901 90 12	--- For lactase deficient infants	30	45	5	5	10
1901 90 13	--- Other medical foods	15	22.5	5	5	10
1901 90 19	--- Other	40	60	5	5	10
1901 90 20	-- Malt extract	30	45	10	5	10
	-- Other, of goods of heading 0401 to 0404:					
1901 90 31	--- Filled milk	30	45	10	5	10
1901 90 32	--- Medical foods	15	22.5	5	5	10
1901 90 33	--- Other, not containing cocoa	30	45	10	5	10
1901 90 34	--- Other, containing cocoa	30	45	10	5	10
	-- Other soya based preparations:					
1901 90 41	--- In powder form	50	75	5	5	10
1901 90 49	--- In other form	50	75	5	5	10
	-- Other:					
1901 90 51	--- Medical foods	15	22.5	5	5	10
1901 90 52	--- Other, not containing cocoa	50	75	5	5	10
1901 90 53	--- Other, containing cocoa	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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>					
	- Uncooked pasta, not stuffed or otherwise prepared:					
1902 11 00	-- Containing eggs	50	75	5	5	10
1902 19	-- Other:					
1902 19 10	--- Bean vermicelli (tang hoon)	50	75	5	5	10
1902 19 20	--- Rice vermicelli (bee hoon)	50	75	5	5	10
1902 19 90	--- Other	50	75	5	5	10
1902 20 00	- Stuffed pasta, whether or not cooked or otherwise prepared	50	75	5	5	10
1902 30	- Other pasta:					
1902 30 10	-- Instant noodles	50	75	5	5	10
1902 30 90	-- Other	50	75	5	5	10
1902 40 00	- Couscous	50	75	5	5	10
<b>1903 00 00</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>	50	75	5	5	10
<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 00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	50	75	5	5	10
1904 20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:					
1904 20 10	-- Mixtures of roasted or unroasted cereal flakes	50	75	5	5	10
1904 20 90	-- Other	50	75	5	5	10
1904 30 00	- Bulgur wheat	50	75	5	5	10
1904 90	- Other:					
1904 90 10	-- Rice preparations, including pre-cooked rice	50	75	5	5	10
1904 90 90	-- Other	50	75	5	5	10
<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	50	75	10	5	10
1905 20 00	- Gingerbread and the like	50	75	10	5	10
	- Sweet biscuits; waffles and wafers:					
1905 31	-- Sweet biscuits:					
1905 31 10	--- Not containing cocoa	50	75	10	5	10
1905 31 20	--- Containing cocoa	50	75	10	5	10
1905 32	-- Waffles and wafers:					
1905 32 10	--- Waffles	50	75	10	5	10
1905 32 20	--- Wafers	50	75	10	5	10
1905 40 00	- Rusks, toasted bread and similar toasted products	50	75	10	5	10
1905 90	- Other:					
1905 90 10	-- Unsweetened teething biscuits	50	75	5	5	10
1905 90 20	-- Other unsweetened biscuits	50	75	5	5	10
1905 90 30	-- Cakes	50	75	5	5	10
1905 90 40	-- Pastries	50	75	5	5	10
1905 90 50	-- Bakery products made without flour	50	75	5	5	10
1905 90 60	-- Empty cachets of a kind suitable for pharmaceutical use	5	7.5	0	0	10
1905 90 70	-- Communion wafers, sealing wafers, rice paper and similar products	50	75	5	5	10
1905 90 80	-- Other crisp savoury food products	50	75	5	5	10
1905 90 90	-- Other	50	75	5	5	10

**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, 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 takes precedence over all other subheadings of heading 2005.
2. For the purposes of subheading 2007 10, 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 takes precedence over all other subheadings of heading 2007.
3. For the purposes of subheadings 2009 12, 2009 21, 2009 31, 2009 41, 2009 61 and 2009 71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	50	75	5	5	10
2001 90	- Other:					
2001 90 10	-- Onions	50	75	5	5	10
2001 90 90	-- Other	50	75	5	5	10
<b>2002</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:</b>					
2002 10 00	- Tomatoes, whole or in pieces	50	75	10	5	10
2002 90	- Other:					
2002 90 10	-- Tomato paste	50	75	10	5	10
2002 90 90	-- Other	50	75	10	5	10
<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>	50	75	5	5	10
2003 20 00	- Truffles	50	75	5	5	10
2003 90 00	- Other	50	75	5	5	10
<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	50	75	10	5	10
2004 90	- Other vegetables and mixtures of vegetables:					
2004 90 10	-- Infant food	50	75	10	5	10
2004 90 20	-- Other preparations of sweet corn	50	75	10	5	10
2004 90 90	-- Other	50	75	10	5	10
<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 00	- Homogenized vegetables	50	75	10	5	10
2005 20	- Potatoes:					
2005 20 10	-- Chips and sticks	50	75	10	5	10
2005 20 90	-- Other	50	75	10	5	10
2005 40 00	- Peas ( <i>Pisum sativum</i> )	50	75	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):					
2005 51 00	-- Beans, shelled	50	75	10	5	10
2005 59 00	-- Other	50	75	10	5	10
2005 60 00	- Asparagus	50	75	10	5	10
2005 70 00	- Olives	50	75	5	5	10
2005 80 00	- Sweet corn ( <i>Zea mays var. saccharata</i> )	50	75	10	5	10
2005 90	- Other vegetables and mixtures of vegetables:					
2005 90 10	-- Smoked garlic	50	75	10	5	10
2005 90 90	-- Other	50	75	10	5	10
<b>2006 00 00</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)</b>	50	75	5	5	10
<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 00	- Homogenized preparations	50	75	5	5	10
	- Other:					
2007 91 00	-- Citrus fruit	50	75	5	5	10
2007 99	-- Other:					
2007 99 10	--- Fruit grains and pastes other than mango, pineapple or strawberry	50	75	5	5	10
2007 99 90	--- Other	50	75	5	5	10
<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 nuts	50	75	10	5	10
2008 11 20	--- Peanut butter	50	75	10	5	10
2008 11 90	--- Other	50	75	10	5	10
2008 19	-- Other, including mixtures:					
2008 19 10	--- Cashew	50	75	10	5	10
2008 19 90	--- Other	50	75	10	5	10
2008 20 00	- Pineapples	50	75	10	5	10
2008 30	- Citrus fruit:					
	-- Containing added sugar or other sweetening matter or spirit:					
2008 30 11	--- In airtight containers	50	75	10	5	10
2008 30 19	--- Other	50	75	10	5	10
	-- Other:					
2008 30 91	--- In airtight containers	50	75	10	5	10
2008 30 99	--- Other	50	75	10	5	10
2008 40	- Pears:					
	-- Containing added sugar or other sweetening matter or spirit:					
2008 40 11	--- In airtight containers	50	75	10	5	10
2008 40 19	--- Other	50	75	10	5	10
	-- Other:					
2008 40 91	--- In airtight containers	50	75	10	5	10
2008 40 99	--- Other	50	75	10	5	10
2008 50	- Apricots:					
	-- Containing added sugar or other sweetening matter or spirit:					
2008 50 11	--- In airtight containers	50	75	5	5	10
2008 50 19	--- Other	50	75	5	5	10
	-- Other:					
2008 50 91	--- In airtight containers	50	75	5	5	10
2008 50 99	--- Other	50	75	5	5	10
2008 60	- Cherries:					
	-- Containing added sugar or other sweetening matter or spirit:					
2008 60 11	--- In airtight containers	50	75	5	5	10
2008 60 19	--- Other	50	75	5	5	10
	-- Other:					
2008 60 91	--- In airtight containers	50	75	5	5	10
2008 60 99	--- Other	50	75	5	5	10
2008 70	- Peaches, including nectarines:					
	-- Containing added sugar or other sweetening matter or spirit:					
2008 70 11	--- In airtight containers	50	75	5	5	10
2008 70 19	--- Other	50	75	5	5	10
	-- Other:					
2008 70 91	--- In airtight containers	50	75	5	5	10
2008 70 99	--- Other	50	75	5	5	10
2008 80	- Strawberries:					
	-- Containing added sugar or other sweetening matter or spirit:					
2008 80 11	--- In airtight containers	50	75	5	5	10
2008 80 19	--- Other	50	75	5	5	10
	-- Other:					
2008 80 91	--- In airtight containers	50	75	5	5	10
2008 80 99	--- Other	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
2008 91 00	- Other, including mixtures other than those of subheading 2008 19: -- Palm hearts	50	75	5	5	10
2008 92	-- Mixtures:					
2008 92 10	--- Of stems, roots and other edible parts of plants	50	75	10	5	10
2008 92 21	--- Other, containing added sugar or other sweetening matter or spirit: ---- In airtight containers	50	75	10	5	10
2008 92 29	---- Other	50	75	10	5	10
2008 92 91	---- Other: ---- In airtight containers	50	75	10	5	10
2008 92 99	---- Other	50	75	10	5	10
2008 99	-- Other:					
2008 99 10	--- Lychees	50	75	10	5	10
2008 99 20	--- Longans	50	75	10	5	10
2008 99 30	--- Of stems, roots and other edible parts of plants	50	75	10	5	10
2008 99 41	--- Other, containing added sugar or other sweetening matter or spirit: ---- In airtight containers	50	75	10	5	10
2008 99 49	---- Other	50	75	10	5	10
2008 99 91	---- Other: ---- In airtight containers	50	75	10	5	10
2008 99 99	---- Other	50	75	10	5	10
<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	50	75	10	5	10
2009 12 00	-- Not frozen, of a Brix value not exceeding 20	50	75	10	5	10
2009 19 00	-- Other	50	75	10	5	10
	- Grapefruit juice:					
2009 21 00	-- Of a Brix value not exceeding 20	50	75	10	5	10
2009 29 00	-- Other	50	75	10	5	10
	- Juice of any other single citrus fruit:					
2009 31 00	-- Of a Brix value not exceeding 20	50	75	10	5	10
2009 39 00	-- Other	50	75	10	5	10
	- Pineapple juice:					
2009 41 00	-- Of a Brix value not exceeding 20	50	75	10	5	10
2009 49 00	-- Other	50	75	10	5	10
2009 50 00	- Tomato juice	50	75	10	5	10
	- Grape juice (including grape must):					
2009 61 00	-- Of a Brix value not exceeding 30	50	75	10	5	10
2009 69 00	-- Other	50	75	10	5	10
	- Apple juice:					
2009 71 00	-- Of a Brix value not exceeding 20	50	75	10	5	10
2009 79 00	-- Other	50	75	10	5	10
2009 80	- Juice of any other single fruit or vegetable:					
2009 80 10	-- Blackcurrant juice	50	75	10	5	10
2009 80 90	-- Other	50	75	10	5	10
2009 90 00	- Mixtures of juices	50	75	10	5	10

## 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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>					
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:					
2101 11	-- Extracts, essences and concentrates:					
2101 11 10	--- Instant coffee	50	75	10	5	10
2101 11 90	--- Other	50	75	10	5	10
2101 12 00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	50	75	10	5	10
2101 20 00	- 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	50	75	5	5	10
2101 30 00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	50	75	5	5	10
<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	- Active yeasts:					
2102 10 10	-- Bread yeasts	20	30	5	0	10
2102 10 90	-- Other	5	7.5	5	0	10
2102 20 00	- Inactive yeasts; other single-cell micro-organisms, dead	5	7.5	5	0	10
2102 30 00	- Prepared baking powders	5	7.5	5	0	10
<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	50	75	5	5	10
2103 20 00	- Tomato ketchup and other tomato sauces	50	75	5	5	10
2103 30 00	- Mustard flour and meal and prepared mustard	50	75	5	5	10
2103 90	- Other:					
2103 90 10	-- Chilli sauce	50	75	10	5	10
2103 90 20	-- Mixed condiments and mixed seasonings, including belachan	50	75	10	5	10
2103 90 30	-- Fish sauce	50	75	10	5	10
2103 90 90	-- Other	50	75	5	5	10
<b>2104</b>	<b>Soups and broths and preparations therefor; homogenized composite food preparations:</b>					
2104 10	- Soups and broths and preparations therefor:					
2104 10 10	-- Containing meat	40	60	5	5	10
2104 10 90	-- Other	40	60	5	5	10
2104 20	- Homogenized composite food preparations:					
2104 20 10	-- Containing meat	40	60	5	5	10
2104 20 90	-- Other	40	60	5	5	10
<b>2105 00 00</b>	<b>Ice cream and other edible ice, whether or not containing cocoa</b>	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>2106</b>	<b>Food preparations not elsewhere specified or included:</b>					
2106 10 00	- Protein concentrates and textured protein substances	10	15	5	0	10
2106 90	- Other:					
2106 90 10	-- Dried bean curd and bean curd sticks	30	45	5	5	10
2106 90 20	-- Flavoured or coloured syrups	30	45	5	5	10
2106 90 30	-- Non-dairy creamers	30	45	5	5	10
2106 90 40	-- Autolysed yeast preparations	20	30	5	5	10
	-- Preparations of a kind used in the manufacture of beverages:					
	--- Non-alcoholic preparations:					
2106 90 51	---- Preparations to be used as raw materials in preparing composite concentrates	30	45	5	5	10
2106 90 52	---- Composite concentrates for simple dilution with water to make beverages	30	45	5	5	10
2106 90 53	---- Ginseng based products	20	30	5	5	10
2106 90 54	---- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	20	30	5	5	10
2106 90 59	---- Other	30	45	5	5	10
	--- Alcoholic preparations:					
	---- Preparations to be used as raw materials in preparing composite concentrates:					
2106 90 61	----- Of a kind used for the manufacture of alcoholic beverages, in liquid form	30	45	5	5	10
2106 90 62	----- Of a kind used for the manufacture of alcoholic beverages, in other forms	30	45	5	5	10
2106 90 63	----- Other	30	45	5	5	10
	---- Composite concentrates for simple dilution with water to make beverages:					
2106 90 64	----- Of a kind used for the manufacture of alcoholic beverages, in liquid form	30	45	5	5	10
2106 90 65	----- Of a kind used for the manufacture of alcoholic beverages, in other forms	30	45	5	5	10
2106 90 66	----- Other	30	45	5	5	10
2106 90 67	---- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	20	30	5	5	10
2106 90 69	---- Other	30	45	5	5	10
	-- Sweetening preparations consisting of artificial sweeteners and foodstuffs:					
2106 90 71	--- Containing saccharin or aspartame as sweetener	30	45	5	5	10
2106 90 79	--- Other	30	45	5	5	10
	-- Flavouring preparations:					
2106 90 81	--- Cheese flavouring powder	20	30	5	5	10
2106 90 82	--- Other	20	30	5	5	10
	-- Food supplements:					
2106 90 83	--- Preparations containing vitamins or minerals	20	30	5	5	10
2106 90 84	--- Medical	15	22.5	5	5	10
2106 90 89	--- Other	20	30	5	5	10
	-- Other:					
2106 90 91	--- Food preparations for lactase deficient infants	30	45	5	5	10
2106 90 92	--- Medical food	15	22.5	5	5	10
2106 90 93	--- Other preparations for infant use	30	45	5	5	10
2106 90 94	--- Ice cream powder	30	45	5	5	10
2106 90 95	--- Fortificant premixes	20	30	5	5	10
2106 90 96	--- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	20	30	5	5	10
2106 90 99	---- Other	30	45	5	5	10

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

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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 00	- Mineral waters and aerated waters	50	75	10	5	10
2201 90	- Other:					
2201 90 10	-- Ice and snow	50	75	10	5	10
2201 90 90	-- Other	50	75	10	5	10
<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	-- Sparkling mineral waters and aerated waters, flavoured	50	75	5	5	10
2202 10 90	-- Other	50	75	5	5	10
2202 90	- Other:					
2202 90 10	-- Flavoured UHT milk drink	50	75	5	5	10
2202 90 20	-- Soya milk drink	50	75	5	5	10
2202 90 30	-- Non-aerated beverages ready for immediate consumption without dilution	50	75	5	5	10
2202 90 90	-- Other	50	75	5	5	10
<b>2203 00</b>	<b>Beer made from malt:</b>					
2203 00 10	- Stout and porter	100	150	10	5	10
2203 00 90	- Other, including ale	100	150	10	5	10
<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	80	120	10	5	10
	- Other wine: grape must with fermentation prevented or arrested by the addition of alcohol:					
2204 21	-- In containers holding 2 litres or less:					
	--- Wine:					
2204 21 11	---- Of an alcoholic strength by volume not exceeding 15% vol	80	120	10	5	10
2204 21 12	---- Of an alcoholic strength by volume exceeding 15% vol	80	120	10	5	10
	--- Grape must:					
2204 21 21	---- Of an alcoholic strength by volume not exceeding 15% vol	80	120	10	5	10
2204 21 22	---- Of an alcoholic strength by volume exceeding 15% vol	80	120	10	5	10
2204 29	-- Other:					
	--- Wine:					
2204 29 11	---- Of an alcoholic strength by volume not exceeding 15% vol	80	120	10	5	10
2204 29 12	---- Of an alcoholic strength by volume exceeding 15% vol	80	120	10	5	10
	--- Grape must:					
2204 29 21	---- Of an alcoholic strength by volume not exceeding 15% vol	80	120	10	5	10
2204 29 22	---- Of an alcoholic strength by volume exceeding 15% vol	80	120	10	5	10
2204 30	- Other grape must:					
2204 30 10	-- Of an alcoholic strength by volume not exceeding 15% vol	80	120	10	5	10
2204 30 20	-- Of an alcoholic strength by volume exceeding 15% vol	80	120	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>2205</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>					
2205 10	- In containers holding 2 litres or less:					
2205 10 10	-- Of an alcoholic strength by volume not exceeding 15% vol	80	120	10	5	10
2205 10 20	-- Of an alcoholic strength by volume exceeding 15% vol	80	120	10	5	10
2205 90	- Other:					
2205 90 10	-- Of an alcoholic strength by volume not exceeding 15% vol	80	120	10	5	10
2205 90 20	-- Of an alcoholic strength by volume exceeding 15% vol	80	120	10	5	10
<b>2206 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>					
2206 00 10	- Cider and perry	80	120	10	5	10
2206 00 20	- Sake (rice wine)	80	120	10	5	10
2206 00 30	- Toddy	80	120	10	5	10
2206 00 40	- Shandy of an alcoholic strength by volume exceeding 0.5% vol but not exceeding 1% vol	80	120	10	5	10
2206 00 50	- Shandy of an alcoholic strength by volume exceeding 1% vol but not exceeding 3% vol	80	120	10	5	10
2206 00 90	- Other, including mead	80	120	10	5	10
<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 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	50	75	10	5	10
2207 20	- Ethyl alcohol and other spirits, denatured, of any strength:					
	-- Denatured ethyl alcohol, including methylated spirit:					
2207 20 11	--- Ethyl alcohol of a strength by volume exceeding 99% vol	20	30	10	5	10
2207 20 19	--- Other	50	75	5	5	10
2207 20 90	-- Other	50	75	10	5	10
<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	- Spirits obtained by distilling grape wine or grape marc:					
2208 20 10	-- Brandy of an alcoholic strength by volume not exceeding 46% vol	80	120	--	--	10
2208 20 20	-- Brandy of an alcoholic strength by volume exceeding 46% vol	80	120	--	--	10
2208 20 30	-- Other, of an alcoholic strength by volume not exceeding 46% vol	80	120	--	--	10
2208 20 40	-- Other, of an alcoholic strength by volume exceeding 46% vol	80	120	--	--	10
2208 30	- Whiskies:					
2208 30 10	-- Of an alcoholic strength by volume not exceeding 46% vol	80	120	--	--	10
2208 30 20	-- Of an alcoholic strength by volume exceeding 46% vol	80	120	--	--	10
2208 40	- Rum and tafia:					
2208 40 10	-- Of an alcoholic strength by volume not exceeding 46% vol	80	120	--	--	10
2208 40 20	-- Of an alcoholic strength by volume exceeding 46% vol	80	120	--	--	10
2208 50	- Gin and Geneva:					
2208 50 10	-- Of an alcoholic strength by volume not exceeding 46% vol	80	120	--	--	10
2208 50 20	-- Of an alcoholic strength by volume exceeding 46% vol	80	120	--	--	10
2208 60	- Vodka:					
2208 60 10	-- Of an alcoholic strength by volume not exceeding 46% vol	80	120	--	--	10
2208 60 20	-- Of an alcoholic strength by volume exceeding 46% vol	80	120	--	--	10
2208 70	- Liqueurs and cordials:					
2208 70 10	-- Of an alcoholic strength by volume not exceeding 57% vol	80	120	--	--	10
2208 70 20	-- Of an alcoholic strength by volume exceeding 57% vol	80	120	--	--	10
2208 90	- Other:					
2208 90 10	-- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	80	120	--	--	10
2208 90 20	-- Medicated samsu of an alcoholic strength by volume exceeding 40% vol	80	120	--	--	10
2208 90 30	-- Other samsu of an alcoholic strength by volume not exceeding 40% vol	80	120	--	--	10
2208 90 40	-- Other samsu of an alcoholic strength by volume exceeding 40% vol	80	120	--	--	10
2208 90 50	-- Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	80	120	--	--	10
2208 90 60	-- Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40% vol	80	120	--	--	10
2208 90 70	-- Bitters and similar beverages of an alcoholic strength by volume not exceeding 57% vol	80	120	--	--	10
2208 90 80	-- Bitters and similar beverages of an alcoholic strength by volume exceeding 57% vol	80	120	--	--	10
2208 90 90	-- Other	80	120	--	--	10
<b>2209 00 00</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid</b>	50	75	10	5	10

**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, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	10	15	5	0	5
2301 20 00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	10	15	5	5	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)	10	15	5	0	5
2302 20 00	- Of rice	10	15	5	0	5
2302 30 00	- Of wheat	10	15	5	5	5
2302 40 00	- Of other cereals	10	15	5	0	5
2302 50 00	- Of leguminous plants	10	15	5	0	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	- Residues of starch manufacture and similar residues:					
2303 10 10	-- Of manioc (cassava) or sago	10	15	5	0	5
2303 10 90	-- Other	10	15	5	0	5
2303 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	10	15	5	0	5
2303 30 00	- Brewing or distilling dregs and waste	10	15	5	0	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>	0	0	0	0	5
<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>	0	0	5	0	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	0	0	5	0	5
2306 20 00	- Of linseed	0	0	5	0	5
2306 30 00	- Of sunflower seeds	0	0	5	0	5
	- Of rape or colza seeds:					
2306 41 00	-- Of low erucic acid rape or colza seeds	0	0	5	5	5
2306 49 00	-- Other	0	0	5	5	5
2306 50 00	- Of coconut or copra	0	0	5	0	5
2306 60 00	- Of palm nuts or kernels	0	0	5	0	5
2306 70 00	- Of maize (corn) germ	0	0	5	0	5
2306 90	- Other:					
2306 90 10	-- Of safflower seed meal	0	0	5	0	5
2306 90 90	-- Other	0	0	5	0	5
<b>2307 00 00</b>	<b>Wine lees; argol</b>	10	15	5	0	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>	10	15	5	0	5
<b>2309</b>	<b>Preparations of a kind used in animal feeding:</b>					
2309 10	- Dog or cat food, put up for retail sale:					
2309 10 10	-- Containing meat	10	15	5	0	5
2309 10 90	-- Other	10	15	5	0	5
2309 90	- Other:					
	-- Complete feeds:					
2309 90 11	--- For poultry	10	15	5	5	5
2309 90 12	--- For swine	10	15	5	5	5
2309 90 13	--- Prawn feeds	10	15	5	5	5
2309 90 19	--- Other	10	15	5	5	5
2309 90 20	-- Premixes, feed supplements and feed additives	5	7.5	5	5	5
2309 90 30	-- Other, containing meat	10	15	5	5	5
2309 90 90	-- Other	10	15	5	5	5

**CHAPTER 24**  
**TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

**NOTE**

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

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>2401</b>	<b>Unmanufactured tobacco; tobacco refuse:</b>					
2401 10	- Tobacco, not stemmed/stripped:					
2401 10 10	-- Virginia type, flued-cured	30	45	–	–	5
2401 10 20	-- Virginia type, not flued-cured	30	45	–	–	5
2401 10 30	-- Other, flued-cured	30	45	–	–	5
2401 10 90	-- Other, not flued-cured	30	45	–	–	5
2401 20	- Tobacco, partly or wholly stemmed/stripped:					
2401 20 10	-- Virginia type, flued-cured	30	45	–	–	5
2401 20 20	-- Virginia type, not flued-cured	30	45	–	–	5
2401 20 30	-- Oriental type	30	45	–	–	5
2401 20 40	-- Burley type	30	45	–	–	5
2401 20 50	-- Other, flued-cured	30	45	–	–	5
2401 20 90	-- Other, not flued-cured	30	45	–	–	5
2401 30	- Tobacco refuse:					
2401 30 10	-- Tobacco stems	15	22.5	–	–	5
2401 30 90	-- Other	30	45	–	–	5
<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	100	150	–	–	10
2402 20	- Cigarettes containing tobacco:					
2402 20 10	-- Beedies	100	150	–	–	10
2402 20 90	-- Other	100	150	–	–	10
2402 90	- Other:					
2402 90 10	-- Cigars, cheroots and cigarillos of tobacco substitutes	100	150	–	–	10
2402 90 20	-- Cigarettes of tobacco substitutes	100	150	–	–	10
<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:					
	-- Packed for retail sale:					
2403 10 11	--- Blended tobacco	30	45	–	–	10
2403 10 19	--- Other	30	45	–	–	10
	-- Other manufactured tobacco for cigarette making:					
2403 10 21	--- Blended tobacco	30	45	–	–	10
2403 10 29	--- Other	30	45	–	–	10
2403 10 90	-- Other	30	45	–	–	10
	- Other:					
2403 91 00	-- “Homogenized” or “reconstituted” tobacco	30	45	–	–	10
2403 99	-- Other:					
2403 99 10	--- Tobacco extracts and essences	30	45	–	–	10
2403 99 30	--- Manufactured tobacco substitutes	30	45	–	–	10
2403 99 40	--- Snuff	30	45	–	–	10
2403 99 50	--- Smokeless tobacco, including chewing and sucking tobacco	30	45	–	–	10
2403 99 60	--- Ang Hoon	30	45	–	–	10
2403 99 90	--- Other	30	45	–	–	10

## 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  $Fe_2O_3$  (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 chinks (heading 9504); or
  - ij) writing or drawing chinks or tailors' chinks (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; meerscham (whether or not in polished pieces); amber; agglomerated meerscham and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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>					
2501 00 10	- Table salt	30	45	5	5	*
2501 00 21	- Rock salt, non processed, solid or in aqueous solution: -- Salt containing at least 94.7% of sodium chloride, calculated on a dry basis, in packages of a net weight of 50 kg or more	30	45	5	5	*
2501 00 29	-- Other	30	45	5	5	*
2501 00 31	- Other salt containing at least 96% of sodium chloride, in bulk: -- Pure salt	10	15	5	5	*
2501 00 32	-- Other, in packages of 50 kg or more	15	22.5	5	5	*
2501 00 33	-- Other, in packages of less than 50 kg	15	22.5	5	5	*
2501 00 90	- Other	15	22.5	5	5	*
<b>2502 00 00</b>	<b>Unroasted iron pyrites</b>	0	0	0	0	10
<b>2503 00 00</b>	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur</b>	0	0	0	0	10
<b>2504</b>	<b>Natural graphite:</b>					
2504 10 00	- In powder or in flakes	5	7.5	5	0	10
2504 90 00	- Other	5	7.5	5	0	10
<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	7.5	5	0	5
2505 90 00	- Other	5	7.5	5	0	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 00	- Quartz - Quartzite:	5	7.5	5	0	5
2506 21 00	-- Crude or roughly trimmed	5	7.5	5	0	5
2506 29 00	-- Other	5	7.5	5	0	5
<b>2507 00 00</b>	<b>Kaolin and other kaolinic clays, whether or not calcined</b>	3	4.5	3	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	3	4.5	3	0	5
2508 20 00	- Decolourizing earths and fuller's earth	3	4.5	3	0	5
2508 30 00	- Fire-clay	3	4.5	3	0	5
2508 40 00	- Other clays	3	4.5	3	0	5
2508 50 00	- Andalusite, kyanite and sillimanite	3	4.5	3	0	5
2508 60 00	- Mullite	3	4.5	3	0	5
2508 70 00	- Chamotte or dinas earths	3	4.5	3	0	5
<b>2509 00 00</b>	<b>Chalk</b>	3	4.5	3	0	5
<b>2510</b>	<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:</b>					
2510 10	- Unground:					
2510 10 10	-- Apatite	3	4.5	3	3	5
2510 10 90	-- Other	3	4.5	3	0	5
2510 20	- Ground:					
2510 20 10	-- Apatite	3	4.5	3	3	5
2510 20 90	-- Other	3	4.5	3	0	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)	3	4.5	3	0	10
2511 20 00	- Natural barium carbonate (witherite)	3	4.5	3	0	10
<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>	3	4.5	3	0	10
<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")	3	4.5	3	0	5
2513 19 00	-- Other	3	4.5	3	0	5
2513 20 00	- Emery, natural corundum, natural garnet and other natural abrasives	3	4.5	3	0	5
<b>2514 00 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>	3	4.5	3	0	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	3	4.5	3	0	5
2515 12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:					
2515 12 10	--- Blocks	3	4.5	3	0	5
2515 12 20	--- Slabs	3	4.5	3	0	5
2515 20 00	- Ecaussine and other calcareous monumental or building stone; alabaster	3	4.5	3	0	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	10	15	5	0	5
2516 12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:					
2516 12 10	--- Blocks	10	15	5	0	5
2516 12 20	--- Slabs	10	15	5	0	5
	- Sandstone:					
2516 21 00	-- Crude or roughly trimmed	3	4.5	3	0	5
2516 22 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	4.5	3	0	5
2516 90 00	- Other monumental or building stone	3	4.5	3	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- 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:					
2517 10 10	-- Of granite	3	4.5	3	0	5
2517 10 90	-- Other	3	4.5	3	0	5
2517 20 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517 10	3	4.5	3	0	5
2517 30 00	- Tarred macadam	3	4.5	3	0	5
	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:					
2517 41 00	-- Of marble	3	4.5	3	0	5
2517 49	-- Other:					
2517 49 10	--- Of granite	3	4.5	3	0	5
2517 49 90	--- Other	3	4.5	3	0	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 00	- Dolomite, not calcined or sintered	3	4.5	3	0	10
2518 20 00	- Calcined or sintered dolomite	3	4.5	3	0	10
2518 30 00	- Dolomite ramming mix	3	4.5	3	0	10
<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)	3	4.5	3	0	10
2519 90 00	- Other	3	4.5	3	0	10
<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 00	- Gypsum; anhydrite	0	0	0	0	10
2520 20	- Plasters:					
2520 20 10	-- For use in dentistry	3	4.5	3	0	10
2520 20 90	-- Other	3	4.5	3	0	10
<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>	10	15	5	0	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	10	15	5	0	10
2522 20 00	- Slaked lime	10	15	5	0	10
2522 30 00	- Hydraulic lime	10	15	5	0	10
<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	- Cement clinkers:					
2523 10 10	-- For white cement	25	37.5	10	5	10
2523 10 90	-- Other	25	37.5	10	5	10
	- Portland cement:					
2523 21 00	-- White cement, whether or not artificially coloured	40	60	20	5	10
2523 29	-- Other:					
2523 29 10	--- Coloured cement	40	60	20	5	10
2523 29 90	--- Other	40	60	20	5	10
2523 30 00	- Aluminous cement	40	60	20	5	10
2523 90 00	- Other hydraulic cements	40	60	20	5	10
<b>2524 00 00</b>	<b>Asbestos</b>	5	7.5	5	0	10
<b>2525</b>	<b>Mica, including splittings; mica waste:</b>					
2525 10 00	- Crude mica and mica rifted into sheets or splittings	3	4.5	3	0	10
2525 20 00	- Mica powder	10	15	5	0	10
2525 30 00	- Mica waste	3	4.5	3	0	10
<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 00	- Not crushed, not powdered	3	4.5	3	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
2526 20	- Crushed or powdered:					
2526 20 10	-- Talc powder	0	0	0	0	10
2526 20 90	-- Other	3	4.5	3	0	10
<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)	3	4.5	3	0	10
2528 90 00	- Other	3	4.5	3	0	10
<b>2529</b>	<b>Felspar; leucite; nepheline and nepheline syenite; fluorspar:</b>					
2529 10 00	- Felspar	5	7.5	3	3	10
	- Fluorspar:					
2529 21 00	-- Containing by weight 97% or less of calcium fluoride	3	4.5	3	0	10
2529 22 00	-- Containing by weight more than 97% of calcium fluoride	3	4.5	3	0	10
2529 30 00	- Leucite; nepheline and nepheline syenite	3	4.5	3	0	10
<b>2530</b>	<b>Mineral substances not elsewhere specified or included:</b>					
2530 10 00	- Vermiculite, perlite and chlorites, unexpanded	3	4.5	3	0	10
2530 20	- Kieserite, epsomite (natural magnesium sulphates):					
2530 20 10	-- Kieserite	3	4.5	3	0	10
2530 20 20	-- Epsomite	3	4.5	3	0	10
2530 90	- Other:	3	4.5	3	0	10
2530 90 10	-- Realgar, orpiment and munshell					
2530 90 90	-- Other	3	4.5	3	0	10

## 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, “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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	10
2601 12 00	- - Agglomerated	0	0	0	0	10
2601 20 00	- Roasted iron pyrites	0	0	0	0	10
<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>					
<b>2603 00 00</b>	<b>Copper ores and concentrates</b>	0	0	0	0	10
<b>2604 00 00</b>	<b>Nickel ores and concentrates</b>	0	0	0	0	10
<b>2605 00 00</b>	<b>Cobalt ores and concentrates</b>	0	0	0	0	10
<b>2606 00 00</b>	<b>Aluminium ores and concentrates</b>	0	0	0	0	10
<b>2607 00 00</b>	<b>Lead ores and concentrates</b>	0	0	0	0	10
<b>2608 00 00</b>	<b>Zinc ores and concentrates</b>	0	0	0	0	10
<b>2609 00 00</b>	<b>Tin ores and concentrates</b>	0	0	0	0	10
<b>2610 00 00</b>	<b>Chromium ores and concentrates</b>	0	0	0	0	10
<b>2611 00 00</b>	<b>Tungsten ores and concentrates</b>	0	0	0	0	10
<b>2612</b>	<b>Uranium or thorium ores and concentrates:</b>					
2612 10 00	- Uranium ores and concentrates	0	0	0	0	10
2612 20 00	- Thorium ores and concentrates	0	0	0	0	10
<b>2613</b>	<b>Molybdenum ores and concentrates:</b>					
2613 10 00	- Roasted	0	0	0	0	10
2613 90 00	- Other	0	0	0	0	10
<b>2614 00</b>	<b>Titanium ores and concentrates:</b>					
2614 00 10	- Ilmenite and concentrates thereof	0	0	0	0	10
2614 00 90	- Other	0	0	0	0	10
<b>2615</b>	<b>Niobium, tantalum, vanadium or zirconium ores and concentrates:</b>					
2615 10 00	- Zirconium ores and concentrates	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
2615 90	- Other:					
2615 90 10	-- Niobium	0	0	0	0	10
2615 90 90	-- Other	0	0	0	0	10
<b>2616</b>	<b>Precious metal ores and concentrates:</b>					
2616 10 00	- Silver ores and concentrates	0	0	0	0	10
2616 90 00	- Other	0	0	0	0	10
<b>2617</b>	<b>Other ores and concentrates:</b>					
2617 10 00	- Antimony ores and concentrates	0	0	0	0	10
2617 90 00	- Other	0	0	0	0	10
<b>2618 00 00</b>	<b>Granulated slag (slag sand) from the manufacture of iron or steel</b>	10	15	–	–	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>	10	15	–	–	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	10	15	–	–	5
2620 19 00	-- Other	10	15	–	–	5
	- Containing mainly lead:					
2620 21 00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	10	15	–	–	5
2620 29 00	-- Other	10	15	–	–	5
2620 30 00	- Containing mainly copper	10	15	–	–	5
2620 40 00	- Containing mainly aluminium	10	15	–	–	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	10	15	–	–	5
	- Other:					
2620 91 00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	10	15	–	–	5
2620 99	-- Other:					
2620 99 10	--- Containing mainly tin	10	15	–	–	5
2620 99 90	--- Other	10	15	–	–	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	10	15	–	–	5
2621 90 00	- Other	10	15	–	–	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 distills 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, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701 12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
3. For the purposes of subheadings 2707 10, 2707 20, 2707 30, 2707 40 and 2707 60, 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, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>2701</b>	<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal:</b>					
	- Coal, whether or not pulverized, but not agglomerated:					
2701 11 00	-- Anthracite	5	7.5	5	0	5
2701 12	-- Bituminous coal:					
2701 12 10	--- Coking coal	0	0	0	0	5
2701 12 90	--- Other	5	7.5	5	0	5
2701 19 00	-- Other coal	5	7.5	5	0	5
2701 20 00	- Briquettes, ovoids and similar solid fuels manufactured from coal	5	7.5	5	0	5
<b>2702</b>	<b>Lignite, whether or not agglomerated, excluding jet:</b>					
2702 10 00	- Lignite, whether or not pulverized, but not agglomerated	5	7.5	5	0	5
2702 20 00	- Agglomerated lignite	5	7.5	5	0	5
<b>2703 00</b>	<b>Peat (including peat litter), whether or not agglomerated:</b>					
2703 00 10	- Peat, whether or not compressed into bales, but not agglomerated	5	7.5	5	0	5
2703 00 20	- Agglomerated peat	5	7.5	5	0	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	0	0	0	0	5
2704 00 20	- Coke and semi-coke of lignite or of peat	5	7.5	5	0	5
2704 00 30	- Retort carbon	5	7.5	5	0	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>	0	0	0	0	10
<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 re-constituted tars</b>	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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)	1	1.5	1	0	10
2707 20 00	- Toluol (toluene)	1	1.5	1	0	10
2707 30 00	- Xylol (xylenes)	1	1.5	1	0	10
2707 40	- Naphthalene:					
2707 40 10	-- Used in the manufacture of solvents	1	1.5	1	0	10
2707 40 90	-- Other	1	1.5	1	0	10
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	1	1.5	1	0	10
2707 60 00	- Phenols	1	1.5	1	0	10
	- Other:					
2707 91 00	-- Creosote oils	1	1.5	1	0	10
2707 99	-- Other:					
2707 99 10	--- Aromatic rubber processing oil	1	1.5	1	0	10
2707 99 90	--- Other	1	1.5	1	0	10
<b>2708</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars:</b>					
2708 10 00	- Pitch	0	0	0	0	10
2708 20 00	- Pitch coke	0	0	0	0	10
<b>2709 00</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude:</b>					
2709 00 10	- Crude petroleum oil	15	22.5	5	0	10
2709 00 20	- Condensate	0	0	-	-	10
2709 00 90	- Other	15	22.5	5	0	10
<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:					
2710 11 11	--- Motor spirit, premium leaded	0	0	-	-	10
2710 11 12	--- Motor spirit, premium unleaded	0	0	-	-	10
2710 11 13	--- Motor spirit, regular leaded	0	0	-	-	10
2710 11 14	--- Motor spirit, regular unleaded	0	0	-	-	10
2710 11 15	--- Other motor spirit, leaded	0	0	-	-	10
2710 11 16	--- Other motor spirit, unleaded	0	0	-	-	10
2710 11 17	--- Aviation spirit	10	15	-	-	10
2710 11 18	--- Tetrapropylene	5	7.5	-	-	10
2710 11 21	--- White spirit	5	7.5	-	-	10
2710 11 22	--- Low aromatic solvents containing by weight less than 1% aromatic content	5	7.5	-	-	10
2710 11 23	--- Other solvent spirits	5	7.5	-	-	10
2710 11 24	--- Naphta, reformat or preparations for preparing spirits	0	0	-	-	10
2710 11 25	--- Other light oil	0	0	-	-	10
2710 11 29	--- Other	0	0	-	-	10
2710 19	-- Other:					
	--- Medium oils and preparations:					
2710 19 11	---- Lamp kerosene	0	0	-	-	10
2710 19 12	---- Other kerosene, including vapourizing oil	0	0	-	-	10
2710 19 13	---- Aviation turbine fuel (jet fuel) having a flash point of not less than 23°C	10	15	-	-	10
2710 19 14	---- Aviation turbine fuel (jet fuel) having a flash point of less than 23°C	10	15	-	-	10
2710 19 15	---- Normal paraffin	5	7.5	-	-	10
2710 19 19	---- Other medium oils and preparations	5	7.5	-	-	10
	--- Other:					
2710 19 21	---- Topped crudes	5	7.5	-	-	10
2710 19 22	---- Carbon black feedstock oil	5	7.5	-	-	10
2710 19 23	---- Lubricating oil basestock	5	7.5	-	-	10
2710 19 24	---- Lubricating oils for aircraft engines	5	7.5	-	-	10
2710 19 25	---- Other lubricating oils	10	15	-	-	10
2710 19 26	---- Lubricating greases	5	7.5	-	-	10
2710 19 27	---- Hydraulic brake fluid	3	4.5	-	-	10
2710 19 28	---- Oil for transformers or circuit breakers	5	7.5	-	-	10
2710 19 31	---- High speed diesel fuel	0	0	-	-	10
2710 19 32	---- Other diesel fuel	0	0	-	-	10
2710 19 33	---- Other fuel oils	0	0	-	-	10
2710 19 39	---- Other	5	7.5	-	-	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
2710 91 00	- Waste oils: -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	20	30	–	–	10
2710 99 00	-- Other	20	30	–	–	10
<b>2711</b>	<b>Petroleum gases and other gaseous hydrocarbons:</b>					
	- Liquefied:					
2711 11 00	-- Natural gas	5	7.5	5	5	10
2711 12 00	-- Propane	5	7.5	5	5	10
2711 13 00	-- Butanes	5	7.5	5	5	10
2711 14	-- Ethylene, propylene, butylene and butadiene:					
2711 14 10	--- Ethylene	5	7.5	5	5	10
2711 14 90	--- Other	5	7.5	5	5	10
2711 19 00	-- Other	5	7.5	5	5	10
	- In gaseous state:					
2711 21 00	-- Natural gas	1	1.5	1	0	10
2711 29 00	-- Other	1	1.5	1	0	10
<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	3	4.5	3	0	10
2712 20 00	- Paraffin wax containing by weight less than 0.75% of oil	3	4.5	3	0	10
2712 90	- Other:					
2712 90 10	-- Paraffin wax	3	4.5	3	0	10
2712 90 90	-- Other	3	4.5	3	0	10
<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	1	1.5	1	0	10
2713 12 00	-- Calcined	1	1.5	1	0	10
2713 20 00	- Petroleum bitumen	1	1.5	1	0	10
2713 90 00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	1	1.5	1	0	10
<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	1	1.5	1	0	10
2714 90 00	- Other	1	1.5	1	0	10
<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>	1	1.5	1	0	10
<b>2716 00 00</b>	<b>Electrical energy</b>	1	1.5	1	0	10

## 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 sulphonylates, 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>I. CHEMICAL ELEMENTS</b>						
<b>2801</b>	<b>Fluorine, chlorine, bromine and iodine:</b>					
2801 10 00	- Chlorine	3	4.5	0	0	10
2801 20 00	- Iodine	0	0	0	0	10
2801 30 00	- Fluorine; bromine	0	0	0	0	10
<b>2802 00 00</b>	<b>Sulphur, sublimed or precipitated; colloidal sulphur</b>	0	0	0	0	10
<b>2803 00</b>	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included):</b>					
2803 00 10	- Rubber grade carbon black	3	4.5	3	3	10
2803 00 20	- Acetylene black	10	15	3	0	10
2803 00 30	- Other carbon blacks	3	4.5	3	0	10
2803 00 90	- Other	3	4.5	3	3	10
<b>2804</b>	<b>Hydrogen, rare gases and other non-metals:</b>					
2804 10 00	- Hydrogen	0	0	0	0	10
	- Rare gases:					
2804 21 00	- - Argon	3	4.5	0	0	10
2804 29 00	- - Other	0	0	0	0	10
2804 30 00	- Nitrogen	3	4.5	0	0	10
2804 40 00	- Oxygen	3	4.5	0	0	10
2804 50 00	- Boron; tellurium	0	0	0	0	10
	- Silicon:					
2804 61 00	- - Containing by weight not less than 99.99% of silicon	0	0	0	0	10
2804 69 00	- - Other	0	0	0	0	10
2804 70 00	- Phosphorus	0	0	0	0	10
2804 80 00	- Arsenic	0	0	0	0	10
2804 90 00	- Selenium	0	0	0	0	10
<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	0	0	0	0	10
2805 12 00	- - Calcium	0	0	0	0	10
2805 19 00	- - Other	0	0	0	0	10
2805 30 00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	0	0	0	10
2805 40 00	- Mercury	0	0	0	0	10
<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)	10	15	5	5	10
2806 20 00	- Chlorosulphuric acid	3	4.5	3	0	10
<b>2807 00</b>	<b>Sulphuric acid; oleum:</b>					
2807 00 10	- Sulphuric acid from copper smelting	10	15	5	5	10
2807 00 90	- Other	10	15	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>2808 00 00</b>	<b>Nitric acid; sulphonitric acids</b>	1	1.5	1	0	10
<b>2809</b>	<b>Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:</b>					
2809 10 00	- Diphosphorus pentoxide	0	0	0	0	10
2809 20	- Phosphoric acid and polyphosphoric acids:					
2809 20 10	-- Phosphoric acid	10	15	5	5	10
	-- Polyphosphoric acids:					
2809 20 21	--- Hypophosphoric acid	0	0	0	0	10
2809 20 29	--- Other	0	0	0	0	10
<b>2810 00 00</b>	<b>Oxides of boron; boric acids</b>	0	0	0	0	10
<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)	0	0	0	0	10
2811 19	-- Other:					
2811 19 10	--- Arsenic acid	0	0	0	0	10
2811 19 90	--- Other	0	0	0	0	10
	- Other inorganic oxygen compounds of non-metals:					
2811 21 00	-- Carbon dioxide	0	0	0	0	10
2811 22	-- Silicon dioxide:					
2811 22 10	--- Silica powder	0	0	0	0	10
2811 22 90	--- Other	0	0	0	0	10
2811 23 00	-- Sulphur dioxide	0	0	0	0	10
2811 29	-- Other:					
2811 29 10	--- Diarsenic pentoxide	0	0	0	0	10
2811 29 90	--- Other	0	0	0	0	10
	<b>III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>					
<b>2812</b>	<b>Halides and halide oxides of non-metals:</b>					
2812 10 00	- Chlorides and chloride oxides	0	0	0	0	10
2812 90 00	- Other	0	0	0	0	10
<b>2813</b>	<b>Sulphides of non-metals; commercial phosphorus trisulphide:</b>					
2813 10 00	- Carbon disulphide	0	0	0	0	10
2813 90 00	- Other	0	0	0	0	10
	<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	5	7.5	5	5	10
2814 20 00	- Ammonia in aqueous solution	5	7.5	5	5	10
<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	10	15	5	5	10
2815 12 00	-- In aqueous solution (soda lye or liquid soda)	20	30	20	5	10
2815 20 00	- Potassium hydroxide (caustic potash)	0	0	0	0	10
2815 30 00	- Peroxides of sodium or potassium	0	0	0	0	10
<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	5	7.5	5	0	10
2816 40 00	- Oxides, hydroxides and peroxides, of strontium or barium	5	7.5	5	0	10
<b>2817 00</b>	<b>Zinc oxide; zinc peroxide:</b>					
2817 00 10	- Zinc oxide	0	0	0	0	10
2817 00 20	- Zinc peroxide	0	0	0	0	10
<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	0	0	0	0	10
2818 20 00	- Aluminium oxide, other than artificial corundum	0	0	0	0	10
2818 30 00	- Aluminium hydroxide	3	4.5	0	0	10
<b>2819</b>	<b>Chromium oxides and hydroxides:</b>					
2819 10 00	- Chromium trioxide	0	0	0	0	10
2819 90 00	- Other	0	0	0	0	10
<b>2820</b>	<b>Manganese oxides:</b>					
2820 10 00	- Manganese dioxide	0	0	0	0	10
2820 90 00	- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	10
2821 20 00	- Earth colours	0	0	0	0	10
<b>2822 00</b>	<b>Cobalt oxides and hydroxides; commercial cobalt oxides:</b>					
2822 00 10	- Cobalt oxides; commercial cobalt oxides	0	0	0	0	10
2822 00 20	- Cobalt hydroxides	0	0	0	0	10
<b>2823 00 00</b>	<b>Titanium oxides</b>	0	0	0	0	10
<b>2824</b>	<b>Lead oxides; red lead and orange lead:</b>					
2824 10 00	- Lead monoxide (litharge, massicot)	0	0	0	0	10
2824 20 00	- Red lead and orange lead	0	0	0	0	10
2824 90 00	- Other	0	0	0	0	10
<b>2825</b>	<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:</b>					
2825 10	- Hydrazine and hydroxylamine and their inorganic salts:					
2825 10 10	- - Hydrazine	0	0	0	0	10
2825 10 90	- - Other	0	0	0	0	10
2825 20 00	- Lithium oxide and hydroxide	0	0	0	0	10
2825 30 00	- Vanadium oxides and hydroxides	0	0	0	0	10
2825 40 00	- Nickel oxides and hydroxides	0	0	0	0	10
2825 50 00	- Copper oxides and hydroxides	0	0	0	0	10
2825 60 00	- Germanium oxides and zirconium dioxide	0	0	0	0	10
2825 70 00	- Molybdenum oxides and hydroxides	0	0	0	0	10
2825 80 00	- Antimony oxides	0	0	0	0	10
2825 90 00	- Other	0	0	0	0	10
	<b>V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</b>					
<b>2826</b>	<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluoride salts:</b>					
	- Fluorides:					
2826 11 00	- - Of ammonium or of sodium	0	0	0	0	10
2826 12 00	- - Of aluminium	0	0	0	0	10
2826 19 00	- - Other	0	0	0	0	10
2826 20 00	- Fluorosilicates of sodium or of potassium	0	0	0	0	10
2826 30 00	- Sodium hexafluoroaluminate (synthetic cryolite)	0	0	0	0	10
2826 90 00	- Other	0	0	0	0	10
<b>2827</b>	<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:</b>					
2827 10 00	- Ammonium chloride	0	0	0	0	10
2827 20	- Calcium chloride:					
2827 20 10	- - Commercial grades	15	22.5	5	5	10
2827 20 90	- - Other	10	15	5	5	10
	- Other chlorides:					
2827 31 00	- - Of magnesium	0	0	0	0	10
2827 32 00	- - Of aluminium	0	0	0	0	10
2827 33 00	- - Of iron	0	0	0	0	10
2827 34 00	- - Of cobalt	0	0	0	0	10
2827 35 00	- - Of nickel	0	0	0	0	10
2827 36 00	- - Of zinc	0	0	0	0	10
2827 39 00	- - Other	0	0	0	0	10
	- Chloride oxides and chloride hydroxides:					
2827 41 00	- - Of copper	0	0	0	0	10
2827 49 00	- - Other	0	0	0	0	10
	- Bromides and bromide oxides:					
2827 51 00	- - Bromides of sodium or of potassium	0	0	0	0	10
2827 59 00	- - Other	0	0	0	0	10
2827 60 00	- Iodides and iodide oxides	0	0	0	0	10
<b>2828</b>	<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:</b>					
2828 10 00	- Commercial calcium hypochlorite and other calcium hypochlorites	0	0	0	0	10
2828 90	- Other:					
2828 90 10	- - Sodium hypochlorite	0	0	0	0	10
2828 90 90	- - Other	0	0	0	0	10
<b>2829</b>	<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates:</b>					
	- Chlorates:					
2829 11 00	- - Of sodium	0	0	0	0	10
2829 19 00	- - Other	0	0	0	0	10
2829 90 00	- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>2830</b>	<b>Sulphides; polysulphides, whether or not chemically defined:</b>					
2830 10 00	- Sodium sulphides	0	0	0	0	10
2830 20 00	- Zinc sulphide	0	0	0	0	10
2830 30 00	- Cadmium sulphide	0	0	0	0	10
2830 90 00	- Other	0	0	0	0	10
<b>2831</b>	<b>Dithionites and sulphonylates:</b>					
2831 10 00	- Of sodium	0	0	0	0	10
2831 90 00	- Other	0	0	0	0	10
<b>2832</b>	<b>Sulphites; thiosulphates:</b>					
2832 10 00	- Sodium sulphites	0	0	0	0	10
2832 20 00	- Other sulphites	0	0	0	0	10
2832 30 00	- Thiosulphates	0	0	0	0	10
<b>2833</b>	<b>Sulphates; alums; peroxosulphates (persulphates):</b>					
	- Sodium sulphates:					
2833 11 00	-- Disodium sulphate	5	7.5	5	0	10
2833 19 00	-- Other	5	7.5	5	0	10
	- Other sulphates:					
2833 21 00	-- Of magnesium	5	7.5	5	0	10
2833 22	-- Of aluminium:	5	7.5	5	0	10
2833 22 10	--- Commercial grades					
2833 22 90	--- Other	5	7.5	5	0	10
2833 23 00	-- Of chromium	5	7.5	5	0	10
2833 24 00	-- Of nickel	5	7.5	5	0	10
2833 25 00	-- Of copper	5	7.5	5	0	10
2833 26 00	-- Of zinc	5	7.5	5	0	10
2833 27 00	-- Of barium	5	7.5	5	0	10
2833 29 00	-- Other	5	7.5	5	0	10
2833 30 00	- Alums	10	15	5	5	10
2833 40 00	- Peroxosulphates (persulphates)	5	7.5	5	0	10
<b>2834</b>	<b>Nitrites; nitrates:</b>					
2834 10 00	- Nitrites	0	0	0	0	10
	- Nitrates:					
2834 21 00	-- Of potassium	0	0	0	0	10
2834 29 00	-- Other	0	0	0	0	10
<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)	0	0	0	0	10
	- Phosphates:					
2835 22 00	-- Of mono- or disodium	0	0	0	0	10
2835 23 00	-- Of trisodium	0	0	0	0	10
2835 24 00	-- Of potassium	0	0	0	0	10
2835 25 00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	0	0	0	0	10
2835 26 00	-- Other phosphates of calcium	0	0	0	0	10
2835 29 00	-- Other	0	0	0	0	10
	- Polyphosphates:					
2835 31 00	-- Sodium triphosphate (sodium tripolyphosphate)	5	7.5	3	3	10
2835 39	-- Other:					
2835 39 10	--- Tetrasodium pyrophosphate	0	0	0	0	10
2835 39 20	--- Sodium hexametaphosphate, sodium tetraphosphate	0	0	0	0	10
2835 39 90	--- Other	0	0	0	0	10
<b>2836</b>	<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:</b>					
2836 10 00	- Commercial ammonium carbonate and other ammonium carbonates	0	0	0	0	10
2836 20 00	- Disodium carbonate	0	0	0	0	10
2836 30 00	- Sodium hydrogencarbonate (sodium bicarbonate)	0	0	0	0	10
2836 40 00	- Potassium carbonates	0	0	0	0	10
2836 50	- Calcium carbonate:					
2836 50 10	-- Food or pharmaceutical grade	10	15	5	5	10
2836 50 90	-- Other	10	15	5	5	10
2836 60 00	- Barium carbonate	0	0	0	0	10
2836 70 00	- Lead carbonates	0	0	0	0	10
	- Other:					
2836 91 00	-- Lithium carbonates	0	0	0	0	10
2836 92 00	-- Strontium carbonate	0	0	0	0	10
2836 99 00	-- Other	0	0	0	0	10
<b>2837</b>	<b>Cyanides, cyanide oxides and complex cyanides:</b>					
	- Cyanides and cyanide oxides:					
2837 11 00	-- Of sodium	0	0	0	0	10
2837 19 00	-- Other	0	0	0	0	10
2837 20 00	- Complex cyanides	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>2838 00 00</b>	<b>Fulminates, cyanates and thiocyanates</b>	0	0	0	0	10
<b>2839</b>	<b>Silicates; commercial alkali metal silicates:</b>					
	- Of sodium:					
2839 11 00	-- Sodium metasilicates	3	4.5	0	0	10
2839 19	-- Other:					
2839 19 10	--- Sodium silicate	3	4.5	0	0	10
2839 19 90	--- Other	0	0	0	0	10
2839 20 00	- Of potassium	0	0	0	0	10
2839 90 00	- Other	0	0	0	0	10
<b>2840</b>	<b>Borates; peroxoborates (perborates):</b>					
	- Disodium tetraborate (refined borax):					
2840 11 00	-- Anhydrous	0	0	0	0	10
2840 19 00	-- Other	0	0	0	0	10
2840 20 00	- Other borates	0	0	0	0	10
2840 30 00	- Peroxoborates (perborates)	0	0	0	0	10
<b>2841</b>	<b>Salts of oxometallic or peroxometallic acids:</b>					
2841 10 00	- Aluminates	0	0	0	0	10
2841 20 00	- Chromates of zinc or of lead	0	0	0	0	10
2841 30 00	- Sodium dichromate	0	0	0	0	10
2841 50 00	- Other chromates and dichromates; peroxochromates	0	0	0	0	10
	- Manganites, manganates and permanganates:					
2841 61 00	-- Potassium permanganate	0	0	0	0	10
2841 69 00	-- Other	0	0	0	0	10
2841 70 00	- Molybdates	0	0	0	0	10
2841 80 00	- Tungstates (wolframates)	0	0	0	0	10
2841 90 00	- Other	0	0	0	0	10
<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	0	0	0	0	10
2842 90	- Other:					
2842 90 10	-- Sodium arsenite	0	0	0	0	10
2842 90 20	-- Copper and/or chromium salts	0	0	0	0	10
2842 90 90	-- Other	0	0	0	0	10
<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	0	0	0	0	10
	- Silver compounds:					
2843 21 00	-- Silver nitrate	0	0	0	0	10
2843 29 00	-- Other	0	0	0	0	10
2843 30 00	- Gold compounds	0	0	0	0	10
2843 90	- Other compounds; amalgams:					
2843 90 10	-- Amalgams	0	0	0	0	10
2843 90 90	-- Other	0	0	0	0	10
<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	-- Natural uranium and its compounds	0	0	0	0	10
2844 10 90	-- Other	0	0	0	0	10
2844 20	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products:					
2844 20 10	-- Uranium and its compounds; plutonium and its compounds	0	0	0	0	10
2844 20 90	-- Other	0	0	0	0	10
2844 30	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products:					
2844 30 10	-- Uranium and its compounds; thorium and its compounds	0	0	0	0	10
2844 30 90	-- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
2844 40	- Radioactive elements and isotopes and compounds other than those of subheading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:					
	- - Radioactive elements and isotopes and compounds; radioactive residues:					
2844 40 11	- - - Radium and its salts	0	0	0	0	10
2844 40 19	- - - Other	0	0	0	0	10
2844 40 90	- - Other	0	0	0	0	10
2844 50 00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	0	0	0	10
<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)	0	0	0	0	10
2845 90 00	- Other	0	0	0	0	10
<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	0	0	0	0	10
2846 90 00	- Other	0	0	0	0	10
<b>2847 00</b>	<b>Hydrogen peroxide, whether or not solidified with urea:</b>					
2847 00 10	- Liquid	0	0	0	0	10
2847 00 90	- Other	0	0	0	0	10
<b>2848 00 00</b>	<b>Phosphides, whether or not chemically defined, excluding ferro-phosphorus</b>	0	0	0	0	10
<b>2849</b>	<b>Carbides, whether or not chemically defined:</b>					
2849 10 00	- Of calcium	0	0	0	0	10
2849 20 00	- Of silicon	0	0	0	0	10
2849 90 00	- Other	0	0	0	0	10
<b>2850 00 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>	0	0	0	0	10
<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	- Liquid air and compressed air	0	0	0	0	10
2851 00 90	- Other	0	0	0	0	10
	<i>Except: distilled</i>					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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	<b>I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>					
<b>2901</b>	<b>Acyclic hydrocarbons:</b>					
2901 10 00	- Saturated	0	0	0	0	10
	- Unsaturated:					
2901 21 00	-- Ethylene	0	0	0	0	10
2901 22 00	-- Propene (propylene)	0	0	0	0	10
2901 23 00	-- Butene (butylene) and isomers thereof	0	0	0	0	10
2901 24 00	-- Buta-1,3-diene and isoprene	0	0	0	0	10
2901 29	-- Other:					
2901 29 10	--- Acetylene	0	0	0	0	10
2901 29 90	--- Other	0	0	0	0	10
<b>2902</b>	<b>Cyclic hydrocarbons:</b>					
	- Cyclanes, cyclenes and cycloterpenes:					
2902 11 00	-- Cyclohexane	0	0	0	0	10
2902 19 00	-- Other	0	0	0	0	10
2902 20 00	- Benzene	0	0	0	0	10
2902 30 00	- Toluene	0	0	0	0	10
	- Xylenes:					
2902 41 00	-- <i>o</i> -Xylene	0	0	0	0	10
2902 42 00	-- <i>m</i> -Xylene	0	0	0	0	10
2902 43 00	-- <i>p</i> -Xylene	0	0	0	0	10
2902 44 00	-- Mixed xylene isomers	0	0	0	0	10
2902 50 00	- Styrene	0	0	0	0	10
2902 60 00	- Ethylbenzene	0	0	0	0	10
2902 70 00	- Cumene	0	0	0	0	10
2902 90	- Other:					
2902 90 10	-- Dodecylbenzene	0	0	0	0	10
2902 90 20	-- Other alkylbenzenes	0	0	0	0	10
2902 90 90	-- Other	0	0	0	0	10
<b>2903</b>	<b>Halogenated derivatives of hydrocarbons:</b>					
	- Saturated chlorinated derivatives of acyclic hydrocarbons:					
2903 11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride):					
2903 11 10	--- Methyl chloride used in the manufacture of herbicides	5	7.5	5	0	10
2903 11 90	--- Other	5	7.5	5	0	10
2903 12 00	-- Dichloromethane (methylene chloride)	5	7.5	5	0	10
2903 13 00	-- Chloroform (trichloromethane)	5	7.5	5	0	10
2903 14 00	-- Carbon tetrachloride	5	7.5	5	0	10
2903 15 00	-- 1,2-Dichloroethane (ethylene dichloride)	5	7.5	5	0	10
2903 19	-- Other:					
2903 19 10	--- 1,1,1-trichloroethane (methyl chloroform)	5	7.5	5	0	10
2903 19 90	--- Other	5	7.5	5	0	10
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:					
2903 21	-- Vinyl chloride (chloroethylene):					
2903 21 10	--- Vinyl chloride monomer (VCM)	0	0	0	0	10
2903 21 90	--- Other	5	7.5	5	0	10
2903 22 00	-- Trichloroethylene	5	7.5	5	0	10
2903 23 00	-- Tetrachloroethylene (perchloroethylene)	5	7.5	5	0	10
2903 29 00	-- Other	5	7.5	5	0	10
2903 30	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:					
2903 30 10	-- Iodoform	5	7.5	5	0	10
2903 30 20	-- Methyl bromide	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
2903 30 90	-- Other - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	5	7.5	5	0	10
2903 41 00	-- Trichlorofluoromethane	5	7.5	5	0	10
2903 42 00	-- Dichlorodifluoromethane	5	7.5	5	0	10
2903 43 00	-- Trichlorotrifluoroethanes	5	7.5	5	0	10
2903 44 00	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	5	7.5	5	0	10
2903 45	-- Other derivatives perhalogenated only with fluorine and chlorine:					
2903 45 10	--- Chlorotrifluoromethane	5	7.5	5	0	10
	--- Derivatives of ethane:					
2903 45 21	---- Pentachlorofluoroethane	5	7.5	5	0	10
2903 45 22	---- Tetrachlorodifluoroethanes	5	7.5	5	0	10
	--- Derivatives of propane:					
2903 45 31	---- Heptachlorofluoropropanes	5	7.5	5	0	10
2903 45 32	---- Hexachlorodifluoropropanes	5	7.5	5	0	10
2903 45 33	---- Pentachlorotrifluoropropanes	5	7.5	5	0	10
2903 45 34	---- Tetrachlorotetrafluoropropanes	5	7.5	5	0	10
2903 45 35	---- Trichloropentafluoropropanes	5	7.5	5	0	10
2903 45 36	---- Dichlorohexafluoropropanes	5	7.5	5	0	10
2903 45 37	---- Chloroheptafluoropropanes	5	7.5	5	0	10
2903 45 90	--- Other	5	7.5	5	0	10
2903 46 00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5	7.5	5	0	10
2903 47 00	-- Other perhalogenated derivatives	5	7.5	5	0	10
2903 49	-- Other:					
2903 49 10	--- Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	5	7.5	5	0	10
2903 49 20	--- Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5	7.5	5	0	10
2903 49 90	--- Other	5	7.5	5	0	10
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:					
2903 51 00	-- 1,2,3,4,5,6-Hexachlorocyclohexane	5	7.5	5	0	10
2903 59 00	-- Other	5	7.5	5	0	10
	- Halogenated derivatives of aromatic hydrocarbons:					
2903 61 00	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	5	7.5	5	0	10
2903 62 00	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis( <i>p</i> -chlorophenyl)ethane)	5	7.5	5	0	10
2903 69 00	-- Other	3	4.5	3	3	10
<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	3	4.5	3	0	10
2904 20 00	- Derivatives containing only nitro or only nitroso groups	3	4.5	3	0	10
2904 90 00	- Other	3	4.5	3	0	10
	<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)	0	0	0	0	10
2905 12 00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	0	0	0	10
2905 13 00	-- Butan-1-ol ( <i>n</i> -butyl alcohol)	0	0	0	0	10
2905 14 00	-- Other butanols	0	0	0	0	10
2905 15 00	-- Pentanol (amyl alcohol) and isomers thereof	0	0	0	0	10
2905 16 00	-- Octanol (octyl alcohol) and isomers thereof	0	0	0	0	10
2905 17 00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	0	0	0	10
2905 19	-- Other:					
2905 19 10	--- Triacontanol	0	0	0	0	10
2905 19 90	--- Other	0	0	0	0	10
	- Unsaturated monohydric alcohols:					
2905 22 00	-- Acyclic terpene alcohols	0	0	0	0	10
2905 29 00	-- Other	0	0	0	0	10
	- Diols:					
2905 31 00	-- Ethylene glycol (ethanediol)	0	0	0	0	10
2905 32 00	-- Propylene glycol (propane-1,2-diol)	0	0	0	0	10
2905 39 00	-- Other	0	0	0	0	10
	- Other polyhydric alcohols:					
2905 41 00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	0	0	0	10
2905 42 00	-- Pentaerythritol	0	0	0	0	10
2905 43 00	-- Mannitol	0	0	0	0	10
2905 44 00	-- D-glucitol (sorbitol)	0	0	0	0	10
2905 45 00	-- Glycerol	0	0	0	0	10
2905 49 00	-- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:					
2905 51 00	-- Ethchlorvynol (INN)	0	0	0	0	10
2905 59 00	-- Other	0	0	0	0	10
<b>2906</b>	<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>					
	- Cyclanic, cyclenic or cycloterpenic:					
2906 11 00	-- Menthol	0	0	0	0	10
2906 12 00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	0	0	0	10
2906 13 00	-- Sterols and inositols	0	0	0	0	10
2906 14 00	-- Terpeneols	0	0	0	0	10
2906 19 00	-- Other	0	0	0	0	10
	- Aromatic:					
2906 21 00	-- Benzyl alcohol	0	0	0	0	10
2906 29 00	-- Other	0	0	0	0	10
	<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	0	0	0	0	10
2907 12 00	-- Cresols and their salts	0	0	0	0	10
2907 13 00	-- Octylphenol, nonylphenol and their isomers; salts thereof	0	0	0	0	10
2907 14 00	-- Xylenols and their salts	0	0	0	0	10
2907 15 00	-- Naphthols and their salts	0	0	0	0	10
2907 19 00	-- Other	0	0	0	0	10
	- Polyphenols; phenol-alcohols:					
2907 21 00	-- Resorcinol and its salts	0	0	0	0	10
2907 22 00	-- Hydroquinone (quinol) and its salts	0	0	0	0	10
2907 23 00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0	0	0	0	10
2907 29 00	-- Other	0	0	0	0	10
<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	0	0	0	0	10
2908 20 00	- Derivatives containing only sulpho groups, their salts and esters	0	0	0	0	10
2908 90 00	- Other	0	0	0	0	10
	<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	-- Diethyl ether:					
2909 11 10	--- Pharmaceutical grade	0	0	0	0	10
2909 11 90	--- Other	0	0	0	0	10
2909 19	-- Other:					
2909 19 10	--- Methyl <i>tertiary</i> -butyl ether	0	0	0	0	10
2909 19 90	--- Other	0	0	0	0	10
2909 20 00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0	0	10
2909 30 00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0	0	10
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:					
2909 41 00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	0	0	0	0	10
2909 42 00	-- Monomethyl ethers of ethylene glycol or of diethylene glycol	0	0	0	0	10
2909 43 00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	0	0	0	0	10
2909 44 00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	0	0	0	0	10
2909 49 00	-- Other	0	0	0	0	10
2909 50 00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0	0	10
2909 60 00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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)	0	0	0	0	10
2910 20 00	- Methyloxirane (propylene oxide)	0	0	0	0	10
2910 30 00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	0	0	0	10
2910 90 00	- Other	0	0	0	0	10
<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>	0	0	0	0	10
<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)	3	4.5	0	0	10
2912 12 00	-- Ethanal (acetaldehyde)	0	0	0	0	10
2912 13 00	-- Butanal (butyraldehyde, normal isomer)	0	0	0	0	10
2912 19 00	-- Other	0	0	0	0	10
- Cyclic aldehydes without other oxygen-function:						
2912 21 00	-- Benzaldehyde	0	0	0	0	10
2912 29 00	-- Other	0	0	0	0	10
2912 30 00	- Aldehyde-alcohols	0	0	0	0	10
- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen-function:						
2912 41 00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0	0	0	0	10
2912 42 00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0	0	0	0	10
2912 49 00	-- Other	0	0	0	0	10
2912 50 00	- Cyclic polymers of aldehydes	0	0	0	0	10
2912 60 00	- Paraformaldehyde	0	0	0	0	10
<b>2913 00 00</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912</b>	0	0	0	0	10
<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	0	0	0	0	10
2914 12 00	-- Butanone (methyl ethyl ketone)	0	0	0	0	10
2914 13 00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	0	0	0	0	10
2914 19 00	-- Other	0	0	0	0	10
- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen-function:						
2914 21 00	-- Camphor	0	0	0	0	10
2914 22 00	-- Cyclohexanone and methylcyclohexanones	0	0	0	0	10
2914 23 00	-- Ionones and methylionones	0	0	0	0	10
2914 29 00	-- Other	0	0	0	0	10
- Aromatic ketones without other oxygen-function:						
2914 31 00	-- Phenylacetone (phenylpropan-2-one)	0	0	0	0	10
2914 39 00	-- Other	0	0	0	0	10
2914 40 00	- Ketone-alcohols and ketone-aldehydes	0	0	0	0	10
2914 50 00	- Ketone-phenols and ketones with other oxygen-function	0	0	0	0	10
- Quinones:						
2914 61 00	-- Anthraquinone	0	0	0	0	10
2914 69 00	-- Other	0	0	0	0	10
2914 70 00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0	0	10
<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	0	0	0	0	10
2915 12 00	-- Salts of formic acid	0	0	0	0	10
2915 13 00	-- Esters of formic acid	0	0	0	0	10
- Acetic acid and its salts; acetic anhydride:						
2915 21 00	-- Acetic acid	0	0	0	0	10
2915 22 00	-- Sodium acetate	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
2915 23 00	-- Cobalt acetates	0	0	0	0	10
2915 24 00	-- Acetic anhydride	0	0	0	0	10
2915 29 00	-- Other	0	0	0	0	10
	- Esters of acetic acid:					
2915 31 00	-- Ethyl acetate	0	0	0	0	10
2915 32 00	-- Vinyl acetate	0	0	0	0	10
2915 33 00	-- <i>n</i> -Butyl acetate	0	0	0	0	10
2915 34 00	-- Isobutyl acetate	0	0	0	0	10
2915 35 00	-- 2-Ethoxyethyl acetate	0	0	0	0	10
2915 39 00	-- Other	0	0	0	0	10
2915 40 00	- Mono-, di- or trichloroacetic acids, their salts and esters	0	0	0	0	10
2915 50 00	- Propionic acid, its salts and esters	0	0	0	0	10
2915 60 00	- Butanoic acids, pentanoic acids, their salts and esters	0	0	0	0	10
2915 70	- Palmitic acid, stearic acid, their salts and esters:					
2915 70 10	-- Palmitic acid, its salts and esters	0	0	0	0	10
2915 70 20	-- Stearic acid	0	0	0	0	10
2915 70 30	-- Salts and esters of stearic acid	0	0	0	0	10
2915 90	- Other:					
2915 90 10	-- Acetyl chloride	0	0	0	0	10
2915 90 20	-- Lauric acid, myristic acid, their salts and esters	0	0	0	0	10
2915 90 90	-- Other	0	0	0	0	10
<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	0	0	0	0	10
2916 12 00	-- Esters of acrylic acid	0	0	0	0	10
2916 13 00	-- Methacrylic acid and its salts	0	0	0	0	10
2916 14	-- Esters of methacrylic acid:					
2916 14 10	--- Methyl methacrylate	0	0	0	0	10
2916 14 90	--- Other	0	0	0	0	10
2916 15 00	-- Oleic, linoleic or linolenic acids, their salts and esters	0	0	0	0	10
2916 19 00	-- Other	0	0	0	0	10
2916 20 00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	0	0	0	10
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
2916 31 00	-- Benzoic acid, its salts and esters	0	0	0	0	10
2916 32 00	-- Benzoyl peroxide and benzoyl chloride	0	0	0	0	10
2916 34 00	-- Phenylacetic acid and its salts	0	0	0	0	10
2916 35 00	-- Esters of phenylacetic acid	0	0	0	0	10
2916 39	-- Other:					
2916 39 10	--- 2,4-Dichlorophenylacetic acid and its salts and esters	0	0	0	0	10
2916 39 90	--- Other	0	0	0	0	10
<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	0	0	0	0	10
2917 12	-- Adipic acid, its salts and esters:					
2917 12 10	--- Dioctyl adipate (DOA)	5	7.5	5	5	10
2917 12 90	--- Other	0	0	0	0	10
2917 13 00	-- Azelaic acid, sebacic acid, their salts and esters	0	0	0	0	10
2917 14 00	-- Maleic anhydride	0	0	0	0	10
2917 19 00	-- Other	0	0	0	0	10
2917 20 00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	0	0	0	10
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
2917 31 00	-- Dibutyl orthophthalates	10	15	5	5	10
2917 32 00	-- Dioctyl orthophthalates	15	22.5	5	5	10
2917 33 00	-- Dinonyl or didecyl orthophthalates	10	15	5	5	10
2917 34 00	-- Other esters of orthophthalic acid	10	15	5	5	10
2917 35 00	-- Phthalic anhydride	0	0	0	0	10
2917 36 00	-- Terephthalic acid and its salts	0	0	0	0	10
2917 37 00	-- Dimethyl terephthalate	0	0	0	0	10
2917 39	-- Other:					
2917 39 10	--- Trioctyltrimellitate (TOTM)	5	7.5	5	5	10
2917 39 20	--- Other phthalic plasticizers and esters of phthalic anhydride	0	0	0	0	10
2917 39 90	--- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	10
2918 12 00	-- Tartaric acid	0	0	0	0	10
2918 13 00	-- Salts and esters of tartaric acid	0	0	0	0	10
2918 14 00	-- Citric acid	5	7.5	5	5	10
2918 15	-- Salts and esters of citric acid:					
2918 15 10	--- Calcium citrate	5	7.5	5	5	10
2918 15 90	--- Other	5	7.5	5	5	10
2918 16 00	-- Gluconic acid, its salts and esters	0	0	0	0	10
2918 19 00	-- Other	0	0	0	0	10
	- 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	0	0	0	0	10
2918 22 00	-- O-Acetylsalicylic acid, its salts and esters	0	0	0	0	10
2918 23 00	-- Other esters of salicylic acid and their salts	0	0	0	0	10
2918 29	-- Other:					
2918 29 10	--- Alkyl sulphonic esters of phenol	0	0	0	0	10
2918 29 90	--- Other	0	0	0	0	10
2918 30 00	- Carboxylic acids with aldehyde or ketone function but without other oxygen-function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	0	0	0	10
2918 90 00	- Other	0	0	0	0	10
	<b>VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>					
<b>2919 00 00</b>	<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	3	4.5	3	0	10
<b>2920</b>	<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	0	0	0	0	10
2920 90	- Other:					
2920 90 10	-- Dimethyl sulphate (DMS)	0	0	0	0	10
2920 90 90	-- Other	0	0	0	0	10
	<b>IX. NITROGEN-FUNCTION COMPOUNDS</b>					
<b>2921</b>	<b>Amine-function compounds:</b>					
	- Acyclic monoamines and their derivatives; salts thereof:					
2921 11 00	-- Methylamine, di- or trimethylamine and their salts	0	0	0	0	10
2921 12 00	-- Diethylamine and its salts	0	0	0	0	10
2921 19 00	-- Other	0	0	0	0	10
	- Acyclic polyamines and their derivatives; salts thereof:					
2921 21 00	-- Ethylenediamine and its salts	0	0	0	0	10
2921 22 00	-- Hexamethylenediamine and its salts	0	0	0	0	10
2921 29 00	-- Other	0	0	0	0	10
2921 30 00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	0	0	0	10
	- Aromatic monoamines and their derivatives; salts thereof:					
2921 41 00	-- Aniline and its salts	0	0	0	0	10
2921 42 00	-- Aniline derivatives and their salts	0	0	0	0	10
2921 43 00	-- Toluidines and their derivatives; salts thereof	0	0	0	0	10
2921 44 00	-- Diphenylamine and its derivatives; salts thereof	0	0	0	0	10
2921 45 00	-- 1-Naphthylamine ( $\alpha$ -naphthylamine), 2-naphthylamine ( $\beta$ -naphthylamine) and their derivatives; salts thereof	0	0	0	0	10
2921 46 00	-- Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	0	0	0	0	10
2921 49 00	-- Other	0	0	0	0	10
	- Aromatic polyamines and their derivatives; salts thereof:					
2921 51 00	-- $\alpha$ -, $m$ -, $p$ -Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	0	0	0	10
2921 59 00	-- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>2922</b>	<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	3	4.5	3	0	10
2922 12 00	-- Diethanolamine and its salts	3	4.5	3	0	10
2922 13 00	-- Triethanolamine and its salts	3	4.5	3	0	10
2922 14 00	-- Dextropropoxyphene (INN) and its salts	3	4.5	3	0	10
2922 19	-- Other:					
2922 19 10	--- Ethambutol and its salts, esters and other derivatives suitable for the production of antituberculosis preparations	3	4.5	3	0	10
2922 19 20	--- D-2 Amino- <i>n</i> -butyl alcohol	3	4.5	3	0	10
2922 19 90	--- Other	3	4.5	3	0	10
	- 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	3	4.5	3	0	10
2922 22 00	-- Anisidines, dianisidines, phenetidines, and their salts	3	4.5	3	0	10
2922 29 00	-- Other	3	4.5	3	0	10
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen-function; salts thereof:					
2922 31 00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	3	4.5	3	0	10
2922 39 00	-- Other	3	4.5	3	0	10
	- Amino-acids other than those containing more than one kind of oxygen-function and their esters; salts thereof:					
2922 41 00	-- Lysine and its esters; salts thereof	20	30	5	5	10
2922 42	-- Glutamic acid and its salts:					
2922 42 10	--- Glutamic acid	15	22.5	5	5	10
2922 42 20	--- Monosodium glutamate	50	75	10	5	10
2922 42 90	--- Other salts	50	75	5	5	10
2922 43 00	-- Anthranilic acid and its salts	3	4.5	3	0	10
2922 44 00	-- Tilidine (INN) and its salts	3	4.5	3	0	10
2922 49	-- Other:					
2922 49 10	--- Mephenamic acid and its salts	3	4.5	3	0	10
2922 49 90	--- Other	3	4.5	3	0	10
2922 50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen-function:					
2922 50 10	-- <i>p</i> -Aminosalicylic acid and its salts, esters and other derivatives	0	0	0	0	10
2922 50 90	-- Other	0	0	0	0	10
<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	0	0	0	0	10
2923 20	- Lecithins and other phosphoaminolipids:					
2923 20 10	-- Lecithins, whether or not chemically defined	3	4.5	3	0	10
2923 20 90	-- Other	0	0	0	0	10
2923 90 00	- Other	0	0	0	0	10
<b>2924</b>	<b>Carboxamide-function compounds; amide-function compounds of carbonic acid:</b>					
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:					
2924 11 00	-- Meprobamate (INN)	0	0	0	0	10
2924 19	-- Other:					
2924 19 10	--- Monocrotophos	0	0	0	0	10
2924 19 90	--- Other	0	0	0	0	10
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:					
2924 21	-- Ureines and their derivatives; salts thereof:					
2924 21 10	--- 4-Ethoxyphenylurea (dulcin)	0	0	0	0	10
2924 21 20	--- Diuron and monuron	0	0	0	0	10
2924 21 90	--- Other	0	0	0	0	10
2924 23 00	-- 2-Acetamidobenzoic acid ( <i>N</i> -acetylanthranilic acid) and its salts	3	4.5	0	0	10
2924 24 00	-- Ethinamate (INN)	0	0	0	0	10
2924 29	-- Other:					
2924 29 10	--- Aspartame	20	30	5	5	10
2924 29 20	--- Butylphenylmethyl carbamate; methylisopropylphenyl carbamate	3	4.5	3	0	10
2924 29 90	--- Other	3	4.5	3	0	10
<b>2925</b>	<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:</b>					
	- Imides and their derivatives; salts thereof:					
2925 11 00	-- Saccharin and its salts	10	15	5	5	10
2925 12 00	-- Glutethimide (INN)	0	0	0	0	10
2925 19 00	-- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
2925 20	- Imines and their derivatives; salts thereof:					
2925 20 10	-- Metformin and phenformin; salts and derivatives thereof	0	0	0	0	10
2925 20 20	-- Ethylene imine, propylene imine	0	0	0	0	10
2925 20 90	-- Other	0	0	0	0	10
<b>2926</b>	<b>Nitrile-function compounds:</b>					
2926 10 00	- Acrylonitrile	0	0	0	0	10
2926 20 00	- 1-Cyanoguanidine (dicyandiamide)	0	0	0	0	10
2926 30 00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0	0	0	0	10
2926 90 00	- Other	0	0	0	0	10
<b>2927 00</b>	<b>Diazo-, azo- or azoxy-compounds:</b>					
2927 00 10	- Azodicarbonamide	0	0	0	0	10
2927 00 90	- Other	0	0	0	0	10
<b>2928 00</b>	<b>Organic derivatives of hydrazine or of hydroxylamine:</b>					
2928 00 10	- Linuron	0	0	0	0	10
2928 00 90	- Other	0	0	0	0	10
<b>2929</b>	<b>Compounds with other nitrogen-function:</b>					
2929 10 00	- Isocyanates	5	7.5	5	5	10
2929 90	- Other:					
2929 90 10	-- Sodium cyclamate	10	15	0	0	10
2929 90 20	-- Other cyclamates	10	15	0	0	10
2929 90 90	-- Other	0	0	0	0	10
	<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)	0	0	0	0	10
2930 20 00	- Thiocarbamates and dithiocarbamates	0	0	0	0	10
2930 30 00	- Thiuram mono-, di- or tetrasulphides	0	0	0	0	10
2930 40 00	- Methionine	0	0	0	0	10
2930 90 00	- Other	0	0	0	0	10
<b>2931 00</b>	<b>Other organo-inorganic compounds:</b>					
2931 00 10	- Tetraethyl lead	0	0	0	0	10
2931 00 20	- N-(phosphonomethyl) glycine and salts thereof	0	0	0	0	10
2931 00 30	- Ethephon	0	0	0	0	10
2931 00 90	- Other	0	0	0	0	10
<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	0	0	0	0	10
2932 12 00	-- 2-Furaldehyde (furfuraldehyde)	0	0	0	0	10
2932 13 00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	0	0	0	10
2932 19 00	-- Other	0	0	0	0	10
	- Lactones:					
2932 21 00	-- Coumarin, methylcoumarins and ethylcoumarins	0	0	0	0	10
2932 29 00	-- Other lactones	0	0	0	0	10
	- Other:					
2932 91 00	-- Isosafrole	0	0	0	0	10
2932 92 00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	0	0	0	0	10
2932 93 00	-- Piperonal	0	0	0	0	10
2932 94 00	-- Safrole	0	0	0	0	10
2932 95 00	-- Tetrahydrocannabinols (all isomers)	0	0	0	0	10
2932 99	-- Other:					
2932 99 10	--- Carbofuran	0	0	0	0	10
2932 99 90	--- Other	0	0	0	0	10
<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	-- Phenazone (antipyrin) and its derivatives:					
2933 11 10	--- Dipyrone (analgin)	0	0	0	0	10
2933 11 90	--- Other	0	0	0	0	10
2933 19 00	-- Other	0	0	0	0	10
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:					
2933 21 00	-- Hydantoin and its derivatives	0	0	0	0	10
2933 29	-- Other:					
2933 29 10	--- Cimetidine	0	0	0	0	10
2933 29 90	--- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:					
2933 31 00	-- Pyridine and its salts	0	0	0	0	10
2933 32 00	-- Piperidine and its salts	0	0	0	0	10
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	0	0	0	0	10
2933 39	-- Other:					
2933 39 10	--- Chlorpheniramine and isoniazid	0	0	0	0	10
2933 39 20	--- Isonicotinic acid hydrazide, its salts, esters and derivatives, of pharmaceutical grade	0	0	0	0	10
2933 39 90	--- Other	0	0	0	0	10
	- 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	0	0	0	0	10
2933 49 00	-- Other	0	0	0	0	10
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:					
2933 52 00	-- Malonylurea (barbituric acid) and its salts	0	0	0	0	10
2933 53 00	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	0	0	0	0	10
2933 54 00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	0	0	0	0	10
2933 55 00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	0	0	0	10
2933 59	-- Other:					
2933 59 10	--- Diazinon	0	0	0	0	10
2933 59 90	--- Other	0	0	0	0	10
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:					
2933 61 00	-- Melamine	0	0	0	0	10
2933 69 00	-- Other	0	0	0	0	10
	- Lactams:					
2933 71 00	-- 6-Hexanelactam ( $\epsilon$ -caprolactam)	0	0	0	0	10
2933 72 00	-- Clobazam (INN) and methyprylon (INN)	0	0	0	0	10
2933 79 00	-- Other lactams	0	0	0	0	10
	- 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	0	0	0	0	10
2933 99	-- Other:					
2933 99 10	--- Mebendazole and parbendazole	0	0	0	0	10
2933 99 90	--- Other	0	0	0	0	10
<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	0	0	0	0	10
2934 20 00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	0	0	0	10
2934 30 00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	0	0	0	10
	- Other:					
2934 91 00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	5	7.5	0	0	10
2934 99	-- Other:					
2934 99 10	--- Nucleic acids and their salts	10	15	5	5	10
2934 99 20	--- Sultones; sultams; diltiazem	5	7.5	5	5	10
2934 99 30	--- 6-Amino penicillanic acid	5	7.5	5	5	10
2934 99 90	--- Other	5	7.5	5	5	10
<b>2935 00 00</b>	<b>Sulphonamides</b>	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	5
	- Vitamins and their derivatives, unmixed:					
2936 21 00	-- Vitamins A and their derivatives	0	0	0	0	5
2936 22 00	-- Vitamin B <sub>1</sub> and its derivatives	0	0	0	0	5
2936 23 00	-- Vitamin B <sub>2</sub> and its derivatives	0	0	0	0	5
2936 24 00	-- D- or DL-Pantothenic acid (Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> ) and its derivatives	0	0	0	0	5
2936 25 00	-- Vitamin B <sub>6</sub> and its derivatives	0	0	0	0	5
2936 26 00	-- Vitamin B <sub>12</sub> and its derivatives	0	0	0	0	5
2936 27 00	-- Vitamin C and its derivatives	0	0	0	0	5
2936 28 00	-- Vitamin E and its derivatives	0	0	0	0	5
2936 29 00	-- Other vitamins and their derivatives	0	0	0	0	5
2936 90 00	- Other, including natural concentrates	0	0	0	0	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	0	0	0	0	5
2937 12 00	-- Insulin and its salts	0	0	0	0	5
2937 19 00	-- Other	0	0	0	0	5
	- Steroidal hormones, their derivatives and structural analogues:					
2937 21 00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	0	0	0	5
2937 22 00	-- Halogenated derivatives of corticosteroidal hormones	0	0	0	0	5
2937 23 00	-- Oestrogens and progestogens	0	0	0	0	5
2937 29 00	-- Other	0	0	0	0	5
	- Catecholamine hormones, their derivatives and structural analogues:					
2937 31 00	-- Epinephrine	0	0	0	0	5
2937 39 00	-- Other	0	0	0	0	5
2937 40 00	- Amino-acid derivatives	0	0	0	0	5
2937 50 00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	0	0	0	5
2937 90 00	- Other	0	0	0	0	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	1	1.5	1	0	10
2938 90 00	- Other	1	1.5	1	0	10
<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	0	0	0	0	10
2939 19 00	-- Other	0	0	0	0	10
	- Alkaloids of cinchona and their derivatives; salts thereof:					
2939 21 00	-- Quinine and its salts	0	0	0	0	10
2939 29 00	-- Other	0	0	0	0	10
2939 30 00	- Caffeine and its salts	0	0	0	0	10
	- Ephedrines and their salts:					
2939 41 00	-- Ephedrine and its salts	0	0	0	0	10
2939 42 00	-- Pseudoephedrine (INN) and its salts	0	0	0	0	10
2939 43 00	-- Cathine (INN) and its salts	0	0	0	0	10
2939 49 00	-- Other	0	0	0	0	10
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:					
2939 51 00	-- Fenetylline (INN) and its salts	0	0	0	0	10
2939 59 00	-- Other	0	0	0	0	10
	- Alkaloids of rye ergot and their derivatives; salts thereof:					
2939 61 00	-- Ergometrine (INN) and its salts	0	0	0	0	10
2939 62 00	-- Ergotamine (INN) and its salts	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
2939 63 00	- - Lysergic acid and its salts	0	0	0	0	10
2939 69 00	- - Other	0	0	0	0	10
2939 91	- Other: - - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof:					
2939 91 10	--- Cocaine and its derivatives	0	0	0	0	10
2939 91 90	--- Other	0	0	0	0	10
2939 99	- - Other:					
2939 99 10	--- Nicotine sulphate	0	0	0	0	10
2939 99 99	--- Other	0	0	0	0	10
<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>	3	4.5	0	0	5
<b>2941</b>	<b>Antibiotics:</b>					
2941 10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof: - - Amoxicillin and its salts:					
2941 10 11	--- Non-sterile	10	15	5	0	5
2941 10 19	--- Other	10	15	5	0	5
2941 10 20	- - Ampicillin and its salts	5	7.5	0	0	5
2941 10 90	- - Other	0	0	0	0	5
2941 20 00	- Streptomycins and their derivatives; salts thereof	0	0	0	0	5
2941 30 00	- Tetracyclines and their derivatives; salts thereof	0	0	0	0	5
2941 40 00	- Chloramphenicol and its derivatives; salts thereof	0	0	0	0	5
2941 50 00	- Erythromycin and its derivatives; salts thereof	0	0	0	0	5
2941 90 00	- Other	0	0	0	0	5
<b>2942 00 00</b>	<b>Other organic compounds</b>	0	0	0	0	10

## 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;
  - i) 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	5
3001 20 00	- Extracts of glands or other organs or of their secretions	0	0	0	0	5
3001 90 00	- Other	0	0	0	0	5
<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	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:					
3002 10 10	-- Plasma protein solution	0	0	0	0	5
3002 10 20	-- Antisera and modified immunological products whether or not obtained by means of biotechnological processes	0	0	0	0	5
3002 10 90	-- Other	0	0	0	0	5
3002 20	- Vaccines for human medicine:					
3002 20 10	-- Tetanus toxoid	0	0	0	0	5
3002 20 20	-- Pertussis, measles, meningitis A/C, and polio vaccines	0	0	0	0	5
3002 20 90	-- Other	0	0	0	0	5
3002 30 00	- Vaccines for veterinary medicine	0	0	0	0	5
3002 90 00	- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:					
3003 10 10	-- Containing amoxicillin (INN) or its salts	10	15	5	5	5
3003 10 20	-- Containing ampicillin (INN) or its salts	10	15	5	5	5
3003 10 90	-- Other	0	0	0	0	5
3003 20 00	- Containing other antibiotics	0	0	0	0	5
	- Containing hormones or other products of heading 2937 but not containing antibiotics:					
3003 31 00	-- Containing insulin	0	0	0	0	5
3003 39 00	-- Other	0	0	0	0	5
3003 40	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics:					
3003 40 10	-- Antimalarials	0	0	0	0	5
3003 40 90	-- Other	0	0	0	0	5
3003 90	- Other:					
3003 90 10	-- Containing vitamins	0	0	0	0	5
3003 90 20	-- Containing analgesics or antipyretics, whether or not containing anti-histamines	0	0	0	0	5
3003 90 30	-- Other preparations for the treatment of coughs and colds, whether or not containing antihistamines	0	0	0	0	5
3003 90 40	-- Antimalarials	0	0	0	0	5
3003 90 90	-- Other	0	0	0	0	5
<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	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:					
	-- Containing penicillins or derivatives thereof:					
3004 10 11	--- Containing penicillin G or its salts (excluding penicillin G benzathine)	10	15	5	5	5
3004 10 12	--- Containing phenoxymethyl penicillin or its salts	10	15	5	5	5
3004 10 13	--- Containing ampicillin or its salts, for taking orally	15	22.5	5	5	5
3004 10 14	--- Containing amoxicillin or its salts, for taking orally	15	22.5	5	5	5
3004 10 19	--- Other	0	0	0	0	5
	-- Containing streptomycins or their derivatives:					
3004 10 21	--- Ointment	0	0	0	0	5
3004 10 29	--- Other	0	0	0	0	5
3004 20	- Containing other antibiotics:					
	-- Containing tetracyclines or derivatives thereof:					
3004 20 11	-- For taking orally	10	15	5	5	5
3004 20 12	-- Ointment	10	15	5	5	5
3004 20 19	-- Other	0	0	0	0	5
	-- Containing chloramphenicols or derivatives thereof:					
3004 20 21	--- For taking orally	10	15	5	5	5
3004 20 22	--- Ointment	10	15	5	5	5
3004 20 29	--- Other	0	0	0	0	5
	-- Containing erythromycin or derivatives thereof:					
3004 20 31	--- For taking orally	10	15	5	5	5
3004 20 32	--- Ointment	10	15	5	5	5
3004 20 39	--- Other	0	0	0	0	5
	-- Containing gentamycins, lincomycins or derivatives thereof:					
3004 20 41	--- Containing gentamycins or derivatives thereof, for injection	10	15	5	5	5
3004 20 42	--- Containing lincomycins or derivatives thereof, for taking orally	10	15	5	5	5
3004 20 43	--- Ointment	10	15	5	5	5
3004 20 49	--- Other	0	0	0	0	5
	-- Containing sulfamethoxazole or derivatives thereof:					
3004 20 51	--- For taking orally	10	15	5	5	5
3004 20 52	--- Ointment	10	15	5	5	5
3004 20 59	--- Other	0	0	0	0	5
3004 20 60	-- Containing isoniazide, pyrazinamide or derivatives thereof, for taking orally	10	15	5	5	5
3004 20 90	-- Other	0	0	0	0	5
	- Containing hormones or other products of heading 2937 but not containing antibiotics:					
3004 31 00	-- Containing insulin	0	0	0	0	5
3004 32	-- Containing corticosteroid hormones, their derivatives and structural analogues:					
3004 32 10	--- Containing hydrocortisone sodium succinate	0	0	0	0	5
3004 32 20	--- Containing dexamethasone or its derivatives	5	7.5	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3004 32 30	--- Containing fluocinolone acetonide	10	15	5	5	5
3004 32 90	--- Other	0	0	0	0	5
3004 39	-- Other:					
3004 39 10	--- Containing adrenalin	5	7.5	5	5	5
3004 39 90	--- Other	0	0	0	0	5
3004 40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics:					
3004 40 10	-- Containing morphine or its derivatives, for injection	5	7.5	5	0	5
3004 40 20	-- Containing quinine hydrochloride or dihydrochloride, for injection	5	7.5	5	0	5
3004 40 30	-- Containing quinine sulphate or bisulphate, for taking orally	5	7.5	5	0	5
3004 40 40	-- Containing quinine or its salts and antimalaria substances, other than goods of subheadings 3004 10 to 3004 30	0	0	0	0	5
3004 40 50	-- Containing papaverine or berberine	5	7.5	5	0	5
3004 40 60	-- Containing theophylline	5	7.5	5	0	5
3004 40 70	-- Containing atropine sulphate	10	15	5	0	5
3004 40 90	-- Other	0	0	0	0	5
3004 50	- Other medicaments containing vitamins or other products of heading 2936:					
3004 50 10	-- Syrups and drops of vitamins, of a kind suitable for children	0	0	0	0	5
3004 50 20	-- Containing vitamins A, other than goods of subheadings 3004 50 10 and 3004 50 79	10	15	5	5	5
3004 50 30	-- Containing vitamins B <sub>1</sub> , B <sub>2</sub> , B <sub>6</sub> or B <sub>12</sub> , other than goods of subheadings 3004 50 10, 3004 50 71 and 3004 50 79	10	15	5	5	5
3004 50 40	-- Containing vitamin C, other than goods of subheadings 3004 50 10 and 3004 50 79	10	15	5	5	5
3004 50 50	-- Containing vitamin PP, other than goods of subheadings 3004 50 10 and 3004 50 79	5	7.5	5	5	5
3004 50 60	-- Containing other vitamins, other than goods of subheadings 3004 50 10 and 3004 50 79	0	0	0	0	5
	-- Containing other complex vitamins:					
3004 50 71	--- Containing B complex vitamins	5	7.5	5	5	5
3004 50 79	--- Other	10	15	5	5	5
3004 50 90	-- Other	0	0	0	0	5
3004 90	- Other:					
3004 90 10	-- Specialized medicines for cancer, AIDS or other intractable diseases	0	0	0	0	5
	-- Infusion fluids, nutritional or electrolytic solutions for intravenous administration:					
3004 90 21	--- Sodium chloride solution	10	15	5	5	5
3004 90 22	--- 5% glucose solution	10	15	5	5	5
3004 90 23	--- 30% glucose solution	10	15	5	5	5
3004 90 29	--- Other	0	0	0	0	5
3004 90 30	-- Antiseptics	0	0	0	0	5
	-- Anaesthetics:					
3004 90 41	--- Containing procaine hydrochloride	5	7.5	5	5	5
3004 90 49	--- Other	0	0	0	0	5
	-- Analgesics, antipyretics and other medicaments for the treatment of coughs or colds whether or not containing antihistamines:					
3004 90 51	--- Containing acetylsalicylic acid, paracetamol or dipyron (INN)	10	15	5	5	5
3004 90 52	--- Containing chlorpheniramine maleate	10	15	5	5	5
3004 90 53	--- Containing diclofenac	10	15	5	5	5
3004 90 54	--- Analgesic balm oil, solid or liquid	10	15	5	5	5
3004 90 59	--- Other	10	15	0	0	5
	-- Antimalarials:					
3004 90 61	--- Containing artemisinin, artesunate or chloroquine (INN)	5	7.5	5	0	5
3004 90 62	--- Containing primaquine	10	15	5	5	5
3004 90 69	--- Other	0	0	0	0	5
	-- Anthelmintics:					
3004 90 71	--- Containing piperazine or mebendazole (INN)	10	15	5	5	5
3004 90 72	--- Containing dichlorophen (INN)	0	0	0	0	5
3004 90 79	--- Other	0	0	0	0	5
3004 90 80	-- Transdermal therapeutic system (TTS) patches for cancer or heart disease	0	0	0	0	5
	-- Other:					
3004 90 91	--- Containing sulphiride (INN), cimetidine (INN), ranitidine (INN), aluminium hydroxide or magnesium hydroxide or orezol	10	15	5	5	5
3004 90 92	--- Containing piroxicam (INN) or ibuprofen (INN)	10	15	5	5	5
3004 90 93	--- Containing phenobarbital, diazepam, chlorpromazine	5	7.5	5	0	5
3004 90 94	--- Containing salbutamol (INN)	5	7.5	5	0	5
3004 90 95	--- Sealed sterile water for inhalation, pharmaceutical grade	0	0	0	0	5
3004 90 96	--- Containing o-methoxyphenyl glyceryl ether (guaifenesin)	0	0	0	0	5
3004 90 97	--- Nose-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	10	15	5	5	5
3004 90 98	--- Sorbitol	5	7.5	5	5	5
3004 90 99	--- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- Adhesive dressings and other articles having an adhesive layer:					
3005 10 10	-- Covered or impregnated with pharmaceutical substances	10	15	5	5	5
3005 10 90	-- Other	10	15	1	0	5
3005 90	- Other:					
3005 90 10	-- Bandages	10	15	5	5	5
3005 90 20	-- Gauze	10	15	5	5	5
3005 90 30	-- Gamgee tissue	10	15	5	5	5
3005 90 90	-- Other	10	15	5	5	5
<b>3006</b>	<b>Pharmaceutical goods specified in Note 4 to this Chapter:</b>					
3006 10 00	- 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	0	0	0	0	5
3006 20 00	- Blood-grouping reagents	0	0	0	0	5
3006 30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:					
3006 30 10	-- Barium sulphate (for taking orally)	10	15	5	0	5
3006 30 20	-- Reagents of microbial origin for veterinary biological diagnosis	0	0	0	0	5
3006 30 30	-- Other microbial diagnostic reagents	0	0	0	0	5
3006 30 90	-- Other	0	0	0	0	5
3006 40	- Dental cements and other dental fillings; bone reconstruction cements:					
3006 40 10	-- Dental cements and other dental fillings	0	0	0	0	5
3006 40 20	-- Bone reconstruction cements	0	0	0	0	5
3006 50 00	- First-aid boxes and kits	0	0	0	0	5
3006 60 00	- Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	0	0	0	0	5
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	0	0	0	0	5
3006 80 00	- Waste pharmaceuticals	20	30	-	-	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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>3101 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>					
	- Solely of vegetable origin:					
3101 00 11	-- Supplement fertilizers in liquid form, not chemically treated	0	0	0	0	5
3101 00 19	-- Other	0	0	0	0	5
	- Other:					
3101 00 91	-- Supplement fertilizers in liquid form not chemically treated	0	0	0	0	5
3101 00 99	-- Other	0	0	0	0	5
<b>3102</b>	<b>Mineral or chemical fertilizers, nitrogenous:</b>					
3102 10 00	- Urea, whether or not in aqueous solution	0	0	0	0	5
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:					
3102 21 00	-- Ammonium sulphate	0	0	0	0	5
3102 29 00	-- Other	0	0	0	0	5
3102 30 00	- Ammonium nitrate, whether or not in aqueous solution	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3102 40 00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	0	0	0	0	5
3102 50 00	- Sodium nitrate	0	0	0	0	5
3102 60 00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0	0	0	0	5
3102 70 00	- Calcium cyanamide	0	0	0	0	5
3102 80 00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	0	0	0	5
3102 90 00	- Other, including mixtures not specified in the foregoing subheadings	0	0	0	0	5
<b>3103</b>	<b>Mineral or chemical fertilizers, phosphatic:</b>					
3103 10 00	- Superphosphates	5	7.5	5	5	5
3103 20 00	- Basic slag	0	0	0	0	5
3103 90	- Other:					
3103 90 10	- - Calcined phosphatic fertilizer	5	7.5	5	5	5
3103 90 90	- - Other	0	0	0	0	5
<b>3104</b>	<b>Mineral or chemical fertilizers, potassic:</b>					
3104 10 00	- Carnallite, sylvite and other crude natural potassium salts	0	0	0	0	5
3104 20 00	- Potassium chloride	0	0	0	0	5
3104 30 00	- Potassium sulphate	0	0	0	0	5
3104 90 00	- Other	0	0	0	0	5
<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	0	0	0	0	5
3105 20 00	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	3	4.5	3	3	5
3105 30 00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0	0	0	0	5
3105 40 00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	0	0	0	5
	- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:					
3105 51 00	- - Containing nitrates and phosphates	0	0	0	0	5
3105 59 00	- - Other	0	0	0	0	5
3105 60 00	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	0	0	0	0	5
3105 90 00	- Other	0	0	0	0	5

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>3201</b>	<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:</b>					
3201 10 00	- Quebracho extract	0	0	0	0	10
3201 20 00	- Wattle extract	0	0	0	0	10
3201 90	- Other:					
3201 90 10	-- Gambier	0	0	0	0	10
3201 90 90	-- Other	0	0	0	0	10
<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	0	0	0	0	10
3202 90 00	- Other	0	0	0	0	10
<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>					
3203 00 10	- Suitable for use in food or drink	10	15	5	0	10
3203 00 20	- Not suitable for use in food or drink	0	0	0	0	10
<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	-- Disperse dyes and preparations based thereon:					
3204 11 10	--- Crude	0	0	0	0	10
3204 11 90	--- Other	0	0	0	0	10
3204 12 00	-- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	0	0	0	0	10
3204 13 00	-- Basic dyes and preparations based thereon	0	0	0	0	10
3204 14 00	-- Direct dyes and preparations based thereon	0	0	0	0	10
3204 15 00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	0	0	0	10
3204 16 00	-- Reactive dyes and preparations based thereon	0	0	0	0	10
3204 17	-- Pigments and preparations based thereon:					
3204 17 10	--- Pasty pigment preparations in aqueous medium	0	0	0	0	10
3204 17 20	--- Synthetic organic pigments in powder form	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3204 17 90	--- Other	0	0	0	0	10
3204 19 00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204 11 to 3204 19	0	0	0	0	10
3204 20 00	- Synthetic organic products of a kind used as fluorescent brightening agents	0	0	0	0	10
3204 90 00	- Other	0	0	0	0	10
<b>3205 00 00</b>	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes</b>	0	0	0	0	10
<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	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter:					
3206 11 10	--- Pigments	0	0	0	0	10
3206 11 20	--- Preparations of inorganic pigments	0	0	0	0	10
3206 11 90	--- Other	0	0	0	0	10
3206 19	-- Other:					
3206 19 10	--- Pigments	0	0	0	0	10
3206 19 20	--- Preparations of inorganic pigments	0	0	0	0	10
3206 19 90	--- Other	0	0	0	0	10
3206 20	- Pigments and preparations based on chromium compounds:					
3206 20 10	-- Chrome yellow, chrome green, molybdate orange, or red based on chromium compounds; preparations of inorganic pigments	0	0	0	0	10
3206 20 90	-- Other	0	0	0	0	10
3206 30	- Pigments and preparations based on cadmium compounds:					
3206 30 10	-- Preparations of inorganic pigments	0	0	0	0	10
3206 30 90	-- Other	0	0	0	0	10
	- Other colouring matter and other preparations:					
3206 41	-- Ultramarine and preparations based thereon:					
3206 41 10	--- Preparations of inorganic pigments	0	0	0	0	10
3206 41 90	--- Other	0	0	0	0	10
3206 42	-- Lithopone and other pigments and preparations based on zinc sulphide:					
3206 42 10	--- Preparations of inorganic pigments	0	0	0	0	10
3206 42 90	--- Other	0	0	0	0	10
3206 43	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides):					
3206 43 10	--- Preparations of inorganic pigments	0	0	0	0	10
3206 43 90	--- Other	0	0	0	0	10
3206 49	-- Other:					
3206 49 10	--- Preparations of inorganic pigments	0	0	0	0	10
3206 49 90	--- Other	0	0	0	0	10
3206 50	- Inorganic products of a kind used as luminophores:					
3206 50 10	-- Preparations of inorganic pigments	0	0	0	0	10
3206 50 90	-- Other	0	0	0	0	10
<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	0	0	0	0	10
3207 20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations:					
3207 20 10	-- Enamel frits	0	0	0	0	10
3207 20 90	-- Other	0	0	0	0	10
3207 30 00	- Liquid lustres and similar preparations	0	0	0	0	10
3207 40 00	- Glass frit and other glass, in the form of powder, granules or flakes	0	0	0	0	10
<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:					
	-- Varnishes (including lacquers), exceeding 100°C heat-resistant:					
3208 10 11	--- For dental use	5	7.5	5	0	10
3208 10 19	--- Other	15	22.5	5	5	10
	-- Varnishes (including lacquers), not exceeding 100°C heat-resistant:					
3208 10 21	--- For dental use	5	7.5	5	0	10
3208 10 29	--- Other	30	45	5	5	10
3208 10 30	-- Enamels	30	45	5	5	10
3208 10 40	-- Anti-fouling or anti-corrosive paints for ships' hulls	10	15	5	5	10
3208 10 50	-- Undercoats and priming paints	30	45	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	-- Other paints:					
3208 10 61	--- Containing insecticide derivatives	30	45	5	5	10
3208 10 69	--- Other	30	45	5	5	10
3208 10 90	-- Other	30	45	5	5	10
3208 20	- Based on acrylic or vinyl polymers:					
	-- Varnishes (including lacquers), exceeding 100°C heat-resistant:					
3208 20 11	--- For dental use	5	7.5	5	5	10
3208 20 19	--- Other	15	22.5	5	5	10
	-- Varnishes (including lacquers), not exceeding 100°C heat-resistant:					
3208 20 21	--- For dental use	5	7.5	5	5	10
3208 20 29	--- Other	30	45	5	5	10
3208 20 30	-- Enamels	30	45	10	5	10
3208 20 40	-- Anti-fouling or anti-corrosive paints for ships' hulls	10	15	5	5	10
3208 20 50	-- Undercoats and priming paints	30	45	5	5	10
	-- Other paints:					
3208 20 61	--- Containing insecticide derivatives	30	45	5	5	10
3208 20 69	--- Other	30	45	5	5	10
3208 20 90	-- Other	30	45	5	5	10
3208 90	- Other:					
	-- Varnishes (including lacquers), exceeding 100°C heat resistant:					
3208 90 11	--- For dental use	5	7.5	5	0	10
3208 90 19	--- Other	15	22.5	5	5	10
	-- Varnishes (including lacquers), not exceeding 100°C heat resistant:					
3208 90 21	--- For dental use	5	7.5	5	5	10
3208 90 29	--- Other	30	45	5	5	10
3208 90 30	-- Enamels	30	45	5	5	10
3208 90 40	-- Anti-fouling or anti-corrosive paints for ships' hulls	10	15	5	5	10
3208 90 50	-- Undercoats and priming paints	30	45	5	5	10
	-- Other paints:					
3208 90 61	--- Containing insecticide derivatives	30	45	5	5	10
3208 90 69	--- Other	30	45	5	5	10
3208 90 90	-- Other	30	45	5	5	10
<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>					
	- Based on acrylic or vinyl polymers:					
3209 10	-- Varnishes (including lacquers), exceeding 100°C heat-resistant	15	22.5	5	5	10
3209 10 10	-- Varnishes (including lacquers), not exceeding 100°C heat-resistant	30	45	5	5	10
3209 10 20	-- Enamels	30	45	5	5	10
3209 10 30	-- Leather paints	5	7.5	5	5	10
3209 10 40	-- Anti-fouling or anti-corrosive paints for ships' hulls	10	15	5	5	10
3209 10 50	-- Undercoats and priming paints	30	45	5	5	10
3209 10 60	-- Other paints:					
3209 10 71	--- Containing insecticide derivatives	30	45	5	5	10
3209 10 79	--- Other	30	45	5	5	10
3209 10 90	-- Other	30	45	5	5	10
3209 90	- Other:					
3209 90 10	-- Varnishes (including lacquers), exceeding 100°C heat-resistant	15	22.5	5	5	10
3209 90 20	-- Varnishes (including lacquers), not exceeding 100°C heat-resistant	30	45	5	5	10
3209 90 30	-- Enamels	30	45	5	5	10
3209 90 40	-- Leather paints	5	7.5	5	5	10
3209 90 50	-- Anti-fouling or anti-corrosive paints for ships' hulls	10	15	5	5	10
3209 90 60	-- Undercoats and priming paints	30	45	5	5	10
	-- Other paints:					
3209 90 71	-- Containing insecticides derivatives	30	45	5	5	10
3209 90 79	--- Other	30	45	5	5	10
3209 90 90	-- Other	30	45	5	5	10
<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>					
	- Varnishes (including lacquers):					
3210 00 11	-- Exceeding 100°C heat-resistant	15	22.5	5	5	10
3210 00 19	-- Other	30	45	5	5	10
3210 00 20	- Distempers	0	0	0	0	10
3210 00 30	- Prepared water pigments of a kind used for finishing leather	5	7.5	3	0	10
3210 00 40	- Enamels	30	45	5	5	10
3210 00 50	- Polyurethane tar coatings	30	45	5	5	10
3210 00 60	- Anti-fouling or anti-corrosive paints for ships' hulls	10	15	5	5	10
3210 00 70	- Undercoats and priming paints	30	45	5	5	10
	- Other paints:					
3210 00 81	-- Containing insecticides derivatives	30	45	5	5	10
3210 00 89	-- Other	30	45	5	5	10
3210 00 90	- Other	30	45	5	5	10
<b>3211 00 00</b>	<b>Prepared driers</b>	3	4.5	3	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	3	4.5	3	0	10
3212 90	- Other:					
	-- Pigments (including metallic powders and flakes) dispersed in non- aqueous media, in liquid or in paste form, of a kind used in the manu- facture of paints (including enamels):					
3212 90 11	--- Aluminium paste	3	4.5	3	3	10
3212 90 12	--- Other, for leather	3	4.5	3	3	10
3212 90 19	--- Other	3	4.5	3	3	10
	-- Dyes or other colouring matter in forms or packings for retail sale:					
3212 90 21	--- Suitable for use in food or drink	3	4.5	3	3	10
3212 90 29	--- Other	3	4.5	3	3	10
3212 90 90	-- Other	3	4.5	3	3	10
<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 00	- Colours in sets	5	7.5	5	0	10
3213 90 00	- Other	5	7.5	5	0	10
<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 00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	5	7.5	5	5	10
3214 90 00	- Other	5	7.5	5	0	10
<b>3215</b>	<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:</b>					
	- Printing ink:					
3215 11	-- Black:					
3215 11 10	--- UV curable inks	5	7.5	5	5	10
3215 11 90	--- Other	5	7.5	5	5	10
3215 19 00	-- Other	5	7.5	5	5	10
3215 90	- Other:					
3215 90 10	-- Carbon mass for one-time carbon paper	10	15	5	5	10
3215 90 20	-- Drawing ink	5	7.5	5	0	10
3215 90 30	-- Writing ink	10	15	5	5	10
3215 90 40	-- Marking ink	10	15	5	5	10
3215 90 50	-- Inks for duplicating machines	10	15	5	5	10
3215 90 90	-- Other	10	15	5	5	10

## 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	-- Of bergamot:					
3301 11 10	--- Pharmaceutical grade	5	7.5	5	0	10
3301 11 90	--- Other	5	7.5	5	0	10
3301 12	-- Of orange:					
3301 12 10	--- Pharmaceutical grade	5	7.5	5	0	10
3301 12 90	--- Other	5	7.5	5	0	10
3301 13	-- Of lemon:					
3301 13 10	--- Pharmaceutical grade	5	7.5	5	0	10
3301 13 90	--- Other	5	7.5	5	0	10
3301 14	-- Of lime:					
3301 14 10	--- Pharmaceutical grade	5	7.5	5	0	10
3301 14 90	--- Other	5	7.5	5	0	10
3301 19	-- Other:					
3301 19 10	--- Pharmaceutical grade	5	7.5	5	0	10
3301 19 90	--- Other	5	7.5	5	0	10
	- Essential oils other than those of citrus fruit:					
3301 21	-- Of geranium:					
3301 21 10	--- Pharmaceutical grade	5	7.5	5	0	10
3301 21 90	--- Other	5	7.5	5	0	10
3301 22	-- Of jasmin:					
3301 22 10	--- Pharmaceutical grade	5	7.5	5	0	10
3301 22 90	--- Other	5	7.5	5	0	10
3301 23	-- Of lavender or of lavandin:					
3301 23 10	--- Pharmaceutical grade	5	7.5	5	0	10
3301 23 90	--- Other	5	7.5	5	0	10
3301 24 00	-- Of peppermint ( <i>Mentha piperita</i> )	5	7.5	5	0	10
3301 25	-- Of other mints:					
3301 25 10	--- Pharmaceutical grade	5	7.5	5	5	10
3301 25 90	--- Other	5	7.5	5	5	10
3301 26	-- Of vetiver:					
3301 26 10	--- Pharmaceutical grade	5	7.5	5	0	10
3301 26 90	--- Other	5	7.5	5	0	10
3301 29	-- Other:					
	--- Pharmaceutical grade:					
3301 29 11	---- Of lemon grass, citronella, nutmeg, cinnamon, ginger, cardamom, fennel or palmarosa	5	7.5	5	0	10
3301 29 12	---- Of sandalwood	5	7.5	5	0	10
3301 29 19	---- Other	5	7.5	5	0	10
	--- Other:					
3301 29 91	---- Of lemon grass, citronella, nutmeg, cinnamon, ginger, cardamom, fennel or palmarosa	5	7.5	5	0	10
3301 29 92	---- Of sandalwood	5	7.5	5	0	10
3301 29 99	---- Other	5	7.5	5	0	10
3301 30 00	- Resinoids	5	7.5	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3301 90	- Other:					
3301 90 10	-- Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal use	5	7.5	5	0	10
3301 90 90	-- Other	5	7.5	5	0	10
<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	- Of a kind used in the food or drink industries:					
3302 10 10	-- Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in liquid form	10	15	5	5	10
3302 10 20	-- Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in other forms	10	15	5	5	10
3302 10 90	-- Other	10	15	5	5	10
3302 90 00	- Other	5	7.5	5	5	10
<b>3303 00 00</b>	<b>Perfumes and toilet waters</b>	50	75	10	5	10
<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	50	75	10	5	10
3304 20 00	- Eye make-up preparations	50	75	10	5	10
3304 30 00	- Manicure or pedicure preparations	50	75	10	5	10
	- Other:					
3304 91 00	-- Powders, whether or not compressed	50	75	10	5	10
3304 99	-- Other:					
3304 99 10	--- Face and skin creams and lotions	50	75	10	5	10
3304 99 20	--- Anti-acne creams	20	30	5	5	10
3304 99 90	--- Other	50	75	10	5	10
<b>3305</b>	<b>Preparations for use on the hair:</b>					
3305 10	- Shampoos:					
3305 10 10	-- Anti-mycosis shampoos	20	30	5	5	10
3305 10 90	-- Other	50	75	10	5	10
3305 20 00	- Preparations for permanent waving or straightening	50	75	10	5	10
3305 30 00	- Hair lacquers	50	75	10	5	10
3305 90	- Other:					
3305 90 10	-- Brillantines and other hair oils	50	75	10	5	10
3305 90 90	-- Other	50	75	10	5	10
<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	-- Prophylactic pastes and powders	30	45	5	5	10
3306 10 90	-- Other	30	45	5	5	10
3306 20 00	- Yarn used to clean between the teeth (dental floss)	30	45	5	5	10
3306 90 00	- Other	30	45	5	5	10
<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 00	- Pre-shave, shaving or after-shave preparations	50	75	10	5	10
3307 20 00	- Personal deodorants and antiperspirants	50	75	10	5	10
3307 30 00	- Perfumed bath salts and other bath preparations	50	75	10	5	10
	- 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	--- Scented joss sticks	50	75	10	5	10
3307 41 90	--- Other	50	75	10	5	10
3307 49	-- Other:					
3307 49 10	--- Room perfuming preparations	50	75	10	5	10
3307 49 90	--- Other	50	75	10	5	10
3307 90	- Other:					
3307 90 10	-- Animal toilet preparations; other perfumery or cosmetics, including depilatories	50	75	10	5	10
3307 90 20	-- Contact lens solutions	50	75	10	5	10
3307 90 30	-- Papers and tissues, impregnated or coated with perfumes or cosmetics	50	75	10	5	10
3307 90 90	-- Other	50	75	10	5	10

**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.).

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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 10	--- Medicated products	50	75	10	5	10
3401 11 20	--- Bath soap	50	75	10	5	10
3401 11 30	--- Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent	50	75	10	5	10
3401 11 90	--- Other	50	75	10	5	10
3401 19	-- Other:					
3401 19 10	--- Of felt or nonwovens, impregnated, coated or covered with soap or detergent	50	75	10	5	10
3401 19 90	--- Other	50	75	10	5	10
3401 20	- Soap in other forms:					
3401 20 10	-- For flotation de-inking of recycled paper	50	75	10	5	10
3401 20 20	-- Soap chips	20	30	5	5	10
3401 20 90	-- Other	50	75	10	5	10
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	50	75	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	-- Anionic:					
3402 11 10	--- Sulphated fatty alcohols	10	15	5	5	10
3402 11 20	--- Wetting agents used in the manufacture of herbicides	10	15	5	5	10
3402 11 90	--- Other	10	15	5	5	10
3402 12	-- Cationic:					
3402 12 10	--- Wetting agents used in the manufacture of herbicides	10	15	5	0	10
3402 12 90	--- Other	10	15	5	0	10
3402 13 00	-- Non-ionic	10	15	5	0	10
3402 19 00	-- Other	10	15	5	5	10
3402 20	- Preparations put up for retail sale:					
	-- In liquid form:					
3402 20 11	--- Anionic surface active preparations	10	15	5	5	10
3402 20 12	--- Anionic washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	20	30	5	5	10
3402 20 13	--- Other surface active preparations	10	15	5	5	10
3402 20 19	--- Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	20	30	5	5	10
	-- Other:					
3402 20 91	--- Anionic surface active preparations	10	15	5	5	10
3402 20 92	--- Anionic washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	20	30	5	5	10
3402 20 93	--- Other surface active preparations	10	15	5	5	10
3402 20 99	--- Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	20	30	5	5	10
3402 90	- Other:					
	-- In liquid form:					
3402 90 11	--- Anionic surface active preparations	10	15	5	5	10
3402 90 12	--- Anionic washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	20	30	5	5	10
3402 90 13	--- Other surface active preparations	10	15	5	5	10
3402 90 19	--- Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	20	30	5	5	10
	-- Other:					
3402 90 91	--- Anionic surface active preparations	10	15	5	5	10
3402 90 92	--- Anionic washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	20	30	5	5	10
3402 90 93	--- Other surface active preparations	10	15	5	5	10
3402 90 99	--- Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	20	30	5	5	10
<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	-- Preparations for the treatment of textile materials, leather, furskins or other materials:					
	--- Liquid:					
3403 11 11	---- Lubricating oil preparations	5	7.5	5	5	10
3403 11 12	---- Preparations containing silicone oil	5	7.5	5	5	10
3403 11 19	---- Other	5	7.5	5	5	10
3403 11 90	--- Other	5	7.5	5	5	10
3403 19	-- Other:					
	--- Liquid:					
3403 19 11	---- Oil for aircraft engines	5	7.5	5	0	10
3403 19 12	---- Preparations containing silicone oil	5	7.5	5	0	10
3403 19 19	---- Other	20	30	5	5	10
3403 19 90	--- Other	10	15	5	5	10
	- Other:					
3403 91	-- Preparations for the treatment of textile materials, leather, furskins or other materials:					
	--- Liquid:					
3403 91 11	---- Preparations containing silicone oil	5	7.5	5	5	10
3403 91 19	---- Other	5	7.5	5	5	10
3403 91 90	--- Other	5	7.5	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3403 99	-- Other:					
	--- Liquid:					
3403 99 11	---- Oil for aircraft engines	5	7.5	5	0	10
3403 99 12	---- Preparations containing silicone oil	5	7.5	5	0	10
3403 99 19	---- Other	20	30	5	5	10
3403 99 90	--- Other	10	15	5	5	10
<b>3404</b>	<b>Artificial waxes and prepared waxes:</b>					
3404 10 00	- Of chemically modified lignite	3	4.5	3	0	10
3404 20 00	- Of poly(oxyethylene) (polyethylene glycol)	3	4.5	3	0	10
3404 90 00	- Other	3	4.5	3	0	10
<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	30	45	10	5	10
3405 20 00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	30	45	10	5	10
3405 30 00	- Polishes and similar preparations for coachwork, other than metal polishes	30	45	10	5	10
3405 40	- Scouring pastes and powders and other scouring preparations:					
	-- Scouring pastes and powders:					
3405 40 11	--- Abrasive lapping and abrasive honing preparations, in the form of flour	30	45	10	5	10
3405 40 19	--- Other	30	45	10	5	10
3405 40 90	-- Other	30	45	10	5	10
3405 90	- Other:					
3405 90 10	-- Metal polishes	20	30	10	5	10
3405 90 90	-- Other	30	45	10	5	10
<b>3406 00 00</b>	<b>Candles, tapers and the like</b>	30	45	10	5	10
<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	- Modelling pastes, including those put up for children's amusement	5	7.5	5	0	10
3407 00 20	- Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	0	0	0	0	10
3407 00 90	- Other	0	0	0	0	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>3501</b>	<b>Casein, caseinates and other casein derivatives; casein glues:</b>					
3501 10 00	- Casein	10	15	5	0	10
3501 90 00	- Other	10	15	5	0	10
<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	10	15	5	0	10
3502 19 00	- - Other	10	15	5	0	10
3502 20 00	- Milk albumin, including concentrates of two or more whey proteins	10	15	5	0	10
3502 90 00	- Other	10	15	5	0	10
<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	- Glues	10	15	5	0	10
3503 00 20	- Gelatin in powder form, with a bloating level of A-250, B-230 or more	3	4.5	3	0	10
3503 00 90	- Other	10	15	5	0	10
<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	- Protein substances from soya beans	10	15	5	0	10
3504 00 90	- Other	10	15	5	0	10
<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 and soluble or roasted starches	10	15	5	0	10
3505 10 90	- - Other	10	15	5	0	10
3505 20 00	- Glues	20	30	5	0	10
<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	15	22.5	5	0	10
	- Other:					
3506 91 00	- - Adhesives based on polymers of headings 3901 to 3913 or on rubber	15	22.5	5	5	10
3506 99 00	- - Other	15	22.5	5	5	10
<b>3507</b>	<b>Enzymes; prepared enzymes not elsewhere specified or included:</b>					
3507 10 00	- Rennet and concentrates thereof	3	4.5	3	0	10
3507 90 00	- Other	3	4.5	3	0	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>3601 00 00</b>	<b>Propellant powders</b>	0	0	–	–	5
<b>3602 00 00</b>	<b>Prepared explosives, other than propellant powders</b>	0	0	–	–	5
<b>3603 00</b>	<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators:</b>					
3603 00 10	- Semi-fuses; elemented caps; signal tubes	0	0	–	–	5
3603 00 90	- Other	0	0	–	–	5
<b>3604</b>	<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:</b>					
3604 10	- Fireworks:					
3604 10 10	-- Firecrackers	30	45	–	–	10
3604 10 90	-- Other	30	45	–	–	10
3604 90	- Other:					
3604 90 10	-- Distress signalling equipment	0	0	–	–	10
3604 90 20	-- Miniature pyrotechnic munitions and percussion caps for toys	30	45	–	–	10
3604 90 90	-- Other	30	45	–	–	10
<b>3605 00</b>	<b>Matches, other than pyrotechnic articles of heading 3604:</b>					
3605 00 10	- In packings of less than 25 matches	40	60	10	5	10
3605 00 20	- In packings of 25 or more but less than 50 matches	40	60	10	5	10
3605 00 30	- In packings of 50 or more but less than 100 matches	40	60	10	5	10
3605 00 40	- In packings of 100 or more matches	40	60	10	5	10
<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>	30	45	5	5	10
3606 90	- Other:					
3606 90 10	-- Solid or semi-solid fuels, solidified alcohol and other similar prepared fuels	20	30	0	0	10
3606 90 20	-- Lighter flints	20	30	5	0	10
3606 90 30	-- Other ferro-cerium and other pyrophoric alloys in all forms	20	30	5	0	10
3606 90 40	-- Resin torches, firelighters and the like	20	30	5	0	10
3606 90 90	-- Other	20	30	5	0	10

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

**NOTES**

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

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	5
3701 20 00	- Instant print film	20	30	5	5	10
3701 30	- Other plates and film, with any side exceeding 255 mm:					
3701 30 10	-- Specially manufactured for the printing industry	5	7.5	5	5	10
3701 30 90	-- Other	15	22.5	5	5	10
	- Other:					
3701 91	-- For colour photography (polychrome):					
3701 91 10	--- Specially manufactured for the printing industry	5	7.5	0	0	10
3701 91 90	--- Other	20	30	10	5	10
3701 99	-- Other:					
3701 99 10	--- Specially manufactured for the printing industry	5	7.5	0	0	10
3701 99 90	--- Other	20	30	10	5	10
	<i>Except of metal</i>					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	0	0	0	0	5
3702 20	- Instant print film:					
3702 20 10	-- In bands of 16 mm or more in width and 120 m or more in length	20	30	5	5	10
3702 20 90	-- Other	20	30	5	5	10
	- Other film, without perforations, of a width not exceeding 105 mm:					
3702 31	-- For colour photography (polychrome):					
3702 31 10	--- In bands of 16 mm or more in width and 120 m or more in length	20	30	5	5	10
3702 31 90	--- Other	20	30	5	5	10
3702 32	-- Other, with silver halide emulsion:					
3702 32 10	--- Specially prepared for medical service	0	0	0	0	5
3702 32 20	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 32 30	--- Other, in bands of 16 mm up to 105 mm in width and 120 m or more in length	20	30	5	5	10
3702 32 90	--- Other	20	30	5	5	10
3702 39	-- Other:					
3702 39 10	--- Specially prepared for medical service	0	0	0	0	5
3702 39 20	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 39 30	--- Infra-red transparent film	20	30	5	5	10
3702 39 40	--- Other, in bands of 16 mm up to 105 mm in width and 120 m or more in length	20	30	5	5	10
3702 39 90	--- Other	20	30	5	5	10
	- Other film, without perforations, of a width exceeding 105 mm:					
3702 41	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):					
3702 41 10	--- Specially prepared for medical service	0	0	0	0	5
3702 41 20	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 41 90	--- Other	5	7.5	5	0	10
3702 42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:					
3702 42 10	--- Specially prepared for medical service	0	0	0	0	5
3702 42 20	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 42 30	--- Infra-red transparent film	5	7.5	5	0	10
3702 42 90	--- Other	5	7.5	5	0	10
3702 43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m:					
3702 43 10	--- Specially prepared for medical service	0	0	0	0	5
3702 43 20	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 43 30	--- Infra-red transparent film	5	7.5	5	0	10
3702 43 40	--- Other, of a length of 120 m or more	5	7.5	5	0	10
3702 43 90	--- Other	5	7.5	5	0	10
3702 44	-- Of a width exceeding 105 mm but not exceeding 610 mm:					
3702 44 10	--- Specially prepared for medical service	0	0	0	0	5
3702 44 20	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 44 30	--- Infra-red transparent film	5	7.5	5	0	10
3702 44 40	--- Other, of a length of 120 m or more	5	7.5	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3702 44 90	--- Other	5	7.5	5	0	10
	- Other film, for colour photography (polychrome):					
3702 51	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m:					
3702 51 10	--- Specially prepared for medical service	0	0	0	0	5
3702 51 20	--- For cinematography	0	0	0	0	10
3702 51 30	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 51 90	--- Other	20	30	5	5	10
3702 52	-- Of a width not exceeding 16 mm and of a length exceeding 14 m:					
3702 52 10	--- Specially prepared for medical service	0	0	0	0	5
3702 52 20	--- For cinematography	0	0	0	0	10
3702 52 30	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 52 40	--- Other, of a length of 120 m or more	20	30	5	5	10
3702 52 90	--- Other	20	30	5	5	10
3702 53	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides:					
3702 53 10	--- Specially prepared for medical service	0	0	0	0	5
3702 53 20	--- For cinematography	0	0	0	0	10
3702 53 30	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 53 90	--- Other	20	30	5	5	10
3702 54	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:					
3702 54 10	--- Specially prepared for medical service	0	0	0	0	5
3702 54 20	--- For cinematography	0	0	0	0	10
3702 54 30	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 54 90	--- Other	20	30	5	5	10
3702 55	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:					
3702 55 10	--- Specially prepared for medical service	0	0	0	0	5
3702 55 20	--- For cinematography	0	0	0	0	10
3702 55 30	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 55 40	--- Other, of a length of 120 m or more	20	30	5	5	10
3702 55 90	--- Other	20	30	5	5	10
3702 56	-- Of a width exceeding 35 mm:					
3702 56 10	--- Specially prepared for medical service	0	0	0	0	5
3702 56 20	--- For cinematography	0	0	0	0	10
3702 56 30	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 56 40	--- Other, of a length of 120 m or more	20	30	5	5	10
3702 56 90	--- Other	20	30	5	5	10
	- Other:					
3702 91	-- Of a width not exceeding 16 mm:					
3702 91 10	--- Specially prepared for medical service	0	0	0	0	5
3702 91 20	--- For cinematography	0	0	0	0	10
3702 91 30	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 91 40	--- Infra-red transparent film	20	30	5	5	10
3702 91 90	--- Other	20	30	5	5	10
3702 93	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:					
3702 93 10	--- Specially prepared for medical service	0	0	0	0	5
3702 93 20	--- For cinematography	0	0	0	0	10
3702 93 30	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 93 40	--- Infra-red transparent film	20	30	5	5	10
3702 93 90	--- Other	20	30	5	5	10
3702 94	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:					
3702 94 10	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 94 20	--- Infra-red transparent film	20	30	5	5	10
3702 94 30	--- Other, of a length of 120 m or more	20	30	5	5	10
3702 94 90	--- Other	20	30	5	5	10
3702 95	-- Of a width exceeding 35 mm:					
3702 95 10	--- Specially prepared for medical service	0	0	0	0	5
3702 95 20	--- For cinematography	0	0	0	0	10
3702 95 30	--- Specially manufactured for the printing industry	0	0	0	0	10
3702 95 40	--- Infra-red transparent film	20	30	5	5	10
3702 95 50	--- Other, of a length of 120 m or more	20	30	5	5	10
3702 95 90	--- Other	20	30	5	5	10
<b>3703</b>	<b>Photographic paper, paperboard and textiles, sensitized, unexposed:</b>					
3703 10	- In rolls of a width exceeding 610 mm:					
3703 10 10	-- Of a width of less than 1 000 mm	20	30	10	5	10
3703 10 90	-- Other	5	7.5	5	0	10
3703 20	- Other, for colour photography (polychrome):					
3703 20 10	-- Phototypesetting paper	20	30	10	5	10
3703 20 20	-- Other, of paper	20	30	10	5	10
3703 20 90	-- Other	20	30	10	5	10
3703 90 00	- Other	20	30	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>3704 00</b>	<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed:</b>					
3704 00 10	- Plates and film for X-ray	5	7.5	5	5	10
3704 00 20	- Other plates and film	20	30	5	5	10
3704 00 90	- Other	20	30	5	5	10
<b>3705</b>	<b>Photographic plates and film, exposed and developed, other than cinematographic film:</b>					
3705 10 00	- For offset reproduction	3	4.5	3	0	10
3705 20 00	- Microfilms	3	4.5	3	0	10
3705 90	- Other:					
3705 90 10	-- For X-ray	5	7.5	5	5	10
3705 90 90	-- Other	20	30	5	5	10
<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	-- Newsreels, travelogues, technical and scientific films	5	7.5	5	0	*
3706 10 20	-- Consisting only of sound track	5	7.5	5	0	*
	-- Other:					
3706 10 91	--- With pictures taken abroad	5	7.5	5	0	*
3706 10 99	--- Other	5	7.5	5	0	*
3706 90	- Other:					
3706 90 10	-- Newsreels, travelogues, technical and scientific films	5	7.5	5	0	*
3706 90 20	-- Consisting only of sound track	5	7.5	5	0	*
3706 90 90	-- Other	5	7.5	5	0	*
<b>3707</b>	<b>Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:</b>					
3707 10 00	- Sensitizing emulsions	3	4.5	3	0	10
3707 90	- Other:					
3707 90 10	-- Flashlight materials	3	4.5	3	3	10
3707 90 90	-- Other	3	4.5	3	3	10

## 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);
  - 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 and 3825 49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	3	4.5	3	0	10
3801 20 00	- Colloidal or semi-colloidal graphite	3	4.5	3	0	10
3801 30 00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	3	4.5	3	0	10
3801 90 00	- Other	3	4.5	3	0	10
<b>3802</b>	<b>Activated carbon; activated natural mineral products; animal black, including spent animal black:</b>					
3802 10 00	- Activated carbon	1	1.5	1	0	10
3802 90	- Other:					
3802 90 10	-- Activated bauxite	1	1.5	1	0	10
3802 90 20	-- Activated clays and activated earths	1	1.5	1	0	10
3802 90 90	-- Other	1	1.5	1	0	10
<b>3803 00 00</b>	<b>Tall oil, whether or not refined</b>	1	1.5	1	0	10
<b>3804 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>					
3804 00 10	- Concentrated sulphite lye	1	1.5	1	0	10
3804 00 90	- Other	1	1.5	1	0	10
<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	7.5	5	0	10
3805 20 00	- Pine oils	5	7.5	5	0	10
3805 90 00	- Other	5	7.5	5	0	10
<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	7.5	5	0	10
3806 20 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	7.5	5	0	10
3806 30	- Ester gums:					
3806 30 10	-- In blocks	5	7.5	5	0	10
3806 30 90	-- In other forms	5	7.5	5	0	10
3806 90	- Other:					
3806 90 10	-- Run gums in blocks	5	7.5	5	0	10
3806 90 90	-- Other	5	7.5	5	0	10
<b>3807 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>					
3807 00 10	- Wood creosote	3	4.5	3	0	10
3807 00 90	- Other	3	4.5	3	0	10
<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:					
	-- Intermediate preparations for the manufacture of insecticides:					
3808 10 11	--- Containing BPMC (fenobucarb)	7	10.5	5	5	5
3808 10 12	--- Other	0	0	0	0	5
3808 10 20	-- Mosquito coils (including premixed mosquito coil powder)	10	15	3	3	5
3808 10 30	-- Mosquito mats	20	30	3	3	5
3808 10 40	-- In aerosol tins	10	15	5	5	5
3808 10 50	-- Not in aerosol tins and having additional pesticidal properties	3	4.5	3	3	5
	-- Other:					
3808 10 91	--- In liquid form	5	7.5	3	3	5
3808 10 92	--- In powder form	5	7.5	3	3	5
3808 10 99	--- In other forms, including articles	5	7.5	3	3	5
3808 20	- Fungicides:					
3808 20 10	-- Validamycin, up to 3% content	3	4.5	3	3	5
3808 20 20	-- Other, fumigants for the cigarette industry	1	1.5	1	0	5
3808 20 30	-- Other, not in aerosol tins and having additional pesticidal properties	1	1.5	1	0	5
3808 20 40	-- Other, not in aerosol tins	1	1.5	1	0	5
3808 20 90	-- Other	1	1.5	1	0	5
3808 30	- Herbicides, anti-sprouting products and plant-growth regulators:					
	-- Herbicides put up for retail sale:					
3808 30 11	--- Not put up in aerosol tins	1	1.5	1	0	5
3808 30 19	--- Other	1	1.5	1	0	5
3808 30 20	-- Herbicides, not put up for retail sale	1	1.5	1	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3808 30 30	-- Anti-sprouting products	0	0	0	0	5
	-- Plant-growth regulators:					
3808 30 41	--- Of triancontanol or ethephon	0	0	0	0	5
3808 30 49	--- Other	0	0	0	0	5
3808 40	- Disinfectants:					
3808 40 10	-- Containing a mixture of coal tar acid with alkalis and other disinfectants	0	0	0	0	5
	-- Other:					
3808 40 91	--- Not in aerosol tins and having additional pesticidal properties	0	0	0	0	5
3808 40 92	--- Other, not put up in aerosol tins	0	0	0	0	5
3808 40 99	--- Other	0	0	0	0	5
3808 90	- Other:					
3808 90 10	-- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	1	1.5	1	0	5
3808 90 20	-- Other, put up for retail sale	1	1.5	1	0	5
3808 90 90	-- Other, not put up for retail sale	1	1.5	1	0	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 00	- With a basis of amylaceous substances	1	1.5	1	0	10
	- Other:					
3809 91 00	-- Of a kind used in the textile or like industries	1	1.5	1	0	10
3809 92 00	-- Of a kind used in the paper or like industries	1	1.5	1	0	10
3809 93 00	-- Of a kind used in the leather or like industries	1	1.5	1	0	10
<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	3	4.5	3	0	10
3810 90 00	- Other	3	4.5	3	0	10
<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>					
	- Anti-knock preparations:					
3811 11 00	-- Based on lead compounds	1	1.5	1	0	10
3811 19 00	-- Other	1	1.5	1	0	10
	- Additives for lubricating oils:					
3811 21	-- Containing petroleum oils or oils obtained from bituminous minerals:					
3811 21 10	--- Put up for retail sale	1	1.5	1	0	10
3811 21 90	--- Other	1	1.5	1	0	10
3811 29 00	-- Other	1	1.5	1	0	10
3811 90	- Other:					
3811 90 10	-- Rust preventatives and corrosion inhibitors	1	1.5	1	0	10
3811 90 90	-- Other	1	1.5	1	0	10
<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	7.5	5	5	10
3812 20 00	- Compound plasticizers for rubber or plastics	5	7.5	5	5	10
3812 30	- Anti-oxidizing preparations and other compound stabilizers for rubber or plastics:					
3812 30 10	-- White carbon	5	7.5	5	5	10
3812 30 90	-- Other	5	7.5	5	5	10
<b>3813 00 00</b>	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades</b>	0	0	0	0	10
<b>3814 00 00</b>	<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers</b>	3	4.5	3	3	10
<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	3	4.5	3	0	10
3815 12 00	-- With precious metal or precious metal compounds as the active substance	3	4.5	3	0	10
3815 19 00	-- Other	3	4.5	3	0	10
3815 90	- Other:					
3815 90 10	-- For CO shift conversion or desulphurization of hydrocarbons	3	4.5	3	3	10
3815 90 90	-- Other	3	4.5	3	3	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3816 00 00	<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801</b> <i>Except:</i> mortars or concrete	10	15	5	5	10
3817 00 00	<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902</b>	0	0	0	0	10
3818 00	<b>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [ITA1/A-001]:</b>					
3818 00 10	- Wafers or discs with a silicon content of not less than 99%, not electrically programmed	0	0	0	0	10
3818 00 90	- Other	0	0	0	0	10
3819 00 00	<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>	3	4.5	3	0	10
3820 00 00	<b>Anti-freezing preparations and prepared de-icing fluids</b>	3	4.5	3	0	10
3821 00 00	<b>Prepared culture media for development of micro-organisms</b>	0	0	0	0	10
3822 00	<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>					
3822 00 10	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents	0	0	0	0	5
3822 00 20	- Paperboard, cellulose wadding and webs of cellulose fibres impregnated or coated with diagnostic or laboratory reagents	0	0	0	0	5
3822 00 90	- Other	0	0	0	0	5
3823	<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	10	15	5	5	10
3823 12 00	-- Oleic acid	10	15	5	0	10
3823 13 00	-- Tall oil fatty acids	10	15	5	0	10
3823 19	-- Other:					
3823 19 10	--- Acid oils from refining	10	15	5	5	10
3823 19 90	--- Other	10	15	5	0	10
3823 70 00	- Industrial fatty alcohols	5	7.5	5	0	10
3824	<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	0	0	0	0	10
3824 20 00	- Naphthenic acids, their water-insoluble salts and their esters	0	0	0	0	10
3824 30 00	- Non-agglomerated metal carbides mixed together or with metallic binders	0	0	0	0	10
3824 40 00	- Prepared additives for cements, mortars or concretes	5	7.5	5	5	10
3824 50 00	- Non-refractory mortars and concretes	10	15	5	0	5
3824 60 00	- Sorbitol other than that of subheading 2905 44	0	0	0	0	10
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:					
3824 71	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine:					
3824 71 10	--- Oil for transformers or circuit-breakers	10	15	5	5	10
3824 71 90	--- Other	0	0	0	0	10
3824 79 00	-- Other	0	0	0	0	10
3824 90	- Other:					
3824 90 10	-- Ink removers, stencil correctors and other correcting fluids, put up in packings for retail sale	5	7.5	0	0	10
3824 90 20	-- Mixtures of chemicals, of a kind used in the manufacture of foodstuffs	10	15	5	5	10
3824 90 30	-- Copying pastes with a basis of gelatin whether presented in bulk or ready for use (e.g., on a paper or textile backing)	0	0	0	0	10
3824 90 40	-- Composite inorganic solvents	0	0	0	0	10
3824 90 50	-- Acetone oil	0	0	0	0	10
3824 90 60	-- Preparations or mixtures containing monosodium glutamate	30	45	10	5	10
3824 90 70	-- Products and preparations containing CFC-11, CFC-12, CFC-113, CFC-114, CFC-115, Halon 1211, Halon 1301 and/or Halon 2402	0	0	0	0	10
3824 90 90	-- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	40	60	–	–	10
3825 20 00	- Sewage sludge	40	60	–	–	10
3825 30 00	- Clinical waste	40	60	–	–	10
	- Waste organic solvents:					
3825 41 00	- - Halogenated	40	60	–	–	10
3825 49 00	- - Other	40	60	–	–	10
3825 50 00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	40	60	–	–	10
	- Other wastes from chemical or allied industries:					
3825 61 00	- - Mainly containing organic constituents	40	60	–	–	10
3825 69 00	- - Other	40	60	–	–	10
3825 90 00	- Other	40	60	–	–	10

## 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, 3903 20, 3903 30 and 3904 30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
    - 3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
    - 4) Polymers not meeting 1), 2) or 3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
  - b) Where there is no subheading named "Other" in the same series:
    - 1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
    - 2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.
2. For the purposes of subheading 3920 43, the term "plasticizers" includes secondary plasticizers.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>I. PRIMARY FORMS</b>						
<b>3901</b>	<b>Polymers of ethylene, in primary forms:</b>					
3901 10	- Polyethylene having a specific gravity of less than 0.94:					
3901 10 10	-- In powder form	0	0	0	0	10
	-- Granules:					
3901 10 21	--- Pharmaceutical grade	0	0	0	0	10
3901 10 22	--- Cable grade	0	0	0	0	10
3901 10 23	--- Other, used in the manufacture of telephonic or electrical wire	0	0	0	0	10
3901 10 29	--- Other	0	0	0	0	10
3901 10 30	-- Liquids or pastes	0	0	0	0	10
	-- Other forms:					
3901 10 91	--- Used in the manufacture of telephonic or electrical wire	0	0	0	0	10
3901 10 99	--- Other	0	0	0	0	10
3901 20	- Polyethylene having a specific gravity of 0.94 or more:					
3901 20 10	-- In powder form	0	0	0	0	10
	-- Granules:					
3901 20 21	--- Cable grade	0	0	0	0	10
3901 20 22	--- Other, used in the manufacture of telephonic or electrical wire	0	0	0	0	10
3901 20 29	--- Other	0	0	0	0	10
3901 20 30	-- Liquids or pastes	0	0	0	0	10
3901 20 90	-- Other form	0	0	0	0	10
3901 30	- Ethylene-vinyl acetate copolymers:					
3901 30 10	-- In powder form	0	0	0	0	10
3901 30 20	-- Granules	0	0	0	0	10
3901 30 30	-- Liquids or pastes	0	0	0	0	10
3901 30 90	-- Other	0	0	0	0	10
3901 90	- Other:					
3901 90 10	-- In powder form	0	0	0	0	10
3901 90 20	-- Granules	0	0	0	0	10
3901 90 30	-- Liquids or pastes	0	0	0	0	10
3901 90 90	-- Other	0	0	0	0	10
<b>3902</b>	<b>Polymers of propylene or of other olefins, in primary forms:</b>					
3902 10	- Polypropylene:					
3902 10 10	-- In powder form	0	0	0	0	10
	-- Granules:					
3902 10 21	--- Used in the manufacture of telephonic or electrical wire	0	0	0	0	10
3902 10 29	--- Other	0	0	0	0	10
3902 10 30	-- Liquids or pastes	0	0	0	0	10
	-- Other forms:					
3902 10 91	--- Used in the manufacture of telephonic or electrical wire	0	0	0	0	10
3902 10 99	--- Other	0	0	0	0	10
3902 20	- Polyisobutylene:					
3902 20 10	-- In powder form	0	0	0	0	10
3902 20 20	-- Granules	0	0	0	0	10
3902 20 30	-- Liquids or pastes	0	0	0	0	10
3902 20 90	-- Other	0	0	0	0	10
3902 30	- Propylene copolymers:					
3902 30 10	-- In powder form	0	0	0	0	10
	-- Granules:					
3902 30 21	--- Used in the manufacture of telephonic or electrical wire	0	0	0	0	10
3902 30 29	--- Other	0	0	0	0	10
3902 30 30	-- Liquids or pastes	0	0	0	0	10
	-- Other:					
3902 30 91	--- Used in the manufacture of telephonic or electrical wire	0	0	0	0	10
3902 30 99	--- Other	0	0	0	0	10
3902 90	- Other:					
3902 90 10	-- In powder form	0	0	0	0	10
3902 90 20	-- Granules	0	0	0	0	10
3902 90 30	-- Liquids or pastes	0	0	0	0	10
3902 90 90	-- Other	0	0	0	0	10
<b>3903</b>	<b>Polymers of styrene, in primary forms:</b>					
	- Polystyrene:					
3903 11	-- Expansible:					
3903 11 10	--- In powder form	5	7.5	5	5	10
3903 11 20	--- Granules	5	7.5	5	5	10
3903 11 30	--- Liquids or pastes	5	7.5	5	5	10
3903 11 90	-- Other	5	7.5	5	5	10
3903 19	-- Other:					
3903 19 10	--- In powder form	5	7.5	5	5	10
3903 19 20	--- Granules	5	7.5	5	5	10
3903 19 30	--- Liquids or pastes	5	7.5	5	5	10
3903 19 90	--- Other	5	7.5	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3903 20	- Styrene-acrylonitrile (SAN) copolymers:					
3903 20 10	-- In powder form	5	7.5	5	5	10
3903 20 20	-- Granules	5	7.5	5	5	10
3903 20 30	-- In aqueous dispersion	10	15	5	5	10
3903 20 40	-- Other liquids or pastes	5	7.5	5	5	10
3903 20 90	-- Other	5	7.5	5	5	10
3903 30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:					
3903 30 10	-- In powder form	5	7.5	5	5	10
3903 30 20	-- Granules	5	7.5	5	5	10
3903 30 30	-- In aqueous dispersion	10	15	5	5	10
3903 30 40	-- Other liquids or pastes	5	7.5	5	5	10
3903 30 90	-- Other	5	7.5	5	5	10
3903 90	- Other:					
3903 90 10	-- In powder form	5	7.5	5	5	10
3903 90 20	-- Granules	5	7.5	5	5	10
3903 90 30	-- In aqueous dispersion	10	15	5	5	10
3903 90 40	-- Other liquids or pastes	5	7.5	5	5	10
3903 90 90	-- Other	5	7.5	5	5	10
<b>3904</b>	<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms:</b>					
3904 10	- Poly(vinyl chloride), not mixed with any other substances:					
3904 10 10	-- PVC homopolymers, suspension type	8	12	5	5	10
3904 10 20	-- PVC resin emulsion process polymers in powder form	0	0	0	0	10
	-- Granules:					
3904 10 31	--- Used in the manufacture of telephonic or electrical wire	10	15	5	5	10
3904 10 39	--- Other	10	15	5	5	10
3904 10 40	--- Other, in powder form	8	12	5	5	10
3904 10 90	-- Other	0	0	0	0	10
	- Other poly(vinyl chloride):					
3904 21	-- Non-plasticized:					
3904 21 10	--- In powder form	8	12	5	5	10
	--- Granules:					
3904 21 21	---- Used in the manufacture of telephonic or electrical wire	10	15	5	5	10
3904 21 29	---- Other	10	15	5	5	10
3904 21 30	--- Liquids or pastes	0	0	0	0	10
3904 21 90	--- Other forms	0	0	0	0	10
3904 22	-- Plasticized:					
3904 22 10	--- In powder form	8	12	5	5	10
	--- Granules:					
3904 22 21	---- Used in the manufacture of telephonic or electrical wire	10	15	5	5	10
3904 22 29	---- Other	10	15	5	5	10
3904 22 30	--- Liquids or pastes	0	0	0	0	10
3904 22 90	--- Other forms	0	0	0	0	10
3904 30	- Vinyl chloride-vinyl acetate copolymers:					
3904 30 10	-- In powder form	3	4.5	3	3	10
	-- Granules:					
3904 30 21	--- Used in the manufacture of telephonic or electrical wire	5	7.5	5	5	10
3904 30 29	--- Other	5	7.5	5	5	10
3904 30 90	-- Other	0	0	0	0	10
3904 40	- Other vinyl chloride copolymers:					
3904 40 10	-- In powder form	3	4.5	3	3	10
	-- Granules:					
3904 40 21	--- Used in the manufacture of telephonic or electrical wire	5	7.5	5	5	10
3904 40 29	--- Other	5	7.5	5	5	10
3904 40 90	-- Other	0	0	0	0	10
3904 50	- Vinylidene chloride polymers:					
3904 50 10	-- In powder form	3	4.5	3	3	10
3904 50 20	-- Granules	5	7.5	5	5	10
3904 50 30	-- Liquids or pastes	0	0	0	0	10
3904 50 90	-- Other	0	0	0	0	10
	- Fluoro-polymers:					
3904 61	-- Polytetrafluoroethylene:					
3904 61 10	--- In powder form	3	4.5	3	3	10
3904 61 20	--- Granules	5	7.5	5	5	10
3904 61 90	--- Other	0	0	0	0	10
3904 69	-- Other:					
3904 69 10	--- In powder form	3	4.5	3	3	10
3904 69 20	--- Granules	5	7.5	5	5	10
3904 69 90	--- Other	0	0	0	0	10
3904 90	- Other:					
3904 90 10	-- In powder form	3	4.5	3	3	10
3904 90 20	-- Granules	5	7.5	5	5	10
3904 90 90	-- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	10	15	5	0	10
3905 19	-- Other:					
3905 19 10	--- Liquids or pastes	5	7.5	5	0	10
3905 19 90	--- Other	5	7.5	5	0	10
	- Vinyl acetate copolymers:					
3905 21 00	-- In aqueous dispersion	10	15	5	0	10
3905 29	-- Other:					
3905 29 10	--- Liquids or pastes	5	7.5	5	0	10
3905 29 90	--- Other	5	7.5	5	0	10
3905 30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:					
3905 30 10	-- In aqueous dispersion	5	7.5	5	0	10
3905 30 20	-- Other liquids or pastes	5	7.5	5	0	10
3905 30 90	-- Other	5	7.5	5	0	10
	- Other:					
3905 91	-- Copolymers:					
3905 91 10	--- Liquids or pastes	5	7.5	5	0	10
3905 91 90	--- Other	5	7.5	5	0	10
3905 99	-- Other:					
	--- Liquids or pastes:					
3905 99 11	---- In aqueous dispersion	10	15	5	0	10
3905 99 19	---- Other	5	7.5	5	0	10
3905 99 90	---- Other	5	7.5	5	0	10
<b>3906</b>	<b>Acrylic polymers in primary forms:</b>					
3906 10	- Poly(methyl methacrylate):					
3906 10 10	-- In aqueous dispersion	10	15	5	0	10
3906 10 20	-- Granules	5	7.5	5	0	10
3906 10 90	-- Other	5	7.5	5	0	10
3906 90	- Other:					
	-- Copolymers:					
3906 90 11	--- In aqueous dispersion	10	15	5	0	10
3906 90 12	--- Other liquids or pastes	5	7.5	5	0	10
3906 90 19	--- Other	5	7.5	5	0	10
	-- Other:					
3906 90 91	--- In aqueous dispersion	10	15	5	0	10
3906 90 92	--- Other liquids or pastes	5	7.5	5	0	10
3906 90 99	--- Other	5	7.5	5	0	10
<b>3907</b>	<b>Polycacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:</b>					
3907 10	- Polyacetals:					
3907 10 10	-- Granules	0	0	0	0	10
3907 10 20	-- Liquids or pastes	0	0	0	0	10
3907 10 90	-- Other	0	0	0	0	10
3907 20	- Other polyethers:					
	-- Liquids or pastes:					
3907 20 11	--- Polyether polyols	0	0	0	0	10
3907 20 19	--- Other	0	0	0	0	10
3907 20 90	-- Other	0	0	0	0	10
3907 30	- Epoxide resins:					
3907 30 10	-- Granules	0	0	0	0	10
3907 30 20	-- Epoxide based powder coatings	0	0	0	0	10
3907 30 30	-- Liquids or pastes	0	0	0	0	10
3907 30 90	-- Other	0	0	0	0	10
3907 40	- Polycarbonates:					
3907 40 10	-- In aqueous dispersion	0	0	0	0	10
3907 40 20	-- Other liquids or pastes	0	0	0	0	10
3907 40 90	-- Other	0	0	0	0	10
3907 50	- Alkyd resins:					
3907 50 10	-- Liquids or pastes	0	0	0	0	10
3907 50 90	-- Other	0	0	0	0	10
3907 60	- Poly(ethylene terephthalate):					
3907 60 10	-- In aqueous dispersion	0	0	0	0	10
3907 60 20	-- Other liquids or pastes	0	0	0	0	10
3907 60 90	-- Other	0	0	0	0	10
	- Other polyesters:					
3907 91	-- Unsaturated:					
3907 91 10	--- Liquids or pastes	0	0	0	0	10
3907 91 90	--- Other	0	0	0	0	10
3907 99	-- Other:					
3907 99 10	--- In aqueous dispersion	0	0	0	0	10
3907 99 20	--- Other liquids or pastes	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3907 99 30	--- Granules or flakes	0	0	0	0	10
3907 99 40	--- Polyester based powder coatings	0	0	0	0	10
3907 99 90	--- Other	0	0	0	0	10
<b>3908</b>	<b>Polyamides in primary forms:</b>					
3908 10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12: -- Polyamide-6:					
3908 10 11	--- Liquids or pastes	0	0	0	0	10
3908 10 12	--- Granules or flakes	0	0	0	0	10
3908 10 19	--- Other -- Other:	0	0	0	0	10
3908 10 91	--- Liquids or pastes	0	0	0	0	10
3908 10 92	--- Granules or flakes	0	0	0	0	10
3908 10 99	--- Other	0	0	0	0	10
3908 90	- Other:					
3908 90 10	-- Liquids or pastes	0	0	0	0	10
3908 90 20	-- Flakes	0	0	0	0	10
3908 90 90	-- Other	0	0	0	0	10
<b>3909</b>	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms:</b>					
3909 10	- Urea resins; thiourea resins:					
3909 10 10	-- Moulding compounds	5	7.5	5	0	10
3909 10 90	-- Other	0	0	0	0	10
3909 20	- Melamine resins:					
3909 20 10	-- Moulding compounds	5	7.5	5	0	10
3909 20 90	-- Other	0	0	0	0	10
3909 30	- Other amino-resins:					
3909 30 10	-- Moulding compounds	0	0	0	0	10
3909 30 90	-- Other	0	0	0	0	10
3909 40	- Phenolic resins:					
3909 40 10	-- Moulding compounds other than phenol formaldehyde	3	4.5	0	0	10
3909 40 90	-- Other	3	4.5	0	0	10
3909 50 00	- Polyurethanes	0	0	0	0	10
<b>3910 00</b>	<b>Silicones in primary forms</b>					
	- Liquids or pastes:					
3910 00 11	-- Dispersions and solutions	0	0	0	0	10
3910 00 19	-- Other	0	0	0	0	10
3910 00 90	- Other	0	0	0	0	10
<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	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:					
3911 10 10	-- Liquids or pastes	0	0	0	0	10
3911 10 90	-- Other	0	0	0	0	10
3911 90	- Other:					
3911 90 10	-- Liquids or pastes	0	0	0	0	10
3911 90 90	-- Other	0	0	0	0	10
<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	0	0	0	0	10
3912 12 00	-- Plasticized	0	0	0	0	10
3912 20	- Cellulose nitrates (including collodions):					
3912 20 10	-- Non-plasticized	0	0	0	0	10
3912 20 20	-- Plasticized	0	0	0	0	10
	- Cellulose ethers:					
3912 31 00	-- Carboxymethylcellulose and its salts	0	0	0	0	10
3912 39 00	-- Other	0	0	0	0	10
3912 90	- Other:					
3912 90 10	-- Regenerated cellulose	0	0	0	0	10
3912 90 20	-- Other, granules	0	0	0	0	10
3912 90 90	-- Other	0	0	0	0	10
<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	0	0	0	0	10
3913 90 00	- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3914 00 00	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	0	0	0	0	10
	<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	10	15	5	5	10
3915 20 00	- Of polymers of styrene	10	15	5	5	10
3915 30 00	- Of polymers of vinyl chloride	10	15	5	5	10
3915 90	- Of other plastics:					
3915 90 10	-- Of copolymers of vinyl acetate and vinyl chloride in which the vinyl acetate monomer predominates	10	15	5	5	10
3915 90 90	-- Other	10	15	5	5	10
<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	5	7.5	5	0	10
	-- Rods, sticks and profile shapes:					
	--- Used as an adhesive by melting; used for making finished articles by moulding, founding, or compressing:					
3916 10 21	---- Of polyethylene	10	15	5	0	10
3916 10 22	---- Other	10	15	5	0	10
3916 10 29	--- Other	10	15	5	0	10
3916 20	- Of polymers of vinyl chloride:					
3916 20 10	-- Monofilament	5	7.5	5	0	10
	-- Rods, sticks and profile shapes:					
3916 20 21	--- Used as an adhesive by melting; used for making finished articles by moulding, founding, or compressing	10	15	5	0	10
3916 20 29	--- Other	10	15	5	0	10
3916 90	- Of other plastics:					
	-- Monofilament:					
3916 90 11	--- Of hardened proteins	5	7.5	5	0	10
3916 90 19	--- Other	5	7.5	5	0	10
	-- Rods and sticks:					
3916 90 21	--- Of hardened proteins	10	15	5	0	10
	--- Used as an adhesive by melting; used for making finished articles by moulding, founding, or compressing:					
3916 90 22	---- Of polystyrene and its copolymers; of poly(vinyl acetate), epoxide resins; of phenolic resins (except phenol resins), urea resins, polyurethanes; of cellulose acetates (plasticized), vulcanized fibre, regenerated cellulose; of celluloid or hardened gelatin; of chemical derivatives of natural rubber (except chlorinated rubber); of alginic acid, its salts and esters (other than rods and sticks), of other natural polymers or other modified natural polymers not elsewhere specified or included	10	15	5	0	10
3916 90 23	---- Other	10	15	5	0	10
3916 90 29	--- Other	10	15	5	0	10
	-- Profile shapes:					
3916 90 31	--- Of hardened proteins	10	15	5	0	10
3916 90 39	--- Other	10	15	5	0	10
<b>3917</b>	<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:</b>					
3917 10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:					
3917 10 10	-- Of hardened proteins	10	15	1	0	10
3917 10 90	-- Other	10	15	1	0	10
	- Tubes, pipes and hoses, rigid:					
	-- Of polymers of ethylene:					
3917 21	--- Porous tubes suitable for agricultural watering	20	30	5	5	10
3917 21 10	--- Other	20	30	5	5	10
3917 22	-- Of polymers of propylene:					
3917 22 10	--- Porous tubes suitable for agricultural watering	20	30	5	5	10
3917 22 90	--- Other	20	30	5	5	10
3917 23	-- Of polymers of vinyl chloride:					
3917 23 10	--- Porous tubes suitable for agricultural watering	20	30	5	5	10
3917 23 90	--- Other	20	30	5	5	10
3917 29	-- Of other plastics:					
3917 29 10	--- Porous tubes suitable for agricultural watering	20	30	5	5	10
3917 29 90	--- Other	20	30	5	5	10
	- Other tubes, pipes and hoses:					
3917 31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:					
3917 31 10	--- Porous tubes suitable for agricultural watering	20	30	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3917 31 90	--- Other	20	30	5	5	10
3917 32	-- Other, not reinforced or otherwise combined with other materials, without fittings:					
3917 32 10	--- Sausage and ham casings	10	15	5	5	10
3917 32 20	--- Porous tubes suitable for agricultural watering	20	30	5	5	10
3917 32 90	--- Other	20	30	5	5	10
3917 33	-- Other, not reinforced or otherwise combined with other materials, with fittings:					
3917 33 10	--- Porous tubes suitable for agricultural watering	20	30	5	5	10
3917 33 90	--- Other	20	30	5	5	10
3917 39	-- Other:					
3917 39 10	--- Porous tubes suitable for agricultural watering	20	30	5	5	10
3917 39 90	--- Other	20	30	5	5	10
3917 40 00	- Fittings	20	30	5	5	10
<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	- Of polymers of vinyl chloride:					
	-- Floor coverings:					
3918 10 11	--- Tiles	40	60	10	5	10
3918 10 19	--- Other	40	60	10	5	10
3918 10 90	-- Other	40	60	10	5	10
3918 90	- Of other plastics:					
	-- Floor coverings:					
3918 90 11	--- Tiles, of polyethylene	40	60	10	5	10
3918 90 12	--- Tiles, of other plastics	40	60	10	5	10
3918 90 13	--- Other, of polyethylene	40	60	10	5	10
3918 90 19	--- Other	40	60	10	5	10
	-- Other:					
3918 90 91	--- Of polyethylene	40	60	10	5	10
3918 90 99	--- Other	40	60	10	5	10
<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	- In rolls of a width not exceeding 20 cm:					
	-- Of polymers of vinyl chloride:					
3919 10 11	--- Tapes used in the manufacture of telephonic or electrical wires	20	30	5	5	10
3919 10 19	--- Other	20	30	5	5	10
	-- Of polyethylene:					
3919 10 21	--- Tapes used in the manufacture of telephonic or electrical wires	20	30	5	5	10
3919 10 29	--- Other	20	30	5	5	10
3919 10 90	-- Other	20	30	5	5	10
3919 90	- Other:					
	-- Of polymers of vinyl chloride:					
3919 90 11	--- Tapes used in the manufacture of telephonic or electrical wires	15	22.5	5	5	10
3919 90 19	--- Other	15	22.5	5	5	10
3919 90 90	-- Other	15	22.5	5	5	10
<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	- Of polymers of ethylene:					
3920 10 10	-- Tapes used in the manufacture of telephonic or electrical wires	10	15	5	5	10
3920 10 90	-- Other	10	15	5	5	10
3920 20	- Of polymers of propylene:					
3920 20 10	-- Tapes used in the manufacture of telephonic or electrical wires	10	15	5	5	10
3920 20 20	-- BOPP film	5	7.5	5	5	10
	-- Used as an adhesive by melting:					
3920 20 31	--- Of polypropylene	10	15	5	5	10
3920 20 39	--- Other	10	15	5	5	10
3920 20 90	-- Other	10	15	5	5	10
3920 30	- Of polymers of styrene:					
3920 30 10	-- Used as an adhesive by melting	10	15	5	0	10
3920 30 90	-- Other	10	15	5	0	10
	- Of polymers of vinyl chloride:					
3920 43	-- Containing by weight not less than 6% of plasticizers:					
3920 43 10	--- Tapes used in the manufacture of telephonic or electrical wires	10	15	5	5	10
3920 43 90	--- Other	20	30	5	5	10
3920 49	-- Other:					
3920 49 10	--- Tapes used in the manufacture of telephonic or electrical wires	10	15	5	5	10
3920 49 90	--- Other	10	15	5	5	10
	- Of acrylic polymers:					
3920 51 00	-- Of poly(methyl methacrylate)	10	15	5	0	10
3920 59 00	-- Other	10	15	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3920 61	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:					
	-- Of polycarbonates:					
3920 61 10	--- Film	10	15	5	0	10
3920 61 20	--- Used as an adhesive by melting	10	15	5	0	10
3920 61 90	--- Other	10	15	5	0	10
3920 62	-- Of poly(ethylene terephthalate):					
3920 62 10	--- Film	5	7.5	5	0	10
3920 62 20	--- Used as an adhesive by melting	10	15	5	0	10
3920 62 90	--- Other	10	15	5	0	10
3920 63	-- Of unsaturated polyesters:					
3920 63 10	--- Used as an adhesive by melting	10	15	5	0	10
3920 63 90	--- Other	10	15	5	0	10
3920 69	-- Of other polyesters:					
3920 69 10	--- Used as an adhesive by melting	10	15	5	0	10
3920 69 90	--- Other	10	15	5	0	10
	- Of cellulose or its chemical derivatives:					
	-- Of regenerated cellulose:					
3920 71	--- Cellophane film	5	7.5	5	0	10
3920 71 10	--- Viscose tear-off ribbons; foil	10	15	5	0	10
3920 71 20	--- Viscose film	10	15	5	0	10
3920 71 30	--- Used as an adhesive by melting	10	15	5	0	10
3920 71 40	--- Other	10	15	5	0	10
3920 71 90	--- Other	10	15	5	0	10
3920 72	-- Of vulcanized fibre:					
3920 72 10	--- Used as an adhesive by melting	10	15	5	0	10
3920 72 90	--- Other	10	15	5	0	10
3920 73	-- Of cellulose acetate:					
	--- Used as an adhesive by melting:					
3920 73 11	---- Cellulose acetate, plasticized	10	15	5	0	10
3920 73 19	---- Other	10	15	5	0	10
3920 73 90	--- Other	10	15	5	0	10
3920 79	-- Of other cellulose derivatives:					
3920 79 10	--- Used as an adhesive by melting	10	15	5	0	10
3920 79 90	--- Other	10	15	5	0	10
	- Of other plastics:					
	-- Of poly(vinyl butyral):					
3920 91 10	--- Film of a kind used in safety glass, of a thickness between 0.38 mm and 0.76 mm, not exceeding 2 m in width	10	15	5	0	10
3920 91 90	--- Other	10	15	5	0	10
3920 92	-- Of polyamides:					
3920 92 10	--- Of <i>nylon-6</i>	10	15	5	0	10
3920 92 20	--- Used as an adhesive by melting	10	15	5	0	10
3920 92 90	--- Other	10	15	5	0	10
3920 93	-- Of amino-resins:					
	--- Used as an adhesive by melting:					
3920 93 11	---- Of melamine resins; of other amino-resins (except urea resins)	10	15	5	0	10
3920 93 19	---- Other	10	15	5	0	10
3920 93 90	--- Other	10	15	5	0	10
3920 94	-- Of phenolic resins:					
3920 94 10	--- Phenol formaldehyde (bakelite) sheets	10	15	5	0	10
3920 94 20	--- Used as an adhesive by melting	10	15	5	0	10
3920 94 90	--- Other	10	15	5	0	10
3920 99	-- Of other plastics:					
3920 99 10	--- Corrugated sheets and plates	10	15	5	5	10
3920 99 20	--- Other fluorocarbon sheets	10	15	5	5	10
3920 99 30	--- Used as an adhesive by melting	10	15	5	5	10
3920 99 90	--- Other	10	15	5	5	10
<b>3921</b>	<b>Other plates, sheets, film, foil and strip, of plastics:</b>					
	- Cellular:					
	-- Of polymers of styrene:					
3921 11	--- Plates and sheets	10	15	5	0	10
3921 11 10	--- Other	10	15	5	0	10
3921 12	-- Of polymers of vinyl chloride:					
	--- Plates or sheets:					
3921 12 11	---- Tapes used in the manufacture of telephonic or electrical wire	10	15	5	5	10
3921 12 19	---- Other	10	15	5	5	10
	--- Other:					
3921 12 91	---- Tapes used in the manufacture of telephonic or electrical wire	10	15	5	5	10
3921 12 99	---- Other	10	15	5	5	10
3921 13	-- Of polyurethanes:					
3921 13 10	--- Plates and sheets	10	15	5	0	10
3921 13 90	--- Other	10	15	5	0	10
3921 14	-- Of regenerated cellulose:					
	--- Plates and sheets:					
3921 14 11	---- Cellophane used in the manufacture of adhesive tape	10	15	5	0	10
3921 14 12	---- Other, used in the manufacture of adhesive tape	10	15	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3921 14 19	---- Other	10	15	5	0	10
	---- Other:					
3921 14 91	---- Used in the manufacture of adhesive tape	10	15	5	0	10
3921 14 99	---- Other	10	15	5	0	10
3921 19	-- Of other plastics:					
	---- Plates and sheets:					
3921 19 11	---- Tapes used in the manufacture of telephonic or electrical wire	10	15	5	0	10
3921 19 19	---- Other	10	15	5	0	10
	---- Other:					
3921 19 91	---- Tapes used in the manufacture of telephonic or electrical wire	10	15	5	0	10
3921 19 99	---- Other	10	15	5	0	10
3921 90	- Other:					
3921 90 10	-- Tapes used in the manufacture of telephonic or electrical wire	10	15	5	5	10
3921 90 20	-- Plates and sheets	10	15	5	5	10
3921 90 90	-- Other	10	15	5	5	10
<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	50	75	10	5	10
3922 20	- Lavatory seats and covers:					
3922 20 10	-- Covers	40	60	10	5	10
3922 20 90	-- Other	40	60	10	5	10
3922 90	- Other:					
3922 90 10	-- Flushing water closets (lavatory pans) and urinals	50	75	10	5	10
3922 90 20	-- Parts of flushing cisterns	40	60	10	5	10
3922 90 90	-- Other	50	75	10	5	10
<b>3923</b>	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:</b>					
3923 10	- Boxes, cases, crates and similar articles:					
3923 10 10	-- Boxes used for cinematographic film, tapes or discs	20	30	5	0	10
3923 10 90	-- Other	30	45	5	5	10
	- Sacks and bags (including cones):					
3923 21	-- Of polymers of ethylene:					
3923 21 10	--- Aseptic bags with aluminium foil reinforcing material (excluding retort pouches)	30	45	10	5	10
3923 21 90	--- Other	30	45	10	5	10
3923 29	-- Of other plastics:					
3923 29 10	--- Aseptic bags with aluminium foil reinforcing material (excluding retort pouches)	30	45	10	5	10
3923 29 20	--- Laminated polypropylene bags of size 1 000 mm x 1 200 mm	30	45	10	5	10
3923 29 90	--- Other	30	45	10	5	10
3923 30	- Carboys, bottles, flasks and similar articles:					
3923 30 10	-- Toothpaste tube containers	15	22.5	5	5	10
3923 30 90	-- Other	30	45	10	5	10
3923 40	- Spools, cops, bobbins and similar supports:					
3923 40 10	-- For sewing machines	5	7.5	0	0	10
3923 40 20	-- For cinematographic or photographic use	5	7.5	5	0	10
3923 40 30	-- For textile mills	5	7.5	0	0	10
3923 40 90	-- Other	5	7.5	0	0	10
3923 50	- Stoppers, lids, caps, and other closures:					
3923 50 10	-- Actuator cover caps	30	45	5	5	10
3923 50 90	-- Other	30	45	5	5	10
3923 90 00	- Other	30	45	10	5	10
<b>3924</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of plastics:</b>					
3924 10 00	- Tableware and kitchenware	50	75	5	5	10
3924 90	- Other:					
3924 90 10	-- Bed pans, urinals (portable type) and chamber-pots	50	75	5	5	10
3924 90 90	-- Other	50	75	5	5	10
<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	40	60	15	5	10
3925 20 00	- Doors, windows and their frames and thresholds for doors	40	60	15	5	10
3925 30 00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	40	60	15	5	10
3925 90 00	- Other	40	60	15	5	10
<b>3926</b>	<b>Other articles of plastics and articles of other materials of headings 3901 to 3914:</b>					
3926 10	- Office or school supplies:					
3926 10 10	-- School supplies	40	60	15	5	10
3926 10 90	-- Office supplies	40	60	15	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
3926 20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):					
3926 20 10	-- Raincoats	40	60	15	5	10
3926 20 20	-- Gloves	40	60	15	5	10
3926 20 30	-- Babies' bibs, shoulder pads or shields	40	60	15	5	10
3926 20 40	-- Aprons and other articles of apparel	40	60	15	5	10
3926 20 50	-- Articles of apparel used for protection from chemical substances, radiation and fire	20	30	15	5	10
3926 20 90	-- Other, including belts	40	60	15	5	10
3926 30 00	- Fittings for furniture, coachwork or the like	40	60	15	5	10
3926 40 00	- Statuettes and other ornamental articles	40	60	15	5	10
3926 90	- Other:					
3926 90 10	-- Floats for fishing nets	30	45	5	5	10
3926 90 20	-- Fans and handscreens, frames and handles therefor, and parts thereof	30	45	5	5	10
	-- Hygienic, medical and surgical articles:					
3926 90 31	--- Colostomy, ileostomy and urine bags	20	30	5	5	10
3926 90 32	--- Plastic moulds with denture prints	20	30	5	5	10
3926 90 33	--- Poison mosquito nets	20	30	5	0	10
3926 90 39	--- Other	20	30	5	5	10
	-- Safety and protective devices:					
3926 90 41	--- Police shields	5	7.5	0	0	10
3926 90 42	--- Protective masks and similar articles for use in welding and similar work	20	30	5	5	10
3926 90 43	--- Noise reducing devices and covers for the ears; apparatus for measuring the vapour of organic substances or of mercury	20	30	5	5	10
3926 90 44	--- Life saving cushions for the protection of persons falling from heights	20	30	5	5	10
3926 90 49	--- Other	20	30	5	5	10
	-- Industrial articles:					
3926 90 51	--- Oil spill booms	20	30	5	5	10
3926 90 52	--- Pipe of thread sealing tape	20	30	5	5	10
3926 90 53	--- Transmission or conveyor belts or belting	20	30	5	5	10
3926 90 54	--- Other articles used in machinery	20	30	5	5	10
3926 90 55	--- Plastic J-hooks and bunch blocks for detonators	20	30	5	5	10
3926 90 59	--- Other	20	30	5	5	10
3926 90 60	-- Nipple formers, breastshells, nipple shields, hand expression funnels, supplementary nursing systems, feeders (Haberman type)	30	45	5	5	10
3926 90 70	-- Corset busks and similar supports for articles of apparel or clothing accessories	30	45	5	5	10
	-- Other:					
3926 90 91	--- Poultry feeders	30	45	5	5	10
3926 90 92	--- Cards for jewellery or small objects of personal adornment; beads; shoe lasts	30	45	5	5	10
3926 90 93	--- Racket strings of a length not exceeding 15 m put up for retail sale	30	45	5	5	10
3926 90 94	--- Light-reflecting nails	5	7.5	0	0	10
3926 90 95	--- Other articles of non-rigid cellular products	30	45	5	5	10
3926 90 96	--- Prayer beads	30	45	5	5	10
3926 90 99	--- Other	30	45	5	5	10

## 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- Natural rubber latex, whether or not pre-vulcanized:					
	-- Exceeding 0.5% ammonia content:					
4001 10 11	--- Centrifuge concentrate	3	4.5	3	3	5
4001 10 12	--- Processed by other methods	3	4.5	3	3	5
	-- Not exceeding 0.5% ammonia content:					
4001 10 21	--- Centrifuge concentrate	3	4.5	3	3	5
4001 10 22	--- Processed by other methods	3	4.5	3	3	5
	- Natural rubber in other forms:					
4001 21	-- Smoked sheets:					
4001 21 10	--- Ribbed Smoked Sheets (RSS) Grade 1	3	4.5	3	0	5
4001 21 20	--- RSS Grade 2	3	4.5	3	0	5
4001 21 30	--- RSS Grade 3	3	4.5	3	0	5
4001 21 40	--- RSS Grade 4	3	4.5	3	0	5
4001 21 50	--- RSS Grade 5	3	4.5	3	0	5
4001 21 90	--- Other	3	4.5	3	0	5
4001 22	-- Technically specified natural rubber (TSNR):					
4001 22 10	--- Standard Indonesian rubber SIR 3 CV	3	4.5	3	3	5
4001 22 20	--- Other standard Indonesian rubber	3	4.5	3	3	5
4001 22 30	--- Standard Malaysian rubber	3	4.5	3	3	5
4001 22 40	--- Specified Singapore rubber	3	4.5	3	3	5
4001 22 50	--- Thai tested rubber	3	4.5	3	3	5
4001 22 60	--- Standard Cambodia rubber	3	4.5	3	3	5
4001 22 90	--- Other	3	4.5	3	3	5
4001 29	-- Other:					
4001 29 10	--- Air-dried sheet	3	4.5	3	3	5
4001 29 20	--- Latex crepe	3	4.5	3	3	5
4001 29 30	--- Sole crepe	3	4.5	3	3	5
4001 29 40	--- Remilled crepe, including flat bark crepe	3	4.5	3	3	5
4001 29 50	--- Other crepe	3	4.5	3	3	5
4001 29 60	--- Superior processing rubber	3	4.5	3	3	5
4001 29 70	--- Skim rubber	3	4.5	3	3	5
4001 29 80	--- Scrap (tree, earth or smoked) and cup lump	3	4.5	3	3	5
4001 29 90	--- Other	3	4.5	3	3	5
4001 30	- Balata, gutta-percha, guayule, chicle and similar natural gums:					
	-- Jelutong:					
4001 30 11	--- In primary forms	3	4.5	3	0	5
4001 30 19	--- Other	3	4.5	3	0	5
	-- Other:					
4001 30 91	--- In primary forms	3	4.5	3	0	5
4001 30 99	--- Other	3	4.5	3	0	5
<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	3	4.5	3	3	10
4002 19 00	-- Other	3	4.5	3	3	10
4002 20 00	- Butadiene rubber (BR)	3	4.5	3	3	10
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):					
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	3	4.5	3	0	10
4002 39 00	-- Other	3	4.5	3	0	10
	- Chloroprene (chlorobutadiene) rubber (CR):					
4002 41 00	-- Latex	3	4.5	3	0	10
4002 49 00	-- Other	3	4.5	3	0	10
	- Acrylonitrile-butadiene rubber (NBR):					
4002 51 00	-- Latex	3	4.5	3	0	10
4002 59 00	-- Other	3	4.5	3	0	10
4002 60 00	- Isoprene rubber (IR)	3	4.5	3	0	10
4002 70 00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	3	4.5	3	0	10
4002 80	- Mixtures of any product of heading 4001 with any product of this heading:					
4002 80 10	-- Mixture of natural rubber latex with synthetic rubber latex	3	4.5	3	0	10
4002 80 90	-- Other	3	4.5	3	0	10
	- Other:					
4002 91 00	-- Latex	3	4.5	3	0	10
4002 99 00	-- Other	3	4.5	3	3	10
<b>4003 00 00</b>	<b>Reclaimed rubber in primary forms or in plates, sheets or strip</b>	3	4.5	3	0	10
<b>4004 00 00</b>	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom</b>	3	4.5	3	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	7.5	5	0	10
4005 20 00	- Solutions; dispersions other than those of subheading 4005 10	5	7.5	5	0	10
	- Other:					
4005 91 00	-- Plates, sheets and strip	5	7.5	5	0	10
4005 99 00	-- Other	5	7.5	5	0	10
<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	3	4.5	3	3	10
4006 90 00	- Other	3	4.5	3	0	10
<b>4007 00 00</b>	<b>Vulcanized rubber thread and cord</b>	3	4.5	3	3	10
<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	3	4.5	3	0	10
4008 19 00	-- Other	3	4.5	3	0	10
	- Of non-cellular rubber:					
4008 21 00	-- Plates, sheets and strip	3	4.5	3	0	10
4008 29 00	-- Other	3	4.5	3	0	10
<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 00	-- Without fittings	3	4.5	3	0	10
4009 12 00	-- With fittings	3	4.5	3	0	10
	- Reinforced or otherwise combined only with metal:					
4009 21	-- Without fittings:					
4009 21 10	--- Mining slurry suction and discharge hose	3	4.5	3	0	10
4009 21 90	--- Other	3	4.5	3	0	10
4009 22	-- With fittings:					
4009 22 10	--- Mining slurry suction and discharge hose	3	4.5	3	0	10
4009 22 90	--- Other	3	4.5	3	0	10
	- Reinforced or otherwise combined only with textile materials:					
4009 31	-- Without fittings:					
4009 31 10	--- Mining slurry suction and discharge hose	3	4.5	3	0	10
4009 31 90	--- Other	3	4.5	3	0	10
4009 32	-- With fittings:					
4009 32 10	--- Mining slurry suction and discharge hose	3	4.5	3	0	10
4009 32 90	--- Other	3	4.5	3	0	10
	- Reinforced or otherwise combined with other materials:					
4009 41	-- Without fittings:					
4009 41 10	--- Mining slurry suction and discharge hose	3	4.5	3	0	10
4009 41 90	--- Other	3	4.5	3	0	10
4009 42	-- With fittings:					
4009 42 10	--- Mining slurry suction and discharge hose	3	4.5	3	0	10
4009 42 90	--- Other	3	4.5	3	0	10
<b>4010</b>	<b>Conveyor or transmission belts or belting, of vulcanized rubber:</b>					
	- Conveyor belts or belting:					
4010 11	-- Reinforced only with metal:					
4010 11 10	--- Of a width exceeding 20 cm	3	4.5	3	0	10
4010 11 90	--- Other	3	4.5	3	0	10
4010 12	-- Reinforced only with textile materials:					
4010 12 10	--- Of a width exceeding 20 cm	3	4.5	3	0	10
4010 12 90	--- Other	3	4.5	3	0	10
4010 13	-- Reinforced only with plastics:					
4010 13 10	--- Of a width exceeding 20 cm	3	4.5	3	0	10
4010 13 90	--- Other	3	4.5	3	0	10
4010 19	-- Other:					
4010 19 10	--- Of a width exceeding 20 cm	3	4.5	3	0	10
4010 19 90	--- Other	3	4.5	3	0	10
	- 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	15	22.5	5	0	10
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	15	22.5	5	0	10
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	15	22.5	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
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	15	22.5	5	0	10
4010 35 00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	3	4.5	3	0	10
4010 36 00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	3	4.5	3	0	10
4010 39 00	-- Other	3	4.5	3	3	10
<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)	40	60	10	5	10
4011 20	- Of a kind used on buses or lorries:					
4011 20 10	-- Of a width exceeding 450 mm	40	60	10	5	10
4011 20 90	-- Other	10	15	5	5	10
4011 30 00	- Of a kind used on aircraft	5	7.5	5	0	10
4011 40 00	- Of a kind used on motorcycles	50	75	–	–	10
4011 50 00	- Of a kind used on bicycles	50	75	10	5	10
	- Other, having a "herring-bone" or similar tread:					
4011 61	-- Of a kind used on agricultural or forestry vehicles and machines:					
4011 61 10	--- Of a kind used on agricultural vehicles and machines	20	30	5	0	10
4011 61 20	--- Of a kind used on earth moving machinery	20	30	5	0	10
4011 61 90	--- Other	20	30	5	0	10
4011 62	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:					
4011 62 10	--- Of a kind used on construction or industrial handling vehicles	20	30	5	0	10
4011 62 20	--- Of a kind used on earth moving machinery	20	30	5	0	10
4011 62 90	--- Other	20	30	5	0	10
4011 63	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:					
4011 63 10	--- Of a kind used on earth moving machinery	20	30	5	0	10
4011 63 90	--- Other	20	30	5	0	10
4011 69	-- Other:					
4011 69 10	--- Of a kind used on vehicles of Chapter 87	20	30	5	5	10
4011 69 20	--- Of a kind used on earth moving machinery	20	30	5	0	10
4011 69 90	--- Other	20	30	5	0	10
	- Other:					
4011 92	-- Of a kind used on agricultural or forestry vehicles and machines:					
4011 92 10	--- Of a kind used on agricultural vehicles and machines	20	30	5	0	10
4011 92 20	--- Of a kind used on earth moving machinery	20	30	5	0	10
4011 92 90	--- Other	20	30	5	0	10
4011 93	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:					
4011 93 10	--- Of a kind used on construction or industrial handling vehicles	20	30	5	0	10
4011 93 20	--- Of a kind used on earth moving machinery	20	30	5	0	10
4011 93 90	--- Other	20	30	5	0	10
4011 94	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:					
4011 94 10	--- Of a kind used on earth moving machinery	20	30	5	0	10
4011 94 90	--- Other	20	30	5	0	10
4011 99	-- Other:					
4011 99 10	--- Of a kind used on vehicles of Chapter 87	20	30	5	5	10
4011 99 20	--- Of a kind used on earth moving machinery	20	30	5	0	10
4011 99 90	--- Other, of a width exceeding 450 mm <i>Except.</i> of a width of 9 inches (228.6 mm) and of a diameter of 20 inches (508 mm) or more	10	15	0	0	10 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)	40	60	–	–	10
4012 12	-- Of a kind used on buses or lorries:					
4012 12 10	--- Of a width not exceeding 450 mm	40	60	–	–	10
4012 12 90	--- Other	10	15	–	–	10
4012 13 00	-- Of a kind used on aircraft	5	7.5	–	–	10
4012 19	-- Other:					
4012 19 10	--- Of a kind used on motorcycles	50	75	–	–	10
4012 19 20	--- Of a kind used on bicycles	50	75	–	–	10
4012 19 30	--- Of a kind used on earth moving machinery	20	30	–	–	10
4012 19 40	--- Of a kind used on other vehicles of Chapter 87	20	30	–	–	10
4012 19 90	--- Other	20	30	–	–	10
4012 20	- Used pneumatic tyres:					
4012 20 10	-- Of a kind used on motor cars (including station wagons and racing cars)	50	75	–	–	10
	-- Of a kind used on buses or lorries:					
4012 20 21	--- Of a width not exceeding 450 mm	50	75	–	–	10
4012 20 29	--- Other	20	30	–	–	10
	-- Of a kind used on aircraft:					
4012 21 31	--- Suitable for retreading	5	7.5	–	–	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
4012 21 39	--- Other	5	7.5	–	–	10
4012 20 40	-- Of a kind used on motorcycles and scooters	50	75	–	–	10
4012 20 50	-- Of a kind used on bicycles	50	75	–	–	10
4012 20 60	-- Of a kind used on earth moving machinery	20	30	–	–	10
4012 20 70	-- Of a kind used on other vehicles of Chapter 87	20	30	–	–	10
4012 20 90	-- Other	20	30	–	–	10
4012 90	- Other:					
	-- Solid or cushion tyres of a kind used on vehicles of Chapter 87:					
4012 90 01	--- Solid tyres not exceeding 100 mm in external diameter	30	45	–	–	10
4012 90 02	--- Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter	30	45	–	–	10
4012 90 03	--- Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm, for use on vehicles of heading 8709	30	45	–	–	10
4012 90 04	--- Other solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	30	45	–	–	10
4012 90 05	--- Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm, for use on vehicles of heading 8709	5	7.5	–	–	10
4012 90 06	--- Other solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	5	7.5	–	–	10
4012 90 11	--- Cushion tyres of a width not exceeding 450 mm	30	45	–	–	10
4012 90 12	--- Cushion tyres of a width exceeding 450 mm	5	7.5	–	–	10
	-- Solid or cushion tyres of a kind used on earth moving machinery:					
4012 90 21	--- Solid tyres not exceeding 100 mm in external diameter	30	45	–	–	10
4012 90 22	--- Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter	30	45	–	–	10
4012 90 23	--- Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	30	45	–	–	10
4012 90 24	--- Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	5	7.5	–	–	10
4012 90 31	--- Cushion tyres of a width not exceeding 450 mm	30	45	–	–	10
4012 90 32	--- Cushion tyres of a width exceeding 450 mm	5	7.5	–	–	10
	-- Other solid or cushion tyres:					
4012 90 41	--- Solid tyres not exceeding 100 mm in external diameter	30	45	–	–	10
4012 90 42	--- Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter	30	45	–	–	10
4012 90 43	--- Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	30	45	–	–	10
4012 90 44	--- Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	5	7.5	–	–	10
4012 90 51	--- Cushion tyres of a width not exceeding 450 mm	30	45	–	–	10
4012 90 52	--- Cushion tyres of a width exceeding 450 mm	5	7.5	–	–	10
4012 90 60	-- Buffed tyres	30	45	–	–	10
4012 90 70	-- Replaceable tyre treads of a width not exceeding 450 mm	30	45	–	–	10
4012 90 80	-- Tyre flaps	30	45	–	–	10
4012 90 90	-- Other	5	7.5	–	–	10
	<i>Except:</i> of a width of 9 inches (228.6 mm) and of a diameter of 20 inches (508 mm) or more					5
<b>4013</b>	<b>Inner tubes, of rubber:</b>					
4013 10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:					
	-- Of a kind used on motor cars:					
4013 10 11	--- Suitable for fitting to tyres of a width not exceeding 450 mm	40	60	10	5	10
4013 10 19	--- Suitable for fitting to tyres of a width exceeding 450 mm	10	15	5	0	10
	-- Of a kind used on buses or lorries:					
4013 10 21	--- Suitable for fitting to tyres of a width not exceeding 450 mm	40	60	10	5	10
4013 10 29	--- Suitable for fitting to tyres of a width exceeding 450 mm	10	15	5	0	10
4013 20 00	- Of a kind used on bicycles	50	75	10	5	10
4013 90	- Other:					
	-- Of a kind used on earth moving machinery:					
4013 90 11	--- Suitable for fitting to tyres of a width not exceeding 450 mm	30	45	5	5	10
4013 90 19	--- Suitable for fitting to tyres of a width exceeding 450 mm	5	7.5	5	0	10
4013 90 20	-- Of a kind used on motorcycles or motor scooters	50	75	–	–	10
	-- Of a kind used on other vehicles of Chapter 87:					
4013 90 31	--- Suitable for fitting to tyres of a width not exceeding 450 mm	30	45	5	5	10
4013 90 39	--- Suitable for fitting to tyres of a width exceeding 450 mm	5	7.5	5	0	10
4013 90 40	-- Of a kind used on aircraft	5	7.5	5	0	10
	-- Other:					
4013 90 91	--- Suitable for fitting to tyres of a width not exceeding 450 mm	30	45	5	5	10
4013 90 99	--- Suitable for fitting to tyres of a width exceeding 450 mm	5	7.5	5	0	10
<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	10	15	5	0	5
4014 90	-- Other:					
4014 90 10	-- Teats for feeding bottles and the like	3	4.5	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
4014 90 20	-- Soothers	3	4.5	0	0	10
4014 90 30	-- Ice or hot water bags	3	4.5	0	0	10
4014 90 90	-- Other	3	4.5	0	0	10
<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	20	30	5	5	5
4015 19 00	-- Other	20	30	5	0	10
4015 90	- Other:					
4015 90 10	-- Diving suits	20	30	5	0	10
4015 90 20	-- Of a kind plated with lead for X-ray protection	5	7.5	5	0	5
4015 90 90	-- Other	20	30	5	0	10
<b>4016</b>	<b>Other articles of vulcanized rubber other than hard rubber:</b>					
4016 10 00	- Of cellular rubber	20	30	5	0	10
	- Other:					
4016 91	-- Floor coverings and mats:					
4016 91 10	--- Mats	40	60	5	5	10
4016 91 90	--- Other	40	60	5	5	10
4016 92 00	-- Erasers	20	30	5	0	10
4016 93	-- Gaskets, washers and other seals:					
4016 93 10	--- Packing for electrolytic capacitors	3	4.5	3	3	10
4016 93 90	--- Other	3	4.5	3	3	10
4016 94 00	-- Boat or dock fenders, whether or not inflatable	5	7.5	5	0	10
4016 95 00	-- Other inflatable articles	5	7.5	5	0	10
4016 99	- Other:					
	--- Parts and accessories for vehicles of Chapter 87:					
4016 99 11	---- For motor vehicles of headings 8702, 8703, 8704, 8705 and 8711	30	45	5	5	10
4016 99 12	---- For motor vehicles of headings 8709, 8713, 8715 and 8716	10	15	5	5	10
4016 99 13	---- Mudguards for bicycles	50	75	5	5	10
4016 99 14	---- Other bicycle parts	50	75	5	5	10
4016 99 15	---- Accessories for bicycles	50	75	5	5	10
4016 99 16	---- For carriages for disabled persons	10	15	0	0	10
4016 99 19	---- Other	5	7.5	5	5	10
4016 99 20	--- Parts and accessories of parachutes of heading 8804	5	7.5	0	0	10
4016 99 30	--- Rubber bands	5	7.5	5	5	10
4016 99 40	--- Deck fenders	5	7.5	5	5	10
4016 99 50	--- Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses	3	4.5	3	0	10
	--- Other:					
4016 99 91	---- Rail pad	5	7.5	5	5	10
4016 99 92	---- Structural bearings including bridge bearings, other than rail pad	5	7.5	5	5	10
4016 99 93	---- Rubber grommets and rubber covers for automotive wiring harness	5	7.5	5	5	10
4016 99 94	---- Table mats and table covers	20	30	5	5	10
4016 99 95	---- Stoppers for pharmaceutical use	3	4.5	3	3	10
4016 99 99	---- Other	5	7.5	5	5	10
<b>4017 00 00</b>	<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber</b>	10	15	5	0	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	5
4101 50 00	- Whole hides and skins, of a weight exceeding 16 kg	0	0	0	0	5
4101 90 00	- Other, including butts, bends and bellies	0	0	0	0	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	0	0	0	0	5
	- Without wool on:					
4102 21 00	-- Pickled	0	0	0	0	5
4102 29 00	-- Other	0	0	0	0	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	0	0	0	0	5
4103 20 00	- Of reptiles	0	0	0	0	5
4103 30 00	- Of swine	0	0	0	0	5
4103 90 00	- Other	0	0	0	0	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	-- Full grains, unsplit; grain splits:					
4104 11 10	--- Chrome-wet-blue hides and skins	3	4.5	3	3	10
4104 11 20	--- Bovine leather, vegetable pre-tanned	3	4.5	3	0	10
4104 11 90	--- Other	3	4.5	3	0	10
4104 19	-- Other:					
4104 19 10	--- Chrome-wet-blue hides and skins	3	4.5	3	0	10
4104 19 20	--- Bovine leather, vegetable pre-tanned	3	4.5	3	0	10
4104 19 90	--- Other	3	4.5	3	0	10
	- In the dry state (crust):					
4104 41	-- Full grains, unsplit; grain splits:					
4104 41 10	--- Crust vegetable (semi-tanned) hides and skins	5	7.5	5	0	10
4104 41 90	--- Other	5	7.5	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
4104 49	-- Other:					
4104 49 10	--- Crust vegetable (semi-tanned) hides and skins	5	7.5	5	5	10
4104 49 90	--- Other	5	7.5	5	5	10
<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	- In the wet state (including wet-blue):					
4105 10 10	-- Alum tanned	3	4.5	3	0	10
4105 10 20	-- Vegetable pre-tanned	3	4.5	3	0	10
4105 10 30	-- Chrome-wet-blue skins	3	4.5	3	0	10
4105 10 90	-- Other	3	4.5	3	0	10
4105 30 00	- In the dry state (crust)	5	7.5	5	0	10
<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	-- In the wet state (including wet-blue):					
4106 21 10	--- Vegetable pre-tanned	3	4.5	3	0	10
4106 21 20	--- Chrome-wet-blue skins	3	4.5	3	0	10
4106 21 90	--- Other	3	4.5	3	0	10
4106 22 00	-- In the dry state (crust)	5	7.5	5	0	10
	- Of swine:					
4106 31	-- In the wet state (including wet-blue):					
4106 31 10	--- Chrome-wet-blue skins	3	4.5	3	0	10
4106 31 90	--- Other	3	4.5	3	0	10
4106 32	-- In the dry state (crust):					
4106 32 10	--- Crust vegetable (semi-tanned) skins	5	7.5	5	0	10
4106 32 90	--- Other	5	7.5	5	0	10
4106 40	- Of reptiles:					
4106 40 10	-- Vegetable pre-tanned	3	4.5	3	0	10
4106 40 20	-- Chrome-wet-blue skins	3	4.5	3	0	10
4106 40 90	-- Other	3	4.5	3	0	10
	- Other:					
4106 91	-- In the wet state (including wet-blue):					
4106 91 10	--- Chrome-wet-blue skins	3	4.5	3	0	10
4106 91 90	--- Other	3	4.5	3	0	10
4106 92	-- In the dry state (crust):					
4106 92 10	--- Crust vegetable (semi-tanned) skins	5	7.5	5	0	10
4106 92 90	--- Other	5	7.5	5	0	10
<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	10	15	5	5	10
4107 12 00	-- Grain splits	10	15	5	5	10
4107 19 00	-- Other	10	15	5	5	10
	- Other, including sides:					
4107 91 00	-- Full grains, unsplit	10	15	5	5	10
4107 92 00	-- Grain splits	10	15	5	5	10
4107 99 00	-- Other	10	15	5	5	10
<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>	10	15	5	0	10
<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	10	15	5	0	10
4113 20 00	- Of swine	10	15	5	0	10
4113 30 00	- Of reptiles	10	15	5	0	10
4113 90 00	- Other	10	15	5	0	10
<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	5	7.5	5	5	10
4114 20 00	- Patent leather and patent laminated leather; metallized leather	5	7.5	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	5	7.5	5	0	10
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	5	7.5	5	0	10

**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).

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
4201 00 00	<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>	30	45	5	5	10
4202	<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>					
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:					
4202 11	-- With outer surface of leather, of composition leather or of patent leather:					
4202 11 10	--- School satchels	40	60	10	5	10
4202 11 90	--- Other	40	60	10	5	10
4202 12	-- With outer surface of plastics or of textile materials:					
4202 12 10	--- School satchels	40	60	10	5	10
4202 12 90	--- Other	40	60	10	5	10
4202 19	-- Other:					
4202 19 10	--- Of wood, iron, steel or zinc	40	60	10	5	10
4202 19 20	--- Of nickel or aluminium	40	60	10	5	10
4202 19 90	--- Other	40	60	10	5	10
	- 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	40	60	10	5	10
4202 22 00	-- With outer surface of plastic sheeting or of textile materials	40	60	10	5	10
4202 29 00	-- Other	40	60	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
4202 31 00	- Articles of a kind normally carried in the pocket or in the handbag: -- With outer surface of leather, of composition leather or of patent leather	40	60	10	5	10
4202 32 00	-- With outer surface of plastic sheeting or of textile materials	40	60	10	5	10
4202 39 00	-- Other	40	60	10	5	10
4202 91	- Other: -- With outer surface of leather, of composition leather or of patent leather:					
4202 91 10	--- Sports bags	40	60	10	5	10
4202 91 20	--- Bowling bags	40	60	10	5	10
4202 91 90	--- Other	40	60	10	5	10
4202 92	-- With outer surface of plastic sheeting or of textile materials:					
4202 92 10	--- Bowling bags	40	60	10	5	10
4202 92 90	--- Other	40	60	10	5	10
4202 99	-- Other:					
4202 99 10	--- Of copper	40	60	10	5	10
4202 99 20	--- Of nickel	40	60	10	5	10
4202 99 30	--- Of zinc	40	60	10	5	10
4202 99 40	--- Of animal carving material or worked vegetable carving material or of mineral origin	40	60	10	5	10
4202 99 90	--- Other	40	60	10	5	10
<b>4203</b>	<b>Articles of apparel and clothing accessories, of leather or of composition leather:</b>					
4203 10 00	- Articles of apparel	50	75	10	5	10
	- Gloves, mittens and mitts:					
4203 21 00	-- Specially designed for use in sports	20	30	10	5	10
4203 29	-- Other:					
4203 29 10	--- Protective work gloves	50	75	10	5	10
4203 29 90	--- Other	50	75	10	5	10
4203 30 00	- Belts and bandoliers	40	60	10	5	10
4203 40 00	- Other clothing accessories	40	60	10	5	10
<b>4204 00 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>	0	0	0	0	10
<b>4205 00</b>	<b>Other articles of leather or of composition leather</b>					
4205 00 10	- Boot laces; mats	20	30	5	5	10
4205 00 20	- Industrial safety belts and harnesses	20	30	5	5	10
4205 00 30	- Leather strings or cords for jewellery or for personal adornment	20	30	5	5	10
4205 00 90	- Other	20	30	5	5	10
<b>4206</b>	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons:</b>					
4206 10 00	- Catgut	0	0	0	0	10
4206 90 00	- Other	0	0	0	0	10

**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).

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	10
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	0	0	0	0	10
4301 60 00	- Of fox, whole, with or without head, tail or paws	0	0	0	0	10
4301 70 00	- Of seal, whole, with or without head, tail or paws	0	0	0	0	10
4301 80 00	- Other furskins, whole, with or without head, tail or paws	0	0	0	0	10
4301 90 00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0	0	0	0	10
<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:					
4302 11 00	-- Of mink	0	0	0	0	10
4302 13 00	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	0	0	0	0	10
4302 19 00	-- Other	0	0	0	0	10
4302 20 00	- Heads, tails, paws and other pieces or cuttings, not assembled	0	0	0	0	10
4302 30 00	- Whole skins and pieces or cuttings thereof, assembled	0	0	0	0	10
<b>4303</b>	<b>Articles of apparel, clothing accessories and other articles of fur-skin:</b>					
4303 10	- Articles of apparel and clothing accessories:					
4303 10 10	-- Clothing accessories	40	60	5	5	10
4303 10 20	-- Articles of apparel	50	75	5	5	10
4303 90	- Other:					
4303 90 10	-- Sports bags	40	60	5	5	10
4303 90 20	-- Articles for industrial purposes	40	60	5	5	10
4303 90 90	-- Other	40	60	5	5	10
<b>4304 00</b>	<b>Artificial fur and articles thereof:</b>					
4304 00 10	- Artificial fur	30	45	5	5	10
4304 00 20	- Articles for industrial purposes	50	75	5	5	10
	- Other:					
4304 00 91	-- Sports bags	50	75	5	5	10
4304 00 99	-- Other	50	75	5	5	10

**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 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99, 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, Onzabilli, 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	5	7.5	5	0	10
	- Wood in chips or particles:					
4401 21 00	-- Coniferous	5	7.5	5	0	10
4401 22 00	-- Non-coniferous	5	7.5	5	0	10
4401 30 00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5	7.5	5	5	10
<b>4402 00 00</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated</b>	5	7.5	5	0	10
<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	-- Baulks	0	0	0	0	10
4403 10 20	-- Sawlogs and veneer logs	0	0	0	0	10
4403 10 30	-- Pit-props (mine timber) in the round	0	0	0	0	10
4403 10 40	-- Poles, piles and other wood in the round	0	0	0	0	10
4403 10 90	-- Other	0	0	0	0	10
4403 20	- Other, coniferous:					
	-- Damar Minyak:					
4403 20 11	--- Pulpwood	0	0	0	0	10
4403 20 12	--- Baulks	0	0	0	0	10
4403 20 13	--- Sawlogs and veneer logs	0	0	0	0	10
4403 20 14	--- Pit-props (mine timber) in the round	0	0	0	0	10
4403 20 15	--- Poles, piles and other wood in the round	0	0	0	0	10
4403 20 19	--- Other	0	0	0	0	10
	-- Podo:					
4403 20 21	--- Pulpwood	0	0	0	0	10
4403 20 22	--- Baulks	0	0	0	0	10
4403 20 23	--- Sawlogs and veneer logs	0	0	0	0	10
4403 20 24	--- Pit-props (mine timber) in the round	0	0	0	0	10
4403 20 25	--- Poles, piles and other wood in the round	0	0	0	0	10
4403 20 29	--- Other	0	0	0	0	10
	-- Sempilor:					
4403 20 31	--- Pulpwood	0	0	0	0	10
4403 20 32	--- Baulks	0	0	0	0	10
4403 20 33	--- Sawlogs and veneer logs	0	0	0	0	10
4403 20 34	--- Pit-props (mine timber) in the round	0	0	0	0	10
4403 20 35	--- Poles, piles and other wood in the round	0	0	0	0	10
4403 20 39	--- Other	0	0	0	0	10
	-- Other:					
4403 20 91	--- Pulpwood	0	0	0	0	10
4403 20 92	--- Baulks	0	0	0	0	10
4403 20 93	--- Sawlogs and veneer logs	0	0	0	0	10
4403 20 94	--- Pit-props (mine timber) in the round	0	0	0	0	10
4403 20 95	--- Poles, piles and other wood in the round	0	0	0	0	10
4403 20 99	--- Other	0	0	0	0	10
	- Other, of tropical wood specified in Subheading Note 1 to this Chapter:					
4403 41	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:					
	--- Dark Red Meranti (Obar Suluk):					
4403 41 11	---- Pulpwood	0	0	0	0	10
4403 41 12	---- Baulks	0	0	0	0	10
4403 41 13	---- Sawlogs and veneer logs	0	0	0	0	10
4403 41 14	---- Pit-props (mine timber) in the round	0	0	0	0	10
4403 41 15	---- Poles, piles and other wood in the round	0	0	0	0	10
4403 41 19	---- Other	0	0	0	0	10
	--- Light Red Meranti (Red Seraya):					
4403 41 21	---- Pulpwood	0	0	0	0	10
4403 41 22	---- Baulks	0	0	0	0	10
4403 41 23	---- Sawlogs and veneer logs	0	0	0	0	10
4403 41 24	---- Pit-props (mine timber) in the round	0	0	0	0	10
4403 41 25	---- Poles, piles and other wood in the round	0	0	0	0	10
4403 41 29	---- Other	0	0	0	0	10
	--- Meranti Bakau:					
4403 41 31	---- Pulpwood	0	0	0	0	10
4403 41 32	---- Baulks	0	0	0	0	10
4403 41 33	---- Sawlogs and veneer logs	0	0	0	0	10
4403 41 34	---- Pit-props (mine timber) in the round	0	0	0	0	10
4403 41 35	---- Poles, piles and other wood in the round	0	0	0	0	10
4403 41 39	---- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
4403 49	-- Other:					
	--- Kapur:					
4403 49 11	---- Pulpwood	0	0	0	0	10
4403 49 12	---- Baulks	0	0	0	0	10
4403 49 13	---- Sawlogs and veneer logs	0	0	0	0	10
4403 49 14	---- Pit-props (mine timber) in the round	0	0	0	0	10
4403 49 15	---- Poles, piles and other wood in the round	0	0	0	0	10
4403 49 19	---- Other	0	0	0	0	10
	--- Keruing:					
4403 49 21	---- Pulpwood	0	0	0	0	10
4403 49 22	---- Baulks	0	0	0	0	10
4403 49 23	---- Sawlogs and veneer logs	0	0	0	0	10
4403 49 24	---- Pit-props (mine timber) in the round	0	0	0	0	10
4403 49 25	---- Poles, piles and other wood in the round	0	0	0	0	10
4403 49 29	---- Other	0	0	0	0	10
	--- Ramin:					
4403 49 31	---- Pulpwood	0	0	0	0	10
4403 49 32	---- Baulks	0	0	0	0	10
4403 49 33	---- Sawlogs and veneer logs, in the rough	0	0	0	0	10
4403 49 34	---- Sawlogs and veneer logs, roughly squared	0	0	0	0	10
4403 49 35	---- Pit-props (mine timber) in the round	0	0	0	0	10
4403 49 36	---- Poles, piles and other wood in the round	0	0	0	0	10
4403 49 39	---- Other	0	0	0	0	10
	-- Other, of the following tropical wood specified in Subheading Note 1 to this Chapter:					
4403 49 91	---- Pulpwood	0	0	0	0	10
4403 49 92	---- Baulks	0	0	0	0	10
4403 49 93	---- Sawlogs and veneer logs	0	0	0	0	10
4403 49 94	---- Pit-props (mine timber) in the round	0	0	0	0	10
4403 49 95	---- Poles, piles and other wood in the round	0	0	0	0	10
4403 49 99	---- Other	0	0	0	0	10
	- Other:					
4403 91	-- Of oak ( <i>Quercus spp.</i> ):					
4403 91 10	--- Pulpwood	0	0	0	0	10
4403 91 20	--- Baulks	0	0	0	0	10
4403 91 30	--- Sawlogs and veneer logs	0	0	0	0	10
4403 91 40	--- Pit-props (mine timber) in the round	0	0	0	0	10
4403 91 50	--- Poles, piles and other wood in the round	0	0	0	0	10
4403 91 90	--- Other	0	0	0	0	10
4403 92	-- Of beech ( <i>Fagus spp.</i> ):					
4403 92 10	--- Pulpwood	0	0	0	0	10
4403 92 20	--- Baulks	0	0	0	0	10
4403 92 30	--- Sawlogs and veneer logs	0	0	0	0	10
4403 92 40	--- Pit-props (mine timber) in the round	0	0	0	0	10
4403 92 50	--- Poles, piles and other wood in the round	0	0	0	0	10
4403 92 90	--- Other	0	0	0	0	10
4403 99	-- Other:					
4403 99 10	--- Pulpwood	0	0	0	0	10
4403 99 20	--- Baulks	0	0	0	0	10
4403 99 30	--- Sawlogs and veneer logs	0	0	0	0	10
4403 99 40	--- Pit-props (mine timber) in the round	0	0	0	0	10
4403 99 50	--- Poles, piles and other wood in the round	0	0	0	0	10
4403 99 90	--- Other	0	0	0	0	10
<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 00	- Coniferous	3	4.5	3	0	10
4404 20 00	- Non-coniferous	3	4.5	3	0	10
<b>4405 00 00</b>	<b>Wood wool; wood flour</b>	1	1.5	1	0	10
<b>4406</b>	<b>Railway or tramway sleepers (cross-ties) of wood:</b>					
4406 10 00	- Not impregnated	0	0	0	0	10
4406 90 00	- Other	0	0	0	0	10
<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	0	0	0	0	10
4407 10 20	-- Sanded or end-jointed	0	0	0	0	10
4407 10 90	-- Other	0	0	0	0	10
	- 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	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
4407 24 20	--- Sanded or end-jointed	0	0	0	0	10
4407 24 90	--- Other	0	0	0	0	10
4407 25	-- Dark Red Meranti, Light Red Meranti, Meranti Bakau: --- Dark Red Meranti, Light Red Meranti:					
4407 25 11	---- Planed	0	0	0	0	10
4407 25 12	---- Sanded or end-jointed	0	0	0	0	10
4407 25 19	---- Other	0	0	0	0	10
	--- Meranti Bakau:					
4407 25 21	---- Planed	0	0	0	0	10
4407 25 22	---- Sanded or end-jointed	0	0	0	0	10
4407 25 29	---- Other	0	0	0	0	10
4407 26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:					
4407 26 10	--- Planed	0	0	0	0	10
4407 26 20	--- Sanded or end-jointed	0	0	0	0	10
4407 26 90	--- Other	0	0	0	0	10
4407 29	-- Other:					
	--- Jelutong ( <i>Dyera spp.</i> ):					
4407 29 11	---- Planed	0	0	0	0	10
4407 29 12	---- Sanded or end-jointed	0	0	0	0	10
4407 29 19	---- Other	0	0	0	0	10
	--- Kapur ( <i>Dryobalanops spp.</i> ):					
4407 29 21	---- Planed	0	0	0	0	10
4407 29 22	---- Sanded or end-jointed	0	0	0	0	10
4407 29 29	---- Other	0	0	0	0	10
	--- Kempas ( <i>Koompassia spp.</i> ):					
4407 29 31	---- Planed	0	0	0	0	10
4407 29 32	---- Sanded or end-jointed	0	0	0	0	10
4407 29 39	---- Other	0	0	0	0	10
	--- Keruing ( <i>Dipterocarpus spp.</i> ):					
4407 29 41	---- Planed	0	0	0	0	10
4407 29 42	---- Sanded or end-jointed	0	0	0	0	10
4407 29 49	---- Other	0	0	0	0	10
	--- Ramin ( <i>Gonystylus spp.</i> ):					
4407 29 51	---- Planed	0	0	0	0	10
4407 29 52	---- Sanded or end-jointed	0	0	0	0	10
4407 29 59	---- Other	0	0	0	0	10
	--- Teak ( <i>Tectong spp.</i> ):					
4407 29 61	---- Teak decks, planed	0	0	0	0	10
4407 29 62	---- Other, planed	0	0	0	0	10
4407 29 63	---- Sanded or end-jointed	0	0	0	0	10
4407 29 69	---- Other	0	0	0	0	10
	--- Balau ( <i>Shorea spp.</i> ):					
4407 29 71	---- Planed	0	0	0	0	10
4407 29 72	---- Sanded or end-jointed	0	0	0	0	10
4407 29 79	---- Other	0	0	0	0	10
	--- Mengkulang ( <i>Heritiera spp.</i> ):					
4407 29 81	---- Planed	0	0	0	0	10
4407 29 82	---- Sanded or end-jointed	0	0	0	0	10
4407 29 89	---- Other	0	0	0	0	10
	--- Other:					
	---- Jongkong and Merbau ( <i>Intsia spp.</i> ):					
4407 29 91	----- Planed	0	0	0	0	10
4407 29 92	----- Sanded or end-jointed	0	0	0	0	10
4407 29 93	----- Other	0	0	0	0	10
	---- Other:					
4407 29 94	----- Planed	0	0	0	0	10
4407 29 95	----- Sanded or end-jointed	0	0	0	0	10
4407 29 99	----- Other	0	0	0	0	10
	- Other:					
4407 91	-- Of oak ( <i>Quercus spp.</i> ):					
4407 91 10	--- Planed	0	0	0	0	10
4407 91 20	--- Sanded or end-jointed	0	0	0	0	10
4407 91 90	--- Other	0	0	0	0	10
4407 92	-- Of beech ( <i>Fagus spp.</i> ):					
4407 92 10	--- Planed	0	0	0	0	10
4407 92 20	--- Sanded or end-jointed	0	0	0	0	10
4407 92 90	--- Other	0	0	0	0	10
4407 99	-- Other:					
4407 99 10	--- Aguila wood, planed	0	0	0	0	10
4407 99 20	--- Aguila wood, sanded or end-jointed	0	0	0	0	10
4407 99 30	--- Other, planed	0	0	0	0	10
4407 99 40	--- Other, sanded or end-jointed	0	0	0	0	10
4407 99 90	--- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	-- Cedar wood slats prepared for pencil manufacture; radiata pinewood for blockboard manufacturing	0	0	0	0	10
4408 10 20	-- Other wood prepared for pencil manufacture	0	0	0	0	10
4408 10 30	-- Face veneer sheets	0	0	0	0	10
4408 10 90	-- Other	0	0	0	0	10
	- Of tropical wood specified in Subheading Note 1 to this Chapter:					
4408 31	-- Dark Red Meranti, Light Red Meranti, Meranti Bakau:					
4408 31 10	--- Prepared for pencil manufacture	0	0	0	0	10
4408 31 90	--- Other	0	0	0	0	10
4408 39	-- Other:					
4408 39 10	--- Jelutong wood slats prepared for pencil manufacture	0	0	0	0	10
4408 39 20	--- Other wood prepared for pencil manufacture	0	0	0	0	10
4408 39 90	--- Other	0	0	0	0	10
4408 90	- Other:					
4408 90 10	-- Face veneer sheets	0	0	0	0	10
4408 90 20	-- Other teak not used in the manufacture of pencils	0	0	0	0	10
4408 90 90	-- Other	0	0	0	0	10
<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 00	- Coniferous	3	4.5	3	0	10
4409 20	- Non-coniferous:					
4409 20 10	-- Teak strips for parquet flooring	3	4.5	3	0	10
4409 20 20	-- Other strips for parquet flooring	3	4.5	3	0	10
4409 20 30	-- Teak friezes for parquet flooring	3	4.5	3	0	10
4409 20 90	-- Other	3	4.5	3	0	10
<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	10	15	5	5	5
4410 29 00	-- Other	10	15	5	5	5
	- Other, of wood:					
4410 31 00	-- Unworked or not further worked than sanded	10	15	5	5	5
4410 32 00	-- Surface-covered with melamine-impregnated paper	10	15	5	5	5
4410 33 00	-- Surface-covered with decorative laminates of plastics	10	15	5	5	5
4410 39 00	-- Other	10	15	5	5	5
4410 90 00	- Other	10	15	5	5	5
<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	10	15	5	0	5
4411 19 00	-- Other	10	15	5	5	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	10	15	5	5	5
4411 29	-- Other:					
4411 29 10	--- Wooden beading and mouldings, including moulded skirting and other moulded board	10	15	5	0	5
4411 29 90	--- Other	10	15	5	0	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	10	15	5	0	5
4411 39	-- Other:					
4411 39 10	--- Wooden beading and mouldings, including moulded skirting and other moulded board	10	15	5	0	5
4411 39 90	--- Other	10	15	5	0	5
	- Other:					
4411 91 00	-- Not mechanically worked or surface-covered	10	15	5	0	5
4411 99	-- Other:					
4411 99 10	--- Wooden beading and mouldings, including moulded skirting and other moulded board	10	15	5	5	5
4411 99 90	--- Other	10	15	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter:					
4412 13 10	--- Plain	10	15	5	5	10
4412 13 90	--- Other	10	15	5	5	10
4412 14	-- Other, with at least one outer ply of non-coniferous wood:					
4412 14 10	--- Plain	10	15	5	5	10
4412 14 90	--- Other	10	15	5	5	10
4412 19	-- Other:					
4412 19 10	--- Plain	10	15	5	5	10
4412 19 90	--- Other	10	15	5	5	10
	- 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	10	15	5	5	10
4412 23 00	-- Other, containing at least one layer of particle board	10	15	5	5	10
4412 29 00	-- Other	10	15	5	5	10
	- Other:					
4412 92 00	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	10	15	5	5	10
4412 93 00	-- Other, containing at least one layer of particle board	10	15	5	5	10
4412 99 00	-- Other	10	15	5	5	10
<b>4413 00 00</b>	<b>Densified wood, in blocks, plates, strips or profile shapes</b>	3	4.5	3	0	10
<b>4414 00 00</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects</b>	40	60	10	5	10
<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 00	- Cases, boxes, crates, drums and similar packings; cable-drums	30	45	5	5	10
4415 20 00	- Pallets, box pallets and other load boards; pallet collars	30	45	5	5	10
<b>4416 00</b>	<b>Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves:</b>					
4416 00 10	- Staves	30	45	5	5	10
4416 00 90	- Other	30	45	5	5	10
<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	- Boot or shoe lasts	20	30	5	5	10
4417 00 90	- Other	30	45	5	5	10
<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	7.5	5	0	10
4418 20 00	- Doors and their frames and thresholds	5	7.5	5	0	10
4418 30 00	- Parquet panels	5	7.5	5	0	10
4418 40 00	- Shuttering for concrete constructional work	5	7.5	5	0	10
4418 50 00	- Shingles and shakes	5	7.5	5	0	10
4418 90	- Other:					
4418 90 10	-- Cellular wood panels	5	7.5	5	0	10
4418 90 90	-- Other	5	7.5	5	0	10
<b>4419 00 00</b>	<b>Tableware and kitchenware, of wood</b>	40	60	10	5	10
<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	40	60	10	5	10
4420 90 00	- Other	40	60	10	5	10
<b>4421</b>	<b>Other articles of wood:</b>					
4421 10 00	- Clothes hangers	40	60	10	5	10
4421 90	- Other					
4421 90 10	-- Spools, cops and bobbins, sewing thread reels and the like	20	30	5	5	10
4421 90 20	-- Match splints	40	60	5	5	10
4421 90 30	-- Wooden pegs or pins for footwear	40	60	10	5	10
4421 90 40	-- Candy-sticks, ice-cream sticks and ice-cream spoons	40	60	10	5	10
4421 90 50	-- Wood paving blocks	40	60	10	5	10
4421 90 60	-- Blinds and blind fittings	40	60	10	5	10
4421 90 70	-- Fans and handscreens, frames and handles thereof and parts of such frames and handles	40	60	10	5	10
	-- Other:					
4421 90 91	--- Horse and bullock gear	40	60	10	5	10
4421 90 92	--- Prayer beads	40	60	10	5	10
4421 90 93	--- Other beads	40	60	10	5	10
4421 90 94	--- Toothpicks	40	60	10	5	10
4421 90 99	--- Other	40	60	10	5	10

**CHAPTER 45**  
**CORK AND ARTICLES OF CORK**

**NOTE**

1. This Chapter does not cover:
- a) footwear or parts of footwear of Chapter 64;
  - b) headgear or parts of headgear of Chapter 65; or
  - c) articles of Chapter 95 (for example, toys, games, sports requisites).

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	1	1.5	1	0	5
4501 90 00	- Other	1	1.5	1	0	10
<b>4502 00 00</b>	<b>Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)</b>	5	7.5	5	0	10
<b>4503</b>	<b>Articles of natural cork:</b>					
4503 10 00	- Corks and stoppers	20	30	5	0	10
4503 90 00	- Other	20	30	5	0	10
<b>4504</b>	<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:</b>					
4504 10 00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	10	15	5	0	10
4504 90 00	- Other	20	30	5	0	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>4601</b>	<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):</b>					
4601 20	- Mats, matting and screens of vegetable materials:					
4601 20 10	-- Mats and matting	40	60	10	5	5
4601 20 20	-- Screens	40	60	10	5	5
	- Other:					
4601 91	-- Of vegetable materials:					
4601 91 10	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	30	45	10	5	5
4601 91 90	--- Other	40	60	10	5	5
4601 99	-- Other:					
4601 99 10	--- Mats and matting	40	60	10	5	5
4601 99 20	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	30	45	10	5	5
4601 99 90	--- Other	40	60	10	5	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 lofah:</b>					
4602 10	- Of vegetable materials:					
4602 10 10	-- Of rattan	40	60	10	5	5
4602 10 20	-- Of bamboo	40	60	10	5	5
4602 10 90	-- Other	40	60	10	5	5
4602 90 00	- Of other materials	40	60	10	5	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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>4701 00 00</b>	<b>Mechanical wood pulp</b>	1	1.5	1	0	10
<b>4702 00</b>	<b>Chemical wood pulp, dissolving grades:</b>					
4702 00 10	- Used in the manufacture of rayon fibre	1	1.5	1	0	10
4702 00 90	- Other	1	1.5	1	0	10
<b>4703</b>	<b>Chemical wood pulp, soda or sulphate, other than dissolving grades:</b>					
	- Unbleached:					
4703 11 00	-- Coniferous	1	1.5	1	0	10
4703 19 00	-- Non-coniferous	1	1.5	1	0	10
	- Semi-bleached or bleached:					
4703 21 00	-- Coniferous	1	1.5	1	0	10
4703 29 00	-- Non-coniferous	1	1.5	1	0	10
<b>4704</b>	<b>Chemical wood pulp, sulphite, other than dissolving grades:</b>					
	- Unbleached:					
4704 11 00	-- Coniferous	1	1.5	1	0	10
4704 19 00	-- Non-coniferous	1	1.5	1	0	10
	- Semi-bleached or bleached:					
4704 21 00	-- Coniferous	1	1.5	1	0	10
4704 29 00	-- Non-coniferous	1	1.5	1	0	10
<b>4705 00 00</b>	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes</b>	1	1.5	1	0	10
<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	1	1.5	1	0	10
4706 20 00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	1	1.5	1	0	10
	- Other:					
4706 91 00	-- Mechanical	1	1.5	1	0	10
4706 92 00	-- Chemical	1	1.5	1	0	10
4706 93 00	-- Semi-chemical	1	1.5	1	0	10
<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	3	4.5	1	0	10
4707 20 00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	3	4.5	1	0	10
4707 30 00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	3	4.5	1	0	10
4707 90 00	- Other, including unsorted waste and scrap	3	4.5	1	0	10

## 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:
- in strips or rolls of a width exceeding 36 cm; or
  - 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 and 4804 19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

2. For the purposes of subheadings 4804 21 and 4804 29, “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:
- 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, “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 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 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m<sup>2</sup>/g
6. For the purposes of subheading 4805 30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m<sup>2</sup>/g.
7. For the purposes of subheading 4810 22, “light-weight coated paper” means paper coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>4801 00</b>	<b>Newsprint, in rolls or sheets:</b>					
4801 00 10	- Weighing not more than 55 g/m <sup>2</sup>	40	60	20	5	5
4801 00 90	- Other	40	60	20	5	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	40	60	20	5	10
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	7.5	5	0	10
4802 30	- Carbonizing base paper:					
4802 30 10	-- Weighing less than 20 g/m <sup>2</sup>	5	7.5	5	0	10
4802 30 90	-- Other	5	7.5	5	0	10
4802 40 00	- Wallpaper base	10	15	5	0	10
	- 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	-- Weighing less than 40 g/m <sup>2</sup> :					
4802 54 10	--- Used in the manufacture of gypsum boards and computer cards or paper	40	60	20	5	10
4802 54 20	--- Aluminium base paper	5	7.5	5	0	10
4802 54 30	--- Other printing, writing or photocopy paper and paper of a kind used for graphic purposes	50	75	20	5	10
4802 54 90	--- Other	40	60	20	5	10
4802 55	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls:					
4802 55 10	--- For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper	40	60	20	5	10
4802 55 20	--- Fancy paper and paperboard, whether or not with watermarks, granitized felt finish, fibres or blend of specks and vellum antique finish	40	60	20	5	10
4802 55 30	--- Aluminium base paper	5	7.5	5	0	10
4802 55 40	--- Other printing, writing or photocopy paper and paper of a kind used for graphic purposes	50	75	20	5	10
4802 55 90	--- Other	40	60	20	5	10
4802 56	-- 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:					
4802 56 10	--- For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper	40	60	20	5	10
4802 56 20	--- Fancy paper and paperboard including with watermark, granitized felt finish, fibres or blend of specks and vellum antique finish	40	60	20	5	10
4802 56 30	--- Other printing, writing or photocopy paper and paper of a kind used for graphic purposes	50	75	20	5	10
4802 56 90	--- Other	40	60	20	5	10
4802 57	-- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :					
4802 57 10	--- For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper	40	60	20	5	10
4802 57 20	--- Fancy paper and paperboard including with watermark, granitized felt finish, fibres or blend of specks and vellum antique finish	40	60	20	5	10
4802 57 30	--- Other printing, writing or photocopy paper and paper of a kind used for graphic purposes	50	75	20	5	10
4802 57 90	--- Other	40	60	20	5	10
4802 58	-- Weighing more than 150 g/m <sup>2</sup> :					
4802 58 10	--- For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper	40	60	20	5	10
4802 58 20	--- Fancy paper and paperboard including with watermark, granitized felt finish, fibres or blend of specks and vellum antique finish	40	60	20	5	10
4802 58 30	--- Other printing, writing or photocopy paper and paper of a kind used for graphic purposes	50	75	20	5	10
4802 58 90	--- Other	40	60	20	5	10
	- 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	-- In rolls:					
4802 61 10	--- Aluminium base paper	5	7.5	5	0	10
4802 61 20	--- For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper	40	60	20	5	10
4802 61 30	--- Other printing, writing or photocopy paper and paper of a kind used for graphic purposes	50	75	20	5	10
4802 61 90	--- Other	40	60	20	5	10
4802 62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:					
4802 62 10	--- Aluminium base paper	5	7.5	5	0	10
4802 62 20	--- For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper	40	60	20	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
4802 62 30	--- Other printing, writing or photocopy paper and paper of a kind used for graphic purposes	50	75	20	5	10
4802 62 90	--- Other	40	60	20	5	10
4802 69	--- Other:					
4802 69 10	--- Aluminium base paper	5	7.5	5	0	10
4802 69 20	--- For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper	40	60	20	5	10
4802 69 30	--- Other printing, writing or photocopy paper and paper of a kind used for graphic purposes	50	75	20	5	10
4802 69 90	--- Other	40	60	20	5	10
<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	- Cellulose wadding not further worked than coloured or marbled throughout the mass	40	60	20	5	10
4803 00 20	- Tissue paper	40	60	20	5	10
4803 00 90	- Other	40	60	10	5	10
<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	30	45	20	5	10
4804 19 00	-- Other	30	45	20	5	10
	- Sack kraft paper:					
4804 21	-- Unbleached:					
4804 21 10	--- For making cement bags	3	4.5	3	0	10
4804 21 90	--- Other	30	45	10	5	10
4804 29	-- Other:					
4804 29 10	--- Composite papers	20	30	10	5	10
4804 29 90	--- Other	20	30	10	5	10
	- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:					
4804 31	-- Unbleached:					
4804 31 10	--- Electrical grade insulating kraft paper	5	7.5	5	0	10
4804 31 20	--- Kraft paper in rolls of a width of 209 mm for use as wrappers for dynamite sticks	10	15	5	0	10
4804 31 30	--- Of a wet strength of 40 g to 60 g, for plywood adhesive tape	10	15	5	0	10
4804 31 90	--- Other	20	30	5	0	10
4804 39	-- Other:					
4804 39 10	--- Of a wet strength of 40 g to 60 g, for plywood adhesive tape	10	15	5	0	10
4804 39 90	--- Other	20	30	5	0	10
	- 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	-- Unbleached:					
4804 41 10	--- Electrical grade insulating kraft paper	5	7.5	5	0	10
4804 41 90	--- Other	30	45	10	5	10
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	30	45	10	5	10
4804 49 00	-- Other	30	45	10	5	10
	- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:					
4804 51	-- Unbleached:					
4804 51 10	--- Electrical grade insulating kraft paper; pressboard weighing 600 g/m <sup>2</sup> or more	5	7.5	5	0	10
4804 51 20	--- Kraft paper in rolls of a width of 209 mm for use as wrappers in dynamite sticks	30	45	10	5	10
4804 51 30	--- Of a wet strength of 40 g to 60 g, for plywood adhesive tape	10	15	5	5	10
4804 51 90	--- Other	30	45	10	5	10
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	30	45	10	5	10
4804 59 00	-- Other	30	45	10	5	10
<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	10	15	5	0	10
4805 12 00	-- Straw fluting paper	10	15	5	0	10
4805 19 00	-- Other	10	15	5	0	10
	- Testliner (recycled liner board):					
4805 24 00	-- Weighing 150 g/m <sup>2</sup> or less	10	15	5	0	10
4805 25 00	-- Weighing more than 150 g/m <sup>2</sup>	10	15	5	0	10
4805 30	- Sulphite wrapping paper:					
4805 30 10	-- Coloured match wrapping paper	10	15	5	5	10
4805 30 90	-- Other	10	15	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
4805 40 00	- Filter paper and paperboard	10	15	5	0	10
4805 50 00	- Felt paper and paperboard	10	15	5	0	10
	- Other:					
4805 91	-- Weighing 150 g/m <sup>2</sup> or less:					
4805 91 10	--- Paper used as interleaf material for the packing of flat glass products, with a resin content of not more than 0.6%	5	7.5	5	0	10
4805 91 20	--- Blotting paper	20	30	5	0	10
4805 91 30	--- Joss paper	30	45	5	0	10
4805 91 90	--- Other	5	7.5	5	0	10
4805 92 00	-- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	10	15	5	0	10
4805 93 00	-- Weighing 225 g/m <sup>2</sup> or more	10	15	5	0	10
<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	3	4.5	3	0	10
4806 20 00	- Greaseproof papers	10	15	5	0	10
4806 30 00	- Tracing papers	3	4.5	3	0	10
4806 40 00	- Glassine and other glazed transparent or translucent papers	5	7.5	1	0	10
<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>	30	45	5	0	10
<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	10	15	5	5	10
4808 20 00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	10	15	5	0	10
4808 30 00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	10	15	5	0	10
4808 90	- Other:					
4808 90 10	-- Embossed paper including fancy paper used for the manufacture of writing, printing, lining and covering paper	10	15	5	0	10
4808 90 90	-- Other	10	15	5	0	10
<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	- Carbon or similar copying papers:					
4809 10 10	-- Carbon paper	20	30	5	0	10
4809 10 90	-- Other	20	30	5	0	10
4809 20 00	- Self-copy paper	10	15	5	5	10
4809 90 00	- Other	20	30	5	0	10
<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	-- In rolls:					
4810 13 10	--- Aluminium base paper	5	7.5	5	5	10
4810 13 20	--- Art paper	10	15	5	5	10
4810 13 30	--- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5	7.5	5	5	10
4810 13 90	--- Other	10	15	5	5	10
4810 14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:					
4810 14 10	--- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5	7.5	5	5	10
4810 14 20	--- Aluminium base paper	5	7.5	5	5	10
4810 14 30	--- Paper intended for printing securities, coupons, cheques and similar articles, except banknotes	10	15	5	5	10
4810 14 40	--- Art paper	10	15	5	5	10
4810 14 90	--- Other	10	15	5	5	10
4810 19	-- Other:					
4810 19 10	--- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5	7.5	5	5	10
4810 19 20	--- Aluminium base paper	5	7.5	5	5	10
4810 19 30	--- Paper intended for printing securities, coupons, cheques and similar articles, except banknotes	10	15	5	5	10
4810 19 40	--- Coated paper and paperboard used for inkjet printing	10	15	5	5	10
4810 19 90	--- Other	10	15	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- 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	-- Light-weight coated paper:					
4810 22 10	--- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5	7.5	5	0	10
4810 22 20	--- Aluminium base paper	5	7.5	5	5	10
4810 22 90	--- Other	10	15	5	5	10
4810 29	-- Other:					
4810 29 10	--- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5	7.5	5	0	10
4810 29 20	--- Aluminium base paper	5	7.5	5	5	10
4810 29 30	--- Art paper	10	15	5	5	10
4810 29 90	--- Other	10	15	5	5	10
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:					
4810 31	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less:					
4810 31 10	--- Paper and paperboard, coated or surface-coloured, for use in the manufacture of computer cards or paper	10	15	5	0	10
4810 31 90	--- Other	10	15	5	5	10
4810 32	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> :					
4810 32 10	--- Paper and paperboard, coated or surface-coloured, for use in the manufacture of computer cards or paper	10	15	5	0	10
4810 32 90	--- Other	10	15	5	5	10
4810 39	-- Other:					
4810 39 10	--- Paper and paperboard, coated or surface-coloured, for use in the manufacture of computer cards or paper	10	15	5	0	10
4810 39 90	--- Other	10	15	5	5	10
	- Other paper and paperboard:					
4810 92	-- Multi-ply:					
4810 92 10	--- Gray backboard	10	15	5	5	10
4810 92 20	--- Paper and paperboard, coated or surface-coloured, for use in the manufacture of computer cards or paper	10	15	5	5	10
4810 92 90	--- Other	10	15	5	5	10
4810 99	-- Other:					
4810 99 10	--- Paper and paperboard, coated or surface-coloured, for use in the manufacture of computer cards or paper	10	15	5	5	10
4810 99 90	--- Other	10	15	5	5	10
<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	5	7.5	5	0	10
	- Gummed or adhesive paper and paperboard:					
4811 41 00	-- Self-adhesive	15	22.5	5	0	10
4811 49 00	-- Other	15	22.5	5	0	10
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):					
4811 51 00	-- Bleached, weighing more than 150 g/m <sup>2</sup>	15	22.5	5	0	10
4811 59 00	-- Other	15	22.5	5	0	10
4811 60 00	- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	15	22.5	5	5	10
4811 90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:					
4811 90 10	-- Paper or paperboard, coated or covered with aluminium foil on the inner side, bearing marks or words which indicate that they are used for containing milk	10	15	5	0	10
4811 90 20	-- Aluminium base paper	5	7.5	5	0	10
4811 90 90	-- Other	10	15	5	0	10
<b>4812 00 00</b>	<b>Filter blocks, slabs and plates, of paper pulp</b>	0	0	0	0	10
<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	30	45	5	5	10
4813 20 00	- In rolls of a width not exceeding 5 cm	30	45	5	5	10
4813 90 00	- Other	30	45	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>4814</b>	<b>Wallpaper and similar wall coverings; window transparencies of paper:</b>					
4814 10 00	- "Ingrain" paper	40	60	5	5	10
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	40	60	5	5	10
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	40	60	5	5	10
4814 90	- Other:					
4814 90 10	- - Wallpaper and similar wall coverings, consisting of grained, embossed, surface-coloured, design-printed or otherwise surface-decorated paper, coated or covered with transparent protective plastics	40	60	5	0	10
4814 90 90	- - Other	30	45	5	0	10
<b>4815 00 00</b>	<b>Floor coverings on a base of paper or of paperboard, whether or not cut to size</b>	40	60	5	5	10
<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	20	30	5	0	10
4816 20 00	- Self-copy paper	10	15	5	0	10
4816 30 00	- Duplicator stencils	20	30	5	0	10
4816 90	- Other:					
4816 90 10	- - Heat transfer paper	15	22.5	5	0	10
4816 90 20	- - Offset plates of paper	10	15	5	0	10
4816 90 90	- - Other	20	30	5	0	10
<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	40	60	10	5	10
4817 20 00	- Letter cards, plain postcards and correspondence cards	40	60	10	5	10
4817 30 00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	40	60	10	5	10
<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	40	60	20	5	10
4818 20 00	- Handkerchiefs, cleansing or facial tissues and towels	40	60	20	5	10
4818 30 00	- Tablecloths and serviettes	40	60	20	5	10
4818 40	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:					
4818 40 10	- - Napkins and napkin liners for babies and similar sanitary articles	30	45	10	5	10
4818 40 20	- - Sanitary towels, tampons and similar articles	30	45	20	5	10
4818 50	- Articles of apparel and clothing accessories:					
4818 50 10	- - Surgical face masks	40	60	20	5	10
4818 50 90	- - Other	40	60	20	5	10
4818 90 00	- Other	40	60	20	5	10
<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 00	- Cartons, boxes and cases, of corrugated paper or paperboard	30	45	10	5	10
4819 20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard:					
4819 20 10	- - Boxes	30	45	5	5	10
4819 20 90	- - Other	30	45	5	5	10
4819 30 00	- Sacks and bags, having a base of a width of 40 cm or more	30	45	5	5	10
4819 40 00	- Other sacks and bags, including cones	30	45	5	5	10
4819 50 00	- Other packing containers, including record sleeves	30	45	5	5	10
4819 60 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	30	45	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	40	60	10	5	10
4820 20 00	- Exercise books	40	60	20	5	10
4820 30 00	- Binders (other than book covers), folders and file covers	40	60	10	5	10
4820 40 00	- Manifold business forms and interleaved carbon sets	40	60	5	5	10
4820 50 00	- Albums for samples or for collections	40	60	5	5	10
4820 90 00	- Other	40	60	5	5	10
<b>4821</b>	<b>Paper or paperboard labels of all kinds, whether or not printed:</b>					
4821 10	- Printed:					
4821 10 10	-- Labels that form part of packing for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person	30	45	5	5	10
4821 10 90	-- Other	30	45	5	5	10
4821 90	- Other:					
4821 90 10	-- Labels that form part of packing for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person	30	45	5	5	10
4821 90 90	-- Other	30	45	5	5	10
<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	7.5	5	0	10
4822 90 00	- Other	5	7.5	5	0	10
<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	-- Self-adhesive:					
4823 12 10	--- Gummed sterilization indicators (autoclave tapes)	20	30	5	0	10
4823 12 90	--- Other	20	30	5	0	10
4823 19 00	-- Other	20	30	5	0	10
4823 20	- Filter paper and paperboard:					
4823 20 10	--- Filter paper weighing less than 150 g/m <sup>2</sup>	10	15	5	0	10
4823 20 90	--- Other	10	15	5	0	10
4823 40	- Rolls, sheets and dials, printed for self-recording apparatus:					
	-- For electro-medical apparatus:					
4823 40 11	--- Cardiograph recording paper	0	0	0	0	10
4823 40 19	--- Other	0	0	0	0	10
4823 40 90	-- Other	0	0	0	0	10
4823 60 00	- Trays, dishes, plates, cups and the like, of paper or paperboard	40	60	10	5	10
4823 70	- Moulded or pressed articles of paper pulp:					
4823 70 10	-- Gaskets and washers	5	7.5	5	0	10
4823 70 90	-- Other	10	15	5	5	10
4823 90	- Other:					
4823 90 10	-- Joss paper	30	45	10	5	10
4823 90 20	-- Sterilization indicators, not gummed; cocooning frames for silk-worms	20	30	10	5	10
	-- Cards for office machines:					
4823 90 31	--- Unpunched cards for office punch card machines, whether or not in strips	30	45	10	5	10
4823 90 39	--- Other	30	45	10	5	10
4823 90 40	-- Telegraph or teleprinter paper in strips or rolls	20	30	5	5	10
4823 90 50	-- Display cards for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person	30	45	10	5	10
4823 90 60	-- Cup stock board (i.e., polyethylene (PE) coated paperboard used for the manufacture of paper cup bottoms), in reels of a width of less than 10 cm; die-cut polyethylene (PE) coated paperboard for paper-cup making; coated paper and paperboard used for inkjet printing	30	45	10	5	10
4823 90 70	-- Paper tubes for the manufacture of fireworks	30	45	10	5	10
4823 90 80	-- Paper used as interleaf material for separating in-process battery plates	20	30	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	-- Other:					
4823 90 91	--- Base paper for printed cork tipping for the cigarette industry	20	30	10	5	10
4823 90 92	--- Silicone paper	30	45	10	5	10
4823 90 93	--- Punched jacquard cards	30	45	10	5	10
4823 90 94	--- Fans and handscreens, with paper mounts or leaves and frames of any materials, and separately imported mounts	30	45	10	5	10
4823 90 95	--- Other, cut to size or shape in strips, rolls or sheets	30	45	10	5	10
4823 90 96	--- Cellulose wadding and webs of cellulose fibre, coloured or marbled throughout the mass	30	45	10	5	10
4823 90 97	--- Articles of planting	30	45	10	5	10
4823 90 98	--- Other cut to size or shape, other than in strips, rolls or sheets	30	45	10	5	10
4823 90 99	--- Other	30	45	10	5	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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:					
	- - For education:					
4901 10 11	- - - Wholly or essentially in the official language of the importing country	0	0	0	0	5
4901 10 19	- - - Other	0	0	0	0	5
	- - Other:					
4901 10 21	- - - Wholly or essentially in the official language of the importing country	5	7.5	5	0	5
4901 10 29	- - - Other	5	7.5	5	0	5
	- Other:					
4901 91	- - Dictionaries and encyclopaedias, and serial instalments thereof:					
4901 91 10	- - - Wholly or essentially in the official language of the importing country	0	0	0	0	5
4901 91 90	- - - Other	0	0	0	0	5
4901 99	- - Other:					
	- - - Educational, technical, scientific, historical or cultural books, including children's or legal books and economic books:					
4901 99 11	- - - - Wholly or essentially in the official language of the importing country	0	0	0	0	5
4901 99 19	- - - - Other	0	0	0	0	5
	- - - Other:					
4901 99 91	- - - - Wholly or essentially in the official language of the importing country	5	7.5	5	0	5
4901 99 99	- - - - Other	5	7.5	5	0	5
<b>4902</b>	<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:</b>					
4902 10 00	- Appearing at least four times a week	5	7.5	5	5	*
4902 90	- Other:					
	- - Appearing weekly:					
4902 90 11	- - - Scientific, technical or economic	0	0	0	0	*
4902 90 19	- - - Other	5	7.5	5	5	*
	- - Appearing fortnightly:					
4902 90 21	- - - Scientific, technical or economic	0	0	0	0	*
4902 90 29	- - - Other	5	7.5	5	5	*
	- - Other:					
4902 90 91	- - - Scientific, technical or economic	0	0	0	0	*
4902 90 99	- - - Other	5	7.5	5	5	*

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
4903 00 00	Children's picture, drawing or colouring books	0	0	0	0	5
4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	5	7.5	5	0	5
4905	<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:</b>					
4905 10 00	- Globes	0	0	0	0	5
	- Other:					
4905 91 00	-- In book form	0	0	0	0	5
4905 99 00	-- Other	0	0	0	0	5
4906 00	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing:</b>					
4906 00 10	- Plans and drawings, including photographic reproduction and carbon copies of plans and drawings	0	0	0	0	5
4906 00 90	- Other	0	0	0	0	5
4907 00	<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>					
4907 00 10	- Banknotes, being legal tender	0	0	0	0	*
4907 00 20	- Unused postage stamps	20	30	5	0	10
4907 00 30	- Revenue or similar stamps	0	0	0	0	10
4907 00 40	- Stock, share or bond certificates and similar documents of title; cheque forms	0	0	0	0	*
	<i>Except:</i> revenue documents					5
4907 00 90	- Other	20	30	5	0	10
4908	<b>Transfers (decalcomanias):</b>					
4908 10 00	- Transfers (decalcomanias), vitrifiable	5	7.5	5	0	10
4908 90 00	- Other	20	30	5	0	10
4909 00 00	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</b>	40	60	5	5	10
4910 00 00	<b>Calendars of any kind, printed, including calendar blocks</b>	40	60	5	5	10
4911	<b>Other printed matter, including printed pictures and photographs:</b>					
4911 10 00	- Trade advertising material, commercial catalogues and the like	20	30	5	5	10
	- Other:					
4911 91	-- Pictures, designs and photographs:					
4911 91 10	--- Anatomical or botanical instruction charts and diagrams and the like	10	15	5	5	10
4911 91 20	--- Other wall pictures and diagrams for instructional purposes; picture designs and photographs for incorporation into books, advertising circulars or commercial catalogues	30	45	5	5	10
4911 91 90	--- Other	30	45	5	5	10
4911 99	-- Other:					
4911 99 10	--- Printed cards for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person	30	45	5	5	10
4911 99 20	--- Printed stickers for explosives	30	45	5	5	10
4911 99 90	--- Other	30	45	5	5	10

## 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;
  - i) 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 delustring 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**

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>5001 00 00</b>	<b>Silk-worm cocoons suitable for reeling</b>	5	7.5	5	0	5
<b>5002 00 00</b>	<b>Raw silk (not thrown)</b>	5	7.5	5	5	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	10	15	5	0	10
5003 90 00	- Other	10	15	5	0	10
	<i>Except: cocoons unsuitable for reeling</i>					5
<b>5004 00 00</b>	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale</b>	15	22.5	5	0	10
<b>5005 00 00</b>	<b>Yarn spun from silk waste, not put up for retail sale</b>	15	22.5	5	0	10
<b>5006 00 00</b>	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut</b>	15	22.5	5	0	10
<b>5007</b>	<b>Woven fabrics of silk or of silk waste:</b>					
5007 10	- Fabrics of noil silk:					
5007 10 10	-- Bleached or unbleached	40	60	5	5	10
5007 10 90	-- Other	40	60	5	5	10
5007 20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:					
5007 20 10	-- Bleached or unbleached	40	60	5	5	10
5007 20 90	-- Other	40	60	5	5	10
5007 90	- Other fabrics:					
5007 90 10	-- Bleached or unbleached	40	60	5	5	10
5007 90 90	-- Other	40	60	5	5	10

**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).

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>5101</b>	<b>Wool, not carded or combed:</b>					
	- Greasy, including fleece-washed wool:					
5101 11 00	- - Shorn wool	0	0	0	0	5
5101 19 00	- - Other	0	0	0	0	5
	- Degreased, not carbonized:					
5101 21 00	- - Shorn wool	0	0	0	0	5
5101 29 00	- - Other	0	0	0	0	5
5101 30 00	- Carbonized	0	0	0	0	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	0	0	0	0	5
5102 19 00	- - Other	0	0	0	0	5
5102 20 00	- Coarse animal hair	0	0	0	0	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	10	15	5	0	5
5103 20 00	- Other waste of wool or of fine animal hair	10	15	5	0	5
5103 30 00	- Waste of coarse animal hair	10	15	5	0	5
	<i>Except: yarn waste of subheadings 5103 20 00 and 5103 30 00</i>					10
<b>5104 00 00</b>	<b>Garnetted stock of wool or of fine or coarse animal hair</b>	3	4.5	3	0	10
<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	0	0	0	0	10
	- Wool tops and other combed wool:					
5105 21 00	- - Combed wool in fragments	0	0	0	0	10
5105 29 00	- - Other	0	0	0	0	10
	- Fine animal hair, carded or combed:					
5105 31 00	- - Of Kashmir (cashmere) goats	0	0	0	0	10
5105 39 00	- - Other	0	0	0	0	10
5105 40 00	- Coarse animal hair, carded or combed	0	0	0	0	10
<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	20	30	5	0	10
5106 20 00	- Containing less than 85% by weight of wool	20	30	5	0	10
<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	20	30	5	0	10
5107 20 00	- Containing less than 85% by weight of wool	20	30	5	0	10
<b>5108</b>	<b>Yarn of fine animal hair (carded or combed), not put up for retail sale:</b>					
5108 10 00	- Carded	20	30	5	0	10
5108 20 00	- Combed	20	30	5	0	10
<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	20	30	5	0	10
5109 90 00	- Other	20	30	5	0	10
<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>	20	30	5	0	10
<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	- - - Unbleached	40	60	5	5	10
5111 11 90	- - - Other	40	60	5	5	10
5111 19	- - Other:					
5111 19 10	- - - Unbleached	40	60	5	5	10
5111 19 90	- - - Other	40	60	5	5	10
5111 20	- Other, mixed mainly or solely with man-made filaments:					
5111 20 10	- - Unbleached	40	60	5	5	10
5111 20 90	- - Other	40	60	5	5	10
5111 30	- Other, mixed mainly or solely with man-made staple fibres:					
5111 30 10	- - Unbleached	40	60	5	5	10
5111 30 90	- - Other	40	60	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
5111 90	- Other:					
5111 90 10	-- Unbleached	40	60	5	5	10
5111 90 90	-- Other	40	60	5	5	10
<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	--- Unbleached	40	60	5	5	10
5112 11 90	--- Other	40	60	5	5	10
5112 19	-- Other:					
5112 19 10	--- Unbleached	40	60	5	5	10
5112 19 90	--- Other	40	60	5	5	10
5112 20	- Other, mixed mainly or solely with man-made filaments:					
5112 20 10	-- Unbleached	40	60	5	5	10
5112 20 90	-- Other	40	60	5	5	10
5112 30	- Other, mixed mainly or solely with man-made staple fibres:					
5112 30 10	-- Unbleached	40	60	5	5	10
5112 30 90	-- Other	40	60	5	5	10
5112 90	- Other:					
5112 90 10	-- Unbleached	40	60	5	5	10
5112 90 90	-- Other	40	60	5	5	10
<b>5113 00 00</b>	<b>Woven fabrics of coarse animal hair or of horsehair</b>	40	60	5	5	10

**CHAPTER 52**  
**COTTON**

**SUBHEADING NOTE**

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

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>5201 00 00</b>	<b>Cotton, not carded or combed</b>	0	0	0	0	10
<b>5202</b>	<b>Cotton waste (including yarn waste and garnetted stock):</b>					
5202 10 00	- Yarn waste (including thread waste)	10	15	5	0	10
	- Other:					
5202 91 00	-- Garnetted stock	10	15	5	0	10
5202 99 00	-- Other	10	15	5	0	10
<b>5203 00 00</b>	<b>Cotton, carded or combed</b>	0	0	0	0	10
<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	30	45	5	5	10
5204 19 00	-- Other	30	45	5	5	10
5204 20 00	- Put up for retail sale	30	45	5	5	10
<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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
5205 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	20	30	5	5	10
	- Single yarn, of combed fibres:					
5205 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
5205 28 00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	20	30	5	5	10
	- 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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
5205 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	20	30	5	5	10
	- 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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
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)	20	30	5	5	10
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)	20	30	5	5	10
5205 48 00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	20	30	5	5	10
<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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
5206 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	20	30	5	5	10
	- Single yarn, of combed fibres:					
5206 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
5206 25 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	20	30	5	5	10
	- Multiple (folded) or cabled yarn, of uncombed fibres:					
5206 31 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
5206 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	20	30	5	5	10
	- Multiple (folded) or cabled yarn, of combed fibres:					
5206 41 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
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)	20	30	5	5	10
5206 45 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	20	30	5	5	10
<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	20	30	5	0	10
5207 90 00	- Other	20	30	5	0	10
<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>	40	60	10	5	10
5208 12 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	40	60	10	5	10
5208 13 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5208 19 00	-- Other fabrics	40	60	10	5	10
	- Bleached:					
5208 21	-- Plain weave, weighing not more than 100 g/m <sup>2</sup> :					
5208 21 10	--- Absorbent fabric for surgical use	40	60	10	5	10
5208 21 90	--- Other	40	60	10	5	10
5208 22 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	40	60	10	5	10
5208 23 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5208 29 00	-- Other fabrics	40	60	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Dyed:					
5208 31 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	40	60	10	5	10
5208 32 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	40	60	10	5	10
5208 33 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5208 39 00	-- Other fabrics	40	60	10	5	10
	- Of yarns of different colours:					
5208 41 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	40	60	10	5	10
5208 42 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	40	60	10	5	10
5208 43 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5208 49 00	-- Other fabrics	40	60	10	5	10
	- Printed:					
5208 51 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	40	60	10	5	10
5208 52 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	40	60	10	5	10
5208 53 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5208 59 00	-- Other fabrics	40	60	10	5	10
<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	40	60	10	5	10
5209 12 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5209 19 00	-- Other fabrics	40	60	10	5	10
	- Bleached:					
5209 21 00	-- Plain weave	40	60	10	5	10
5209 22 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5209 29 00	-- Other fabrics	40	60	10	5	10
	- Dyed:					
5209 31 00	-- Plain weave	40	60	10	5	10
5209 32 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5209 39 00	-- Other fabrics	40	60	10	5	10
	- Of yarns of different colours:					
5209 41 00	-- Plain weave	40	60	10	5	10
5209 42 00	-- Denim	40	60	10	5	10
5209 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5209 49 00	-- Other fabrics	40	60	10	5	10
	- Printed:					
5209 51 00	-- Plain weave	40	60	10	5	10
5209 52 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5209 59 00	-- Other fabrics	40	60	10	5	10
<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	40	60	10	5	10
5210 12 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5210 19 00	-- Other fabrics	40	60	10	5	10
	- Bleached:					
5210 21 00	-- Plain weave	40	60	10	5	10
5210 22 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5210 29 00	-- Other fabrics	40	60	10	5	10
	- Dyed:					
5210 31 00	-- Plain weave	40	60	10	5	10
5210 32 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5210 39 00	-- Other fabrics	40	60	10	5	10
	- Of yarns of different colours:					
5210 41 00	-- Plain weave	40	60	10	5	10
5210 42 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5210 49 00	-- Other fabrics	40	60	10	5	10
	- Printed:					
5210 51 00	-- Plain weave	40	60	10	5	10
5210 52 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5210 59 00	-- Other fabrics	40	60	10	5	10
<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	40	60	10	5	10
5211 12 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5211 19 00	-- Other fabrics	40	60	10	5	10
	- Bleached:					
5211 21 00	-- Plain weave	40	60	10	5	10
5211 22 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5211 29 00	-- Other fabrics	40	60	10	5	10
	- Dyed:					
5211 31 00	-- Plain weave	40	60	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
5211 32 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5211 39 00	-- Other fabrics	40	60	10	5	10
	- Of yarns of different colours:					
5211 41	-- Plain weave:					
5211 41 10	--- Ikat fabrics	40	60	10	5	10
5211 41 90	--- Other	40	60	10	5	10
5211 42 00	-- Denim	40	60	10	5	10
5211 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5211 49 00	-- Other fabrics	40	60	10	5	10
	- Printed:					
5211 51 00	-- Plain weave	40	60	10	5	10
5211 52 00	-- 3-thread or 4-thread twill, including cross twill	40	60	10	5	10
5211 59 00	-- Other fabrics	40	60	10	5	10
<b>5212</b>	<b>Other woven fabrics of cotton:</b>					
	- Weighing not more than 200 g/m <sup>2</sup> :					
5212 11 00	-- Unbleached	40	60	10	5	10
5212 12 00	-- Bleached	40	60	10	5	10
5212 13 00	-- Dyed	40	60	10	5	10
5212 14 00	-- Of yarns of different colours	40	60	10	5	10
5212 15 00	-- Printed	40	60	10	5	10
	- Weighing more than 200 g/m <sup>2</sup> :					
5212 21 00	-- Unbleached	40	60	10	5	10
5212 22 00	-- Bleached	40	60	10	5	10
5212 23 00	-- Dyed	40	60	10	5	10
5212 24 00	-- Of yarns of different colours	40	60	10	5	10
5212 25 00	-- Printed	40	60	10	5	10

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

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	5
5301 21 00	- Flax, broken, scutched, hackled or otherwise processed, but not spun:					
5301 29 00	- - Broken or scutched	0	0	0	0	10
5301 30 00	- - Other	0	0	0	0	10
5301 30 00	- Flax tow and waste	0	0	0	0	10
<b>5302</b>	<b>True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):</b>					
5302 10 00	- True hemp, raw or retted	0	0	0	0	5
5302 90 00	- Other	0	0	0	0	10
<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	10	15	5	0	5
5303 90 00	- Other	10	15	5	0	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	3	4.5	3	0	5
5304 90 00	- Other	3	4.5	3	0	10
<b>5305</b>	<b>Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock):</b>					
	- Of coconut (coir):					
5305 11 00	- - Raw	10	15	5	0	5
5305 19 00	- - Other	10	15	5	0	5
	- Of abaca:					
5305 21 00	- - Raw	5	7.5	5	0	5
5305 29 00	- - Other	5	7.5	5	0	10
5305 90 00	- Other	10	15	5	0	10
	<i>Except: raw</i>					5
<b>5306</b>	<b>Flax yarn:</b>					
5306 10 00	- Single	3	4.5	3	0	10
5306 20 00	- Multiple (folded) or cabled	3	4.5	3	0	10
<b>5307</b>	<b>Yarn of jute or of other textile bast fibres of heading 5303:</b>					
5307 10 00	- Single	20	30	5	0	10
5307 20 00	- Multiple (folded) or cabled	20	30	5	0	10
	<i>Except: yarn of jute</i>					5
<b>5308</b>	<b>Yarn of other vegetable textile fibres; paper yarn:</b>					
5308 10 00	- Coir yarn	20	30	5	0	5
5308 20 00	- True hemp yarn	20	30	5	0	10
5308 90 00	- Other	20	30	5	0	10
<b>5309</b>	<b>Woven fabrics of flax:</b>					
	- Containing 85% or more by weight of flax:					
5309 11 00	- - Unbleached or bleached	40	60	10	5	10
5309 19 00	- - Other	40	60	10	5	10
	- Containing less than 85% by weight of flax:					
5309 21 00	- - Unbleached or bleached	40	60	10	5	10
5309 29 00	- - Other	40	60	10	5	10
<b>5310</b>	<b>Woven fabrics of jute or of other textile bast fibres of heading 5303:</b>					
5310 10 00	- Unbleached	40	60	10	5	10
5310 90 00	- Other	40	60	10	5	10
<b>5311 00 00</b>	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn</b>	40	60	10	5	10

## 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>5401</b>	<b>Sewing thread of man-made filaments, whether or not put up for retail sale:</b>					
5401 10 00	- Of synthetic filaments	30	45	5	5	10
5401 20	- Of artificial filaments:					
5401 20 10	-- Put up for retail sale	30	45	5	5	10
5401 20 20	-- Not put up for retail sale	30	45	5	5	10
<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	0	0	0	0	10
5402 20 00	- High tenacity yarn of polyesters	0	0	0	0	10
	- Textured yarn:					
5402 31 00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	1	1.5	0	0	10
5402 32 00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	1	1.5	0	0	10
5402 33 00	-- Of polyesters	1	1.5	1	0	10
5402 39 00	-- Other	0	0	0	0	10
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:					
5402 41 00	-- Of nylon or other polyamides	0	0	0	0	10
5402 42 00	-- Of polyesters, partially oriented	0	0	0	0	10
5402 43 00	-- Of polyesters, other	0	0	0	0	10
5402 49 00	-- Other	0	0	0	0	10
	- Other yarn, single, with a twist exceeding 50 turns per metre:					
5402 51 00	-- Of nylon or other polyamides	0	0	0	0	10
5402 52 00	-- Of polyesters	0	0	0	0	10
5402 59 00	-- Other	0	0	0	0	10
	- Other yarn, multiple (folded) or cabled:					
5402 61 00	-- Of nylon or other polyamides	5	7.5	5	0	10
5402 62 00	-- Of polyesters	3	4.5	3	0	10
5402 69 00	-- Other	5	7.5	5	0	10
<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	0	0	0	0	10
5403 20 00	- Textured yarn	0	0	0	0	10
	- Other yarn, single:					
5403 31 00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	0	0	0	0	10
5403 32 00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	0	0	0	0	10
5403 33 00	-- Of cellulose acetate	0	0	0	0	10
5403 39 00	-- Other	0	0	0	0	10
	- Other yarn, multiple (folded) or cabled:					
5403 41 00	-- Of viscose rayon	0	0	0	0	10
5403 42 00	-- Of cellulose acetate	0	0	0	0	10
5403 49 00	-- Other	0	0	0	0	10
<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	0	0	0	0	10
5404 90 00	- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>5405 00 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>	0	0	0	0	10
<b>5406</b>	<b>Man-made filament yarn (other than sewing thread), put up for retail sale:</b>					
5406 10 00	- Synthetic filament yarn	10	15	5	0	10
5406 20 00	- Artificial filament yarn	10	15	5	0	10
<b>5407</b>	<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404:</b>					
5407 10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters: -- Unbleached:					
5407 10 11	--- Tyre woven fabrics and conveyer duck	40	60	10	5	10
5407 10 19	--- Other	40	60	10	5	10
	-- Other:					
5407 10 91	--- Tyre woven fabrics and conveyer duck	40	60	10	5	10
5407 10 99	--- Other	40	60	10	5	10
5407 20	- Woven fabrics obtained from strip or the like: -- Unbleached	40	60	10	5	10
5407 20 10	-- Other	40	60	10	5	10
5407 20 90	-- Other	40	60	10	5	10
5407 30 00	- Fabrics specified in Note 9 to Section XI - Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: -- Unbleached or bleached:	40	60	10	5	10
5407 41	--- Unbleached or bleached:					
5407 41 10	---- Woven nylon mesh fabric of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	40	60	10	5	10
5407 41 90	---- Other	40	60	10	5	10
5407 42 00	-- Dyed	40	60	10	5	10
5407 43 00	-- Of yarns of different colours	40	60	10	5	10
5407 44 00	-- Printed	40	60	10	5	10
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments: -- Unbleached or bleached:					
5407 51	--- Unbleached or bleached:					
5407 51 10	---- Unbleached	40	60	10	5	10
5407 51 90	---- Other	40	60	10	5	10
5407 52 00	-- Dyed	40	60	10	5	10
5407 53 00	-- Of yarns of different colours	40	60	10	5	10
5407 54 00	-- Printed	40	60	10	5	10
	- Other woven fabrics, containing 85% or more by weight of polyester filaments: -- Containing 85% or more by weight of non-textured polyester filaments	40	60	10	5	10
5407 61 00	-- Other	40	60	10	5	10
5407 69 00	- Other woven fabrics, containing 85% or more by weight of synthetic filaments: -- Unbleached or bleached:					
5407 71	--- Unbleached or bleached:					
5407 71 10	---- Unbleached	40	60	10	5	10
5407 71 90	---- Other	40	60	10	5	10
5407 72 00	-- Dyed	40	60	10	5	10
5407 73 00	-- Of yarns of different colours	40	60	10	5	10
5407 74 00	-- Printed	40	60	10	5	10
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: -- Unbleached or bleached:					
5407 81	--- Unbleached or bleached:					
5407 81 10	---- Unbleached	40	60	10	5	10
5407 81 90	---- Other	40	60	10	5	10
5407 82 00	-- Dyed	40	60	10	5	10
5407 83 00	-- Of yarns of different colours	40	60	10	5	10
5407 84 00	-- Printed	40	60	10	5	10
	- Other woven fabrics: -- Unbleached or bleached:					
5407 91	--- Unbleached or bleached:					
5407 91 10	---- Unbleached	40	60	10	5	10
5407 91 90	---- Other	40	60	10	5	10
5407 92 00	-- Dyed	40	60	10	5	10
5407 93 00	-- Of yarns of different colours	40	60	10	5	10
5407 94 00	-- Printed	40	60	10	5	10
<b>5408</b>	<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405:</b>					
5408 10	- Woven fabrics obtained from high tenacity yarn of viscose rayon: -- Unbleached	40	60	10	5	10
5408 10 10	-- Other	40	60	10	5	10
5408 10 90	-- Other	40	60	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:					
5408 21	-- Unbleached or bleached:					
5408 21 10	--- Unbleached	40	60	10	5	10
5408 21 90	--- Other	40	60	10	5	10
5408 22 00	-- Dyed	40	60	10	5	10
5408 23 00	-- Of yarns of different colours	40	60	10	5	10
5408 24 00	-- Printed	40	60	10	5	10
	- Other woven fabrics:					
5408 31	-- Unbleached or bleached:					
5408 31 10	--- Unbleached	40	60	10	5	10
5408 31 90	--- Other	40	60	10	5	10
5408 32 00	-- Dyed	40	60	10	5	10
5408 33 00	-- Of yarns of different colours	40	60	10	5	10
5408 34 00	-- Printed	40	60	10	5	10

**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:
- length of tow exceeding 2 m;
  - twist less than 5 turns per metre;
  - measuring per filament less than 67 decitex;
  - 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;
  - 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>5501</b>	<b>Synthetic filament tow:</b>					
5501 10 00	- Of nylon or other polyamides	0	0	0	0	10
5501 20 00	- Of polyesters	0	0	0	0	10
5501 30 00	- Acrylic or modacrylic	0	0	0	0	10
5501 90 00	- Other	0	0	0	0	10
<b>5502 00 00</b>	<b>Artificial filament tow</b>	0	0	0	0	10
<b>5503</b>	<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning:</b>					
5503 10 00	- Of nylon or other polyamides	0	0	0	0	10
5503 20 00	- Of polyesters	0	0	0	0	10
5503 30 00	- Acrylic or modacrylic	0	0	0	0	10
5503 40 00	- Of polypropylene	0	0	0	0	10
5503 90 00	- Other	0	0	0	0	10
<b>5504</b>	<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning:</b>					
5504 10 00	- Of viscose rayon	0	0	0	0	10
5504 90	- Other:					
5504 90 10	-- Cellulose acetate	0	0	0	0	10
5504 90 90	-- Other	0	0	0	0	10
<b>5505</b>	<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres:</b>					
5505 10 00	- Of synthetic fibres	3	4.5	3	0	10
5505 20 00	- Of artificial fibres	3	4.5	3	0	10
<b>5506</b>	<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning:</b>					
5506 10 00	- Of nylon or other polyamides	1	1.5	1	0	10
5506 20 00	- Of polyesters	1	1.5	1	0	10
5506 30 00	- Acrylic or modacrylic	1	1.5	1	0	10
5506 90 00	- Other	1	1.5	1	0	10
<b>5507 00 00</b>	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning</b>	1	1.5	1	0	10
<b>5508</b>	<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale:</b>					
5508 10 00	- Of synthetic staple fibres	30	45	5	5	10
5508 20 00	- Of artificial staple fibres	30	45	5	5	10
<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	20	30	5	5	10
5509 12 00	-- Multiple (folded) or cabled yarn	20	30	5	5	10
	- Containing 85% or more by weight of polyester staple fibres:					
5509 21 00	-- Single yarn	20	30	10	5	10
5509 22 00	-- Multiple (folded) or cabled yarn	20	30	5	5	10
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:					
5509 31 00	-- Single yarn	20	30	5	5	10
5509 32 00	-- Multiple (folded) or cabled yarn	20	30	5	5	10
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:					
5509 41 00	-- Single yarn	20	30	5	5	10
5509 42 00	-- Multiple (folded) or cabled yarn	20	30	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Other yarn, of polyester staple fibres:					
	-- Mixed mainly or solely with artificial staple fibres:					
5509 51						
5509 51 10	--- Single yarn	5	7.5	5	0	10
5509 51 90	--- Other	10	15	5	0	10
5509 52	-- Mixed mainly or solely with wool or fine animal hair:					
5509 52 10	--- Single yarn	0	0	0	0	10
5509 52 90	--- Other	5	7.5	0	0	10
5509 53	-- Mixed mainly or solely with cotton:					
5509 53 10	--- Single yarn	20	30	5	5	10
5509 53 90	--- Other	20	30	5	5	10
5509 59	-- Other:					
5509 59 10	--- Single yarn	20	30	5	5	10
5509 59 90	--- Other	20	30	5	5	10
	- Other yarn, of acrylic or modacrylic staple fibres:					
	-- Mixed mainly or solely with wool or fine animal hair:					
5509 61						
5509 61 10	--- Single yarn	5	7.5	5	0	10
5509 61 90	--- Other	10	15	5	5	10
5509 62	-- Mixed mainly or solely with cotton:					
5509 62 10	--- Single yarn	20	30	5	5	10
5509 62 90	--- Other	20	30	5	5	10
5509 69	-- Other:					
5509 69 10	--- Single yarn	20	30	5	5	10
5509 69 90	--- Other	20	30	5	5	10
	- Other yarn:					
	-- Mixed mainly or solely with wool or fine animal hair:					
5509 91						
5509 91 10	--- Single yarn	10	15	0	0	10
5509 91 90	--- Other	10	15	0	0	10
5509 92	-- Mixed mainly or solely with cotton:					
5509 92 10	--- Single yarn	20	30	5	5	10
5509 92 90	--- Other	20	30	5	5	10
5509 99	-- Other:					
5509 99 10	--- Single yarn	20	30	5	5	10
5509 99 90	--- Other	20	30	5	5	10
<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	20	30	5	0	10
5510 12 00	-- Multiple (folded) or cabled yarn	20	30	5	0	10
5510 20 00	- Other yarn, mixed mainly or solely with wool or fine animal hair	20	30	5	0	10
5510 30 00	- Other yarn, mixed mainly or solely with cotton	20	30	5	0	10
5510 90 00	- Other yarn	20	30	5	0	10
<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	30	45	5	5	10
5511 20 00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	30	45	5	5	10
5511 30 00	- Of artificial staple fibres	30	45	5	5	10
<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	40	60	10	5	10
5512 19 00	-- Other	40	60	10	5	10
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:					
5512 21 00	-- Unbleached or bleached	40	60	10	5	10
5512 29 00	-- Other	40	60	10	5	10
	- Other:					
5512 91 00	-- Unbleached or bleached	40	60	10	5	10
5512 99 00	-- Other	40	60	10	5	10
<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	40	60	10	5	10
5513 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	40	60	10	5	10
5513 13 00	-- Other woven fabrics of polyester staple fibres	40	60	10	5	10
5513 19 00	-- Other woven fabrics	40	60	10	5	10
	- Dyed:					
5513 21 00	-- Of polyester staple fibres, plain weave	40	60	10	5	10
5513 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	40	60	10	5	10
5513 23 00	-- Other woven fabrics of polyester staple fibres	40	60	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
5513 29 00	-- Other woven fabrics - Of yarns of different colours:	40	60	10	5	10
5513 31 00	-- Of polyester staple fibres, plain weave	40	60	10	5	10
5513 32 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	40	60	10	5	10
5513 33 00	-- Other woven fabrics of polyester staple fibres	40	60	10	5	10
5513 39 00	-- Other woven fabrics - Printed:	40	60	10	5	10
5513 41 00	-- Of polyester staple fibres, plain weave	40	60	10	5	10
5513 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	40	60	10	5	10
5513 43 00	-- Other woven fabrics of polyester staple fibres	40	60	10	5	10
5513 49 00	-- Other woven fabrics	40	60	10	5	10
<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	40	60	10	5	10
5514 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	40	60	10	5	10
5514 13 00	-- Other woven fabrics of polyester staple fibres	40	60	10	5	10
5514 19 00	-- Other woven fabrics - Dyed:	40	60	10	5	10
5514 21 00	-- Of polyester staple fibres, plain weave	40	60	10	5	10
5514 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	40	60	10	5	10
5514 23 00	-- Other woven fabrics of polyester staple fibres	40	60	10	5	10
5514 29 00	-- Other woven fabrics - Of yarns of different colours:	40	60	10	5	10
5514 31 00	-- Of polyester staple fibres, plain weave	40	60	10	5	10
5514 32 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	40	60	10	5	10
5514 33 00	-- Other woven fabrics of polyester staple fibres	40	60	10	5	10
5514 39 00	-- Other woven fabrics - Printed:	40	60	10	5	10
5514 41 00	-- Of polyester staple fibres, plain weave	40	60	10	5	10
5514 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	40	60	10	5	10
5514 43 00	-- Other woven fabrics of polyester staple fibres	40	60	10	5	10
5514 49 00	-- Other woven fabrics	40	60	10	5	10
<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	40	60	10	5	10
5515 12 00	-- Mixed mainly or solely with man-made filaments	40	60	10	5	10
5515 13 00	-- Mixed mainly or solely with wool or fine animal hair	40	60	10	5	10
5515 19 00	-- Other - Of acrylic and modacrylic staple fibres:	40	60	10	5	10
5515 21 00	-- Mixed mainly or solely with man-made filaments	40	60	10	5	10
5515 22 00	-- Mixed mainly or solely with wool or fine animal hair	40	60	10	5	10
5515 29 00	-- Other - Other woven fabrics:	40	60	10	5	10
5515 91 00	-- Mixed mainly or solely with man-made filaments	40	60	10	5	10
5515 92 00	-- Mixed mainly or solely with wool or fine animal hair	40	60	10	5	10
5515 99 00	-- Other	40	60	10	5	10
<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	40	60	10	5	10
5516 12 00	-- Dyed	40	60	10	5	10
5516 13 00	-- Of yarns of different colours	40	60	10	5	10
5516 14 00	-- Printed - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	40	60	10	5	10
5516 21 00	-- Unbleached or bleached	40	60	10	5	10
5516 22 00	-- Dyed	40	60	10	5	10
5516 23 00	-- Of yarns of different colours	40	60	10	5	10
5516 24 00	-- Printed - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	40	60	10	5	10
5516 31 00	-- Unbleached or bleached	40	60	10	5	10
5516 32 00	-- Dyed	40	60	10	5	10
5516 33 00	-- Of yarns of different colours	40	60	10	5	10
5516 34 00	-- Printed	40	60	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:					
5516 41 00	-- Unbleached or bleached	40	60	10	5	10
5516 42 00	-- Dyed	40	60	10	5	10
5516 43 00	-- Of yarns of different colours	40	60	10	5	10
5516 44 00	-- Printed	40	60	10	5	10
	- Other:					
5516 91 00	-- Unbleached or bleached	40	60	10	5	10
5516 92 00	-- Dyed	40	60	10	5	10
5516 93 00	-- Of yarns of different colours	40	60	10	5	10
5516 94 00	-- Printed	40	60	10	5	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	30	45	5	5	10
	- Wadding; other articles of wadding:					
5601 21 00	-- Of cotton	30	45	5	5	10
5601 22	-- Of man-made fibres:					
5601 22 10	--- Wrapped cigarette tow	15	22.5	5	5	10
5601 22 90	--- Other	30	45	5	5	10
5601 29 00	-- Other	30	45	5	5	10
5601 30	- Textile flock and dust and mill neps:					
5601 30 10	-- Polyamide fibre flock	10	15	5	0	10
5601 30 90	-- Other	10	15	5	0	10
<b>5602</b>	<b>Felt, whether or not impregnated, coated, covered or laminated:</b>					
5602 10 00	- Needleloom felt and stitch-bonded fibre fabrics	40	60	5	5	10
	- Other felt, not impregnated, coated, covered or laminated:					
5602 21	-- Of wool or fine animal hair:					
5602 21 10	--- Weighing 750 g/m <sup>2</sup> or more	40	60	5	5	10
5602 21 90	--- Other	40	60	5	5	10
5602 29	-- Of other textile materials:					
5602 29 10	--- Weighing 750 g/m <sup>2</sup> or more	40	60	5	5	10
5602 29 90	--- Other	40	60	5	5	10
5602 90	- Other:					
5602 90 10	-- Impregnated, coated, covered or laminated	40	60	5	5	10
5602 90 90	-- Other	40	60	5	5	10
<b>5603</b>	<b>Nonwovens, whether or not impregnated, coated, covered or laminated:</b>					
	- Of man-made filaments:					
5603 11	-- Weighing not more than 25 g/m <sup>2</sup> :					
5603 11 10	--- Not impregnated, coated, covered or laminated	15	22.5	10	5	10
5603 11 90	--- Other	15	22.5	10	5	10
5603 12	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup> :					
5603 12 10	--- Not impregnated, coated, covered or laminated	15	22.5	10	5	10
5603 12 90	--- Other	15	22.5	10	5	10
5603 13	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup> :					
5603 13 10	--- Not impregnated, coated, covered or laminated	15	22.5	10	5	10
5603 13 90	--- Other	15	22.5	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
5603 14	-- Weighing more than 150 g/m <sup>2</sup> :					
5603 14 10	--- Not impregnated, coated, covered or laminated	15	22.5	10	5	10
5603 14 90	--- Other	15	22.5	10	5	10
	- Other:					
5603 91 00	-- Weighing not more than 25 g/m <sup>2</sup>	15	22.5	10	5	10
5603 92 00	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	15	22.5	10	5	10
5603 93 00	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	15	22.5	10	5	10
5603 94 00	-- Weighing more than 150 g/m <sup>2</sup>	15	22.5	10	5	10
<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	20	30	5	0	10
5604 20 00	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	20	30	5	0	10
5604 90	- Other:					
5604 90 10	-- Imitation catgut of silk	20	30	5	0	10
5604 90 90	-- Other	20	30	5	0	10
<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>	20	30	5	0	10
<b>5606 00 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>	30	45	5	0	10
<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 00	- Of jute or other textile bast fibres of heading 5303	30	45	5	0	10
	- Of sisal or other textile fibres of the genus <i>Agave</i> :					
5607 21 00	-- Binder or baler twine	30	45	5	0	10
5607 29 00	-- Other	30	45	5	0	10
	- Of polyethylene or polypropylene:					
5607 41 00	-- Binder or baler twine	20	30	5	0	10
5607 49	-- Other:					
5607 49 10	--- Industrial safety lines	20	30	5	0	10
5607 49 90	--- Other	20	30	5	0	10
5607 50	- Of other synthetic fibres:					
5607 50 10	-- V-belt cord of man-made fibres treated with resorcinol formaldehyde; kevlar (polyamide) and polytetrafluoroethylene (PTFE) yarns measuring more than 10 000 decitex, for textile packings	20	30	5	0	10
5607 50 90	-- Other	20	30	5	0	10
5607 90 00	- Other	20	30	5	0	10
<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	15	22.5	5	5	5
5608 19	-- Other:					
5608 19 10	--- Industrial safety nets	10	15	5	5	10
5608 19 20	--- Net bags	20	30	5	5	10
5608 19 90	--- Other	10	15	5	5	10
5608 90	- Other:					
5608 90 10	-- Industrial safety nets	10	15	5	0	10
5608 90 20	-- Net bags	20	30	5	0	10
5608 90 90	-- Other	10	15	5	0	10
	<i>Except: made up net sheets, in the piece</i>					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	- Core-spun yarn	20	30	5	0	10
5609 00 90	- Other	20	30	5	0	10

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

**NOTES**

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

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>5701</b>	<b>Carpets and other textile floor coverings, knotted, whether or not made up:</b>					
5701 10	- Of wool or fine animal hair:					
5701 10 10	-- Prayer mats	40	60	5	5	10
5701 10 90	-- Other	40	60	5	5	10
5701 90	- Of other textile materials:					
	-- Of cotton:					
5701 90 11	---- Prayer mats	40	60	5	5	10
5701 90 19	---- Other	40	60	5	5	10
	-- Other:					
5701 90 91	---- Of jute fibres	40	60	5	5	10
5701 90 99	---- Other	40	60	5	5	10
	<i>Except: coir, jute, sedge and neohouzeua-leaf</i>					5
<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	40	60	5	5	10
5702 20 00	- Floor coverings of coconut fibre (coir)	40	60	5	5	10
	- Other, of pile construction, not made up:					
5702 31 00	-- Of wool or fine animal hair	40	60	5	5	10
5702 32 00	-- Of man-made textile materials	40	60	5	5	10
5702 39	-- Of other textile materials:					
5702 39 10	---- Of cotton	40	60	5	5	10
5702 39 20	---- Of jute fibre	40	60	5	5	10
5702 39 90	---- Other	40	60	5	5	10
	- Other, of pile construction, made up:					
5702 41	-- Of wool or fine animal hair:					
5702 41 10	---- Prayer mats	40	60	5	5	10
5702 41 90	---- Other	40	60	5	5	10
5702 42	-- Of man-made textile materials:					
5702 42 10	---- Prayer mats	40	60	5	5	10
5702 42 90	---- Other	40	60	5	5	10
5702 49	-- Of other textile materials:					
	---- Of cotton:					
5702 49 11	---- - Prayer mats	40	60	5	5	10
5702 49 19	---- - Other	40	60	5	5	10
	---- Other:					
5702 49 91	---- - Of jute fibres	40	60	5	5	10
5702 49 99	---- - Other	40	60	5	5	10
	- Other, not of pile construction, not made up:					
5702 51 00	-- Of wool or fine animal hair	40	60	5	5	10
5702 52 00	-- Of man-made textile materials	40	60	5	5	10
5702 59	-- Of other textile materials:					
5702 59 10	---- Of cotton	40	60	5	5	10
5702 59 90	---- Other	40	60	5	5	10
	- Other, not of pile construction, made up:					
5702 91	-- Of wool or fine animal hair:					
5702 91 10	---- Prayer mats	40	60	5	5	10
5702 91 90	---- Other	40	60	5	5	10
5702 92	-- Of man-made textile materials:					
5702 92 10	---- Prayer mats	40	60	5	5	10
5702 92 90	---- Other	40	60	5	5	10
5702 99	-- Of other textile materials:					
	---- Of cotton:					
5702 99 11	---- - Prayer mats	40	60	5	5	10
5702 99 19	---- - Other	40	60	5	5	10
	---- Other:					
5702 99 91	---- - Of jute fibres	40	60	5	5	10
5702 99 99	---- - Other	40	60	5	5	10
	<i>Except: coir, jute, sedge and neohouzeua-leaf</i>					5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>5703</b>	<b>Carpets and other textile floor coverings, tufted, whether or not made up:</b>					
5703 10	- Of wool or fine animal hair:					
5703 10 10	-- Prayer mats	40	60	5	5	10
5703 10 90	-- Other	40	60	5	5	10
5703 20	- Of nylon or other polyamides:					
5703 20 10	-- Prayer mats	40	60	5	5	10
5703 20 90	-- Other	40	60	5	5	10
5703 30	- Of other man-made textile materials:					
5703 30 10	-- Prayer mats	40	60	5	5	10
5703 30 90	-- Other	40	60	5	5	10
5703 90	- Of other textile materials:					
	-- Of cotton:					
5703 90 11	--- Prayer mats	40	60	5	5	10
5703 90 19	--- Other	40	60	5	5	10
	-- Other:					
5703 90 91	--- Of jute fibres	40	60	5	5	10
5703 90 99	--- Other	40	60	5	5	10
	<i>Except: coir, jute, sedge and neohouzeua-leaf</i>					5
<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>	40	60	5	5	10
5704 90 00	- Other	40	60	5	5	10
	<i>Except: coir, jute, sedge and neohouzeua-leaf</i>					5
<b>5705 00</b>	<b>Other carpets and other textile floor coverings, whether or not made up:</b>					
	- Of cotton:					
5705 00 11	-- Prayer mats	40	60	5	5	10
5705 00 19	-- Other	40	60	5	5	10
	- Other:					
5705 00 91	-- Of jute fibres	40	60	5	5	10
5705 00 99	-- Other	40	60	5	5	10
	<i>Except: coir, jute, sedge and neohouzeua-leaf</i>					5

**CHAPTER 58**  
**SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE;**  
**TAPESTRIES; TRIMMINGS; EMBROIDERY**

**NOTES**

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	-- Tennis ball melton cloth	40	60	10	5	10
5801 10 90	-- Other	40	60	10	5	10
	- Of cotton:					
5801 21 00	-- Uncut weft pile fabrics	40	60	10	5	10
5801 22 00	-- Cut corduroy	40	60	10	5	10
5801 23 00	-- Other weft pile fabrics	40	60	10	5	10
5801 24 00	-- Warp pile fabrics, épinglé (uncut)	40	60	10	5	10
5801 25 00	-- Warp pile fabrics, cut	40	60	10	5	10
5801 26 00	-- Chenille fabrics	40	60	10	5	10
	- Of man-made fibres:					
5801 31 00	-- Uncut weft pile fabrics	40	60	10	5	10
5801 32 00	-- Cut corduroy	40	60	10	5	10
5801 33 00	-- Other weft pile fabrics	40	60	10	5	10
5801 34 00	-- Warp pile fabrics, épinglé (uncut)	40	60	10	5	10
5801 35 00	-- Warp pile fabrics, cut	40	60	10	5	10
5801 36 00	-- Chenille fabrics	40	60	10	5	10
5801 90	- Of other textile materials:					
5801 90 10	-- Of silk	40	60	10	5	10
5801 90 90	-- Other	40	60	10	5	10
	<i>Except: coir, jute, sedge and neohouzeua-leaf</i>					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	40	60	10	5	10
5802 19 00	-- Other	40	60	10	5	10
5802 20 00	- Terry towelling and similar woven terry fabrics, of other textile materials	40	60	10	5	10
5802 30 00	- Tufted textile fabrics	40	60	10	5	10
<b>5803</b>	<b>Gauze, other than narrow fabrics of heading 5806:</b>					
5803 10	- Of cotton:					
5803 10 10	-- Unbleached, not mercerized	40	60	10	5	10
5803 10 90	-- Other	40	60	10	5	10
5803 90	- Of other textile materials:					
5803 90 10	-- Blinds for plants	10	15	5	5	10
5803 90 90	-- Other	40	60	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- Tulles and other net fabrics:					
5804 10 10	-- Of silk	40	60	10	5	10
5804 10 20	-- Of cotton	40	60	10	5	10
5804 10 90	-- Other	40	60	10	5	10
	- Mechanically made lace:					
5804 21 00	-- Of man-made fibres	40	60	10	5	10
5804 29 00	-- Of other textile materials	40	60	10	5	10
5804 30 00	- Hand-made lace	40	60	10	5	10
<b>5805 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>					
5805 00 10	- Of cotton	40	60	10	5	10
5805 00 90	- Other	40	60	10	5	10
<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	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:					
5806 10 10	-- Of silk	40	60	10	5	10
5806 10 20	-- Of cotton	40	60	10	5	10
5806 10 90	-- Other	40	60	10	5	10
5806 20 00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	40	60	10	5	10
	- Other woven fabrics:					
5806 31	-- Of cotton:					
5806 31 10	--- Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters and similar machines	20	30	5	5	10
5806 31 20	--- Backing for electrical insulating paper	40	60	10	5	10
5806 31 30	--- Slide fastener ribbons of a width not exceeding 12 mm	40	60	10	5	10
5806 31 40	--- Webbing for covering piping, poles and the like	40	60	10	5	10
5806 31 50	--- Textile sequential markers used in the manufacture of electrical wires	40	60	10	5	10
5806 31 90	--- Other	40	60	10	5	10
5806 32	-- Of man-made fibres:					
5806 32 10	--- Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters and similar machines; safety seat belt webbing	20	30	5	5	10
5806 32 20	--- Slide fastener ribbons of a width not exceeding 12 mm	40	60	10	5	10
5806 32 30	--- Webbing for covering piping, poles and the like	40	60	10	5	10
5806 32 90	--- Other	40	60	10	5	10
5806 39	-- Of other textile materials:					
5806 39 10	--- Of silk	40	60	10	5	10
5806 39 90	--- Other	40	60	10	5	10
5806 40 00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	40	60	10	5	10
<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	40	60	10	5	10
5807 90 00	- Other	40	60	10	5	10
<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	- Braids in the piece:					
5808 10 10	-- Combined with rubber threads	40	60	10	5	10
5808 10 90	-- Other	40	60	10	5	10
5808 90	- Other:					
5808 90 10	-- Combined with rubber threads	40	60	10	5	10
5808 90 90	-- Other	40	60	10	5	10
<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>					
<b>5810</b>	<b>Embroidery, in the piece, in strips or in motifs:</b>					
5810 10 00	- Embroidery without visible ground	40	60	10	5	10
	- Other embroidery:					
5810 91 00	-- Of cotton	40	60	10	5	10
5810 92 00	-- Of man-made fibres	40	60	10	5	10
5810 99 00	-- Of other textile materials	40	60	10	5	10
<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>	40	60	10	5	10

**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).

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	15	22.5	5	0	10
5901 90	- Other:					
5901 90 10	-- Tracing cloth	15	22.5	5	0	10
5901 90 20	-- Prepared painting canvas	15	22.5	5	0	10
5901 90 90	-- Other	15	22.5	5	0	10
<b>5902</b>	<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</b>					
5902 10	- Of nylon or other polyamides:					
5902 10 10	-- Chafer canvas type, rubberized	5	7.5	5	0	10
5902 10 90	-- Other	5	7.5	5	0	10
5902 20	- Of polyesters:					
5902 20 10	-- Tyre cord fabrics of high tenacity yarn of polyesters and cotton	5	7.5	5	0	10
5902 20 20	-- Chafer canvas type, rubberized	1	1.5	1	0	10
5902 20 90	-- Other	1	1.5	1	0	10
5902 90	- Other:					
5902 90 10	-- Chafer canvas type, rubberized	1	1.5	1	0	10
5902 90 90	-- Other	1	1.5	1	0	10
<b>5903</b>	<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902:</b>					
5903 10	- With poly(vinyl chloride):					
5903 10 10	-- Interlining	30	45	5	0	10
5903 10 90	-- Other	40	60	5	0	10
5903 20	- With polyurethane:					
5903 20 10	-- Interlining	30	45	5	0	10
5903 20 90	-- Other	40	60	5	0	10
5903 90	- Other:					
5903 90 10	-- Nylon canvas	40	60	5	5	10
5903 90 20	-- Interlining	30	45	5	5	10
5903 90 90	-- Other	40	60	5	5	10
<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	20	30	5	0	10
5904 90	- Other:					
5904 90 10	-- With a base consisting of needleloom felt or nonwovens	20	30	5	0	10
5904 90 90	-- With other textile base	20	30	5	0	10
<b>5905 00 00</b>	<b>Textile wall coverings</b>	20	30	5	0	10
<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	10	15	5	0	10
	- Other:					
5906 91 00	-- Knitted or crocheted	10	15	5	0	10
5906 99	-- Other:					
5906 99 10	--- Hospital rubber sheeting	5	7.5	5	0	10
5906 99 90	--- Other	5	7.5	5	0	10
<b>5907 00</b>	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like:</b>					
5907 00 10	- Fabrics impregnated, coated or covered with oil or oil-based preparations	10	15	5	0	10
5907 00 20	- Painted canvas being theatrical scenery, studio back-cloths or the like	30	45	5	0	10
5907 00 30	- Textile fabrics impregnated, coated or covered with fire-resistant chemicals	5	7.5	5	0	10
5907 00 40	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	10	15	5	0	10
5907 00 50	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	10	15	5	0	10
5907 00 60	- Fabrics impregnated, coated or covered with other material	10	15	5	0	10
5907 00 90	- Other	10	15	5	5	10
<b>5908 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>					
5908 00 10	- Wick; incandescent gas mantles	30	45	5	5	10
5908 00 90	- Other	30	45	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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 hoses	0	0	0	0	10
5909 00 20	- Non-woven tubing with an internal core of plastics used for the drainage of water	1	1.5	1	0	10
5909 00 90	- Other	0	0	0	0	10
<b>5910 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>					
5910 00 10	- Transmission belts of felt	20	30	5	0	10
5910 00 90	- Other	0	0	0	0	10
<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)	0	0	0	0	10
5911 20 00	- Bolting cloth, whether or not made up - Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	0	0	0	0	10
5911 31 00	- - Weighing less than 650 g/m <sup>2</sup>	0	0	0	0	10
5911 32 00	- - Weighing 650 g/m <sup>2</sup> or more	0	0	0	0	10
5911 40 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	0	0	0	0	10
5911 90	- Other:					
5911 90 10	- - Textile packings and gaskets	0	0	0	0	10
5911 90 90	- - Other	0	0	0	0	10

## 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>6001</b>	<b>Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted:</b>					
6001 10	- “Long pile” fabrics:					
6001 10 10	-- Unbleached, not mercerized	40	60	10	5	10
6001 10 90	-- Other	40	60	10	5	10
	- Looped pile fabrics:					
6001 21	-- Of cotton:					
6001 21 10	--- Unbleached, not mercerized	40	60	10	5	10
6001 21 90	--- Other	40	60	10	5	10
6001 22	-- Of man-made fibres:					
6001 22 10	--- Unbleached	40	60	10	5	10
6001 22 90	--- Other	40	60	10	5	10
6001 29	-- Of other textile materials:					
6001 29 10	--- Unbleached	40	60	10	5	10
6001 29 90	--- Other	40	60	10	5	10
	- Other:					
6001 91	-- Of cotton:					
6001 91 10	--- Unbleached, not mercerized	40	60	10	5	10
6001 91 90	--- Other	40	60	10	5	10
6001 92	-- Of man-made fibres:					
	--- Pile fabrics of 100% polyester staple fibres of a width not less than 63.5 mm but not more than 76.2 mm suitable for use in the manufacture of paint rollers:					
6001 92 11	---- Unbleached	40	60	10	5	10
6001 92 19	---- Other	40	60	10	5	10
	--- Other:					
6001 92 91	---- Unbleached	40	60	10	5	10
6001 92 99	---- Other	40	60	10	5	10
6001 99	-- Of other textile materials:					
6001 99 10	--- Unbleached, not mercerized	40	60	10	5	10
6001 99 90	--- Other	40	60	10	5	10
<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	40	60	10	5	10
6002 90 00	- Other	40	60	10	5	10
<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	40	60	5	5	10
6003 20 00	- Of cotton	40	60	10	5	10
6003 30 00	- Of synthetic fibres	40	60	10	5	10
6003 40 00	- Of artificial fibres	40	60	10	5	10
6003 90 00	- Other	40	60	10	5	10
<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 10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread:					
6004 10 10	-- Knitted swimwear fabric containing by weight 80% of synthetic yarn and 20% of elastic yarn	40	60	10	5	10
6004 10 90	-- Other	40	60	10	5	10
6004 90	- Other:					
6004 90 10	-- Elastic (combined with rubber threads)	40	60	10	5	10
6004 90 90	-- Other	40	60	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	40	60	5	5	10
	- Of cotton:					
6005 21 00	-- Unbleached or bleached	40	60	10	5	10
6005 22 00	-- Dyed	40	60	10	5	10
6005 23 00	-- Of yarns of different colours	40	60	10	5	10
6005 24 00	-- Printed	40	60	10	5	10
	- Of synthetic fibres:					
6005 31 00	-- Unbleached or bleached	40	60	10	5	10
6005 32 00	-- Dyed	40	60	10	5	10
6005 33 00	-- Of yarns of different colours	40	60	10	5	10
6005 34 00	-- Printed	40	60	10	5	10
	- Of artificial fibres:					
6005 41 00	-- Unbleached or bleached	40	60	10	5	10
6005 42 00	-- Dyed	40	60	10	5	10
6005 43 00	-- Of yarns of different colours	40	60	10	5	10
6005 44 00	-- Printed	40	60	10	5	10
6005 90 00	- Other	40	60	10	5	10
<b>6006</b>	<b>Other knitted or crocheted fabrics:</b>					
6006 10 00	- Of wool or fine animal hair	40	60	5	5	10
	- Of cotton:					
6006 21 00	-- Unbleached or bleached	40	60	10	5	10
6006 22 00	-- Dyed	40	60	10	5	10
6006 23 00	-- Of yarns of different colours	40	60	10	5	10
6006 24 00	-- Printed	40	60	10	5	10
	- Of synthetic fibres:					
6006 31	-- Unbleached or bleached:					
6006 31 10	--- Nylon fibre mesh for use as backing material for mosaic tiles	40	60	10	5	10
6006 31 90	--- Other	40	60	10	5	10
6006 32	-- Dyed:					
6006 32 10	--- Nylon fibre mesh for use as backing material for mosaic tiles	40	60	10	5	10
6006 32 90	--- Other	40	60	10	5	10
6006 33	-- Of yarns of different colours:					
6006 33 10	--- Nylon fibre mesh for use as backing material for mosaic tiles	40	60	10	5	10
6006 33 90	--- Other	40	60	10	5	10
6006 34	-- Printed:					
6006 34 10	--- Nylon fibre mesh for use as backing material for mosaic tiles	40	60	10	5	10
6006 34 90	--- Other	40	60	10	5	10
	- Of artificial fibres:					
6006 41 00	-- Unbleached or bleached	40	60	10	5	10
6006 42 00	-- Dyed	40	60	10	5	10
6006 43 00	-- Of yarns of different colours	40	60	10	5	10
6006 44 00	-- Printed	40	60	10	5	10
6006 90 00	- Other	40	60	10	5	10

## 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	50	75	5	5	10
6101 20 00	- Of cotton	50	75	5	5	10
6101 30 00	- Of man-made fibres	50	75	5	5	10
6101 90 00	- Of other textile materials	50	75	5	5	10
<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	50	75	5	5	10
6102 20 00	- Of cotton	50	75	5	5	10
6102 30 00	- Of man-made fibres	50	75	5	5	10
6102 90 00	- Of other textile materials	50	75	5	5	10
<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	50	75	5	5	10
6103 12 00	-- Of synthetic fibres	50	75	5	5	10
6103 19	-- Of other textile materials:					
6103 19 10	--- Of cotton	50	75	5	5	10
6103 19 20	--- Of ramie, linen or silk	50	75	5	5	10
6103 19 90	--- Other	50	75	5	5	10
	- Ensembles:					
6103 21 00	-- Of wool or fine animal hair	50	75	5	5	10
6103 22 00	-- Of cotton	50	75	5	5	10
6103 23 00	-- Of synthetic fibres	50	75	5	5	10
6103 29	-- Of other textile materials:					
6103 29 10	--- Of ramie, linen or silk	50	75	5	5	10
6103 29 90	--- Other	50	75	5	5	10
	- Jackets and blazers:					
6103 31 00	-- Of wool or fine animal hair	50	75	5	5	10
6103 32 00	-- Of cotton	50	75	5	5	10
6103 33 00	-- Of synthetic fibres	50	75	5	5	10
6103 39	-- Of other textile materials:					
6103 39 10	--- Of ramie, linen or silk	50	75	5	5	10
6103 39 90	--- Other	50	75	5	5	10
	- Trousers, bib and brace overalls, breeches and shorts:					
6103 41 00	-- Of wool or fine animal hair	50	75	5	5	10
6103 42 00	-- Of cotton	50	75	5	5	10
6103 43 00	-- Of synthetic fibres	50	75	5	5	10
6103 49	-- Of other textile materials:					
6103 49 10	--- Of ramie, linen or silk	50	75	5	5	10
6103 49 90	--- Other	50	75	5	5	10
<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	50	75	5	5	10
6104 12 00	-- Of cotton	50	75	5	5	10
6104 13 00	-- Of synthetic fibres	50	75	5	5	10
6104 19	-- Of other textile materials:					
6104 19 10	--- Of ramie, linen or silk	50	75	5	5	10
6104 19 90	--- Other	50	75	5	5	10
	- Ensembles:					
6104 21 00	-- Of wool or fine animal hair	50	75	5	5	10
6104 22 00	-- Of cotton	50	75	5	5	10
6104 23 00	-- Of synthetic fibres	50	75	5	5	10
6104 29	-- Of other textile materials:					
6104 29 10	--- Of ramie, linen or silk	50	75	5	5	10
6104 29 90	--- Other	50	75	5	5	10
	- Jackets and blazers:					
6104 31 00	-- Of wool or fine animal hair	50	75	5	5	10
6104 32 00	-- Of cotton	50	75	5	5	10
6104 33 00	-- Of synthetic fibres	50	75	5	5	10
6104 39	-- Of other textile materials:					
6104 39 10	--- Of ramie, linen or silk	50	75	5	5	10
6104 39 90	--- Other	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Dresses:					
6104 41 00	-- Of wool or fine animal hair	50	75	5	5	10
6104 42 00	-- Of cotton	50	75	5	5	10
6104 43 00	-- Of synthetic fibres	50	75	5	5	10
6104 44 00	-- Of artificial fibres	50	75	5	5	10
6104 49	-- Of other textile materials:					
6104 49 10	--- Of ramie, linen or silk	50	75	5	5	10
6104 49 90	--- Other	50	75	5	5	10
	- Skirts and divided skirts:					
6104 51 00	-- Of wool or fine animal hair	50	75	5	5	10
6104 52 00	-- Of cotton	50	75	5	5	10
6104 53 00	-- Of synthetic fibres	50	75	5	5	10
6104 59	-- Of other textile materials:					
6104 59 10	--- Of ramie, linen or silk	50	75	5	5	10
6104 59 90	--- Other	50	75	5	5	10
	- Trousers, bib and brace overalls, breeches and shorts:					
6104 61 00	-- Of wool or fine animal hair	50	75	5	5	10
6104 62 00	-- Of cotton	50	75	5	5	10
6104 63 00	-- Of synthetic fibres	50	75	5	5	10
6104 69	-- Of other textile materials:					
6104 69 10	--- Of ramie, linen or silk	50	75	5	5	10
6104 69 90	--- Other	50	75	5	5	10
<b>6105</b>	<b>Men's or boys' shirts, knitted or crocheted:</b>					
6105 10 00	- Of cotton	50	75	5	5	10
6105 20	- Of man-made fibres:					
6105 20 10	-- Of synthetic fibres	50	75	5	5	10
6105 20 20	-- Of artificial fibres	50	75	5	5	10
6105 90	- Of other textile materials:					
6105 90 10	-- Of ramie, linen or silk	50	75	5	5	10
6105 90 90	-- Other	50	75	5	5	10
<b>6106</b>	<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:</b>					
6106 10 00	- Of cotton	50	75	5	5	10
6106 20 00	- Of man-made fibres	50	75	5	5	10
6106 90	- Of other textile materials:					
6106 90 10	-- Of ramie, linen or silk	50	75	5	5	10
6106 90 20	-- Of wool or fine animal hair	50	75	5	5	10
6106 90 90	-- Other	50	75	5	5	10
<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	50	75	5	5	10
6107 12 00	-- Of man-made fibres	50	75	5	5	10
6107 19	-- Of other textile materials:					
6107 19 10	--- Of wool or fine animal hair	50	75	5	5	10
6107 19 90	--- Other	50	75	5	5	10
	- Nightshirts and pyjamas:					
6107 21 00	-- Of cotton	50	75	5	5	10
6107 22 00	-- Of man-made fibres	50	75	5	5	10
6107 29	-- Of other textile materials:					
6107 29 10	--- Of silk	50	75	5	5	10
6107 29 20	--- Of wool or fine animal hair	50	75	5	5	10
6107 29 90	--- Other	50	75	5	5	10
	- Other:					
6107 91 00	-- Of cotton	50	75	5	5	10
6107 92 00	-- Of man-made fibres	50	75	5	5	10
6107 99	-- Of other textile materials:					
6107 99 10	--- Of wool or fine animal hair	50	75	5	5	10
6107 99 90	--- Other	50	75	5	5	10
<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	50	75	5	5	10
6108 19	-- Of other textile materials:					
6108 19 10	--- Of silk	50	75	5	5	10
6108 19 20	--- Of wool or fine animal hair	50	75	5	5	10
6108 19 30	--- Of cotton	50	75	5	5	10
6108 19 90	--- Other	50	75	5	5	10
	- Briefs and panties:					
6108 21 00	-- Of cotton	50	75	5	5	10
6108 22 00	-- Of man-made fibres	50	75	5	5	10
6108 29	-- Of other textile materials:					
6108 29 10	--- Of silk	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
6108 29 20	- - - Of wool or fine animal hair	50	75	5	5	10
6108 29 90	- - - Other	50	75	5	5	10
	- Nightdresses and pyjamas:					
6108 31 00	- - Of cotton	50	75	5	5	10
6108 32 00	- - Of man-made fibres	50	75	5	5	10
6108 39	- - Of other textile materials:					
6108 39 10	- - - Of silk	50	75	5	5	10
6108 39 20	- - - Of wool or fine animal hair	50	75	5	5	10
6108 39 90	- - - Other	50	75	5	5	10
	- Other:					
6108 91 00	- - Of cotton	50	75	5	5	10
6108 92 00	- - Of man-made fibres	50	75	5	5	10
6108 99	- - Of other textile materials:					
6108 99 10	- - - Of wool or fine animal hair	50	75	5	5	10
6108 99 90	- - - Other	50	75	5	5	10
<b>6109</b>	<b>T-shirts, singlets and other vests, knitted or crocheted:</b>					
6109 10	- Of cotton:					
6109 10 10	- - For men or boys	50	75	5	5	10
6109 10 20	- - For women or girls	50	75	5	5	10
6109 90	- Of other textile materials:					
6109 90 10	- - For men or boys, of ramie, linen or silk	50	75	5	5	10
6109 90 20	- - For men or boys, of other materials	50	75	5	5	10
6109 90 30	- - For women or girls, of ramie, linen or silk	50	75	5	5	10
6109 90 40	- - For women or girls, of other materials	50	75	5	5	10
<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	50	75	5	5	10
6110 12 00	- - Of Kashmir (cashmere) goats	50	75	5	5	10
6110 19 00	- - Other	50	75	5	5	10
6110 20 00	- Of cotton	50	75	5	5	10
6110 30 00	- Of man-made fibres	50	75	5	5	10
6110 90	- Of other textile materials:					
6110 90 10	- - Of ramie, linen or silk	50	75	5	5	10
6110 90 90	- - Other	50	75	5	5	10
<b>6111</b>	<b>Babies' garments and clothing accessories, knitted or crocheted:</b>					
6111 10	- Of wool or fine animal hair:					
6111 10 10	- - Stockings, socks and bootees without applied soles, not elasticated or rubberized	50	75	5	5	10
6111 10 20	- - Stockings, socks and bootees without applied soles, elasticated or rubberized	50	75	5	5	10
6111 10 30	- - Gloves, mittens and mitts; panty hose (tights), underpants and briefs, bathing costumes or trunks	50	75	5	5	10
6111 10 40	- - Other garments	50	75	5	5	10
6111 10 90	- - Other	50	75	5	5	10
6111 20	- Of cotton:					
6111 20 10	- - Stockings, socks and bootees without applied soles, not elasticated or rubberized	50	75	5	5	10
6111 20 20	- - Stockings, socks and bootees without applied soles, elasticated or rubberized	50	75	5	5	10
6111 20 30	- - Garments	50	75	5	5	10
6111 20 90	- - Other	50	75	5	5	10
6111 30	- Of synthetic fibres:					
6111 30 10	- - Stockings, socks and bootees without applied soles	50	75	10	5	10
6111 30 20	- - Garments	50	75	10	5	10
6111 30 90	- - Other	50	75	10	5	10
6111 90	- Of other textile materials:					
6111 90 10	- - Stockings, socks and bootees without applied soles, not elasticated or rubberized	50	75	5	5	10
6111 90 20	- - Stockings, socks and bootees without applied soles, elasticated or rubberized	50	75	5	5	10
6111 90 30	- - Garments	50	75	5	5	10
6111 90 90	- - Other	50	75	5	5	10
<b>6112</b>	<b>Track suits, ski suits and swimwear, knitted or crocheted:</b>					
	- Track suits:					
6112 11 00	- - Of cotton	50	75	5	5	10
6112 12 00	- - Of synthetic fibres	50	75	5	5	10
6112 19	- - Of other textile materials:					
6112 19 10	- - - Of ramie, linen or silk	50	75	5	5	10
6112 19 90	- - - Other	50	75	5	5	10
6112 20 00	- Ski suits	50	75	5	5	10
	- Men's or boys' swimwear:					
6112 31	- - Of synthetic fibres:					
6112 31 10	- - - Not elasticated or rubberized	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
6112 31 20	--- Other	50	75	5	5	10
6112 39	-- Of other textile materials:					
6112 39 10	--- Not elasticated or rubberized	50	75	5	5	10
6112 39 20	--- Other	50	75	5	5	10
	- Women's or girls' swimwear:					
6112 41	-- Of synthetic fibres:					
6112 41 10	--- Not elasticated or rubberized	50	75	5	5	10
6112 41 20	--- Other	50	75	5	5	10
6112 49	-- Of other textile materials:					
6112 49 10	--- Not elasticated or rubberized	50	75	5	5	10
6112 49 20	--- Other	50	75	5	5	10
<b>6113 00</b>	<b>Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907:</b>					
	- Not elasticated or rubberized:					
6113 00 11	-- Protective or safety garments for workers excluding goods of sub-heading 6113 00 12	50	75	5	5	10
6113 00 12	-- Flame-proof	5	7.5	5	5	10
6113 00 19	-- Other	50	75	5	5	10
	- Elasticated or rubberized:					
6113 00 21	-- Protective or safety garments for workers excluding goods of sub-heading 6113 00 12	50	75	5	5	10
6113 00 22	-- Flame-proof	5	7.5	5	5	10
6113 00 29	-- Other	50	75	5	5	10
<b>6114</b>	<b>Other garments, knitted or crocheted:</b>					
6114 10 00	- Of wool or fine animal hair	50	75	5	5	10
6114 20 00	- Of cotton	50	75	5	5	10
6114 30	- Of man-made fibres:					
6114 30 10	-- Flame-proof	5	7.5	5	0	10
6114 30 90	-- Other	50	75	5	5	10
6114 90	- Of other textile materials:					
6114 90 10	-- Of ramie, linen or silk	50	75	5	5	10
6114 90 90	-- Other	50	75	5	5	10
<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	-- Of synthetic fibres, measuring per single yarn less than 67 decitex:					
6115 11 10	--- Not elasticated or rubberized	50	75	5	5	10
6115 11 20	--- Elasticated or rubberized	50	75	5	5	10
6115 12	-- Of synthetic fibres, measuring per single yarn 67 decitex or more:					
6115 12 10	--- Not elasticated or rubberized	50	75	5	5	10
6115 12 20	--- Elasticated or rubberized	50	75	5	5	10
6115 19	-- Of other textile materials:					
	--- Not elasticated or rubberized:					
6115 19 11	---- Of cotton	50	75	5	5	10
6115 19 19	---- Other	50	75	5	5	10
	--- Elasticated or rubberized:					
6115 19 21	---- Of cotton	50	75	5	5	10
6115 19 29	---- Other	50	75	5	5	10
6115 20	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:					
6115 20 10	-- Of cotton	50	75	5	5	10
6115 20 90	-- Of other textile materials	50	75	5	5	10
	- Other:					
6115 91	-- Of wool or fine animal hair:					
6115 91 10	--- Stockings, under stockings, socks, sockettes and the like, for men	50	75	5	5	10
6115 91 20	--- Stockings, under stockings, socks, sockettes and the like, for women and children	50	75	5	5	10
6115 91 90	--- Other	50	75	5	5	10
6115 92	-- Of cotton:					
6115 92 10	--- Stockings, under stockings, socks, sockettes and the like, for men	50	75	5	5	10
6115 92 20	--- Stockings, under stockings, socks, sockettes and the like, for women and children	50	75	5	5	10
6115 92 90	--- Other	50	75	5	5	10
6115 93	-- Of synthetic fibres:					
6115 93 10	--- Stockings, under stockings, socks, sockettes and the like, for men	50	75	5	5	10
6115 93 20	--- Stockings, under stockings, socks, sockettes and the like, for women and children	50	75	5	5	10
6115 93 90	--- Other	50	75	5	5	10
6115 99	-- Of other textile materials:					
6115 99 10	--- Stockings, under stockings, socks, sockettes and the like, for men	50	75	5	5	10
6115 99 20	--- Stockings, under stockings, socks, sockettes and the like, for women and children	50	75	5	5	10
6115 99 90	--- Other	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>6116</b>	<b>Gloves, mittens and mitts, knitted or crocheted:</b>					
6116 10 00	- Impregnated, coated or covered with plastics or rubber	50	75	5	5	10
	- Other:					
6116 91 00	-- Of wool or fine animal hair	50	75	5	5	10
6116 92 00	-- Of cotton	50	75	5	5	10
6116 93 00	-- Of synthetic fibres	50	75	5	5	10
6116 99 00	-- Of other textile materials	50	75	5	5	10
<b>6117</b>	<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:</b>					
	- Shawls, scarves, mufflers, mantillas, veils and the like:					
6117 10						
6117 10 10	-- Of cotton	50	75	5	5	10
6117 10 90	-- Of other textile materials	50	75	5	5	10
6117 20	- Ties, bow ties and cravats:					
6117 20 10	-- Of wool or fine animal hair	50	75	5	5	10
6117 20 90	-- Other	50	75	5	5	10
6117 80	- Other accessories:					
6117 80 10	-- Of wool or fine animal hair	50	75	5	5	10
6117 80 90	-- Other	50	75	5	5	10
6117 90 00	- Parts	50	75	5	5	10

## 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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 00	-- Of wool or fine animal hair	50	75	5	5	10
6201 12 00	-- Of cotton	50	75	5	5	10
6201 13 00	-- Of man-made fibres	50	75	5	5	10
6201 19	-- Of other textile materials:					
6201 19 10	--- Of ramie, linen or silk	50	75	5	5	10
6201 19 90	--- Other	50	75	5	5	10
	- Other:					
6201 91 00	-- Of wool or fine animal hair	50	75	5	5	10
6201 92 00	-- Of cotton	50	75	5	5	10
6201 93 00	-- Of man-made fibres	50	75	5	5	10
6201 99	-- Of other textile materials:					
6201 99 10	--- Of ramie, linen or silk	50	75	5	5	10
6201 99 90	--- Other	50	75	5	5	10
<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	50	75	5	5	10
6202 12 00	-- Of cotton	50	75	5	5	10
6202 13 00	-- Of man-made fibres	50	75	5	5	10
6202 19	-- Of other textile materials:					
6202 19 10	--- Of ramie, linen or silk	50	75	5	5	10
6202 19 90	--- Other	50	75	5	5	10
	- Other:					
6202 91 00	-- Of wool or fine animal hair	50	75	5	5	10
6202 92 00	-- Of cotton	50	75	5	5	10
6202 93 00	-- Of man-made fibres	50	75	5	5	10
6202 99	-- Of other textile materials:					
6202 99 10	--- Of ramie, linen or silk	50	75	5	5	10
6202 99 90	--- Other	50	75	5	5	10
<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	50	75	5	5	10
6203 12 00	-- Of synthetic fibres	50	75	5	5	10
6203 19	-- Of other textile materials:					
6203 19 10	--- Of cotton	50	75	5	5	10
6203 19 20	--- Of ramie, linen or silk	50	75	5	5	10
6203 19 90	--- Other	50	75	5	5	10
	- Ensembles:					
6203 21 00	-- Of wool or fine animal hair	50	75	5	5	10
6203 22 00	-- Of cotton	50	75	5	5	10
6203 23 00	-- Of synthetic fibres	50	75	5	5	10
6203 29	-- Of other textile materials:					
6203 29 10	--- Of ramie, linen or silk	50	75	5	5	10
6203 29 90	--- Other	50	75	5	5	10
	- Jackets and blazers:					
6203 31 00	-- Of wool or fine animal hair	50	75	5	5	10
6203 32 00	-- Of cotton	50	75	5	5	10
6203 33 00	-- Of synthetic fibres	50	75	5	5	10
6203 39	-- Of other textile materials:					
6203 39 10	--- Of ramie, linen or silk	50	75	5	5	10
6203 39 90	--- Other	50	75	5	5	10
	- Trousers, bib and brace overalls, breeches and shorts:					
6203 41	-- Of wool or fine animal hair:					
6203 41 10	--- Bib and brace overalls	50	75	5	5	10
6203 41 90	--- Other	50	75	5	5	10
6203 42	-- Of cotton:					
6203 42 10	--- Bib and brace overalls	50	75	5	5	10
6203 42 90	--- Other	50	75	5	5	10
6203 43	-- Of synthetic fibres:					
6203 43 10	--- Bib and brace overalls	50	75	5	5	10
6203 43 90	--- Other	50	75	5	5	10
6203 49	-- Of other textile materials:					
6203 49 10	--- Bib and brace overalls of ramie, linen or silk	50	75	5	5	10
6203 49 20	--- Bib and brace overalls of other materials	50	75	5	5	10
6203 49 30	--- Other, of ramie, linen or silk	50	75	5	5	10
6203 49 90	--- Other	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	50	75	5	5	10
6204 12 00	-- Of cotton	50	75	5	5	10
6204 13 00	-- Of synthetic fibres	50	75	5	5	10
6204 19	-- Of other textile materials:					
6204 19 10	--- Of ramie, linen or silk	50	75	5	5	10
6204 19 90	--- Other	50	75	5	5	10
	- Ensembles:					
6204 21 00	-- Of wool or fine animal hair	50	75	5	5	10
6204 22 00	-- Of cotton	50	75	5	5	10
6204 23 00	-- Of synthetic fibres	50	75	5	5	10
6204 29	-- Of other textile materials:					
6204 29 10	--- Of ramie, linen or silk	50	75	5	5	10
6204 29 90	--- Other	50	75	5	5	10
	- Jackets and blazers:					
6204 31 00	-- Of wool or fine animal hair	50	75	5	5	10
6204 32 00	-- Of cotton	50	75	5	5	10
6204 33 00	-- Of synthetic fibres	50	75	5	5	10
6204 39	-- Of other textile materials:					
6204 39 10	--- Of ramie, linen or silk	50	75	5	5	10
6204 39 90	--- Other	50	75	5	5	10
	- Dresses:					
6204 41 00	-- Of wool or fine animal hair	50	75	5	5	10
6204 42 00	-- Of cotton	50	75	5	5	10
6204 43 00	-- Of synthetic fibres	50	75	5	5	10
6204 44 00	-- Of artificial fibres	50	75	5	5	10
6204 49	-- Of other textile materials:					
6204 49 10	--- Of ramie, linen or silk	50	75	5	5	10
6204 49 90	--- Other	50	75	5	5	10
	- Skirts and divided skirts:					
6204 51 00	-- Of wool or fine animal hair	50	75	5	5	10
6204 52 00	-- Of cotton	50	75	5	5	10
6204 53 00	-- Of synthetic fibres	50	75	5	5	10
6204 59	-- Of other textile materials:					
6204 59 10	--- Of ramie, linen or silk	50	75	5	5	10
6204 59 90	--- Other	50	75	5	5	10
	- Trousers, bib and brace overalls, breeches and shorts:					
6204 61 00	-- Of wool or fine animal hair	50	75	5	5	10
6204 62 00	-- Of cotton	50	75	5	5	10
6204 63 00	-- Of synthetic fibres	50	75	5	5	10
6204 69	-- Of other textile materials:					
6204 69 10	--- Of ramie, linen or silk	50	75	5	5	10
6204 69 90	--- Other	50	75	5	5	10
<b>6205</b>	<b>Men's or boys' shirts:</b>					
6205 10 00	- Of wool or fine animal hair	50	75	5	5	10
6205 20 00	- Of cotton	50	75	5	5	10
6205 30 00	- Of man-made fibres	50	75	5	5	10
6205 90	- Of other textile materials:					
6205 90 10	-- Of ramie, linen or silk	50	75	5	5	10
6205 90 90	-- Other	50	75	5	5	10
<b>6206</b>	<b>Women's or girls' blouses, shirts and shirt-blouses:</b>					
6206 10 00	- Of silk or silk waste	50	75	5	5	10
6206 20 00	- Of wool or fine animal hair	50	75	5	5	10
6206 30 00	- Of cotton	50	75	5	5	10
6206 40 00	- Of man-made fibres	50	75	5	5	10
6206 90	- Of other textile materials:					
6206 90 10	-- Of ramie, linen or silk	50	75	5	5	10
6206 90 90	-- Other	50	75	5	5	10
<b>6207</b>	<b>Men's or boys' singlets and other vests, underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles:</b>					
	- Underpants and briefs:					
6207 11 00	-- Of cotton	50	75	5	5	10
6207 19 00	-- Of other textile materials	50	75	5	5	10
	- Nightshirts and pyjamas:					
6207 21 00	-- Of cotton	50	75	5	5	10
6207 22 00	-- Of man-made fibres	50	75	5	5	10
6207 29	-- Of other textile materials:					
6207 29 10	--- Of silk	50	75	5	5	10
6207 29 90	--- Other	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
6207 91	- Other:					
6207 91 10	-- Of cotton:					
	--- Bathing or athletic slips, including combined vests and slips; sports vests	50	75	5	5	10
6207 91 20	--- Bathrobes, dressing gowns and similar articles	50	75	5	5	10
6207 91 30	--- Pilgrimage robes	50	75	5	5	10
6207 91 90	--- Other	50	75	5	5	10
6207 92	-- Of man-made fibres:					
6207 92 10	--- Bathing or athletic slips, including combined vests and slips; sports vests	50	75	5	5	10
6207 92 20	--- Bathrobes, dressing gowns and similar articles	50	75	5	5	10
6207 92 90	--- Other	50	75	5	5	10
6207 99	-- Of other textile materials:					
	--- Of wool or fine animal hair:					
6207 99 11	---- Bathing or athletic slips and sports vests	50	75	5	5	10
6207 99 12	---- Bathrobes, dressing gowns and similar articles	50	75	5	5	10
6207 99 19	---- Other	50	75	5	5	10
	--- Other:					
6207 99 91	---- Bathing or athletic slips and sports vests	50	75	5	5	10
6207 99 92	---- Bathrobes, dressing gowns and similar articles	50	75	5	5	10
6207 99 99	---- Other	50	75	5	5	10
<b>6208</b>	<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles:</b>					
	- Slips and petticoats:					
6208 11 00	-- Of man-made fibres	50	75	5	5	10
6208 19	-- Of other textile materials:					
6208 19 10	--- Of silk	50	75	5	5	10
6208 19 90	--- Other	50	75	5	5	10
	- Nightdresses and pyjamas:					
6208 21 00	-- Of cotton	50	75	5	5	10
6208 22 00	-- Of man-made fibres	50	75	5	5	10
6208 29	-- Of other textile materials:					
6208 29 10	--- Of silk	50	75	5	5	10
6208 29 90	--- Other	50	75	5	5	10
	- Other:					
6208 91	-- Of cotton:					
6208 91 10	--- Panties	50	75	5	5	10
6208 91 20	--- Négligés, bathrobes, dressing gowns and similar articles	50	75	5	5	10
6208 91 90	--- Other	50	75	5	5	10
6208 92	-- Of man-made fibres:					
6208 92 10	--- Panties, négligés, bathrobes, dressing gowns and similar articles	50	75	5	5	10
6208 92 90	--- Other	50	75	5	5	10
6208 99	-- Of other textile materials:					
	--- Of wool or fine animal hair:					
6208 99 11	---- Panties, négligés, bathrobes, dressing gowns and similar articles	50	75	5	5	10
6208 99 19	---- Other	50	75	5	5	10
	--- Other:					
6208 99 91	---- Panties, négligés, bathrobes, dressing gowns and similar articles	50	75	5	5	10
6208 99 99	---- Other	50	75	5	5	10
<b>6209</b>	<b>Babies' garments and clothing accessories:</b>					
6209 10	- Of wool or fine animal hair:					
6209 10 10	-- Suits, pants and similar articles	50	75	5	5	10
6209 10 20	-- T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	50	75	5	5	10
6209 10 30	-- Clothing accessories	50	75	5	5	10
6209 10 90	-- Other	50	75	5	5	10
6209 20	- Of cotton:					
6209 20 10	-- Suits, pants and similar articles	50	75	5	5	10
6209 20 20	-- T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	50	75	5	5	10
6209 20 30	-- Clothing accessories	50	75	5	5	10
6209 20 90	-- Other	50	75	5	5	10
6209 30	- Of synthetic fibres:					
6209 30 10	-- Suits, pants and similar articles	50	75	5	5	10
6209 30 20	-- T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	50	75	5	5	10
6209 30 30	-- Clothing accessories	50	75	5	5	10
6209 30 90	-- Other	50	75	5	5	10
6209 90	- Of other textile materials:					
6209 90 10	-- Suits, pants and similar articles	50	75	5	5	10
6209 90 20	-- T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	50	75	5	5	10
6209 90 30	-- Clothing accessories	50	75	5	5	10
6209 90 90	-- Other	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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:					
	-- Men's or boys' garments:					
6210 10 11	--- For protection in industry	50	75	5	5	10
6210 10 19	--- Other	50	75	5	5	10
	-- Women's or girls' garments:					
6210 10 91	--- For protection in industry	50	75	5	5	10
6210 10 99	--- Other	50	75	5	5	10
6210 20	- Other garments, of the type described in subheadings 6201 11 to 6201 19:					
	-- For protection in industry:					
6210 20 11	--- Flame-proof	5	7.5	5	5	10
6210 20 19	--- Other	50	75	5	5	10
	-- Other:					
6210 20 91	--- Flame-proof	5	7.5	5	5	10
6210 20 99	--- Other	50	75	5	5	10
6210 30	- Other garments, of the type described in subheadings 6202 11 to 6202 19:					
	-- For protection in industry:					
6210 30 11	--- Flame-proof	5	7.5	5	5	10
6210 30 19	--- Other	50	75	5	5	10
	-- Other:					
6210 30 91	--- Flame-proof	5	7.5	5	5	10
6210 30 99	--- Other	50	75	5	5	10
6210 40	- Other men's or boys' garments:					
6210 40 10	-- Flame-proof	5	7.5	5	5	10
6210 40 90	-- Other	50	75	5	5	10
6210 50	- Other women's or girls' garments:					
6210 50 10	-- Flame-proof	5	7.5	5	5	10
6210 50 90	-- Other	50	75	5	5	10
<b>6211</b>	<b>Track suits, ski suits and swimwear, other garments:</b>					
	- Swimwear:					
6211 11 00	-- Men's or boys'	50	75	5	5	10
6211 12 00	-- Women's or girls'	50	75	5	5	10
6211 20	- Ski suits:					
	-- For men or boys:					
6211 20 11	--- Of wool or fine animal hair	50	75	5	5	10
6211 20 19	--- Other	50	75	5	5	10
	-- For women or girls:					
6211 20 21	--- Of wool or fine animal hair	50	75	5	5	10
6211 20 29	--- Other	50	75	5	5	10
	- Other garments, men's or boys':					
6211 31 00	-- Of wool or fine animal hair	50	75	5	5	10
6211 32 00	-- Of cotton	50	75	5	5	10
6211 33	-- Of man-made fibres:					
6211 33 10	--- Flame-proof	5	7.5	5	0	10
6211 33 20	--- Flyers' coveralls	50	75	5	5	10
6211 33 90	--- Other	50	75	5	5	10
6211 39	-- Of other textile materials:					
6211 39 10	--- Flame-proof	5	7.5	5	0	10
6211 39 90	--- Other	50	75	5	5	10
	- Other garments, women's or girls':					
6211 41 00	-- Of wool or fine animal hair	50	75	5	5	10
6211 42	-- Of cotton:					
6211 42 10	--- Prayer cloaks	50	75	5	5	10
6211 42 90	--- Other	50	75	5	5	10
6211 43	-- Of man-made fibres:					
6211 43 10	--- Surgical gowns	50	75	5	5	10
6211 43 20	--- Prayer cloaks	50	75	5	5	10
6211 43 30	--- Flyers' coveralls	50	75	5	5	10
6211 43 90	--- Other	50	75	5	5	10
6211 49	-- Of other textile materials:					
6211 49 10	--- Prayer cloaks	50	75	5	5	10
6211 49 90	--- Other	50	75	5	5	10
<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	- Brassières:					
6212 10 10	-- Of cotton	50	75	5	5	10
6212 10 90	-- Of other textile materials	50	75	5	5	10
6212 20	- Girdles and panty-girdles:					
6212 20 10	-- Of cotton	50	75	5	5	10
6212 20 90	-- Of other textile materials	50	75	5	5	10
6212 30	- Corselettes:					
6212 30 10	-- Of cotton	50	75	5	5	10
6212 30 90	-- Of other textile materials	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
6212 90	- Other:					
6212 90 10	-- Of cotton	50	75	5	5	10
6212 90 90	-- Of other textile materials	50	75	5	5	10
<b>6213</b>	<b>Handkerchiefs:</b>					
6213 10 00	- Of silk or silk waste	50	75	5	5	10
6213 20 00	- Of cotton	50	75	5	5	10
6213 90 00	- Of other textile materials	50	75	5	5	10
<b>6214</b>	<b>Shawls, scarves, mufflers, mantillas, veils and the like:</b>					
6214 10 00	- Of silk or silk waste	50	75	5	5	10
6214 20 00	- Of wool or fine animal hair	50	75	5	5	10
6214 30 00	- Of synthetic fibres	50	75	5	5	10
6214 40 00	- Of artificial fibres	50	75	5	5	10
6214 90 00	- Of other textile materials	50	75	5	5	10
<b>6215</b>	<b>Ties, bow ties and cravats:</b>					
6215 10 00	- Of silk or silk waste	50	75	5	5	10
6215 20 00	- Of man-made fibres	50	75	5	5	10
6215 90	- Of other textile materials:					
6215 90 10	-- Of wool or fine animal hair	50	75	5	5	10
6215 90 90	-- Other	50	75	5	5	10
<b>6216 00</b>	<b>Gloves, mittens and mitts:</b>					
6216 00 10	- Protective work gloves, mittens and mitts	50	75	5	5	10
	- Other:					
6216 00 91	-- Of wool or fine animal hair	50	75	5	5	10
6216 00 92	-- Of cotton, other than those of subheading 6216 00 10	50	75	5	5	10
6216 00 99	-- Other	50	75	5	5	10
<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:					
	- - Stockings, socks and sockettes and the like:					
6217 10 11	- - - For men	50	75	10	5	10
6217 10 19	- - - For women and children	50	75	10	5	10
6217 10 20	- - Shoulder cushions	50	75	10	5	10
6217 10 90	- - Other	50	75	10	5	10
6217 90 00	- Parts	50	75	5	5	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>I. OTHER MADE UP TEXTILE ARTICLES</b>						
<b>6301</b>	<b>Blankets and travelling rugs:</b>					
6301 10 00	- Electric blankets	50	75	5	5	10
6301 20 00	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	50	75	5	5	10
6301 30 00	- Blankets (other than electric blankets) and travelling rugs, of cotton	50	75	5	5	10
6301 40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres:					
6301 40 10	-- Of nonwoven fabrics	50	75	5	5	10
6301 40 90	-- Other	50	75	5	5	10
6301 90	- Other blankets and travelling rugs:					
6301 90 10	-- Of nonwoven fabrics	50	75	5	5	10
6301 90 90	-- Other	50	75	5	5	10
<b>6302</b>	<b>Bed linen, table linen, toilet linen and kitchen linen:</b>					
6302 10 00	- Bed linen, knitted or crocheted	50	75	5	5	10
	- Other bed linen, printed:					
6302 21 00	-- Of cotton	50	75	5	5	10
6302 22	-- Of man-made fibres:					
6302 22 10	--- Of nonwoven fabrics	50	75	5	5	10
6302 22 90	--- Other	50	75	5	5	10
6302 29 00	-- Of other textile materials	50	75	5	5	10
	- Other bed linen:					
6302 31 00	-- Of cotton	50	75	5	5	10
6302 32	-- Of man-made fibres:					
6302 32 10	--- Of nonwoven fabrics	50	75	5	5	10
6302 32 90	--- Other	50	75	5	5	10
6302 39 00	-- Of other textile materials	50	75	5	5	10
6302 40 00	- Table linen, knitted or crocheted	50	75	5	5	10
	- Other table linen:					
6302 51 00	-- Of cotton	50	75	5	5	10
6302 52 00	-- Of flax	50	75	5	5	10
6302 53	-- Of man-made fibres:					
6302 53 10	--- Of nonwoven fabrics	50	75	5	5	10
6302 53 90	--- Other	50	75	5	5	10
6302 59 00	-- Of other textile materials	50	75	5	5	10
6302 60 00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	50	75	5	5	10
	- Other:					
6302 91 00	-- Of cotton	50	75	5	5	10
6302 92 00	-- Of flax	50	75	5	5	10
6302 93	-- Of man-made fibres:					
6302 93 10	--- Of nonwoven fabrics	50	75	5	5	10
6302 93 90	--- Other	50	75	5	5	10
6302 99 00	-- Of other textile materials	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>6303</b>	<b>Curtains (including drapes) and interior blinds; curtain or bed valances:</b>					
	- Knitted or crocheted:					
6303 11 00	-- Of cotton	50	75	5	5	10
6303 12 00	-- Of synthetic fibres	50	75	5	5	10
6303 19 00	-- Of other textile materials	50	75	5	5	10
	- Other:					
6303 91 00	-- Of cotton	50	75	5	5	10
6303 92 00	-- Of synthetic fibres	50	75	5	5	10
6303 99 00	-- Of other textile materials	50	75	5	5	10
<b>6304</b>	<b>Other furnishing articles, excluding those of heading 9404:</b>					
	- Bedspreads:					
6304 11 00	-- Knitted or crocheted	50	75	5	5	10
6304 19	-- Other:					
6304 19 10	--- Of cotton	50	75	5	5	10
6304 19 20	--- Other, of nonwovens	50	75	5	5	10
6304 19 90	--- Other	50	75	5	5	10
	- Other:					
6304 91 00	-- Knitted or crocheted	50	75	5	5	10
6304 92	-- Not knitted or crocheted, of cotton:					
6304 92 10	--- Mosquito nets	50	75	5	5	10
6304 92 20	--- Of felt, whether or not impregnated or coated, weighing 750 g/m <sup>2</sup> or more	50	75	5	5	10
6304 92 30	--- Of felt, whether or not impregnated or coated, weighing less than 750 g/m <sup>2</sup>	50	75	5	5	10
6304 92 90	--- Other	50	75	5	5	10
6304 93	-- Not knitted or crocheted, of synthetic fibres:					
6304 93 10	--- Mosquito nets	50	75	5	5	10
6304 93 90	--- Other	50	75	5	5	10
6304 99	-- Not knitted or crocheted, of other textile materials:					
6304 99 10	--- Mosquito nets	50	75	5	5	10
6304 99 90	--- Other	50	75	5	5	10
<b>6305</b>	<b>Sacks and bags, of a kind used for the packing of goods:</b>					
	- Of jute or of other textile bast fibres of heading 5303:					
6305 10	-- New	40	60	5	5	10
6305 10 10	-- Used	40	60	5	5	10
6305 20	- Of cotton:					
6305 20 10	-- Knitted or crocheted	50	75	5	5	10
6305 20 90	-- Other	50	75	5	5	10
	- Of man-made textile materials:					
6305 32	-- Flexible intermediate bulk containers:					
6305 32 10	--- Of nonwovens	50	75	5	5	10
6305 32 20	--- Knitted or crocheted	50	75	5	5	10
6305 32 90	--- Other	50	75	10	5	10
6305 33	-- Other, of polyethylene or polypropylene strip or the like:					
6305 33 10	--- Knitted or crocheted	50	75	5	5	10
6305 33 20	--- Of woven fabrics of strip or the like	40	60	5	5	10
6305 33 90	--- Other	50	75	5	5	10
6305 39	-- Other:					
6305 39 10	--- Of nonwovens	50	75	5	5	10
6305 39 20	--- Knitted or crocheted	50	75	5	5	10
6305 39 90	--- Other	50	75	5	5	10
6305 90	- Of other textile materials:					
	-- Of hemp of heading 5304:					
6305 90 11	--- Knitted or crocheted	50	75	5	5	10
6305 90 19	--- Other	50	75	5	5	10
	-- Of coconut (coir) of heading 5305:					
6305 90 81	--- Knitted or crocheted	50	75	5	5	10
6305 90 89	--- Other	50	75	5	5	10
6305 90 90	-- Other	50	75	5	5	10
<b>6306</b>	<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:</b>					
	- Tarpaulins, awnings and sunblinds:					
6306 11 00	-- Of cotton	30	45	5	5	10
6306 12 00	-- Of synthetic fibres	30	45	5	5	10
6306 19	-- Of other textile materials:					
6306 19 10	--- Of hemp of heading 5304 or coconut (coir) of heading 5305	30	45	5	5	10
6306 19 90	--- Other	30	45	5	5	10
	- Tents:					
6306 21 00	-- Of cotton	30	45	5	5	10
6306 22 00	-- Of synthetic fibres	30	45	5	5	10
6306 29 00	-- Of other textile materials	30	45	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Sails:					
6306 31 00	-- Of synthetic fibres	30	45	5	5	10
6306 39 00	-- Of other textile materials	30	45	5	5	10
	- Pneumatic mattresses:					
6306 41 00	-- Of cotton	30	45	5	5	10
6306 49	-- Of other textile materials:					
6306 49 10	--- Of nonwovens	30	45	5	5	10
6306 49 90	--- Other	30	45	5	5	10
	- Other:					
6306 91 00	-- Of cotton	30	45	5	5	10
6306 99	-- Of other textile materials:					
6306 99 10	--- Of nonwovens	30	45	5	5	10
6306 99 90	--- Other	30	45	5	5	10
<b>6307</b>	<b>Other made up articles, including dress patterns:</b>					
6307 10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:					
6307 10 10	-- Of nonwovens	50	75	5	5	10
6307 10 20	-- Of felt	50	75	5	5	10
6307 10 90	-- Other	50	75	5	5	10
6307 20	- Life-jackets and life-belts:					
6307 20 10	-- Life-jackets	0	0	0	0	10
6307 20 20	-- Life-belts	0	0	0	0	10
6307 90	- Other:					
6307 90 10	-- Industrial safety belts and harnesses	5	7.5	5	0	10
6307 90 20	-- Surgical face masks	5	7.5	5	5	10
6307 90 30	-- Umbrella covers in pre-cut triangular form	40	60	5	5	10
6307 90 40	-- Laces for footwear	40	60	5	5	10
6307 90 50	-- Dress patterns	20	30	5	5	10
6307 90 90	-- Other	40	60	5	5	10
	<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>	40	60	5	5	10
	<b>III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>					
<b>6309 00 00</b>	<b>Worn clothing and other worn articles</b>	100	150	10	5	10
<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	- Sorted:					
6310 10 10	-- Used or new rags	50	75	10	5	10
6310 10 90	-- Other	50	75	10	5	10
6310 90	- Other:					
6310 90 10	-- Used or new rags	50	75	10	5	10
6310 90 90	-- Other	50	75	10	5	10

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

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	50	75	5	5	10
	- Other footwear:					
6401 91 00	-- Covering the knee	50	75	5	5	10
6401 92 00	-- Covering the ankle but not covering the knee	50	75	5	5	10
6401 99 00	-- Other	50	75	5	5	10
<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	50	75	5	5	10
6402 19 00	-- Other	50	75	5	5	10
6402 20 00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	50	75	5	5	10
6402 30 00	- Other footwear, incorporating a protective metal toe-cap	50	75	5	5	10
	- Other footwear:					
6402 91 00	-- Covering the ankle	50	75	10	5	10
6402 99 00	-- Other	50	75	10	5	10
<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	50	75	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
6403 19	-- Other:					
6403 19 10	--- Other sports footwear fitted with studs, bars and the like (for example, football boots, running shoes and golf shoes)	50	75	5	5	10
6403 19 90	--- Other	50	75	5	5	10
6403 20 00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	50	75	5	5	10
6403 30 00	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	50	75	5	5	10
6403 40 00	- Other footwear, incorporating a protective metal toe-cap	50	75	5	5	10
6403 51	- Other footwear with outer soles of leather:					
	-- Covering the ankle:					
6403 51 10	--- Riding boots	50	75	10	5	10
6403 51 90	--- Other	50	75	10	5	10
6403 59	-- Other:					
6403 59 10	--- Bowling shoes	50	75	10	5	10
6403 59 90	--- Other	50	75	10	5	10
6403 91	- Other footwear:					
	-- Covering the ankle:					
6403 91 10	--- Riding boots	50	75	10	5	10
6403 91 90	--- Other	50	75	10	5	10
6403 99	-- Other:					
6403 99 10	--- Bowling shoes	50	75	10	5	10
6403 99 90	--- Other	50	75	10	5	10
<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	50	75	10	5	10
6404 19 00	-- Other	50	75	10	5	10
6404 20	- Footwear with outer soles of leather or composition leather:					
6404 20 10	-- Running shoes and golf shoes	50	75	10	5	10
6404 20 90	-- Other	50	75	10	5	10
<b>6405</b>	<b>Other footwear:</b>					
6405 10 00	- With uppers of leather or composition leather	50	75	10	5	10
6405 20 00	- With uppers of textile materials	50	75	10	5	10
6405 90 00	- Other	50	75	10	5	10
<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	- Uppers and parts thereof, other than stiffeners:					
6406 10 10	-- Of metal	20	30	5	5	10
6406 10 90	-- Other	20	30	5	5	10
6406 20 00	- Outer soles and heels, of rubber or plastics	30	45	5	5	10
	- Other:					
6406 91 00	-- Of wood	20	30	5	5	10
6406 99	-- Of other materials:					
6406 99 10	--- Of metal	20	30	5	5	10
6406 99 20	--- In-soles of rubber or plastics	30	45	5	5	10
6406 99 90	--- Other	20	30	5	5	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
6501 00 00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	10	15	5	0	10
6502 00 00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	10	15	5	0	10
6503 00 00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	50	75	10	5	10
6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	50	75	10	5	10
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:					
6505 10 00	- Hair-nets	50	75	10	5	10
6505 90	- Other:					
6505 90 10	-- Headgear for religious purposes	50	75	10	5	10
6505 90 90	-- Other	50	75	10	5	10
6506	Other headgear, whether or not lined or trimmed:					
6506 10	- Safety headgear:					
6506 10 10	-- Protective helmets for motorcyclists	20	30	5	0	10
6506 10 20	-- Industrial safety helmets, other than steel helmets	1	1.5	1	0	10
6506 10 30	-- Steel helmets	1	1.5	1	0	10
6506 10 40	-- Firefighters' helmets	1	1.5	1	0	10
6506 10 90	-- Other	1	1.5	1	0	10
	- Other:					
6506 91 00	-- Of rubber or of plastics	40	60	10	5	10
6506 92 00	-- Of furskin	40	60	10	5	10
6506 99	-- Of other materials:					
6506 99 10	--- Nonwoven disposable headgear	40	60	10	5	10
6506 99 90	--- Other	40	60	10	5	10
6507 00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear:					
6507 00 10	- Tinted visors and visors concealing any part of the face between the eyebrows and the chin	40	60	10	5	10
6507 00 90	- Other	40	60	10	5	10

**CHAPTER 66**  
**UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS,**  
**RIDING-CROPS AND PARTS THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) measure walking-sticks or the like (heading 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	40	60	10	5	10
	- Other:					
6601 91 00	- - Having a telescopic shaft	40	60	10	5	10
6601 99 00	- - Other	40	60	10	5	10
<b>6602 00 00</b>	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like</b>	40	60	10	5	10
<b>6603</b>	<b>Parts, trimmings and accessories of articles of heading 6601 or 6602:</b>					
6603 10	- Handles and knobs:					
6603 10 10	- - For articles of heading 6601	30	45	5	0	10
6603 10 20	- - For articles of heading 6602	30	45	5	0	10
6603 20 00	- Umbrella frames, including frames mounted on shafts (sticks)	30	45	5	0	10
6603 90	- Other:					
6603 90 10	- - For articles of heading 6601	30	45	5	0	10
6603 90 20	- - For articles of heading 6602	30	45	5	0	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- Duck feathers	20	30	5	5	10
6701 00 90	- Other	20	30	5	0	10
<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	40	60	10	5	10
6702 90 00	- Of other materials	40	60	10	5	10
<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>	20	30	5	0	10
<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	40	60	5	5	10
6704 19 00	- - Other	40	60	5	5	10
6704 20 00	- Of human hair	40	60	5	5	10
6704 90 00	- Of other materials	40	60	5	5	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>6801 00 00</b>	<b>Setts, curbstones and flagstones, of natural stone (except slate)</b>	30	45	5	0	10
<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:	30	45	5	0	10
6802 21 00	-- Marble, travertine and alabaster	30	45	5	0	10
6802 22 00	-- Other calcareous stone	30	45	5	0	10
6802 23	-- Granite:	30	45	5	0	10
6802 23 10	--- Polished slabs					
6802 23 90	--- Other	30	45	5	0	10
6802 29 00	-- Other stone - Other:	30	45	5	0	10
6802 91 00	-- Marble, travertine and alabaster	30	45	5	0	10
6802 92 00	-- Other calcareous stone	30	45	5	0	10
6802 93 00	-- Granite	30	45	5	0	10
6802 99 00	-- Other stone	30	45	5	0	10
<b>6803 00</b>	<b>Worked slate and articles of slate or of agglomerated slate:</b>					
6803 00 10	- Slabs or roofing slates	20	30	5	0	10
6803 00 90	- Other	20	30	5	0	10
<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:	20	30	5	0	10
6804 21 00	-- Of agglomerated synthetic or natural diamond	0	0	0	0	10
6804 22	-- Of other agglomerated abrasives or of ceramics:					
6804 22 10	--- Containing brown corundum grindstone granules	5	7.5	5	0	10
6804 22 90	--- Other	20	30	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
6804 23	-- Of natural stone:					
6804 23 10	--- Containing brown corundum grindstone granules	5	7.5	5	0	10
6804 23 90	--- Other	20	30	5	0	10
6804 30	- Hand sharpening or polishing stones:					
6804 30 10	-- Containing brown corundum grindstone granules	5	7.5	5	0	10
6804 30 90	-- Other <i>Except: grindstones</i>	20	30	5	0	10 5
<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	10	15	5	0	10
6805 20	- On a base of paper or paperboard only:					
6805 20 10	-- Polishing discs	10	15	5	0	10
6805 20 90	-- Other	10	15	5	0	10
6805 30	- On a base of other materials:					
6805 30 10	-- Polishing discs	10	15	5	0	10
6805 30 90	-- Other	10	15	5	0	10
<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	7.5	5	5	10
6806 20 00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	5	7.5	5	0	10
6806 90 00	- Other	5	7.5	5	0	10
<b>6807</b>	<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):</b>					
6807 10	- In rolls:					
6807 10 10	-- Roofing products, with a substrate of paper or paperboard	5	7.5	5	0	10
6807 10 90	-- Other	5	7.5	5	0	10
6807 90 00	- Other	5	7.5	5	0	10
<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>	30	45	5	0	10
<b>6809</b>	<b>Articles of plaster or of compositions based on plaster:</b>					
6809 11 00	- Boards, sheets, panels, tiles and similar articles, not ornamented:					
6809 19 00	-- Faced or reinforced with paper or paperboard only	30	45	5	5	10
6809 90	-- Other	30	45	5	5	10
6809 90 10	- Other articles:					
6809 90 10	-- Dental moulds of plaster	10	15	5	0	10
6809 90 90	-- Other	30	45	5	0	10
<b>6810</b>	<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced:</b>					
6810 11 00	- Tiles, flagstones, bricks and similar articles:					
6810 19	-- Building blocks and bricks	30	45	5	0	10
6810 19 10	-- Other:					
6810 19 10	--- Floor or wall tiles	30	45	5	0	10
6810 19 20	--- Roofing tiles	30	45	5	0	10
6810 19 90	--- Other	30	45	5	0	10
6810 91	- Other articles:					
6810 91 10	-- Prefabricated structural components for building or civil engineering:					
6810 91 10	--- Concrete building piles	30	45	5	5	5
6810 91 90	--- Other	30	45	5	5	10
6810 99 00	--- Other <i>Except: articles of industrial concrete including: concrete bridge beams, beams and house frames of concrete, concrete tension poly, circular drain and box of concrete, panen and precast members of concrete</i>	30	45	5	0	10 5
<b>6811</b>	<b>Articles of asbestos-cement, of cellulose fibre-cement or the like:</b>					
6811 10 00	- Corrugated sheets	20	30	5	0	10
6811 20 00	- Other sheets, panels, tiles and similar articles	20	30	5	0	10
6811 30	- Tubes, pipes and tube or pipe fittings:					
6811 30 10	-- Ventilation or other tubing and cable conduits	20	30	5	0	10
6811 30 90	-- Other	20	30	5	0	10
6811 90 00	- Other articles	20	30	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	10	15	5	0	10
6812 60 00	- Paper, millboard and felt	10	15	5	0	10
6812 70 00	- Compressed asbestos fibre jointing, in sheets or rolls	10	15	5	5	10
6812 90	- Other:					
6812 90 10	- - Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	10	15	5	0	10
6812 90 20	- - Yarn and thread	10	15	5	0	10
6812 90 30	- - Cords and string, whether or not plaited	10	15	5	0	10
6812 90 40	- - Woven or knitted fabric	10	15	5	0	10
6812 90 90	- - Other	10	15	5	0	10
<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	10	15	5	0	10
6813 90 00	- Other	10	15	5	0	10
<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	10	15	5	0	10
6814 90 00	- Other	10	15	5	0	10
<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	- - Yarn or thread	5	7.5	5	0	10
6815 10 20	- - Bricks, paving slabs, floor tiles and similar construction goods	20	30	5	0	10
6815 10 90	- - Other	20	30	5	0	10
6815 20 00	- Articles of peat	20	30	5	0	10
	- Other articles:					
6815 91 00	- - Containing magnesite, dolomite or chromite	10	15	5	0	10
6815 99	- - Other:					
6815 99 10	- - - Touchstones	5	7.5	5	0	10
6815 99 90	- - - Other	5	7.5	5	0	10

## 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).

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	<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>	30	45	10	5	10
<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>	10	15	5	0	10
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	10	15	5	0	10
6902 90 00	- Other	10	15	5	0	10
<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	0	0	0	0	10
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> )	0	0	0	0	10
6903 90 00	- Other	0	0	0	0	10
	<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	40	60	5	5	10
6904 90 00	- Other	40	60	5	5	10
<b>6905</b>	<b>Roofing tiles, chimney-pots, cowls, chimney-liners, architectural ornaments and other ceramic constructional goods:</b>					
6905 10 00	- Roofing tiles	50	75	5	5	10
6905 90	- Other:					
6905 90 10	-- Lining bricks for ball mills	50	75	5	5	10
6905 90 90	-- Other	50	75	5	5	10
<b>6906 00 00</b>	<b>Ceramic pipes, conduits, guttering and pipe fittings</b>	40	60	5	5	10
<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	- 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:					
6907 10 10	-- Floor, hearth or wall tiles	50	75	10	5	10
6907 10 90	-- Other	50	75	10	5	10
6907 90	- Other:					
6907 90 10	-- Floor, hearth or wall tiles	50	75	10	5	10
6907 90 90	-- Other	50	75	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- 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:					
	-- Plain:					
6908 10 11	--- Floor, hearth or wall tiles	50	75	10	5	10
6908 10 19	--- Other	50	75	10	5	10
	-- Other:					
6908 10 91	--- Floor, hearth or wall tiles	50	75	10	5	10
6908 10 99	--- Other	50	75	10	5	10
6908 90	- Other:					
	-- Plain tiles:					
6908 90 11	--- Floor, hearth or wall tiles	50	75	10	5	10
6908 90 19	--- Other	50	75	10	5	10
	-- Other tiles:					
6908 90 21	--- Floor, hearth or wall tiles	50	75	10	5	10
6908 90 29	--- Other	50	75	10	5	10
6908 90 90	-- Other	50	75	10	5	10
<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	0	0	0	0	10
6909 12 00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	0	0	0	0	10
6909 19 00	-- Other	0	0	0	0	10
6909 90 00	- Other	20	30	5	0	10
<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	60	90	10	5	10
6910 90 00	- Other	50	75	10	5	10
<b>6911</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:</b>					
6911 10 00	- Tableware and kitchenware	60	90	10	5	10
6911 90 00	- Other	60	90	10	5	10
<b>6912 00 00</b>	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china</b>	50	75	10	5	10
<b>6913</b>	<b>Statuettes and other ornamental ceramic articles:</b>					
6913 10 00	- Of porcelain or china	50	75	10	5	10
6913 90 00	- Other furniture	50	75	10	5	10
<b>6914</b>	<b>Other ceramic articles:</b>					
6914 10 00	- Of porcelain or china	50	75	10	5	10
6914 90 00	- Other	50	75	10	5	10

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

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>7001 00 00</b>	<b>Cullet and other waste and scrap of glass; glass in the mass</b>	0	0	0	0	10
<b>7002</b>	<b>Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked:</b>					
7002 10 00	- Balls	3	4.5	3	0	10
7002 20 00	- Rods	3	4.5	3	0	10
	- Tubes:					
7002 31	-- Of fused quartz or other fused silica:					
7002 31 10	--- For vacuum tubes	30	45	5	5	10
7002 31 90	--- Other	3	4.5	3	0	10
7002 32	-- 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:					
7002 32 10	--- For vacuum tubes	30	45	5	5	10
7002 32 20	--- Other, transparent neutral glass tubes of a diameter exceeding 3 mm but not exceeding 22 mm	10	15	5	0	5
7002 32 90	--- Other <i>Except:</i> neutral glass tubes	3	4.5	3	0	10 5
7002 39	-- Other:					
7002 39 10	--- For vacuum tubes	30	45	5	5	10
7002 39 20	--- Other, transparent neutral glass tubes of a diameter exceeding 3 mm but not exceeding 22 mm	10	15	5	0	5
7002 39 90	--- Other <i>Except:</i> neutral glass tubes	3	4.5	3	0	10 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	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:					
7003 12 10	--- Optical glass, not optically worked	5	7.5	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7003 12 20	--- Other, of rectangular (including square) shape, with 1, 2, 3 or 4 corners cut	50	75	20	5	10
7003 12 90	--- Other	50	75	20	5	10
7003 19	-- Other:					
7003 19 10	--- Optical glass, not optically worked	5	7.5	0	0	10
7003 19 20	--- Other, of rectangular (including square) shape, with 1, 2, 3 or 4 corners cut	50	75	20	5	10
7003 19 90	--- Other	50	75	20	5	10
7003 20	- Wired sheets:					
7003 20 10	-- Other, of rectangular (including square) shape, with 1, 2, 3 or 4 corners cut	40	60	20	5	10
7003 20 90	-- Other	40	60	20	5	10
7003 30	- Profiles:					
7003 30 10	-- Other, of rectangular (including square) shape, with 1, 2, 3 or 4 corners cut	40	60	20	5	10
7003 30 90	-- Other	40	60	20	5	10
<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	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:					
7004 20 10	-- Optical glass, not optically worked	5	7.5	0	0	10
7004 20 20	-- Other, of rectangular (including square) shape, with 1, 2, 3 or 4 corners cut	50	75	20	5	10
7004 20 90	-- Other	50	75	20	5	10
7004 90	- Other glass:					
7004 90 10	-- Optical glass, not optically worked	5	7.5	0	0	10
7004 90 20	-- Other, of rectangular (including square) shape, with 1, 2, 3 or 4 corners cut	50	75	20	5	10
7004 90 90	-- Other	50	75	20	5	10
<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	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:					
7005 10 10	-- Optical glass, not optically worked	5	7.5	0	0	10
5005 10 20	-- Other, of rectangular (including square) shape, with 1, 2, 3 or 4 corners cut	30	45	20	5	10
7005 10 90	-- Other	30	45	20	5	10
	- Other non-wired glass:					
7005 21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:					
7005 21 10	--- Optical glass, not optically worked	5	7.5	0	0	10
7005 21 20	--- Other, of rectangular (including square) shape, with 1, 2, 3 or 4 corners cut	40	60	20	5	10
7005 21 90	--- Other	40	60	20	5	10
7005 29	-- Other:					
7005 29 10	--- Optical glass, not optically worked	5	7.5	0	0	10
7005 29 20	--- Other, of rectangular (including square) shape, with 1, 2, 3 or 4 corners cut	40	60	20	5	10
7005 29 90	--- Other	40	60	20	5	10
7005 30	- Wired glass:					
7005 30 10	-- Other, of rectangular (including square) shape, with 1, 2, 3 or 4 corners cut	30	45	20	5	10
7005 30 90	-- Other	30	45	20	5	10
<b>7006 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>					
7006 00 10	- Optical glass, not optically worked	5	7.5	0	0	10
7006 00 90	- Other	30	45	10	5	10
<b>7007</b>	<b>Safety glass, consisting of toughened (tempered) or laminated glass:</b>					
	- Toughened (tempered) safety glass:					
7007 11	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:					
	--- Suitable for vehicles of Chapter 87	30	45	10	5	10
7007 11 20	--- Suitable for aircraft or spacecraft of Chapter 88	3	4.5	3	0	10
7007 11 30	--- Suitable for railway or tramway locomotives or rolling stock of Chapter 86	3	4.5	3	0	10
7007 11 40	--- Suitable for ships, boats or floating structures of Chapter 89	3	4.5	3	0	10
7007 19	-- Other:					
7007 19 10	--- Suitable for earth moving machinery	10	15	5	0	10
7007 19 90	--- Other	15	22.5	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7007 21	- Laminated safety glass: -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:					
7007 21 10	--- Suitable for vehicles of Chapter 87	30	45	10	5	10
7007 21 20	--- Suitable for aircraft or spacecraft of Chapter 88	3	4.5	3	0	10
7007 21 30	--- Suitable for railway or tramway locomotives or rolling stock of Chapter 86	3	4.5	3	0	10
7007 21 40	--- Suitable for ships, boats or floating structures of Chapter 89	3	4.5	3	0	10
7007 29	-- Other:					
7007 29 10	--- Suitable for earth moving machinery	5	7.5	5	0	10
7007 29 90	--- Other	15	22.5	5	0	10
<b>7008 00 00</b>	<b>Multiple-walled insulating units of glass</b>	30	45	10	5	10
<b>7009</b>	<b>Glass mirrors, whether or not framed, including rear-view mirrors:</b>					
7009 10 00	- Rear-view mirrors for vehicles	40	60	5	5	10
	- Other:					
7009 91 00	-- Unframed	30	45	5	5	10
7009 92 00	-- Framed	40	60	5	5	10
<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	10	15	5	0	10
7010 20 00	- Stoppers, lids and other closures	20	30	5	0	10
7010 90	- Other:					
7010 90 10	-- Carboys, demijohns and bottles for injectables of a capacity exceeding 1 litre	20	30	5	0	10
7010 90 20	-- Bottles and vials for antibiotics, serums and other injectables of a capacity not exceeding 1 litre	5	7.5	5	0	10
7010 90 30	-- Other bottles for intravenous fluids	5	7.5	5	0	10
7010 90 90	-- Other	20	30	5	5	10
<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	- For electric lighting:					
7011 10 10	-- Stem	5	7.5	5	0	10
7011 10 90	-- Other	30	45	10	5	10
7011 20	- For cathode-ray tubes:					
7011 20 10	-- Television tubes	5	7.5	0	0	10
7011 20 90	-- Other	5	7.5	5	5	10
7011 90	- Other:					
7011 90 10	-- Television tubes	5	7.5	5	5	10
7011 90 90	-- Other	30	45	10	5	10
<b>7012 00 00</b>	<b>Glass inners for vacuum flasks or for other vacuum vessels</b>	60	90	10	5	10
<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 00	- Of glass-ceramics	60	90	10	5	10
	- Drinking glasses other than of glass-ceramics:					
7013 21	-- Of lead crystal:					
7013 21 10	--- Not ground, polished, opacified or otherwise worked	30	45	10	5	10
7013 21 90	--- Other	50	75	10	5	10
7013 29 00	-- Other	60	90	10	5	10
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:					
7013 31	-- Of lead crystal:					
7013 31 10	--- Not ground, polished, opacified or otherwise worked	30	45	10	5	10
7013 31 90	--- Other	50	75	10	5	10
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	60	90	10	5	10
7013 39 00	-- Other	60	90	10	5	10
	- Other glassware:					
7013 91	-- Of lead crystal:					
7013 91 10	--- Not ground, polished, opacified or otherwise worked	30	45	10	5	10
7013 91 90	--- Other	50	75	10	5	10
7013 99 00	-- Other	60	90	10	5	10
<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 motor vehicles	5	7.5	0	0	5
7014 00 90	- Other	0	0	0	0	5
	<i>Except: those for motor cycles and bicycles</i>					10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	3	4.5	3	0	10
7015 90	- Other:					
7015 90 10	-- Clock or watch glasses	5	7.5	5	0	10
7015 90 90	-- Other	5	7.5	5	0	10
<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	40	60	10	5	10
7016 90 00	- Other	50	75	10	5	10
<b>7017</b>	<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:</b>					
7017 10	- Of fused quartz or other fused silica:					
7017 10 10	-- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for the production of semiconductor wafers (ITA 1/B-113)	0	0	0	0	10
7017 10 90	-- Other	0	0	0	0	10
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	0	0	0	0	10
7017 90 00	- Other	0	0	0	0	10
<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 00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	40	60	10	5	10
7018 20 00	- Glass microspheres not exceeding 1 mm in diameter	0	0	0	0	10
7018 90	- Other:					
7018 90 10	-- Glass eyes	0	0	0	0	10
7018 90 90	-- Other	40	60	10	5	10
<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	3	4.5	1	0	10
7019 12 00	-- Rovings	3	4.5	1	0	10
7019 19	-- Other:					
7019 19 10	--- Yarn	3	4.5	1	0	10
7019 19 90	--- Other	3	4.5	1	0	10
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:					
7019 31 00	-- Mats	3	4.5	1	0	10
7019 32 00	-- Thin sheets (voiles)	3	4.5	1	0	10
7019 39	-- Other:					
7019 39 10	--- Ceiling webs	10	15	5	0	10
7019 39 90	--- Other	10	15	1	0	10
7019 40 00	- Woven fabrics of rovings	3	4.5	1	0	10
	- Other woven fabrics:					
7019 51 00	-- Of a width not exceeding 30 cm	3	4.5	1	0	10
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	3	4.5	1	0	10
7019 59 00	-- Other	3	4.5	1	0	10
7019 90	- Other:					
7019 90 10	-- Bullet-proof vests and police shields	3	4.5	1	0	10
7019 90 20	-- Asphalt or coal-tar impregnated glass-fibre outerwrap for pipelines	3	4.5	1	0	10
7019 90 90	-- Other	3	4.5	1	0	10
<b>7020 00</b>	<b>Other articles of glass:</b>					
	- Glass moulds:					
7020 00 11	-- For acrylic manufacture	0	0	0	0	10
7020 00 19	-- Other	0	0	0	0	10
7020 00 20	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for the production of semiconductor wafers (ITA 1/B-113)	30	45	10	5	10
7020 00 90	- Other	30	45	10	5	10

**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, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

- b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (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, 7108 11, 7110 11, 7110 21, 7110 31 and 7110 41, the expressions “powder” and “in powder form” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4 b), for the purposes of subheadings 7110 11 and 7110 19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	<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	- Natural pearls:					
7101 10 10	-- Graded and temporarily strung for convenience of transport	3	4.5	3	0	10
7101 10 90	-- Other	3	4.5	3	0	10
	- Cultured pearls:					
7101 21 00	-- Unworked	3	4.5	3	0	10
7101 22	-- Worked:					
7101 22 10	--- Graded and temporarily strung for convenience of transport	3	4.5	3	0	10
7101 22 90	--- Other	3	4.5	3	0	10
<b>7102</b>	<b>Diamonds, whether or not worked, but not mounted or set:</b>					
7102 10 00	- Unsorted	1	1.5	1	0	10
	- Industrial:					
7102 21 00	-- Unworked or simply sawn, cleaved or bruted	1	1.5	1	0	10
7102 29 00	-- Other	1	1.5	1	0	10
	- Non-industrial:					
7102 31 00	-- Unworked or simply sawn, cleaved or bruted	1	1.5	1	0	10
7102 39 00	-- Other	1	1.5	1	0	10
<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	1	1.5	1	0	10
	- Otherwise worked:					
7103 91 00	-- Rubies, sapphires and emeralds	1	1.5	1	0	10
7103 99 00	-- Other	1	1.5	1	0	10
<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	- Piezo-electric quartz:					
7104 10 10	-- Unworked	1	1.5	1	0	10
7104 10 20	-- Worked	1	1.5	1	0	10
7104 20 00	- Other, unworked or simply sawn or roughly shaped	1	1.5	1	0	10
7104 90 00	- Other	1	1.5	1	0	10
<b>7105</b>	<b>Dust and powder of natural or synthetic precious or semi-precious stones:</b>					
7105 10 00	- Of diamonds	1	1.5	1	0	10
7105 90 00	- Other	1	1.5	1	0	10
	<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	1	1.5	1	0	10
	- Other:					
7106 91 00	-- Unwrought	1	1.5	1	0	10
7106 92 00	-- Semi-manufactured	1	1.5	1	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>7107 00 00</b>	<b>Base metals clad with silver, not further worked than semi-manufactured</b>	1	1.5	1	0	10
<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	0.5	0.75	1	0	*
7108 12	-- Other unwrought forms:					
7108 12 10	--- In lumps, ingots or cast bars	0.5	0.75	1	0	*
7108 12 90	--- Other	0.5	0.75	1	0	*
7108 13	-- Other semi-manufactured forms:					
7108 13 10	--- In bars, rods, profiles, foil or strip	1	1.5	3	0	*
7108 13 90	--- Other	0.5	0.75	1	0	*
7108 20 00	- Monetary	0.5	0.75	1	0	10
<b>7109 00 00</b>	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured</b>	1	1.5	1	0	10
<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	--- In lumps, ingots, cast bars, powder or sponge	1	1.5	1	0	10
7110 11 90	--- Other	1	1.5	1	0	10
7110 19 00	-- Other	1	1.5	1	0	10
	- Palladium:					
7110 21	-- Unwrought or in powder form:					
7110 21 10	--- Alloys containing not less than 20% of palladium, used in making artificial teeth	1	1.5	1	0	10
7110 21 20	--- Other, in lumps, ingots, cast bars, powder or sponge	1	1.5	1	0	10
7110 21 90	--- Other	1	1.5	1	0	10
7110 29 00	-- Other	1	1.5	1	0	10
	- Rhodium:					
7110 31	-- Unwrought or in powder form:					
7110 31 10	--- In lumps, ingots, cast bars, powder or sponge	1	1.5	1	0	10
7110 31 90	--- Other	1	1.5	1	0	10
7110 39 00	-- Other	1	1.5	1	0	10
	- Iridium, osmium and ruthenium:					
7110 41	-- Unwrought or in powder form:					
7110 41 10	--- In lumps, ingots, cast bars, powder or sponge	1	1.5	1	0	10
7110 41 90	--- Other	1	1.5	1	0	10
7110 49 00	-- Other	1	1.5	1	0	10
<b>7111 00</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured:</b>					
7111 00 10	- Silver or gold, clad with platinum	1	1.5	1	0	10
7111 00 90	- Other	1	1.5	1	0	10
<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	1	1.5	1	0	10
	- Other:					
7112 91 00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	1	1.5	1	0	10
7112 92 00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	1	1.5	1	0	10
7112 99	-- Other:					
7112 99 10	--- Of silver, including metal clad with silver but excluding sweepings containing other precious metals	1	1.5	1	0	10
7112 99 90	--- Other	1	1.5	1	0	10
<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	-- Of silver, whether or not plated or clad with other precious metal:					
7113 11 10	--- Parts	40	60	10	5	10
7113 11 90	--- Other	40	60	10	5	10
7113 19	-- Of other precious metal, whether or not plated or clad with precious metal:					
7113 19 10	--- Parts	40	60	10	5	10
7113 19 90	--- Other	40	60	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7113 20	- Of base metal clad with precious metal:					
7113 20 10	-- Parts	40	60	10	5	10
7113 20 90	-- Other	40	60	10	5	10
<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	40	60	10	5	10
7114 19 00	-- Of other precious metal, whether or not plated or clad with precious metal	40	60	10	5	10
7114 20 00	- Of base metal clad with precious metal	40	60	10	5	10
<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	40	60	10	5	10
7115 90	- Other:					
7115 90 10	-- Of gold or silver	40	60	10	5	10
7115 90 20	-- Of metal clad with gold or silver	40	60	10	5	10
7115 90 90	-- Other	40	60	10	5	10
<b>7116</b>	<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):</b>					
7116 10 00	- Of natural or cultured pearls	40	60	10	5	10
7116 20 00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	40	60	10	5	10
<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	--- Parts	40	60	10	5	10
7117 11 90	--- Other	40	60	10	5	10
7117 19	-- Other:					
7117 19 10	--- Bangles	40	60	10	5	10
7117 19 20	--- Parts	40	60	10	5	10
7117 19 90	--- Other	40	60	10	5	10
7117 90	- Other:					
7117 90 10	-- Bangles	40	60	10	5	10
7117 90 20	-- Parts	40	60	10	5	10
7117 90 90	-- Other	40	60	10	5	10
<b>7118</b>	<b>Coin:</b>					
7118 10	- Coin (other than gold coin), not being legal tender:					
7118 10 10	-- Silver coin	40	60	5	5	10
7118 10 90	-- Other	40	60	5	5	10
7118 90	- Other:					
7118 90 10	-- Gold coin, whether or not being legal tender, silver coin, being legal tender	40	60	5	5	10
7118 90 90	-- Other	40	60	5	5	10

## 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;
  - i) 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	<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	0	0	0	0	5
7201 20 00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	0	0	0	0	5
7201 50 00	- Alloy pig iron; spiegeleisen	0	0	0	0	5
<b>7202</b>	<b>Ferro-alloys:</b>					
	- Ferro-manganese:					
7202 11 00	-- Containing by weight more than 2% of carbon	0	0	0	0	5
7202 19 00	-- Other	0	0	0	0	5
	- Ferro-silicon:					
7202 21 00	-- Containing by weight more than 55% of silicon	0	0	0	0	5
7202 29 00	-- Other	0	0	0	0	5
7202 30 00	- Ferro-silico-manganese	0	0	0	0	5
	- Ferro-chromium:					
7202 41 00	-- Containing by weight more than 4% of carbon	10	15	5	0	5
7202 49 00	-- Other	0	0	0	0	5
7202 50 00	- Ferro-silico-chromium	0	0	0	0	5
7202 60 00	- Ferro-nickel	0	0	0	0	5
7202 70 00	- Ferro-molybdenum	0	0	0	0	5
7202 80 00	- Ferro-tungsten and ferro-silico-tungsten	0	0	0	0	5
	- Other:					
7202 91 00	-- Ferro-titanium and ferro-silico-titanium	0	0	0	0	5
7202 92 00	-- Ferro-vanadium	0	0	0	0	5
7202 93 00	-- Ferro-niobium	0	0	0	0	5
7202 99 00	-- Other	0	0	0	0	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	0	0	0	0	5
7203 90 00	- Other	0	0	0	0	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	0	0	0	0	5
	- Waste and scrap of alloy steel:					
7204 21 00	-- Of stainless steel	0	0	0	0	5
7204 29 00	-- Other	0	0	0	0	5
7204 30 00	- Waste and scrap of tinned iron or steel	0	0	0	0	5
	- Other waste and scrap:					
7204 41 00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	0	0	0	5
7204 49 00	-- Other	0	0	0	0	5
7204 50 00	- Remelting scrap ingots	0	0	0	0	5
<b>7205</b>	<b>Granules and powders, of pig iron, spiegeleisen, iron or steel:</b>					
7205 10 00	- Granules	0	0	0	0	5
	- Powders:					
7205 21 00	-- Of alloy steel	0	0	0	0	5
7205 29 00	-- Other	0	0	0	0	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	1	1.5	1	0	5
7206 90	- Other:					
7206 90 10	-- Containing by weight 0.6% or more of carbon	1	1.5	1	0	5
7206 90 90	-- Other	1	1.5	1	0	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	7.5	5	5	5
7207 12	-- Other, of rectangular (other than square) cross-section:					
7207 12 10	--- Slabs	3	4.5	3	0	5
7207 12 90	--- Other	5	7.5	5	5	5
7207 19 00	-- Other	5	7.5	5	5	5
7207 20	- Containing by weight 0.25% or more of carbon:					
	- Containing by weight 0.6% or more of carbon:					
7207 20 11	--- Slabs	3	4.5	3	0	5
7207 20 12	--- Iron or steel pieces roughly shaped by forging; sheet bars of iron or steel (including tinplate bars)	3	4.5	3	3	5
7207 20 19	--- Other	5	7.5	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	-- Other:					
7207 20 91	--- Slabs	3	4.5	3	0	5
7207 20 92	--- Iron or steel pieces roughly shaped by forging; sheet bars of iron or steel (including tinplate bars)	3	4.5	3	3	5
7207 20 99	--- Other	5	7.5	5	5	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>					
	- In coils, not further worked than hot-rolled, with patterns in relief:					
7208 10	-- Of a thickness of 10 mm or more but not exceeding 125 mm; of a thickness of less than 3 mm and containing by weight less than 0.6% of carbon	0	0	0	0	5
7208 10 20	-- Of a thickness of 3 mm or more but less than 4.75 mm and containing by weight less than 0.6% of carbon; of a thickness of less than 3 mm and containing by weight 0.6% or more of carbon	0	0	0	0	5
7208 10 30	-- Of a thickness of 3 mm or more but less than 4.75 mm and containing by weight 0.6% or more of carbon	0	0	0	0	5
7208 10 90	-- Other	0	0	0	0	5
	- Other, in coils, not further worked than hot-rolled, pickled:					
7208 25	-- Of a thickness of 4.75 mm or more:					
7208 25 10	--- Coils for re-rolling	0	0	0	0	5
	--- Other:					
7208 25 91	---- Non alloy steel plates and sheets containing by weight less than 0.6% of carbon	0	0	0	0	5
7208 25 99	---- Other	0	0	0	0	5
7208 26	-- Of a thickness of 3 mm or more but less than 4.75 mm:					
7208 26 10	--- Steel plates and sheets containing by weight less than 0.6% of carbon	0	0	0	0	5
7208 26 90	--- Other	0	0	0	0	5
7208 27	-- Of a thickness of less than 3 mm:					
	--- Of a thickness of less than 1.5 mm:					
7208 27 11	---- Steel plates and sheets containing by weight 0.6% or more of carbon	0	0	0	0	5
7208 27 19	---- Other	0	0	0	0	5
	--- Other:					
7208 27 91	---- Steel plates and sheets containing by weight 0.6% or more of carbon	0	0	0	0	5
7208 27 99	---- Other	0	0	0	0	5
	- Other, in coils, not further worked than hot-rolled:					
7208 36 00	-- Of a thickness exceeding 10 mm	5	7.5	0	0	5
7208 37	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm:					
7208 37 10	--- Steel plates and sheets containing by weight less than 0.6% of carbon	5	7.5	0	0	5
7208 37 90	--- Other	0	0	0	0	5
7208 38	-- Of a thickness of 3 mm or more but less than 4.75 mm:					
7208 38 10	--- Steel plates and sheets containing by weight less than 0.6% of carbon	5	7.5	0	0	5
7208 38 90	--- Other	0	0	0	0	5
7208 39	-- Of a thickness of less than 3 mm:					
	--- Of a thickness of less than 1.5 mm:					
7208 39 11	---- Steel plates and sheets containing by weight 0.6% or more of carbon	0	0	0	0	5
7208 39 19	---- Other	0	0	0	0	5
7208 39 90	--- Other	0	0	0	0	5
7208 40 00	- Not in coils, not further worked than hot-rolled, with patterns in relief	0	0	0	0	5
	- Other, not in coils, not further worked than hot-rolled:					
7208 51 00	-- Of a thickness exceeding 10 mm	0	0	0	0	5
7208 52 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm:	0	0	0	0	5
7208 53 00	-- Of a thickness of 3 mm or more but less than 4.75 mm:	0	0	0	0	5
7208 54 00	-- Of a thickness of less than 3 mm	5	7.5	3	0	5
7208 90	- Other:					
7208 90 10	-- Of a thickness of 10 mm or more but not exceeding 125 mm; of a thickness of less than 3 mm and containing by weight less than 0.6% of carbon	0	0	0	0	5
7208 90 20	-- Of a thickness of 3 mm or more but less than 4.75 mm and containing by weight less than 0.6% of carbon; of a thickness of less than 3 mm and containing by weight 0.6% or more of carbon	0	0	0	0	5
7208 90 30	-- Of a thickness of 3 mm or more but less than 4.75 mm and containing by weight 0.6% or more of carbon	0	0	0	0	5
7208 90 90	-- Other	0	0	0	0	5
<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	0	0	0	0	5
7209 16 00	-- Of a thickness exceeding 1 mm but less than 3 mm	0	0	0	0	5
7209 17 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	0	0	0	5
7209 18	-- Of a thickness of less than 0.5 mm:					
7209 18 10	--- Tin-mill black plate (TMBP)	0	0	0	0	5
7209 18 90	--- Other	0	0	0	0	5
	- Not in coils, not further worked than cold-rolled (cold-reduced):					
7209 25 00	-- Of a thickness of 3 mm or more	0	0	0	0	5
7209 26 00	-- Of a thickness exceeding 1 mm but less than 3 mm	5	7.5	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7209 27 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	5	7.5	5	5	5
7209 28 00	-- Of a thickness of less than 0.5 mm:	5	7.5	5	5	5
7209 90 00	- Other	0	0	0	0	5
<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	3	4.5	3	0	5
7210 12 00	-- Of a thickness of less than 0.5 mm	3	4.5	3	3	5
7210 20 00	- Plated or coated with lead, including terne-plate	0	0	0	0	5
7210 30	- Electrolytically plated or coated with zinc:					
	-- Containing by weight less than 0.6% of carbon:					
7210 30 11	--- Of a thickness not exceeding 1.2 mm	10	15	5	5	5
7210 30 19	--- Other	5	7.5	5	0	5
	-- Containing by weight 0.6% or more of carbon:					
7210 30 91	--- Of a thickness not exceeding 1.2 mm	10	15	5	5	5
7210 30 99	--- Other	5	7.5	5	5	5
	- Otherwise plated or coated with zinc:					
7210 41	-- Corrugated:					
7210 41 10	--- Of a thickness not exceeding 1.2 mm	10	15	5	5	5
7210 41 90	--- Other	10	15	5	5	5
7210 49	-- Other:					
7210 49 10	--- Of a thickness not exceeding 1.2 mm	10	15	5	5	5
7210 49 90	--- Other	10	15	5	5	5
7210 50 00	- Plated or coated with chromium oxides or with chromium and chromium oxides	0	0	0	0	5
	- Plated or coated with aluminium:					
7210 61	-- Plated or coated with aluminium-zinc alloys:					
7210 61 10	--- Of a thickness not exceeding 1.2 mm	10	15	5	5	5
7210 61 90	--- Other	10	15	5	5	5
7210 69	-- Other:					
7210 69 10	--- Of a thickness not exceeding 1.2 mm	10	15	5	5	5
7210 69 90	--- Other	10	15	5	5	5
7210 70	- Painted, varnished or coated with plastics:					
	-- Not clad, plated or coated with metal:					
7210 70 11	--- Of a thickness of 4.75 mm or more but not exceeding 125 mm	10	15	5	5	5
7210 70 12	--- Of a thickness of less than 4.75 mm or exceeding 125 mm	10	15	5	5	5
7210 70 20	-- Plated or coated with tin, lead or chromium oxide or with chromium and chromium oxide	3	4.5	3	0	5
7210 70 30	-- Electrolytically plated or coated with zinc, of a thickness not exceeding 1.2 mm	10	15	5	5	5
7210 70 40	-- Electrolytically plated or coated with zinc, of a thickness exceeding 1.2 mm	5	7.5	5	0	5
7210 70 50	-- Otherwise plated or coated with zinc or aluminium, of a thickness exceeding 1.2 mm	10	15	5	0	5
7210 70 60	-- Otherwise plated or coated with zinc or aluminium, of a thickness not exceeding 1.2 mm	10	60	5	5	5
7210 70 70	-- Plated or coated with other metals, of a thickness not exceeding 1.2 mm	0	0	0	0	5
7210 70 90	-- Other	0	0	0	0	5
7210 90	- Other:					
	-- Not clad, plated or coated with metal:					
7210 90 11	--- Of a thickness of 4.75 mm or more but not exceeding 125 mm	5	7.5	0	0	5
7210 90 12	--- Of a thickness of less than 4.75 mm or exceeding 125 mm	5	7.5	0	0	5
7210 90 20	-- Plated or coated with tin, lead or chromium oxide or with chromium and chromium oxide	3	4.5	3	0	5
7210 90 30	-- Electrolytically plated or coated with zinc, of a thickness not exceeding 1.2 mm	10	15	5	5	5
7210 90 40	-- Electrolytically plated or coated with zinc, of a thickness exceeding 1.2 mm	5	7.5	5	0	5
7210 90 50	-- Otherwise plated or coated with zinc or aluminium, of a thickness exceeding 1.2 mm	10	15	5	0	5
7210 90 60	-- Otherwise plated or coated with zinc or aluminium, of a thickness not exceeding 1.2 mm	10	15	5	5	5
7210 90 70	-- Plated or coated with other metals, of a thickness not exceeding 1.2 mm	0	0	0	0	5
7210 90 90	-- Other	0	0	0	0	5
<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	-- 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:					
	--- Containing by weight 0.6% or more of carbon:					
7211 13 11	---- Universal plates	0	0	0	0	5
7211 13 12	---- Hoop and strip	0	0	0	0	5
7211 13 19	---- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	--- Other:					
7211 13 91	---- Universal plates	0	0	0	0	5
7211 13 92	---- Corrugated	0	0	0	0	5
7211 13 93	---- Hoop and strip	0	0	0	0	5
7211 13 99	---- Other	0	0	0	0	5
7211 14	-- Other, of a thickness of 4.75 mm or more:					
	--- Containing by weight 0.6% or more of carbon:					
7211 14 11	---- Universal plates	3	4.5	3	0	5
7211 14 12	---- Hoop and strip	3	4.5	3	0	5
7211 14 19	---- Other	3	4.5	3	0	5
	--- Other:					
7211 14 91	---- Universal plates	3	4.5	3	0	5
7211 14 92	---- Coils for re-rolling	3	4.5	3	0	5
7211 14 93	---- Corrugated	3	4.5	3	0	5
7211 14 94	---- Other, hoop and strip	3	4.5	3	0	5
7211 14 99	---- Other	3	4.5	3	0	5
7211 19	-- Other:					
	--- Containing by weight 0.6% or more of carbon:					
7211 19 11	---- Tapes and bands, exceeding 25 mm but not exceeding 100 mm in width	3	4.5	3	0	5
7211 19 12	---- Other, hoop and strip	3	4.5	3	0	5
7211 19 19	---- Other	3	4.5	3	0	5
	--- Other:					
7211 19 91	---- Tapes and bands, exceeding 100 mm in width	3	4.5	3	0	5
7211 19 92	---- Coils for re-rolling	3	4.5	3	0	5
7211 19 93	---- Corrugated	3	4.5	3	0	5
7211 19 94	---- Other, hoop and strip	3	4.5	3	0	5
7211 19 99	---- Other	3	4.5	3	0	5
	- Not further worked than cold-rolled (cold-reduced):					
7211 23	-- Containing by weight less than 0.25% of carbon:					
7211 23 10	--- Corrugated	0	0	0	0	5
7211 23 20	--- Tapes and bands exceeding 25 mm but not exceeding 100 mm in width	0	0	0	0	5
7211 23 30	--- Other, hoop and strip, not exceeding 400 mm in width	0	0	0	0	5
7211 23 40	--- Other, hoop and strip, exceeding 400 mm in width	0	0	0	0	5
7211 23 50	--- Other, of a thickness of more than 40 mm	0	0	0	0	5
	--- Other:					
7211 23 91	---- Of a thickness of 0.17 mm or less	0	0	0	0	5
7211 23 99	---- Other	0	0	0	0	5
7211 29	-- Other:					
	--- Containing by weight 0.25% or more but less than 0.6% of carbon:					
7211 29 11	---- Corrugated	0	0	0	0	5
7211 29 12	---- Tapes and bands exceeding 25 mm but not exceeding 100 mm in width	0	0	0	0	5
7211 29 13	---- Other, hoop and strip not exceeding 400 mm in width	0	0	0	0	5
7211 29 14	---- Other, hoop and strip exceeding 400 mm in width	0	0	0	0	5
7211 29 15	---- Other, of a thickness of 0.17 mm or less	0	0	0	0	5
7211 29 19	---- Other	0	0	0	0	5
	--- Containing by weight 0.6% or more of carbon:					
7211 29 21	---- Tapes and bands exceeding 25 mm but not exceeding 100 mm in width	0	0	0	0	5
7211 29 22	---- Other, hoop and strip not exceeding 400 mm in width	0	0	0	0	5
7211 29 23	---- Other, hoop and strip exceeding 400 mm in width	0	0	0	0	5
7211 29 29	---- Other	0	0	0	0	5
7211 90	- Other:					
	-- Containing by weight 0.6% or more of carbon:					
7211 90 11	--- Tapes and bands exceeding 25 mm but not exceeding 100 mm in width	0	0	0	0	5
7211 90 12	--- Other, hoop and strip not exceeding 400 mm in width	0	0	0	0	5
7211 90 13	--- Other, hoop and strip exceeding 400 mm in width	0	0	0	0	5
7211 90 19	--- Other	0	0	0	0	5
	--- Other:					
7211 90 91	--- Corrugated	0	0	0	0	5
7211 90 92	--- Tapes and bands exceeding 25 mm but not exceeding 100 mm in width	0	0	0	0	5
7211 90 93	--- Other, hoop and strip not exceeding 400 mm in width	0	0	0	0	5
7211 90 94	--- Other, hoop and strip exceeding 400 mm in width	0	0	0	0	5
7211 90 95	--- Other, of a thickness of 0.17 mm or less	0	0	0	0	5
7211 90 99	--- Other	0	0	0	0	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	- Plated or coated with tin:					
	-- Containing by weight 0.6% or more of carbon:					
7212 10 11	--- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	3	4.5	3	0	5
7212 10 12	--- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	3	4.5	3	0	5
7212 10 19	--- Other	3	4.5	3	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7212 10 91	-- Other: --- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	3	4.5	3	0	5
7212 10 92	--- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	3	4.5	3	0	5
7212 10 99	--- Other	3	4.5	3	0	5
7212 20	- Electrolytically plated or coated with zinc:					
	-- Containing by weight 0.6% or more of carbon, corrugated:					
7212 20 11	--- Hoop and strip, not exceeding 400 mm in width	5	7.5	5	0	5
7212 20 12	--- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	5	7.5	5	0	5
7212 20 19	--- Other	5	7.5	5	0	5
	-- Containing by weight 0.6% or more of carbon, not corrugated:					
7212 20 21	--- Hoop and strip, not exceeding 400 mm in width	5	7.5	5	0	5
7212 20 22	--- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	5	7.5	5	0	5
7212 20 29	--- Other	5	7.5	5	0	5
	-- Other, corrugated:					
7212 20 31	--- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	5	7.5	5	0	5
7212 20 32	--- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	5	7.5	5	0	5
7212 20 33	--- Other, 1.5 mm or less in thickness	5	7.5	5	0	5
7212 20 39	--- Other	5	7.5	5	0	5
	-- Other, not corrugated:					
7212 20 91	--- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	5	7.5	5	0	5
7212 20 92	--- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	5	7.5	5	0	5
7212 20 93	--- Other, 1.5 mm or less in thickness	5	7.5	5	0	5
7212 20 99	--- Other	5	7.5	5	0	5
7212 30	- Otherwise plated or coated with zinc:					
	-- Containing by weight 0.6% or more of carbon, corrugated:					
7212 30 11	--- Hoop and strip, not exceeding 400 mm in width	10	15	5	0	5
7212 30 12	--- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	10	15	5	0	5
7212 30 19	--- Other	10	15	5	0	5
	-- Containing by weight 0.6% or more of carbon, not corrugated:					
7212 30 21	--- Hoop and strip, not exceeding 400 mm in width	10	15	5	0	5
7212 30 22	--- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	10	15	5	0	5
7212 30 29	--- Other	10	15	5	0	5
	-- Other, corrugated:					
7212 30 31	--- Hoop and strip, not exceeding 400 mm in width	10	15	5	0	5
7212 30 32	--- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	10	15	5	0	5
7212 30 33	--- Other, 1.5 mm or less in thickness	10	15	5	0	5
7212 30 39	--- Other	10	15	5	0	5
	-- Other, not corrugated:					
7212 30 91	--- Hoop and strip, not exceeding 400 mm in width	10	15	5	0	5
7212 30 92	--- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	10	15	5	0	5
7212 30 93	--- Other, 1.5 mm or less in thickness	10	15	5	0	5
7212 30 99	--- Other	10	15	5	0	5
7212 40	- Painted, varnished or coated with plastics:					
	-- Containing by weight 0.6% or more of carbon:					
7212 40 11	--- Hoop and strip, not exceeding 400 mm in width	5	7.5	0	0	5
7212 40 12	--- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	5	7.5	0	0	5
7212 40 19	--- Other	5	7.5	0	0	5
	-- Other:					
7212 40 21	--- Hoop and strip, not exceeding 400 mm in width	5	7.5	0	0	5
7212 40 22	--- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	5	7.5	0	0	5
7212 40 23	--- Other, 1.5 mm or less in thickness	5	7.5	0	0	5
7212 40 29	--- Other	5	7.5	0	0	5
7212 50	- Otherwise plated or coated					
	-- Plated or coated with aluminium-zinc alloys:					
	--- Containing by weight 0.6% or more of carbon:					
7212 50 11	---- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	10	15	5	5	5
7212 50 12	---- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	10	15	5	5	5
7212 50 13	---- Other, 1.5 mm or less in thickness	10	15	5	5	5
7212 50 19	---- Other	10	15	5	5	5
	--- Other:					
7212 50 21	---- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	10	15	5	5	5
7212 50 22	---- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	10	15	5	5	5
7212 50 23	---- Other, 1.5 mm or less in thickness	10	15	5	5	5
7212 50 29	---- Other	10	15	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	-- Plated or coated with chromium oxide or with chromium and chromium oxide (including tin-free steel):					
	--- Containing by weight 0.6% or more of carbon:					
7212 50 31	---- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	0	0	0	0	5
7212 50 32	---- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	0	0	0	0	5
7212 50 39	---- Other	0	0	0	0	5
	--- Other:					
7212 50 41	---- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	0	0	0	0	5
7212 50 42	---- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	0	0	0	0	5
7212 50 43	---- Other, 1.5 mm or less in thickness	0	0	0	0	5
7212 50 49	---- Other	0	0	0	0	5
	-- Other:					
	--- Containing by weight 0.6% or more of carbon:					
7212 50 51	---- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	0	0	0	0	5
7212 50 52	---- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	0	0	0	0	5
7212 50 59	---- Other	0	0	0	0	5
	--- Other:					
7212 50 61	---- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	0	0	0	0	5
7212 50 62	---- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	0	0	0	0	5
7212 50 63	---- Other, 1.5 mm or less in thickness	0	0	0	0	5
7212 50 69	---- Other	0	0	0	0	5
7212 60	- Clad:					
	-- Containing by weight 0.6% or more of carbon:					
7212 60 11	--- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	0	0	0	0	5
7212 60 12	--- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	0	0	0	0	5
7212 60 19	--- Other	0	0	0	0	5
	-- Other:					
7212 60 21	--- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	0	0	0	0	5
7212 60 22	--- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	0	0	0	0	5
7212 60 23	--- Other, 1.5 mm or less in thickness	0	0	0	0	5
7212 60 29	--- Other	0	0	0	0	5
<b>7213</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:</b>					
7213 10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process:					
7213 10 10	-- Of circular cross-section measuring not more than 50 mm	10	15	10	5	5
7213 10 20	-- Of rectangular (including square) cross-section not exceeding 20 mm in width	10	15	5	5	5
7213 10 90	-- Other	10	15	5	5	5
7213 20	- Other, of free-cutting steel:					
7213 20 10	-- With an average diameter of 5 mm to 20 mm	0	0	0	0	5
7213 20 90	-- Other	0	0	0	0	5
	- Other:					
7213 91	-- Of circular cross-section measuring less than 14 mm in diameter:					
7213 91 10	--- For making soldering bars	5	7.5	0	0	5
	--- Other:					
7213 91 91	---- Concrete steel	10	15	10	5	5
7213 91 92	---- Cold heading in coils	10	15	5	5	5
7213 91 93	---- Shaft bars; manganese steel	10	15	5	5	5
7213 91 99	---- Other	10	15	5	5	5
7213 99	-- Other:					
7213 99 10	--- For making soldering bars	5	7.5	0	0	5
	--- Other:					
7213 99 91	---- Concrete steel	10	15	10	5	5
7213 99 92	---- Cold heading in coils	10	15	5	5	5
7213 99 93	---- Shaft bars; manganese steel	10	15	5	5	5
7213 99 99	---- Other	10	15	5	5	5
<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	- Forged:					
7214 10 10	-- Containing by weight less than 0.6% of carbon	10	15	10	5	5
7214 10 20	-- Containing by weight 0.6% or more of carbon	10	15	10	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7214 20 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	10	15	10	5	5
7214 30 00	- Other, of free-cutting steel	0	0	0	0	5
7214 91	- Other:					
	-- Of rectangular (other than square) cross-section:					
	--- Containing by weight less than 0.6% of carbon:					
7214 91 11	---- Concrete steel	10	15	5	5	5
7214 91 12	---- Shaft bars; manganese steel	10	15	5	5	5
7214 91 19	---- Other	10	15	5	5	5
	--- Containing by weight 0.6% or more of carbon:					
7214 91 21	---- Concrete steel	10	15	5	5	5
7214 91 22	---- Shaft bars; manganese steel	10	15	5	5	5
7214 91 29	---- Other	10	15	5	5	5
7214 99	- Other:					
	--- Containing by weight less than 0.25% of carbon:					
7214 99 11	---- Concrete steel	10	15	10	5	5
7214 99 12	---- Shaft bars; manganese steel	10	15	10	5	5
7214 99 19	---- Other	10	15	10	5	5
	--- Containing by weight 0.25% or more but less than 0.6% of carbon:					
7214 99 21	---- Concrete steel	10	15	10	5	5
7214 99 22	---- Shaft bars; manganese steel	10	15	10	5	5
7214 99 29	---- Other	10	15	10	5	5
	--- Containing by weight 0.6% or more of carbon:					
7214 99 31	---- Concrete steel	10	15	10	5	5
7214 99 32	---- Shaft bars; manganese steel	10	15	10	5	5
7214 99 39	---- Other	10	15	10	5	5
<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	0	0	0	0	5
7215 50 00	- Other, not further worked than cold-formed or cold-finished	10	15	5	5	5
7215 90	- Other:					
	-- Containing by weight less than 0.6% of carbon:					
7215 90 11	--- Other than manganese steel and shaft bars	10	15	5	5	5
7215 90 19	--- Other	10	15	5	5	5
7215 90 20	-- Containing by weight 0.6% or more of carbon	10	15	5	5	5
<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	10	15	10	5	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	10	15	10	5	5
7216 22 00	-- T sections	10	15	5	5	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	-- U sections:					
	--- Containing by weight 0.6% or more of carbon:					
7216 31 11	---- Of a height of 80 mm or more but not exceeding 140 mm	10	15	10	5	5
7216 31 19	---- Other	10	15	5	5	5
	--- Other:					
7216 31 91	---- Of a height of 80 mm or more but not exceeding 140 mm	10	15	10	5	5
7216 31 99	---- Other	10	15	5	5	5
7216 32	-- I sections:					
	--- Containing by weight 0.6% or more of carbon:					
7216 32 11	---- Of a height of 80 mm or more but not exceeding 140 mm	10	15	10	5	5
7216 32 19	---- Other	10	15	5	5	5
	--- Other:					
7216 32 91	---- Of a height of 80 mm or more but not exceeding 140 mm	10	15	10	5	5
7216 32 99	---- Other	10	15	5	5	5
7216 33	-- H sections:					
	--- Containing by weight 0.6% or more of carbon:					
7216 33 11	---- Of a height of 80 mm or more but not exceeding 140 mm	10	15	10	5	5
7216 33 19	---- Other	10	15	5	5	5
	--- Other:					
7216 33 91	---- Of a height of 80 mm or more but not exceeding 140 mm	10	15	10	5	5
7216 33 99	---- Other	10	15	5	5	5
7216 40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:					
	-- Containing by weight 0.6% or more of carbon:					
7216 40 11	--- L sections of a height of 80 mm or more but not exceeding 140 mm	10	15	10	5	5
7216 40 19	--- Other	10	15	5	5	5
	-- Other:					
7216 40 91	--- L sections of a height of 80 mm or more but not exceeding 140 mm	10	15	10	5	5
7216 40 99	--- Other	10	15	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7216 50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:					
	-- Containing by weight 0.6% or more of carbon:					
7216 50 11	--- Of a height of less than 80 mm	10	15	5	5	5
7216 50 19	--- Other	10	15	5	5	5
	-- Other:					
7216 50 91	--- Of a height of less than 80 mm	10	15	5	5	5
7216 50 99	--- Other	10	15	5	5	5
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:					
7216 61 00	-- Obtained from flat-rolled products	10	15	5	5	5
7216 69	-- Other:					
	--- Angles other than slotted angles:					
7216 69 11	---- Containing by weight 0.6% or more of carbon and having a height of 80 mm or more	10	15	5	5	5
7216 69 12	---- Containing by weight 0.6% or more of carbon and having a height of less than 80 mm	10	15	5	5	5
7216 69 13	---- Other, of a height of 80 mm or more	10	15	5	5	5
7216 69 14	---- Other, of a height of less than 80 mm	10	15	5	5	5
	--- Other angles, shapes and sections:					
7216 69 21	---- Of a thickness of 5 mm or less	10	15	5	5	5
7216 69 29	---- Other	10	15	5	5	5
	- Other:					
7216 91	-- Cold-formed or cold-finished from flat-rolled products:					
	--- Angles other than slotted angles:					
7216 91 11	---- Containing by weight 0.6% or more of carbon and having a height of 80 mm or more	10	15	5	5	5
7216 91 12	---- Containing by weight 0.6% or more of carbon and having a height of less than 80 mm	10	15	5	5	5
7216 91 13	---- Other, of a height of 80 mm or more	10	15	5	5	5
7216 91 14	---- Other, of a height of less than 80 mm	10	15	5	5	5
7216 91 20	---- Slotted angles, roll-formed from pure-punched steel strips, whether or not painted or galvanized	10	15	5	5	5
	--- Shapes and sections:					
7216 91 31	---- Of a thickness of 5 mm or less	10	15	5	5	5
7216 91 39	---- Other	10	15	5	5	5
7216 99 00	-- Other	10	15	5	5	5
<b>7217</b>	<b>Wire of iron or non-alloy steel:</b>					
7217 10	- Not plated or coated, whether or not polished:					
7217 10 10	-- Containing by weight less than 0.25% of carbon	10	15	5	5	5
	-- Containing by weight 0.25% or more but less than 0.6% of carbon:					
7217 10 21	--- Spoke wire	5	7.5	5	0	5
7217 10 22	--- Bead wire; flat hard steel reed wire; pre-stressed concrete steel wire; free-cutting steel wire	5	7.5	5	0	5
7217 10 29	--- Other	5	7.5	5	0	5
	-- Containing by weight 0.6% or more of carbon:					
7217 10 31	--- Spoke wire, bead wire, flat hard steel reed wire; pre-stressed concrete steel wire; free-cutting steel wire	5	7.5	0	0	5
7217 10 39	--- Other	5	7.5	0	0	5
7217 20	- Plated or coated with zinc:					
7217 20 10	-- Containing by weight less than 0.25% of carbon	10	15	5	5	5
	-- Containing by weight 0.25% or more but less than 0.45% of carbon:					
7217 20 21	--- Electrolytically coated; spoke wire	5	7.5	5	0	5
7217 20 22	--- Flat hard steel reed wire; pre-stressed concrete steel wire; steel wire with a silicon content of not less than 0.1%, zinc plated, with a layer weight of not less than 240 g/m <sup>2</sup>	5	7.5	5	0	5
7217 20 29	--- Other	5	7.5	5	0	5
	-- Containing by weight 0.45% or more but less than 0.6% of carbon:					
7217 20 31	--- Electrolytically coated; spoke wire	5	7.5	5	0	5
7217 20 32	--- Flat hard steel reed wire; pre-stressed concrete steel wire; steel wire with a silicon content of not less than 0.1%, zinc plated, with a layer weight of not less than 240 g/m <sup>2</sup>	5	7.5	5	0	5
7217 20 33	--- High carbon steel core wire for Aluminium Conductors, Steel Reinforced (ACSR)	5	7.5	5	0	5
7217 20 39	--- Other	5	7.5	5	0	5
	-- Containing by weight 0.6% or more of carbon:					
7217 20 41	--- Electrolytically coated; spoke wire	5	7.5	0	0	5
7217 20 42	--- Flat hard steel reed wire; pre-stressed concrete steel wire; steel wire with a silicon content of not less than 0.1%, zinc plated, with a layer weight of not less than 240 g/m <sup>2</sup>	5	7.5	0	0	5
7217 20 43	--- High carbon steel core wire for Aluminium Conductors, Steel Reinforced (ACSR)	5	7.5	0	0	5
7217 20 49	--- Other	5	7.5	0	0	5
7217 30	- Plated or coated with other base metals:					
7217 30 10	-- Containing by weight less than 0.25% of carbon	10	15	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7217 30 20	-- Containing by weight 0.25% or more but less than 0.6% of carbon -- Containing by weight 0.6% or more of carbon: --- Bead wire (copper alloy coated high carbon steel wire for pneumatic rubber tyres):	5	7.5	5	0	5
7217 30 31	---- Bead wire (brass coated high carbon steel wire for pneumatic rubber tyres)	5	7.5	0	0	5
7217 30 32	---- Bead wire (high carbon steel wire coated with other copper alloys, for pneumatic rubber tyres)	5	7.5	0	0	5
7217 30 33	---- Plated or coated with tin	5	7.5	0	0	5
7217 30 39	---- Other	5	7.5	0	0	5
7217 30 90	-- Other	5	7.5	0	0	5
7217 90	- Other:					
7217 90 10	-- Containing by weight not less than 0.1% of silicon and plated with zinc, having a layer weight of not less than 240 g/m <sup>2</sup> , covered with PVC as an outer layer	5	7.5	5	5	5
7217 90 20	-- Containing by weight less than 0.25% of carbon, excluding goods of subheading 7217 90 10	10	15	5	5	5
7217 90 30	-- Containing by weight 0.25% or more but less than 0.45% of carbon, excluding goods of subheading 7217 90 10	5	7.5	5	0	5
7217 90 40	-- Containing by weight 0.45% or more but less than 0.6% of carbon, excluding goods of subheading 7217 90 10	5	7.5	5	0	5
7217 90 50	-- Containing by weight 0.6% or more of carbon, excluding goods of subheading 7217 90 10	5	7.5	0	0	5
<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 - Other:	0	0	0	0	5
7218 91 00	-- Of rectangular (other than square) cross-section	0	0	0	0	5
7218 99 00	-- Other	0	0	0	0	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	-- Of a thickness exceeding 10 mm:					
7219 11 10	--- Of a thickness not exceeding 125 mm, with patterns in relief derived from rolling	0	0	0	0	5
7219 11 90	--- Other	0	0	0	0	5
7219 12	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm:					
7219 12 10	--- With patterns in relief derived from rolling	0	0	0	0	5
7219 12 90	--- Other	0	0	0	0	5
7219 13	-- Of a thickness of 3 mm or more but less than 4.75 mm:					
7219 13 10	--- With patterns in relief derived from rolling	0	0	0	0	5
7219 13 90	--- Other	0	0	0	0	5
7219 14	-- Of a thickness of less than 3 mm:					
7219 14 10	--- With patterns in relief derived from rolling	0	0	0	0	5
7219 14 90	--- Other	0	0	0	0	5
	- Not further worked than hot-rolled, not in coils:					
7219 21 00	-- Of a thickness exceeding 10 mm	0	0	0	0	5
7219 22 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	0	0	0	5
7219 23 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0	0	5
7219 24 00	-- Of a thickness of less than 3 mm	0	0	0	0	5
	- Not further worked than cold-rolled (cold-reduced):					
7219 31 00	-- Of a thickness of 4.75 mm or more	0	0	0	0	5
7219 32 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0	0	5
7219 33 00	-- Of a thickness exceeding 1 mm but less than 3 mm	0	0	0	0	5
7219 34 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	0	0	0	5
7219 35 00	-- Of a thickness of less than 0.5 mm	0	0	0	0	5
7219 90	- Other:					
7219 90 10	-- Of a thickness not exceeding 125 mm, with patterns in relief derived from rolling, perforated, corrugated or polished	0	0	0	0	5
7219 90 90	-- Other	0	0	0	0	5
<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	-- Of a thickness of 4.75 mm or more:					
7220 11 10	--- Hoop and strip	0	0	0	0	5
7220 11 90	--- Other	0	0	0	0	5
7220 12	-- Of a thickness of less than 4.75 mm:					
7220 12 10	--- Hoop and strip	0	0	0	0	5
7220 12 90	--- Other	0	0	0	0	5
7220 20	- Not further worked than cold-rolled (cold-reduced):					
7220 20 10	-- Hoop and strip	0	0	0	0	5
7220 20 90	-- Other	0	0	0	0	5
7220 90	- Other:					

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7220 90 10	-- Hoop and strip	0	0	0	0	5
7220 90 20	-- Plates and sheets of a thickness of 4.75 mm or more and exceeding 500 mm in width	0	0	0	0	5
7220 90 30	-- Other plates and sheets	0	0	0	0	5
7220 90 90	-- Other	0	0	0	0	5
<b>7221 00</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel:</b>					
7221 00 10	- Wire rod	0	0	0	0	5
7221 00 90	- Other	0	0	0	0	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	-- Of circular cross-section:					
7222 11 10	--- Wire rod	0	0	0	0	5
7222 11 90	--- Other	0	0	0	0	5
7222 19	-- Other:					
7222 19 10	--- Wire rod	0	0	0	0	5
7222 19 90	--- Other	0	0	0	0	5
7222 20 00	- Bars and rods, not further worked than cold-formed or cold-finished	0	0	0	0	5
7222 30 00	- Other bars and rods	0	0	0	0	5
7222 40	- Angles, shapes and sections:					
	-- Angles other than slotted angles:					
7222 40 11	--- Of a height of 80 mm or more	0	0	0	0	5
7222 40 12	--- Of a height of less than 80 mm	0	0	0	0	5
7222 40 20	-- Slotted angles, roll-formed from pure-punched steel strips, whether or not painted or galvanized	0	0	0	0	5
	-- Other angles, shapes or sections:					
7222 40 31	--- Of a height of 80 mm or more and of a thickness of less than 5 mm	0	0	0	0	5
7222 40 32	--- Of a height of 80 mm or more and of a thickness of 5 mm or more	0	0	0	0	5
7222 40 33	--- Of a height of less than 80 mm and of a thickness of less than 5 mm	0	0	0	0	5
7222 40 34	--- Of a height of less than 80 mm and of a thickness of 5 mm or more	0	0	0	0	5
<b>7223 00</b>	<b>Wire of stainless steel:</b>					
7223 00 10	- Having a cross-sectional dimension exceeding 13 mm	0	0	0	0	5
7223 00 90	- Other	5	7.5	0	0	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	0	0	0	0	5
7224 90 00	- Other	0	0	0	0	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	0	0	0	0	5
7225 19 00	-- Other	0	0	0	0	5
7225 20 00	- Of high speed steel	0	0	0	0	5
7225 30	- Other, not further worked than hot-rolled, in coils:					
7225 30 10	-- Of a thickness of less than 1.5 mm	0	0	0	0	5
	-- Of a thickness of 1.5 mm or more but not exceeding 125 mm, with patterns in relief derived from rolling:					
7225 30 21	--- Of a thickness of less than 3 mm	0	0	0	0	5
7225 30 29	--- Other	0	0	0	0	5
	-- Other:					
7225 30 91	--- Of a thickness of less than 3 mm	0	0	0	0	5
7225 30 99	--- Other	0	0	0	0	5
7225 40 00	- Other, not further worked than hot-rolled, not in coils	0	0	0	0	5
7225 50 00	- Other, not further worked than cold-rolled (cold-reduced)	0	0	0	0	5
	- Other:					
7225 91 00	-- Electrolytically plated or coated with zinc	0	0	0	0	5
7225 92 00	-- Otherwise plated or coated with zinc	0	0	0	0	5
7225 99 00	-- Other	0	0	0	0	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	-- Grain-oriented:					
7226 11 10	--- Hoop and strip	0	0	0	0	5
7226 11 90	--- Other	0	0	0	0	5
7226 19	-- Other:					
7226 19 10	--- Hoop and strip	0	0	0	0	5
7226 19 90	--- Other	0	0	0	0	5
7226 20	- Of high speed steel:					
7226 20 10	-- Hoop and strip	0	0	0	0	5
7226 20 90	-- Other	0	0	0	0	5
	- Other:					
7226 91	-- Not further worked than hot-rolled:					

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7226 91 10	--- Hoop and strip	0	0	0	0	5
7226 91 90	--- Other	0	0	0	0	5
7226 92	-- Not further worked than cold-rolled (cold-reduced):					
7226 92 10	--- Hoop and strip	0	0	0	0	5
7226 92 90	--- Other	0	0	0	0	5
7226 93	-- Electrolytically plated or coated with zinc:					
7226 93 10	--- Hoop and strip	0	0	0	0	5
7226 93 90	--- Other	0	0	0	0	5
7226 94	-- Otherwise plated or coated with zinc:					
7226 94 10	--- Hoop and strip	0	0	0	0	5
7226 94 90	--- Other	0	0	0	0	5
7226 99	-- Other:					
7226 99 10	--- Hoop and strip	0	0	0	0	5
7226 99 90	--- Other	0	0	0	0	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	0	0	0	0	5
7227 20 00	- Of silico-manganese steel	0	0	0	0	5
7227 90 00	- Other	0	0	0	0	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	- Bars and rods, of high speed steel:					
7228 10 10	-- Of a cross-sectional dimension not exceeding 13 mm, cold-formed	0	0	0	0	5
7228 10 90	-- Other	0	0	0	0	5
7228 20	- Bars and rods, of silico-manganese steel:					
7228 20 10	-- Of a cross-sectional dimension not exceeding 13 mm, cold-formed	0	0	0	0	5
7228 20 90	-- Other	0	0	0	0	5
7228 30 00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	0	0	0	5
7228 40 00	- Other bars and rods, not further worked than forged	0	0	0	0	5
7228 50 00	- Other bars and rods, not further worked than cold-formed or cold-finished	0	0	0	0	5
7228 60 00	- Other bars and rods	0	0	0	0	5
7228 70	- Angles, shapes and sections:					
	-- Angles other than slotted angles:					
7228 70 11	--- Of a height of 80 mm or more	0	0	0	0	5
7228 70 12	--- Of a height of less than 80 mm	0	0	0	0	5
7228 70 20	-- Slotted angles, roll-formed from pure-punched steel strips, whether or not painted or galvanized	0	0	0	0	5
	-- Shapes and sections:					
7228 70 31	--- Of a height of 80 mm or more and of a thickness of less than 5 mm	0	0	0	0	5
7228 70 32	--- Of a height of 80 mm or more and of a thickness of 5 mm or more	0	0	0	0	5
7228 70 33	--- Of a height of less than 80 mm and of a thickness of less than 5 mm	0	0	0	0	5
7228 70 34	--- Of a height of less than 80 mm and of a thickness of 5 mm or more	0	0	0	0	5
7228 80 00	- Hollow drill bars and rods	0	0	0	0	5
<b>7229</b>	<b>Wire of other alloy steel:</b>					
7229 10 00	- Of high speed steel	0	0	0	0	5
7229 20 00	- Of silico-manganese steel	0	0	0	0	5
7229 90 00	- Other	0	0	0	0	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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	5
7301 20 00	- Angles, shapes and sections	5	7.5	5	0	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	0	0	0	0	5
7302 30 00	- Switch blades, crossing frogs, point rods and other crossing pieces	0	0	0	0	5
7302 40 00	- Fish-plates and sole plates	0	0	0	0	5
7302 90 00	- Other	0	0	0	0	5
<b>7303 00</b>	<b>Tubes, pipes and hollow profiles, of cast iron:</b>					
	- Tubes and pipes					
7303 00 11	-- With an external diameter not exceeding 100 mm	10	15	1	0	5
7303 00 12	-- With an external diameter exceeding 100 mm but not exceeding 150 mm	10	15	1	0	5
7303 00 13	-- With an external diameter exceeding 150 mm but not exceeding 600 mm	10	15	1	0	5
7303 00 19	-- Other	10	15	1	0	5
	- Other, of ductile cast iron:					
7303 00 21	-- With an external diameter not exceeding 100 mm	3	4.5	1	0	5
7303 00 22	-- Other	3	4.5	1	0	5
	- Other:					
7303 00 91	-- With an external diameter not exceeding 100 mm	3	4.5	1	0	5
7303 00 92	-- Other	3	4.5	1	0	5
<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	0	0	0	0	5
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:					
7304 21 00	-- Drill pipe	0	0	0	0	5
7304 29 00	-- Other	0	0	0	0	5
	- Other, of circular cross-section, of iron or non-alloy steel:					
	-- Cold-drawn or cold-rolled (cold-reduced):					
7304 31 10	--- High-pressure conduits	0	0	0	0	5
7304 31 20	--- Drill rod, casing and tubing with pin and box threads	5	7.5	5	5	5
7304 31 30	--- Seamless steel tubes used for the manufacture of track chains for tractors	1	1.5	1	1	5
	--- Other:					
7304 31 91	---- Of an external diameter of less than 140 mm and containing by weight less than 0.45% of carbon	10	15	5	5	5
7304 31 99	---- Other	5	7.5	5	0	5
7304 39	-- Other:					
7304 39 10	--- High-pressure conduits	0	0	0	0	5
7304 39 20	--- Seamless steel tubes used for the manufacture of track chains for tractors	1	1.5	1	0	5
	--- Other:					
7304 39 91	---- Of an external diameter of less than 140 mm and containing by weight less than 0.45% of carbon	10	15	5	0	5
7304 39 99	---- Other	5	7.5	5	0	5
	- Other, of circular cross-section, of stainless steel:					
	-- Cold-drawn or cold-rolled (cold-reduced):					
7304 41 10	--- High-pressure conduits	0	0	0	0	5
7304 41 90	--- Other	1	1.5	1	0	5
7304 49	-- Other:					
7304 49 10	--- High-pressure conduits	0	0	0	0	5
7304 49 90	--- Other	1	1.5	1	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7304 51	- Other, of circular cross-section, of other alloy steel:					
	-- Cold-drawn or cold-rolled (cold-reduced):					
7304 51 10	--- High-pressure conduits	0	0	0	0	5
7304 51 20	--- Drill rod, casing and tubing with pin and box threads	1	1.5	1	0	5
7304 51 30	--- Seamless steel tubes used for the manufacture of track chains for tractors	1	1.5	1	0	5
7304 51 90	--- Other	1	1.5	1	0	5
7304 59	-- Other:					
7304 59 10	--- High-pressure conduits	0	0	0	0	5
7304 59 20	--- Seamless steel tubes used for the manufacture of track chains for tractors	1	1.5	1	0	5
7304 59 90	--- Other	1	1.5	1	0	5
7304 90	- Other:					
7304 90 10	-- High-pressure conduits	0	0	0	0	5
7304 90 20	-- Seamless steel tubes used for the manufacture of track chains for tractors	1	1.5	1	0	5
	-- Other:					
7304 90 91	--- Of an external diameter of less than 140 mm and containing by weight less than 0.45% of carbon	10	15	5	5	5
7304 90 99	--- Other	5	7.5	5	0	5
<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	5	7.5	5	0	5
7305 12 00	-- Other, longitudinally welded	5	7.5	5	0	5
7305 19 00	-- Other	10	15	5	5	5
7305 20 00	- Casing of a kind used in drilling for oil or gas	5	7.5	5	0	5
	- Other, welded:					
7305 31	-- Longitudinally welded:					
	--- Stainless steel tubes and pipes:					
7305 31 11	---- High-pressure conduits	5	7.5	5	5	5
7305 31 19	---- Other	5	7.5	5	5	5
	---- Other:					
7305 31 91	---- High-pressure conduits	5	7.5	5	5	5
7305 31 99	---- Other	5	7.5	5	5	5
7305 39	-- Other:					
7305 39 10	--- High-pressure conduits	5	7.5	5	0	5
7305 39 90	--- Other	10	15	5	5	5
7305 90	- Other:					
7305 90 10	-- High-pressure conduits	5	7.5	5	5	5
7305 90 90	-- Other	5	7.5	5	5	5
<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	5	7.5	5	0	5
7306 20 00	- Casing and tubing of a kind used in drilling for oil or gas	5	7.5	5	5	5
7306 30	- Other, welded, of circular cross-section, of iron or non-alloy steel:					
	-- With an internal diameter of less than 12.5 mm:					
7306 30 11	--- High-pressure conduits	5	7.5	5	0	5
7306 30 12	--- Boiler tubes	10	15	5	0	5
7306 30 13	--- Single or double-walled, copper-plated, fluororesin-coated (FRC) or zinc-chromated (ZMC3) steel tubes of an external diameter not exceeding 15 mm	10	15	5	0	5
7306 30 14	--- Sheath pipe (heater pipe) for heating elements of electric flat irons and rice cookers, of an external diameter not exceeding 12 mm	10	15	5	0	5
7306 30 15	--- Other, containing by weight less than 0.45% of carbon	10	15	5	0	5
7306 30 19	--- Other	10	15	5	0	5
	-- With an internal diameter of 12.5 mm or more:					
7306 30 21	--- High-pressure conduits	5	7.5	5	0	5
7306 30 22	--- Boiler tubes	10	15	5	5	5
7306 30 23	--- Single or double-walled, copper-plated, fluororesin-coated (FRC) or zinc-chromated (ZMC3) steel tubes of an external diameter not exceeding 15 mm	10	15	5	5	5
7306 30 24	--- Other, of an external diameter of less than 140 mm and containing by weight less than 0.45% of carbon	10	15	5	5	5
7306 30 25	--- Other, of an external diameter of 140 mm or more and containing by weight less than 0.45% of carbon	10	15	5	5	5
7306 30 26	--- Other, of an external diameter of less than 140 mm and containing by weight 0.45% or more of carbon	10	15	5	5	5
7306 30 27	--- Other, of an external diameter of 140 mm or more and containing by weight 0.45% or more of carbon	10	15	5	5	5
7306 40	- Other, welded, of circular cross-section, of stainless steel:					
7306 40 10	-- Welded boiler tubes with an internal diameter not exceeding 12.5 mm	5	7.5	5	0	5
7306 40 20	-- Welded boiler tubes with an internal diameter exceeding 12.5 mm	5	7.5	5	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7306 40 30	-- Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	5	7.5	5	0	5
7306 40 40	-- High-pressure conduits	5	7.5	5	0	5
7306 40 50	-- Tubes and pipes containing by weight at least 30% of nickel, of an external diameter not exceeding 10 mm	5	7.5	5	0	5
7306 40 80	-- Other, with an internal diameter not exceeding 12.5 mm	5	7.5	5	0	5
7306 40 90	-- Other, with an internal diameter exceeding 12.5 mm	5	7.5	5	0	5
7306 50	- Other, welded, of circular cross-section, of other alloy steel:					
7306 50 10	-- Welded boiler tubes with an internal diameter not exceeding 12.5 mm	5	7.5	5	0	5
7306 50 20	-- Welded boiler tubes with an internal diameter exceeding 12.5 mm	5	7.5	5	0	5
7306 50 30	-- High-pressure conduits	5	7.5	5	0	5
7306 50 40	-- Other, with an internal diameter not exceeding 12.5 mm	5	7.5	5	0	5
7306 50 50	-- Other, with an internal diameter exceeding 12.5 mm	5	7.5	5	0	5
7306 60	- Other, welded, of non-circular cross-section:					
	-- With an internal diameter of less than 12.5 mm:					
7306 60 11	--- High-pressure conduits	5	7.5	5	0	5
7306 60 19	--- Other	5	7.5	5	0	5
	-- Other:					
7306 60 91	--- High-pressure conduits	5	7.5	5	0	5
7306 60 99	--- Other	5	7.5	5	0	5
7306 90	- Other:					
	-- With an internal diameter of less than 12.5 mm:					
7306 90 11	--- Bundy-weld tubes and pipes	10	15	5	5	5
7306 90 12	--- High-pressure conduits	5	7.5	5	0	5
7306 90 19	--- Other	10	15	5	5	5
	-- Other:					
7306 90 91	--- Bundy-weld tubes and pipes	10	15	5	5	5
7306 90 92	--- High-pressure conduits	5	7.5	5	0	5
7306 90 93	--- Other, of an external diameter measuring less than 140 mm, containing by weight less than 0.45% of carbon	10	15	5	5	5
7306 90 94	--- Other, of an external diameter of 140 mm or more, containing by weight less than 0.45% of carbon	10	15	5	5	5
7306 90 99	--- Other	10	15	5	0	5
<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	7.5	3	0	5
7307 19 00	-- Other	5	7.5	3	0	5
	- Other, of stainless steel:					
7307 21	-- Flanges:					
7307 21 10	--- With an internal diameter of less than 150 mm	5	7.5	3	0	5
7307 21 90	--- Other	5	7.5	3	0	5
7307 22	-- Threaded elbows, bends and sleeves:					
7307 22 10	--- With an internal diameter of less than 150 mm	5	7.5	3	0	5
7307 22 90	--- Other	5	7.5	3	0	5
7307 23	-- Butt welding fittings:					
7307 23 10	--- With an internal diameter of less than 150 mm	5	7.5	3	0	5
7307 23 90	--- Other	5	7.5	3	0	5
7307 29	-- Other:					
7307 29 10	--- With an internal diameter of less than 150 mm	5	7.5	3	0	5
7307 29 90	--- Other	5	7.5	3	0	5
	- Other:					
7307 91	-- Flanges:					
7307 91 10	--- With an internal diameter of less than 150 mm	5	7.5	3	0	5
7307 91 90	--- Other	5	7.5	3	0	5
7307 92	-- Threaded elbows, bends and sleeves:					
7307 92 10	--- With an internal diameter of less than 150 mm	5	7.5	3	0	5
7307 92 90	--- Other	5	7.5	3	0	5
7307 93	-- Butt welding fittings:					
7307 93 10	--- With an internal diameter of less than 150 mm	5	7.5	3	0	5
7307 93 90	--- Other	5	7.5	3	0	5
7307 99	-- Other:					
7307 99 10	--- With an internal diameter of less than 150 mm	5	7.5	3	0	5
7307 99 90	--- Other	5	7.5	3	0	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	- Bridges and bridge-sections:					
7308 10 10	-- Prefabricated modular type joined by shear connectors	0	0	0	0	5
7308 10 90	-- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7308 20	- Towers and lattice masts:					
	-- Towers:					
7308 20 11	--- Prefabricated modular type joined by shear connectors	0	0	0	0	5
7308 20 19	--- Other	0	0	0	0	5
	-- Lattice masts:					
7308 20 21	--- Prefabricated modular type joined by shear connectors	5	7.5	0	0	5
7308 20 29	--- Other	5	7.5	0	0	5
7308 30 00	- Doors, windows and their frames and thresholds for doors	10	15	5	5	10
7308 40	- Equipment for scaffolding, shuttering, propping or pitpropping:					
7308 40 10	-- Prefabricated modular type joined by shear connectors	0	0	0	0	5
7308 40 90	-- Other	0	0	0	0	5
7308 90	- Other:					
7308 90 10	-- Frameworks for workshops and store-houses	10	15	5	5	5
7308 90 20	-- Other, prefabricated modular type joined by shear connectors	10	15	5	0	5
7308 90 30	-- Corrugated, curved or bent galvanized plate for assembly into underground conduits and culverts	10	15	5	0	5
7308 90 40	-- Parts of tubes or tunnels, made of formed and bent corrugated sheet of iron or steel	10	15	5	0	5
7308 90 90	-- Other	10	15	5	0	5
<b>7309 00 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> <i>Except:</i> of the household type	5	7.5	3	0	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>					10
7310 10	- Of a capacity of 50 litres or more:					
7310 10 10	-- For transporting or coagulating latex	10	15	5	0	5
7310 10 20	-- Other, of iron or steel castings in the rough state	10	15	5	0	5
7310 10 30	-- Other, of iron or steel forgings or stampings in the rough state	10	15	5	0	5
7310 10 90	-- Other	10	15	5	0	5
7310 21	- Of a capacity of less than 50 litres:					
	-- Cans which are to be closed by soldering or crimping:					
	--- Of a capacity of less than 1 litre:					
7310 21 11	---- Of iron or steel castings in the rough state	15	22.5	5	5	5
7310 21 12	---- Of iron or steel forgings or stampings in the rough state	15	22.5	5	5	5
7310 21 19	---- Other	15	22.5	5	5	5
	--- Other:					
7310 21 91	---- Of iron or steel castings in the rough state	10	15	5	0	5
7310 21 92	---- Of iron or steel forgings or stampings in the rough state	10	15	5	0	5
7310 21 99	---- Other	10	15	5	0	5
7310 29	-- Other:					
	--- Of a capacity of less than 1 litre:					
7310 29 11	---- Of iron or steel castings in the rough state	15	22.5	5	5	5
7310 29 12	---- Of iron or steel forgings or stampings in the rough state	15	22.5	5	5	5
7310 29 19	---- Other	15	22.5	5	5	5
	--- Other:					
7310 29 91	---- Of iron or steel castings in the rough state	10	15	5	0	5
7310 29 92	---- Of iron or steel forgings or stampings in the rough state	10	15	5	0	5
7310 29 99	---- Other	10	15	5	0	5
	<i>Except:</i> of the household type					10
<b>7311 00</b>	<b>Containers for compressed or liquefied gas, of iron or steel:</b>					
	- Seamless steel cylinders, except those for LPG:					
7311 00 11	-- Of a capacity of less than 30 litres	20	30	5	5	10
7311 00 12	-- Of a capacity of 30 litres or more but less than 110 litres	5	7.5	5	0	5
	<i>Except:</i> of a capacity of 30 litres					10
7311 00 19	-- Other	0	0	0	0	5
	- Other:					
7311 00 91	-- Of a capacity of less than 30 litres	20	30	5	5	10
7311 00 92	-- Of a capacity of 30 litres or more but less than 110 litres	5	7.5	5	0	5
	<i>Except:</i> of a capacity of 30 litres					10
7311 00 99	-- Other	0	0	0	0	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	-- Locked coils, flattened strands and non-rotating wire ropes	5	7.5	5	5	5
7312 10 20	-- Plated or coated with brass, of a nominal diameter not exceeding 3 mm	5	7.5	5	5	5
7312 10 30	-- Stranded wire of a diameter of more than 64 mm	5	7.5	5	5	5
7312 10 40	-- Stranded wire of a diameter of less than 3 mm	5	7.5	5	5	5
7312 10 90	-- Other	5	7.5	5	5	5
7312 90 00	- Other	5	7.5	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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>	30	45	5	0	5
<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	0	0	0	0	5
7314 13 00	-- Other endless bands for machinery	10	15	5	0	5
7314 14 00	-- Other woven cloth, of stainless steel	0	0	0	0	5
7314 19 00	-- Other	10	15	5	0	5
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	30	5	0	5
	- Other grill, netting and fencing, welded at the intersection:					
7314 31 00	-- Plated or coated with zinc	20	30	5	0	5
7314 39 00	-- Other	20	30	5	0	5
	- Other cloth, grill, netting and fencing:					
7314 41 00	-- Plated or coated with zinc	30	45	5	0	5
7314 42 00	-- Coated with plastics	30	45	5	5	5
7314 49 00	-- Other	30	45	5	5	5
7314 50 00	- Expanded metal	20	30	5	0	5
<b>7315</b>	<b>Chain and parts thereof, of iron or steel:</b>					
	- Articulated link chain and parts thereof:					
7315 11	-- Roller chain:					
	--- Of mild steel:					
7315 11 11	---- Chain for bicycles	50	75	10	5	10
7315 11 12	---- Chain for motorcycles	50	75	–	–	10
7315 11 19	---- Other	1	1.5	1	0	5
	--- Other:					
7315 11 21	---- Chain for bicycles	50	75	10	5	10
7315 11 22	---- Chain for motorcycles	50	75	–	–	10
7315 11 23	---- Other, transmission type of a pitch length of not less than 6 mm but not more than 32 mm	1	1.5	1	0	5
7315 11 24	---- Industrial or conveyor type of a pitch length of not less than 75 mm but not more than 152 mm	1	1.5	1	0	5
7315 11 29	---- Other	1	1.5	1	0	5
7315 12	-- Other chain:					
7315 12 10	--- Of mild steel	1	1.5	1	0	5
7315 12 90	--- Other	1	1.5	1	0	5
7315 19	-- Parts:					
7315 19 10	--- Of chain for bicycles	50	75	10	5	10
7315 19 20	--- Of chain for motorcycles	50	75	–	–	10
7315 19 90	--- Other	1	1.5	1	0	5
7315 20 00	- Skid chain	1	1.5	1	0	5
	- Other chain:					
7315 81 00	-- Stud-link	1	1.5	1	0	5
7315 82 00	-- Other, welded link	1	1.5	1	0	5
7315 89	-- Other:					
	--- Of mild steel:					
7315 89 11	---- Chain for bicycles	50	75	10	5	10
7315 89 12	---- Chain for motorcycles	50	75	–	–	10
7315 89 19	---- Other	1	1.5	1	0	5
	--- Other:					
7315 89 21	---- Chain for bicycles	50	75	10	5	10
7315 89 22	---- Chain for motorcycles	50	75	–	–	10
7315 89 29	---- Other	1	1.5	1	0	5
7315 90	- Other parts:					
7315 90 10	-- Of chain for motorcycles and bicycles	50	75	–	–	10
7315 90 90	-- Other	1	1.5	1	0	5
<b>7316 00 00</b>	<b>Anchors, grapnels and parts thereof, of iron or steel</b>	3	4.5	3	0	5
<b>7317 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	- Wire nails	20	30	5	5	5
7317 00 20	- Staples	20	30	5	5	5
7317 00 30	- Dog spikes for rail sleepers, carding tacks for textile carding machines, gang nails, connector and anti-splitting nails	20	30	5	5	5
7317 00 40	- Hob nails for footwear, ring nails	20	30	5	5	5
7317 00 50	- Hook nails	20	30	5	5	5
7317 00 60	- Corrugated nails, drawing pins and tacks	20	30	5	5	5
7317 00 90	- Other	20	30	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	1	1.5	1	0	5
7318 12	-- Other wood screws:					
7318 12 10	--- Of an external diameter not exceeding 16 mm	30	45	5	5	5
7318 12 90	--- Other	20	30	5	5	5
7318 13	-- Screw hooks and screw rings:					
7318 13 10	--- Of an external diameter not exceeding 16 mm	30	45	5	5	5
7318 13 90	--- Other	20	30	5	5	5
7318 14	-- Self-tapping screws:					
7318 14 10	--- Of an external diameter not exceeding 16 mm	30	45	5	5	5
7318 14 90	--- Other	20	30	5	5	5
7318 15	-- Other screws and bolts, whether or not with their nuts or washers:					
	--- Of an external diameter not exceeding 16 mm:					
7318 15 11	---- Screws for metal	30	45	5	5	5
7318 15 12	---- Bolts for metal, with or without nuts	30	45	5	5	5
7318 15 19	---- Other	30	45	5	5	5
	---- Other:					
7318 15 91	---- Screws for metal	20	30	5	5	5
7318 15 92	---- Bolts for metal, with or without nuts	20	30	5	5	5
7318 15 99	---- Other	20	30	5	5	5
7318 16	-- Nuts:					
7318 16 10	--- Of an external diameter not exceeding 16 mm	30	45	5	5	5
7318 16 90	--- Other	20	30	5	5	5
7318 19	-- Other:					
7318 19 10	--- Of an external diameter not exceeding 16 mm	30	45	5	5	5
7318 19 90	--- Other	20	30	5	5	5
	- Non-threaded articles:					
7318 21	-- Spring washers and other lock washers:					
7318 21 10	--- Of an external diameter not exceeding 16 mm	30	45	5	5	5
7318 21 90	--- Other	20	30	5	5	5
7318 22	-- Other washers:					
7318 22 10	--- Of an external diameter not exceeding 16 mm	30	45	5	5	5
7318 22 90	--- Other	20	30	5	5	5
7318 23	-- Rivets:					
7318 23 10	--- Of an external diameter not exceeding 16 mm	30	45	5	5	5
7318 23 90	--- Other	20	30	5	5	5
7318 24	-- Cotters and cotter-pins:					
7318 24 10	--- Of an external diameter not exceeding 16 mm	30	45	5	5	5
7318 24 90	--- Other	30	45	5	5	5
7318 29	-- Other:					
7318 29 10	--- Of an external diameter not exceeding 16 mm	30	45	5	5	5
7318 29 90	--- Other	20	30	5	5	5
<b>7319</b>	<b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included:</b>					
7319 10 00	- Sewing, darning or embroidery needles	30	45	5	5	5
7319 20 00	- Safety pins	30	45	5	5	5
7319 30 00	- Other pins	30	45	5	5	5
7319 90 00	- Other	30	45	5	5	5
<b>7320</b>	<b>Springs and leaves for springs, of iron or steel:</b>					
7320 10	- Leaf-springs and leaves therefor:					
7320 10 10	-- For motor vehicles	5	7.5	3	0	5
7320 10 20	-- For earth moving machinery	3	4.5	3	0	5
7320 10 30	-- Coupling springs for railway rolling stock	3	4.5	3	0	5
7320 10 90	-- Other	3	4.5	3	0	5
7320 20	- Helical springs:					
7320 20 10	-- For motor vehicles	5	7.5	3	0	5
7320 20 20	-- For earth moving machinery	3	4.5	3	0	5
7320 20 90	-- Other	3	4.5	3	0	5
7320 90	- Other:					
7320 90 10	-- For motor vehicles	5	7.5	3	0	5
7320 90 90	-- Other	3	4.5	3	0	5
<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:					
7321 11	-- For gas fuel or for both gas and other fuels:					
7321 11 10	--- Kitchen stoves, ranges, ovens, cookers	30	45	5	5	10
7321 11 90	--- Other	30	45	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7321 12 00	-- For liquid fuel	30	45	5	5	10
7321 13 00	-- For solid fuel	30	45	5	5	10
	- Other appliances:					
7321 81 00	-- For gas fuel or for both gas and other fuels	30	45	5	5	10
7321 82 00	-- For liquid fuel	30	45	5	5	10
7321 83 00	-- For solid fuel	30	45	5	5	10
7321 90 00	- Parts	30	45	5	5	10
<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	30	45	5	5	5
7322 19 00	-- Other	30	45	5	5	5
7322 90 00	- Other	30	45	5	5	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	30	45	5	5	10
	- Other:					
7323 91	-- Of cast iron, not enamelled:					
7323 91 10	--- Kitchenware	30	45	5	5	10
7323 91 90	--- Other	30	45	5	5	10
7323 92 00	-- Of cast iron, enamelled	30	45	5	5	10
7323 93	-- Of stainless steel:					
7323 93 10	--- Kitchenware	30	45	5	5	10
7323 93 90	--- Other	30	45	5	5	10
7323 94 00	-- Of iron (other than cast iron) or steel, enamelled	30	45	5	5	10
7323 99	-- Other:					
7323 99 10	--- Kitchenware	30	45	5	5	10
7323 99 90	--- Other	30	45	5	5	10
<b>7324</b>	<b>Sanitary ware and parts thereof, of iron or steel:</b>					
7324 10 00	- Sinks and wash basins, of stainless steel	40	60	5	5	10
	- Baths:					
7324 21 00	-- Of cast iron, whether or not enamelled	40	60	5	5	10
7324 29 00	-- Other	40	60	5	5	10
7324 90	- Other, including parts:					
7324 90 10	-- For flushing water closets or urinals (fixed type)	40	60	5	5	10
7324 90 20	-- Bedpans, urinals (portable type) and chamber-pots	40	60	5	5	10
7324 90 90	-- Other	40	60	5	5	10
<b>7325</b>	<b>Other cast articles of iron or steel:</b>					
7325 10	- Of non-malleable cast iron:					
7325 10 10	-- Latex spouts and latex cups	20	30	5	5	5
7325 10 20	-- Manhole covers, gratings and frames therefor	20	30	5	5	5
7325 10 90	-- Other	20	30	5	5	5
	- Other:					
7325 91 00	-- Grinding balls and similar articles for mills	20	30	5	5	5
7325 99	-- Other:					
7325 99 10	-- Latex spouts and latex cups	20	30	5	5	5
7325 99 20	-- Manhole covers, gratings and frames therefor	20	30	5	5	5
7325 99 90	-- Other	20	30	5	5	5
<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	20	30	5	5	5
7326 19 00	-- Other	20	30	5	5	5
7326 20	- Articles of iron or steel wire:					
7326 20 10	-- For the manufacture of tyre hoop	5	7.5	0	0	5
7326 20 20	-- Rat traps	20	30	5	5	10
7326 20 30	-- For the manufacture of articles other than baskets, sieves or the like, coated with plastics	20	30	5	5	10
7326 20 40	-- Gabions and mattresses of PVC coated steel wire	20	30	5	5	10
7326 20 90	-- Other	20	30	5	5	5
7326 90	- Other:					
7326 90 10	-- Ships' rudders	5	7.5	5	5	5
7326 90 20	-- Pistol or revolver shaped keychains with firing caps	0	0	0	0	5
7326 90 30	-- Stainless steel shield and clamp assemblies with rubber sleeves for hubless cast iron pipes and pipe fittings	20	30	5	5	5
7326 90 40	-- Latex spouts and latex cups	20	30	5	5	5
7326 90 50	-- Rat traps	20	30	5	5	10
7326 90 60	-- Steel balls for ball point pens	20	30	5	5	10
7326 90 90	-- Other	20	30	5	5	5
	<i>Except: parts for machinery (pedals, suspension hooks, baskets, ...)</i>					10

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

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

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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>7401</b>	<b>Copper mattes; cement copper (precipitated copper):</b>					
7401 10 00	- Copper mattes	0	0	0	0	5
7401 20 00	- Cement copper (precipitated copper)	0	0	0	0	5
<b>7402 00</b>	<b>Unrefined copper; copper anodes for electrolytic refining:</b>					
7402 00 10	- Blister copper and other unrefined copper	0	0	0	0	5
7402 00 90	- Copper anodes for electrolytic refining	0	0	0	0	5
<b>7403</b>	<b>Refined copper and copper alloys, unwrought:</b>					
	- Refined copper:					
7403 11 00	-- Cathodes and sections of cathodes	0	0	0	0	5
7403 12 00	-- Wire-bars	0	0	0	0	5
7403 13 00	-- Billets	0	0	0	0	5
7403 19 00	-- Other	0	0	0	0	5
	- Copper alloys:					
7403 21 00	-- Copper-zinc base alloys (brass)	0	0	0	0	5
7403 22 00	-- Copper-tin base alloys (bronze)	0	0	0	0	5
7403 23 00	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	0	0	0	5
7403 29 00	-- Other copper alloys (other than master alloys of heading 7405)	0	0	0	0	5
<b>7404 00 00</b>	<b>Copper waste and scrap</b>	0	0	0	0	5
<b>7405 00 00</b>	<b>Master alloys of copper</b>	0	0	0	0	5
<b>7406</b>	<b>Copper powders and flakes:</b>					
7406 10 00	- Powders of non-lamellar structure	0	0	0	0	5
7406 20 00	- Powders of lamellar structure; flakes	0	0	0	0	5
<b>7407</b>	<b>Copper bars, rods and profiles:</b>					
	- Of refined copper:					
7407 10	- Of refined copper:					
7407 10 10	-- Bars and rods of circular cross-section	0	0	0	0	5
7407 10 20	-- Other bars and rods	0	0	0	0	5
7407 10 30	-- Profiles	0	0	0	0	5
	- Of copper alloys:					
7407 21	-- Of copper-zinc base alloys (brass):					
7407 21 10	--- Bars and rods	0	0	0	0	5
7407 21 20	--- Profiles	0	0	0	0	5
7407 22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):					
7407 22 10	--- Bars and rods	0	0	0	0	5
7407 22 20	--- Profiles	0	0	0	0	5
7407 29	-- Other:					
7407 29 10	--- Bars and rods	0	0	0	0	5
7407 29 20	--- Profiles	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>7408</b>	<b>Copper wire:</b>					
	- Of refined copper:					
7408 11	-- Of which the maximum cross-sectional dimension exceeds 6 mm:					
7408 11 10	--- Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 14 mm	10	15	5	5	5
7408 11 20	--- Of which the maximum cross-sectional dimension exceeds 14 mm but does not exceed 25 mm	5	7.5	5	5	5
7408 11 90	--- Other	5	7.5	5	5	5
7408 19 00	-- Other	10	15	5	5	5
	- Of copper alloys:					
7408 21 00	-- Of copper-zinc base alloys (brass)	0	0	0	0	5
7408 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	0	0	0	5
7408 29 00	-- Other	0	0	0	0	5
<b>7409</b>	<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:</b>					
	- Of refined copper:					
7409 11	-- In coils:					
7409 11 10	--- Strip	0	0	0	0	5
7409 11 90	--- Other	0	0	0	0	5
7409 19	-- Other:					
7409 19 10	--- Strip	0	0	0	0	5
7409 19 90	--- Other	0	0	0	0	5
	- Of copper-zinc base alloys (brass):					
7409 21	-- In coils:					
7409 21 10	--- Strip	0	0	0	0	5
7409 21 90	--- Other	0	0	0	0	5
7409 29	-- Other:					
7409 29 10	--- Strip	0	0	0	0	5
7409 29 90	--- Other	0	0	0	0	5
	- Of copper-tin base alloys (bronze):					
7409 31	-- In coils:					
7409 31 10	--- Strip	0	0	0	0	5
7409 31 90	--- Other	0	0	0	0	5
7409 39	-- Other:					
7409 39 10	--- Strip	0	0	0	0	5
7409 39 90	--- Other	0	0	0	0	5
7409 40	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):					
7409 40 10	-- Strip	0	0	0	0	5
7409 40 90	-- Other	0	0	0	0	5
7409 90	- Other:					
7409 90 10	-- Strip	0	0	0	0	5
7409 90 90	-- Other	0	0	0	0	5
<b>7410</b>	<b>Copper foil (whether or not printed or backed with paper, paper-board, 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	0	0	0	0	5
7410 12 00	-- Of copper alloys	0	0	0	0	5
	- Backed:					
7410 21	-- Of refined copper:					
7410 21 10	--- Reinforced sheets or plates of polytetrafluoroethylene or polyamide, laminated on one or both sides with copper foil	0	0	0	0	10
7410 21 20	--- Copper clad laminate for PCBs	0	0	0	0	10
7410 21 90	--- Other	0	0	0	0	10
7410 22 00	-- Of copper alloys	0	0	0	0	10
<b>7411</b>	<b>Copper tubes and pipes:</b>					
7411 10 00	- Of refined copper	3	4.5	3	0	5
	- Of copper alloys:					
7411 21 00	-- Of copper-zinc base alloys (brass)	3	4.5	3	0	5
7411 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3	4.5	3	0	5
7411 29 00	-- Other	3	4.5	3	0	5
<b>7412</b>	<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves):</b>					
7412 10 00	- Of refined copper	0	0	0	0	5
7412 20 00	- Of copper alloys	0	0	0	0	5
<b>7413 00</b>	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated:</b>					
	- Cable:					
7413 00 11	-- Of circular section not exceeding 500 mm <sup>2</sup>	15	22.5	5	0	5
7413 00 12	-- Of circular section of 500 mm <sup>2</sup> or more but not more than 630 mm <sup>2</sup>	15	22.5	5	0	5
7413 00 13	-- Of circular section of 630 mm <sup>2</sup> or more but not more than 1 000 mm <sup>2</sup>	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
7413 00 19	-- Other	0	0	0	0	5
7413 00 90	- Other	0	0	0	0	5
<b>7414</b>	<b>Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:</b>					
7414 20	- Cloth:					
7414 20 10	-- For machinery	0	0	0	0	5
7414 20 20	-- Suitable for making mosquito nets or window screens	5	7.5	5	0	5
7414 20 90	-- Other	0	0	0	0	5
7414 90	- Other:					
7414 90 10	-- For machinery	0	0	0	0	5
7414 90 20	-- Expanded metal	0	0	0	0	5
7414 90 90	-- Other	0	0	0	0	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, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper:</b>					
7415 10	- Nails and tacks, drawing pins, staples and similar articles:					
7415 10 10	-- Nails	20	30	5	5	5
7415 10 20	-- Staples	20	30	5	5	5
7415 10 90	-- Other	20	30	5	5	5
	- Other articles, not threaded:					
7415 21 00	-- Washers (including spring washers)	10	15	5	5	5
7415 29 00	-- Other	10	15	5	5	5
	- Other threaded articles:					
7415 33	-- Screws; bolts and nuts:					
7415 33 10	--- Screws	10	15	5	5	5
7415 33 20	--- Bolts and nuts	10	15	5	5	5
7415 39 00	-- Other	10	15	5	5	5
<b>7416 00 00</b>	<b>Copper springs</b>	0	0	0	0	5
<b>7417 00 00</b>	<b>Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper</b>	30	45	5	5	10
<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 polishing pads, gloves and the like:					
7418 11 00	-- Pot scourers and scouring or polishing pads, gloves and the like	40	60	5	5	10
7418 19	-- Other:					
7418 19 10	--- Ash trays	40	60	5	5	10
7418 19 20	--- Articles used during religious rites	40	60	5	5	10
7418 19 90	--- Other	40	60	5	5	10
7418 20 00	- Sanitary ware and parts thereof	40	60	5	5	10
<b>7419</b>	<b>Other articles of copper:</b>					
7419 10 00	- Chain and parts thereof	5	7.5	5	0	5
	- Other:					
7419 91	-- Cast, moulded, stamped or forged, but not further worked:					
7419 91 10	--- Fittings for fire hose	5	7.5	3	0	5
7419 91 20	--- Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment; other hose fittings	5	7.5	5	0	5
7419 91 30	--- Electroplating anodes; machine belt fasteners; fittings (not including propellers of heading 8485) for ships or other vessels; capacity measures (other than those for domestic use)	5	7.5	3	0	5
7419 91 90	--- Other	5	7.5	5	0	5
7419 99	-- Other:					
7419 99 10	--- Electroplating anodes; machine belt fasteners; fittings (not including propellers of heading 8485) for ships or other vessels; capacity measures (other than those for domestic use)	5	7.5	3	0	5
7419 99 20	--- Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment of a capacity of 300 litres or less; other hose fittings	5	7.5	5	0	5
7419 99 90	--- Other	5	7.5	5	0	5
	<i>Except</i> parts for machinery of subheadings 7419 91 20, 7419 91 90, 7419 99 20 and 7419 99 90					10

## 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 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>7501</b>	<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:</b>					
7501 10 00	- Nickel mattes	0	0	0	0	5
7501 20 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0	0	0	0	5
<b>7502</b>	<b>Unwrought nickel:</b>					
7502 10 00	- Nickel, not alloyed	0	0	0	0	5
7502 20 00	- Nickel alloys	0	0	0	0	5
<b>7503 00 00</b>	<b>Nickel waste and scrap</b>	0	0	0	0	5
<b>7504 00 00</b>	<b>Nickel powders and flakes</b>	0	0	0	0	5
<b>7505</b>	<b>Nickel bars, rods, profiles and wire:</b>					
	- Bars, rods and profiles:					
7505 11 00	- - Of nickel, not alloyed	0	0	0	0	5
7505 12 00	- - Of nickel alloys	0	0	0	0	5
	- Wire:					
7505 21 00	- - Of nickel, not alloyed	0	0	0	0	5
7505 22 00	- - Of nickel alloys	0	0	0	0	5
<b>7506</b>	<b>Nickel plates, sheets, strip and foil:</b>					
7506 10 00	- Of nickel, not alloyed	0	0	0	0	5
7506 20 00	- Of nickel alloys	0	0	0	0	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	0	0	0	0	5
7507 12 00	- - Of nickel alloys	0	0	0	0	5
7507 20 00	- Tube or pipe fittings	0	0	0	0	5
<b>7508</b>	<b>Other articles of nickel:</b>					
7508 10 00	- Cloth, grill and netting, of nickel wire	0	0	0	0	5
7508 90	- Other:					
7508 90 10	- - Electroplating anodes, wrought or unwrought, including those produced by electrolysis	0	0	0	0	5
7508 90 20	- - Screens for printing machinery	0	0	0	0	5
7508 90 30	- - Bolts and nuts	0	0	0	0	5
7508 90 40	- - Other articles suitable for use in buildings	0	0	0	0	5
7508 90 90	- - Other	0	0	0	0	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, checkers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**e) Tubes and pipes:**

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

### SUBHEADING NOTES

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

**a) Aluminium, not alloyed:**

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

**TABLE - Other elements**

Element	Limiting content % by weight
Fe + Si (Iron plus silicon)	1
Other elements <sup>(1)</sup> each	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 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>7601</b>	<b>Unwrought aluminium:</b>					
7601 10 00	- Aluminium, not alloyed	0	0	0	0	5
7601 20 00	- Aluminium alloys	0	0	0	0	5
<b>7602 00 00</b>	<b>Aluminium waste and scrap</b>	0	0	0	0	5
<b>7603</b>	<b>Aluminium powders and flakes:</b>					
7603 10 00	- Powders of non-lamellar structure	0	0	0	0	5
7603 20	- Powders of lamellar structure; flakes:					
7603 20 10	-- Flakes	0	0	0	0	5
7603 20 20	-- Powders of lamellar structure	0	0	0	0	5
<b>7604</b>	<b>Aluminium bars, rods and profiles:</b>					
7604 10	- Of aluminium, not alloyed:					
7604 10 10	-- Bars and rods	5	7.5	3	3	5
7604 10 20	-- Profiles suitable for use as heat sinks, with cross-sectional dimensions not less than 17.5 cm x 7.5 cm	10	15	5	5	5
7604 10 30	-- Other profiles	10	15	5	5	5
7604 21	- Of aluminium alloys:					
7604 21 10	-- Hollow profiles:					
	--- Perforated tube (tube sheets) profiles for evaporator coils for motor vehicle air conditioning machines <i>Except:</i> those for automotive air conditioners of a capacity of less than 90 000 BTUs	10	15	5	0	5
	--- Other	10	15	5	0	5
7604 21 90	--- Other	10	15	5	0	5
7604 29	-- Other:					
7604 29 10	--- Extruded bars and rods, not surface treated	5	7.5	3	3	5
7604 29 20	--- Extruded bars and rods, surface treated	5	7.5	3	3	5
7604 29 30	--- Y-shaped profiles for zip fasteners, in coils	10	15	5	5	5
7604 29 40	--- Aluminium heat sinks, with surface dimensions of not less than 17.5 cm x 7.5 cm <i>Except:</i> used articles for apparatus of the household type	10	15	5	5	5
7604 29 90	--- Other	10	15	5	5	5
<b>7605</b>	<b>Aluminium wire:</b>					
	- Of aluminium, not alloyed:					
7605 11 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	10	15	3	3	5
7605 19	-- Other:					
7605 19 10	--- Of a diameter not exceeding 0.0508 mm	10	15	3	0	5
7605 19 90	--- Other	10	15	3	0	5
	- Of aluminium alloys:					
7605 21 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	3	4.5	3	0	5
7605 29	-- Other:					
7605 29 10	--- Of a diameter not exceeding 0.254 mm	3	4.5	3	0	5
7605 29 90	--- Other	3	4.5	3	0	5
<b>7606</b>	<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:</b>					
	- Rectangular (including square):					
7606 11	-- Of aluminium, not alloyed:					
7606 11 10	--- Other plain or figured by rolling or pressing, but not surface treated	3	4.5	3	0	5
7606 11 90	--- Other	3	4.5	3	0	5
7606 12	-- Of aluminium alloys:					
7606 12 10	--- Can stock (alloy 3004, 3104 or 5182, of temper H19), of a thickness exceeding 0.25 mm, in coils	3	4.5	3	0	5
7606 12 20	--- Venetian blind slats, whether or not rolled or cut, not exceeding 1 000 mm in width	3	4.5	3	0	5
	--- Sheets:					
7606 12 31	---- Of aluminium, rigid container sheets of alloy 5182 or 5082, of temper H19, not exceeding 1 000 mm in width, whether or not in coils	3	4.5	3	0	5
7606 12 39	---- Other	3	4.5	3	0	5
7606 12 40	--- Other, plain or figured by rolling or pressing but not surface-treated	3	4.5	3	0	5
7606 12 90	--- Other	3	4.5	3	0	5
	- Other:					
7606 91	-- Of aluminium, not alloyed:					
7606 91 10	--- Sheets or coils of aluminium rigid container alloy 5182 or 5082, of temper H19, not exceeding 1 000 mm in width or of container sheet alloy 3004, of temper H19, exceeding 1 000 mm in width	3	4.5	3	0	5
7606 91 20	--- Other, plain or figured by rolling or pressing but not surface-treated	3	4.5	3	0	5
7606 91 90	--- Other	3	4.5	3	0	5
7606 92	-- Of aluminium alloys:					
7606 92 10	--- Venetian blind slats, whether or not rolled or cut, not exceeding 1 000 mm in width	3	4.5	3	0	5
7606 92 20	--- Sheets or coils of aluminium rigid container alloy 5182 or 5082, of temper H19, not exceeding 1 000 mm in width or of container sheet alloy 3004, of temper H19, exceeding 1 000 mm in width	3	4.5	3	0	5
7606 92 30	--- Other, plain or figured by rolling or pressing but not surface-treated	3	4.5	3	0	5
7606 92 90	--- Other	3	4.5	3	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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 00	-- Rolled but not further worked	0	0	0	0	5
7607 19 00	-- Other	0	0	0	0	5
7607 20	- Backed:					
7607 20 10	-- Backed with printed paper and laminated with plastics on both sides for packaging liquid food products	3	4.5	3	3	10
7607 20 20	-- Other, printed with patterns	3	4.5	3	3	10
7607 20 30	-- Aluminium foil of alloy A1075 or A3903, coated on both sides with aluminium alloy A4245 or A4247 respectively	3	4.5	3	3	10
7607 20 40	-- Imitation gold or silver	3	4.5	3	3	10
7607 20 90	-- Other	3	4.5	3	3	10
<b>7608</b>	<b>Aluminium tubes and pipes:</b>					
7608 10 00	- Of aluminium, not alloyed	3	4.5	3	0	5
7608 20 00	- Of aluminium alloys	3	4.5	3	0	5
<b>7609 00 00</b>	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	3	4.5	3	0	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 00	- Doors, windows and their frames and thresholds for doors	20	30	5	5	10
7610 90	- Other:					
7610 90 10	-- Bridges and bridge sections, towers, lattice masts	1	1.5	1	0	5
7610 90 90	-- Other	20	30	5	5	5
<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	7.5	1	0	5
	<i>Except:</i> those of the household type					10
<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	30	5	5	5
7612 90	- Other:					
	-- Of a capacity not exceeding 1 litre:					
7612 90 11	--- Retort pouches for the retail packaging of cooked food products	20	30	10	5	10
7612 90 12	--- Seamless containers for fresh milk	20	30	10	5	5
7612 90 19	--- Other	20	30	10	5	5
	-- Other:					
7612 90 91	--- Retort pouches for the retail packaging of cooked food products	20	30	10	5	10
7612 90 92	--- Seamless containers for fresh milk	20	30	10	5	5
7612 90 99	--- Other	20	30	10	5	5
	<i>Except:</i> those of the household type					10
<b>7613 00 00</b>	<b>Aluminium containers for compressed or liquefied gas</b>	0	0	0	0	5
	<i>Except:</i> of a capacity not exceeding 30 litres					10
<b>7614</b>	<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:</b>					
7614 10	- With steel core:					
	-- Cables:					
7614 10 11	--- Of circular cross-section not exceeding 500 mm <sup>2</sup>	20	30	5	0	5
7614 10 12	--- Of circular cross-section exceeding 500 mm <sup>2</sup> but not exceeding 630 mm <sup>2</sup>	15	22.5	5	0	5
7614 10 13	--- Of circular cross-section exceeding 630 mm <sup>2</sup> but not exceeding 1 000 mm <sup>2</sup>	10	15	0	0	5
7614 10 19	--- Other	10	15	0	0	5
7614 10 90	-- Other	5	7.5	0	0	5
7614 90	- Other:					
	-- Cables:					
7614 90 11	--- Of circular cross-section not exceeding 500 mm <sup>2</sup>	20	30	5	0	5
7614 90 12	--- Of circular cross-section exceeding 500 mm <sup>2</sup> but not exceeding 630 mm <sup>2</sup>	15	22.5	5	0	5
7614 90 13	--- Of circular cross-section exceeding 630 mm <sup>2</sup> but not exceeding 1 000 mm <sup>2</sup>	10	15	0	0	5
7614 90 19	--- Other	10	15	0	0	5
7614 90 90	-- Other	5	7.5	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	40	60	5	5	10
7615 19 00	-- Other	40	60	5	5	10
7615 20	- Sanitary ware and parts thereof:					
7615 20 10	-- Bedpans, urinals (portable type) and chamber-pots	40	60	5	5	10
7615 20 90	-- Other	40	60	5	5	10
<b>7616</b>	<b>Other articles of aluminium:</b>					
7616 10	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles:					
7616 10 10	-- Nails	20	30	5	5	5
7616 10 20	-- Staples and hooks	20	30	5	5	5
7616 10 30	-- Bolts and nuts	20	30	5	5	5
7616 10 90	-- Other	20	30	5	5	5
	- Other:					
7616 91 00	-- Cloth, grill, netting and fencing, of aluminium wire	20	30	5	5	5
7616 99	-- Other:					
7616 99 10	--- Expanded metal	20	30	5	5	5
7616 99 20	--- Ferrules for use in the manufacture of pencils	20	30	5	5	5
7616 99 30	--- Aluminium slugs, round, of such dimensions that the thickness exceeds one-tenth of the diameter	20	30	5	5	10
7616 99 40	--- Bobbins, spools, reels and similar supports for textile yarn	20	30	5	5	5
7616 99 50	--- Venetian blinds	20	30	5	5	10
7616 99 60	--- Latex spouts and latex cups	20	30	5	5	5
7616 99 90	--- Other	20	30	5	5	5
	<i>Except: parts for machinery (pedals, suspension hooks, baskets, ...)</i>					10

## 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

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>7801</b>	<b>Unwrought lead:</b>					
7801 10 00	- Refined lead	0	0	0	0	5
	- Other:					
7801 91 00	- - Containing by weight antimony as the principal other element	0	0	0	0	5
7801 99 00	- - Other	0	0	0	0	5
<b>7802 00 00</b>	<b>Lead waste and scrap</b>	0	0	0	0	5
<b>7803 00 00</b>	<b>Lead bars, rods, profiles and wire</b>	0	0	0	0	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	0	0	0	0	5
7804 19	- - Other:					
7804 19 10	- - - Embossed, cut to shape, perforated, coated, printed, backed with paper or other reinforcing material, polished, or otherwise machined or surface-treated	0	0	0	0	5
7804 19 90	- - - Other	0	0	0	0	5
7804 20 00	- Powders and flakes	0	0	0	0	5
<b>7805 00 00</b>	<b>Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	0	0	0	0	5
<b>7806 00</b>	<b>Other articles of lead:</b>					
7806 00 10	- Lead wool; washers; electroplating anodes	0	0	0	0	5
7806 00 90	- Other	0	0	0	0	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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>7901</b>	<b>Unwrought zinc:</b>					
	- Zinc, not alloyed:					
7901 11 00	- - Containing by weight 99.99% or more of zinc	0	0	0	0	5
7901 12 00	- - Containing by weight less than 99.99% of zinc	0	0	0	0	5
7901 20 00	- Zinc alloys	0	0	0	0	5
<b>7902 00 00</b>	<b>Zinc waste and scrap</b>	0	0	0	0	5
<b>7903</b>	<b>Zinc dust, powders and flakes:</b>					
7903 10 00	- Zinc dust	0	0	0	0	5
7903 90 00	- Other	0	0	0	0	5
<b>7904 00</b>	<b>Zinc bars, rods, profiles and wire:</b>					
7904 00 10	- Wire; bars and rods, not surface-treated	0	0	0	0	5
7904 00 90	- Other	0	0	0	0	5
<b>7905 00</b>	<b>Zinc plates, sheets, strip and foil:</b>					
7905 00 10	- Not surface-treated	0	0	0	0	5
7905 00 20	- Surface-treated	0	0	0	0	5
<b>7906 00 00</b>	<b>Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	0	0	0	0	5
<b>7907 00</b>	<b>Other articles of zinc:</b>					
7907 00 10	- Electroplating anodes; stencil plates; nails, tacks, nuts, bolts, screws, rivets and similar fastenings; tubular containers for packing pharmaceutical products and the like; zinc callots for battery cells	10	15	5	0	5
7907 00 20	- Domestic articles and parts thereof	10	15	5	0	10
7907 00 30	- Gutters, roof capping, skylight frames and other fabricated building components	10	15	5	0	10
7907 00 90	- Other <i>Except: consumer machinery (e.g., of a capacity not exceeding 30 litres: bidets, bathtub pots, baskets, ...).</i>	10	15	5	0	5 10

## 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8001</b>	<b>Unwrought tin:</b>					
8001 10 00	- Tin, not alloyed	3	4.5	3	0	5
8001 20 00	- Tin alloys	3	4.5	3	0	5
<b>8002 00 00</b>	<b>Tin waste and scrap</b>	3	4.5	3	0	5
<b>8003 00</b>	<b>Tin bars, rods, profiles and wire:</b>					
8003 00 10	- Soldering bars	10	15	5	0	5
8003 00 20	- Wire	3	4.5	3	0	5
8003 00 90	- Other	3	4.5	3	0	5
<b>8004 00</b>	<b>Tin plates, sheets and strip, of a thickness exceeding 0.2 mm:</b>					
8004 00 10	- Not surface-treated	3	4.5	3	0	5
8004 00 20	- Surface-treated	3	4.5	3	0	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>	3	4.5	3	0	5
	<i>Except</i> printed or backed with paper, paperboard, plastics or similar materials					10
<b>8006 00 00</b>	<b>Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	5	7.5	5	0	5
<b>8007 00</b>	<b>Other articles of tin:</b>					
8007 00 10	- Collapsible tubular containers for dentifrices, colours and the like	20	30	5	5	5
8007 00 90	- Other	20	30	5	5	5
	<i>Except</i> : consumer machinery (e.g., of a capacity not exceeding 30 litres: kitchen kit, ...)					10

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

**SUBHEADING NOTE**

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

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8101</b>	<b>Tungsten (wolfram) and articles thereof, including waste and scrap:</b>					
8101 10 00	- Powders	0	0	0	0	5
	- Other:					
8101 94 00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	0	0	0	0	5
8101 95 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0	0	0	0	5
8101 96 00	-- Wire	0	0	0	0	5
8101 97 00	-- Waste and scrap	0	0	0	0	5
8101 99 00	-- Other	0	0	0	0	5
<b>8102</b>	<b>Molybdenum and articles thereof, including waste and scrap:</b>					
8102 10 00	- Powders	0	0	0	0	5
	- Other:					
8102 94 00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	0	0	0	0	5
8102 95 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0	0	0	0	5
8102 96 00	-- Wire	0	0	0	0	5
8102 97 00	-- Waste and scrap	0	0	0	0	5
8102 99 00	-- Other	0	0	0	0	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	0	0	0	0	5
8103 30 00	- Waste and scrap	0	0	0	0	5
8103 90 00	- Other	0	0	0	0	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	0	0	0	0	5
8104 19 00	-- Other	0	0	0	0	5
8104 20 00	- Waste and scrap	0	0	0	0	5
8104 30 00	- Rasplings, turnings and granules, graded according to size; powders	0	0	0	0	5
8104 90 00	- Other	0	0	0	0	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	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:					
8105 20 10	-- Unwrought	0	0	0	0	5
8105 20 90	-- Other	0	0	0	0	5
8105 30 00	- Waste and scrap	0	0	0	0	5
8105 90	- Other:					
8105 90 10	-- Chromium-cobalt, for dental use	0	0	0	0	5
8105 90 90	-- Other	0	0	0	0	5
<b>8106 00</b>	<b>Bismuth and articles thereof, including waste and scrap:</b>					
8106 00 10	- Unwrought bismuth; waste and scrap; powders	0	0	0	0	5
8106 00 90	- Other	0	0	0	0	5
<b>8107</b>	<b>Cadmium and articles thereof, including waste and scrap:</b>					
8107 20	- Unwrought cadmium; powders:					
8107 20 10	-- Unwrought	0	0	0	0	5
8107 20 90	-- Other	0	0	0	0	5
8107 30 00	- Waste and scrap	0	0	0	0	5
8107 90 00	- Other	0	0	0	0	5
<b>8108</b>	<b>Titanium and articles thereof, including waste and scrap:</b>					
8108 20 00	- Unwrought titanium; powders	0	0	0	0	5
8108 30 00	- Waste and scrap	0	0	0	0	5
8108 90 00	- Other	0	0	0	0	5
<b>8109</b>	<b>Zirconium and articles thereof, including waste and scrap:</b>					
8109 20 00	- Unwrought zirconium; powders	0	0	0	0	5
8109 30 00	- Waste and scrap	0	0	0	0	5
8109 90 00	- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8110</b>	<b>Antimony and articles thereof, including waste and scrap:</b>					
8110 10 00	- Unwrought antimony; powders	0	0	0	0	5
8110 20 00	- Waste and scrap	0	0	0	0	5
8110 90 00	- Other	0	0	0	0	5
<b>8111 00</b>	<b>Manganese and articles thereof, including waste and scrap:</b>					
8111 00 10	- Unwrought	0	0	0	0	5
8111 00 90	- Other	0	0	0	0	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	0	0	0	0	5
8112 13 00	-- Waste and scrap	0	0	0	0	5
8112 19 00	-- Other	0	0	0	0	5
	- Chromium:					
8112 21	-- Unwrought; powders:					
8112 21 10	--- Unwrought	0	0	0	0	5
8112 21 20	--- Chromium-cobalt, for dental use	0	0	0	0	5
8112 21 90	--- Other	0	0	0	0	5
8112 22	-- Waste and scrap:					
8112 22 10	--- Chromium-cobalt, for dental use	0	0	0	0	5
8112 22 90	--- Other	0	0	0	0	5
8112 29	-- Other:					
8112 29 10	--- Chromium-cobalt, for dental use	0	0	0	0	5
8112 29 90	--- Other	0	0	0	0	5
8112 30 00	- Germanium	0	0	0	0	5
8112 40 00	- Vanadium	0	0	0	0	5
	- Thallium:					
8112 51 00	-- Unwrought; powders	0	0	0	0	5
8112 52 00	-- Waste and scrap	0	0	0	0	5
8112 59 00	-- Other	0	0	0	0	5
	- Other:					
8112 92 00	-- Unwrought; waste and scrap; powders	0	0	0	0	5
8112 99 00	-- Other	0	0	0	0	5
<b>8113 00 00</b>	<b>Cermets and articles thereof, including waste and scrap</b>	0	0	0	0	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	20	30	5	0	5
8201 20 00	- Forks	20	30	5	0	5
8201 30	- Mattocks, picks, hoes and rakes:					
8201 30 10	-- Hoes (mammooties) and rakes	20	30	5	0	5
8201 30 90	-- Other	20	30	5	0	5
8201 40	- Axes, bill hooks and similar hewing tools:					
8201 40 10	-- Machetes (matchets)	20	30	5	0	5
8201 40 20	-- Axes	20	30	5	0	5
8201 40 90	-- Other	20	30	5	0	5
8201 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	20	30	5	0	5
8201 60 00	- Hedge shears, two-handed pruning shears and similar two-handed shears	20	30	5	0	5
8201 90 00	- Other hand tools of a kind used in agriculture, horticulture or forestry	20	30	5	0	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	20	30	5	0	5
8202 20 00	- Band saw blades	10	15	5	0	5
	- Circular saw blades (including slitting or slotting saw blades):					
8202 31 00	-- With working part of steel	0	0	0	0	5
8202 39 00	-- Other, including parts	0	0	0	0	5
8202 40 00	- Chain saw blades	0	0	0	0	5
	- Other saw blades:					
8202 91 00	-- Straight saw blades, for working metal	0	0	0	0	5
8202 99 00	-- Other	0	0	0	0	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	30	45	5	0	5
8203 20 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	30	45	5	0	5
8203 30 00	- Metal cutting shears and similar tools	5	7.5	5	0	5
8203 40 00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	10	15	5	0	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	30	45	5	0	5
8204 12 00	-- Adjustable	30	45	5	0	5
8204 20 00	- Interchangeable spanner-sockets, with or without handles	30	45	5	0	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	30	45	5	5	5
8205 20 00	- Hammers and sledge hammers	30	45	5	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8205 30 00	- Planes, chisels, gouges and similar cutting tools for working wood	20	30	5	0	5
8205 40 00	- Screwdrivers	30	45	5	0	5
	- Other hand tools (including glaziers' diamonds):					
8205 51	-- Household tools:					
8205 51 10	--- Flat irons	30	45	5	0	5
8205 51 90	--- Other	30	45	5	0	5
8205 59	-- Other:					
8205 59 10	--- Aluminium lasts for the boot and shoe industries	20	30	5	0	5
8205 59 90	--- Other	30	45	5	0	5
8205 60 00	- Blow lamps	30	45	5	0	5
8205 70 00	- Vices, clamps and the like	30	45	5	0	5
8205 80 00	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	30	45	5	0	5
8205 90 00	- Sets of articles of two or more of the foregoing subheadings	30	45	5	0	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>	30	45	5	5	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	0	0	0	0	5
8207 19 00	-- Other, including parts	0	0	0	0	5
8207 20 00	- Dies for drawing or extruding metal	0	0	0	0	5
8207 30 00	- Tools for pressing, stamping or punching	0	0	0	0	5
8207 40 00	- Tools for tapping or threading	0	0	0	0	5
8207 50 00	- Tools for drilling, other than for rock drilling	0	0	0	0	5
8207 60 00	- Tools for boring or broaching	0	0	0	0	5
8207 70 00	- Tools for milling	0	0	0	0	5
8207 80 00	- Tools for turning	0	0	0	0	5
8207 90 00	- Other interchangeable tools	0	0	0	0	5
<b>8208</b>	<b>Knives and cutting blades, for machines or for mechanical appliances:</b>					
8208 10 00	- For metal working	0	0	0	0	5
8208 20 00	- For wood working	0	0	0	0	5
8208 30 00	- For kitchen appliances or for machines used by the food industry	20	30	5	0	5
8208 40 00	- For agricultural, horticultural or forestry machines	0	0	0	0	5
8208 90 00	- Other	0	0	0	0	5
<b>8209 00 00</b>	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets</b>	0	0	0	0	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>	20	30	5	5	10
<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	3	4.5	3	0	5
	- Other:					
8211 91 00	-- Table knives having fixed blades	3	4.5	3	0	10
8211 92	-- Other knives having fixed blades:					
8211 92 10	--- Flick knives or spring knives	3	4.5	3	0	10
8211 92 20	--- Hunting knives, diving knives and scouts' knives, penknives with blades of 15 cm or more in length	3	4.5	3	0	5
8211 92 30	--- For agricultural, horticultural or forestry use, with hands other than of base metals	3	4.5	0	0	5
8211 92 40	--- Other, with handles of base metals	3	4.5	3	0	5
8211 92 90	--- Other	3	4.5	0	0	5
8211 93	-- Knives having other than fixed blades:					
8211 93 10	--- With handles of base metal	3	4.5	0	0	5
8211 93 90	--- Other	3	4.5	0	0	5
8211 94 00	-- Blades	3	4.5	0	0	5
8211 95 00	-- Handles of base metal	3	4.5	3	0	5
	<i>Except: those for household use</i>					10
<b>8212</b>	<b>Razors and razor blades (including razor blade blanks in strips):</b>					
8212 10 00	- Razors	30	45	5	5	10
8212 20	- Safety razor blades, including razor blade blanks in strips:					
8212 20 10	-- Double-edged razor blades	30	45	0	0	10
8212 20 90	-- Other	30	45	5	5	10
8212 90 00	- Other parts	30	45	5	0	10
<b>8213 00 00</b>	<b>Scissors, tailors' shears and similar shears, and blades therefor</b>	30	45	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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 00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	30	45	5	5	10
8214 20 00	- Manicure or pedicure sets and instruments (including nail files)	30	45	5	5	10
8214 90 00	- Other	30	45	5	5	10
<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	30	45	5	5	10
8215 20 00	- Other sets of assorted articles	30	45	5	5	10
	- Other:					
8215 91 00	- - Plated with precious metal	30	45	5	5	10
8215 99 00	- - Other	30	45	5	5	10

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

**NOTES**

- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of 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.
- 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	30	45	5	0	10
8301 20 00	- Locks of a kind used for motor vehicles	30	45	5	5	10
8301 30	- Locks of a kind used for furniture:					
8301 30 10	- - Mortice locks	30	45	5	0	10
8301 30 90	- - Other	30	45	5	0	10
8301 40	- Other locks:					
8301 40 10	- - Handcuffs	0	0	0	0	10
8301 40 90	- - Other	30	45	5	0	10
8301 50 00	- Clasps and frames with clasps, incorporating locks	30	45	5	0	10
8301 60 00	- Parts	30	45	5	0	10
8301 70 00	- Keys presented separately	30	45	5	0	10
<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	30	45	5	0	10
8302 20 00	- Castors	30	45	5	0	10
8302 30 00	- Other mountings, fittings and similar articles suitable for motor vehicles	30	45	15	5	10
	- Other mountings, fittings and similar articles:					
8302 41	- - Suitable for buildings:					
8302 41 10	- - - Hasps	30	45	5	0	10
8302 41 20	- - - Bolts, hooks, eyes and staples	30	45	5	0	10
8302 41 90	- - - Other	30	45	5	0	10
8302 42 00	- - Other, suitable for furniture	30	45	5	0	10
8302 49 00	- - Other	30	45	5	0	10
8302 50 00	- Hat-racks, hat-pegs, brackets and similar fixtures	30	45	5	0	10
8302 60 00	- Automatic door closers	30	45	5	0	10
<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>	30	45	5	5	10
<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 and card-index cabinets	30	45	5	5	10
8304 00 90	- Other	30	45	5	5	10
<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	30	45	5	5	10
8305 20 00	- Staples in strips	30	45	5	5	10
8305 90 00	- Other, including parts	30	45	5	5	10
<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	30	45	10	5	10
	- Statuettes and other ornaments:					
8306 21 00	- - Plated with precious metal	30	45	10	5	10
8306 29 00	- - Other	30	45	10	5	10
8306 30 00	- Photograph, picture or similar frames; mirrors	30	45	10	5	10
<b>8307</b>	<b>Flexible tubing of base metal, with or without fittings:</b>					
8307 10 00	- Of iron or steel	10	15	5	0	5
8307 90 00	- Of other base metal	10	15	5	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	30	45	5	5	10
8308 20 00	- Tubular or bifurcated rivets	20	30	5	5	10
8308 90	- Other, including parts:					
8308 90 10	-- Beads	30	45	5	5	10
8308 90 20	-- Spangles	30	45	5	5	10
8308 90 90	-- Other	30	45	5	5	10
<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	15	22.5	5	5	10
8309 90	- Other:					
8309 90 10	-- Capsules for bottles	15	22.5	5	5	10
8309 90 20	-- Top ends of aluminium cans	15	22.5	5	0	10
8309 90 30	-- Other caps for cans	15	22.5	3	0	10
8309 90 40	-- Bungs for metal drums, bung covers; seals; case corner protectors	15	22.5	5	5	10
8309 90 50	-- Other, of aluminium	15	22.5	5	5	10
8309 90 90	-- Other	15	22.5	5	5	10
<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	- Traffic signs	10	15	5	0	10
8310 00 90	- Other	30	45	5	0	10
<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	- Coated electrodes of base metal, for electric arc-welding:					
	-- Of non-alloy steel:					
8311 10 11	--- In rolls	30	45	5	0	10
8311 10 19	--- Other	30	45	5	0	10
	-- Other:					
8311 10 91	--- In rolls	30	45	5	0	10
8311 10 99	--- Other	30	45	5	0	10
8311 20	- Cored wire of base metal, for electric arc-welding:					
8311 20 10	-- In rolls	30	45	5	5	10
8311 20 90	-- Other	30	45	5	5	10
8311 30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:					
8311 30 10	-- In rolls	30	45	5	0	10
8311 30 90	-- Other	30	45	5	0	10
8311 90	- Other, including parts:					
8311 90 10	-- In rolls	30	45	5	5	10
8311 90 90	-- Other	30	45	5	5	10

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

**NOTES**

1. This Section does not cover:
  - a) transmission or conveyor belts or belting, of plastics of Chapter 39, or of 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, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 B to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	5
8401 20	- Machinery and apparatus for isotopic separation, and parts thereof:					
8401 20 10	-- Machinery and apparatus	0	0	0	0	5
8401 20 90	-- Parts	0	0	0	0	5
8401 30 00	- Fuel elements (cartridges), non-irradiated	0	0	0	0	5
8401 40 00	- Parts of nuclear reactors	0	0	0	0	5
<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	-- Watertube boilers with a steam production exceeding 45 t per hour:					
8402 11 10	--- Electric	0	0	0	0	5
8402 11 90	--- Other	0	0	0	0	5
8402 12	-- Watertube boilers with a steam production not exceeding 45 t per hour:					
	--- Electric:					
8402 12 11	---- Boilers with a steam production exceeding 15 t per hour	3	4.5	0	0	5
8402 12 19	---- Other	3	4.5	0	0	5
	--- Other:					
8402 12 91	---- Boilers with a steam production exceeding 15 t per hour	3	4.5	0	0	5
8402 12 99	---- Other	3	4.5	0	0	5
8402 19	-- Other vapour generating boilers, including hybrid boilers:					
	--- Electric:					
8402 19 11	---- Boilers with a steam production exceeding 15 t per hour	3	4.5	0	0	5
8402 19 19	---- Other	3	4.5	0	0	5
	--- Other:					
8402 19 91	---- Boilers with a steam production exceeding 15 t per hour	3	4.5	0	0	5
8402 19 99	---- Other	3	4.5	0	0	5
8402 20	- Super-heated water boilers:					
8402 20 10	-- Electric	0	0	0	0	5
8402 20 90	-- Other	0	0	0	0	5
8402 90	- Parts:					
8402 90 10	-- Of steam or other vapour generating boilers	0	0	0	0	5
8402 90 90	-- Other	0	0	0	0	5
<b>8403</b>	<b>Central heating boilers other than those of heading 8402:</b>					
8403 10 00	- Boilers	0	0	0	0	5
8403 90 00	- Parts	0	0	0	0	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	- Auxiliary plant for use with boilers of heading 8402 or 8403:					
	-- For use with boilers of heading 8402:					
8404 10 11	--- Soot removers	0	0	0	0	5
8404 10 12	--- Super-heaters and economizers with a steam or other vapour production	0	0	0	0	5
8404 10 19	--- Other	0	0	0	0	5
8404 10 90	-- For use with boilers of heading 8403	0	0	0	0	5
8404 20 00	- Condensers for steam or other vapour power units	0	0	0	0	5
8404 90	- Parts:					
8404 90 10	-- Of auxiliary machinery for use with boilers of heading 8402 with a steam or other vapour production	0	0	0	0	5
8404 90 90	-- Other	0	0	0	0	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	- 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:					
8405 10 10	-- Acetylene gas generators and similar water process gas generators	0	0	0	0	5
8405 10 90	-- Other	0	0	0	0	5
8405 90 00	- Parts	0	0	0	0	5
<b>8406</b>	<b>Steam turbines and other vapour turbines:</b>					
8406 10 00	- Turbines for marine propulsion	0	0	0	0	5
	- Other turbines:					
8406 81	-- Of an output exceeding 40 MW:					
8406 81 10	--- Steam turbines	0	0	0	0	5
8406 81 90	--- Other	0	0	0	0	5
8406 82	-- Of an output not exceeding 40 MW:					
8406 82 10	--- Steam turbines	0	0	0	0	5
8406 82 90	--- Other	0	0	0	0	5
8406 90 00	- Parts	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8407</b>	<b>Spark-ignition reciprocating or rotary internal combustion piston engines:</b>					
8407 10 00	- Aircraft engines	0	0	0	0	5
	- Marine propulsion engines:					
8407 21	-- Outboard motors:					
8407 21 10	--- Of an output not exceeding 20 kW (27 hp)	30	45	5	5	5
8407 21 20	--- Of an output exceeding 20 kW (27 hp) but not exceeding 22.38 kW (30 hp)	30	45	5	5	5
8407 21 90	--- Of an output exceeding 22.38 kW (30 hp)	5	7.5	5	5	5
8407 29	-- Other:					
8407 29 10	--- Of an output not exceeding 22.38 kW (30 hp)	30	45	5	5	5
8407 29 20	--- Of an output exceeding 22.38 kW (30 hp) but not exceeding 750 kW (1 006 hp)	5	7.5	5	5	5
8407 29 90	--- Of an output exceeding 750 kW (1 006 hp)	5	7.5	5	5	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 <i>Except:</i> for vehicles of heading 87 11	100	150	–	–	5 10
8407 32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc: --- For vehicles of heading 8701:					
8407 32 11	---- Exceeding 50 cc but not exceeding 110 cc	30	45	10	5	5
8407 32 12	---- Exceeding 110 cc but not exceeding 125 cc	30	45	10	5	5
8407 32 19	---- Exceeding 125 cc but not exceeding 250 cc --- For vehicles of heading 8711:	30	45	10	5	5
8407 32 21	---- Exceeding 50 cc but not exceeding 110 cc	100	150	–	–	10
8407 32 22	---- Exceeding 110 cc but not exceeding 125 cc	100	150	–	–	10
8407 32 29	---- Exceeding 125 cc but not exceeding 250 cc --- For the other vehicles of Chapter 87:	100	150	15	5	10
8407 32 91	---- Exceeding 50 cc but not exceeding 110 cc	30	45	5	5	5
8407 32 92	---- Exceeding 110 cc but not exceeding 125 cc	30	45	5	5	5
8407 32 99	---- Exceeding 125 cc but not exceeding 250 cc	30	45	5	5	5
8407 33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc:					
8407 33 10	--- For vehicles of heading 8701	30	45	10	5	5
8407 33 20	--- For vehicles of heading 8711	100	150	10	5	10
8407 33 90	--- Other	30	45	10	5	5
8407 34	-- Of a cylinder capacity exceeding 1 000 cc: --- Fully assembled:					
8407 34 11	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1 100 cc	30	45	10	5	5
8407 34 12	---- For other vehicles of heading 8701	30	45	10	5	5
8407 34 13	---- For vehicles of heading 8711	100	150	10	5	10
8407 34 19	---- Other --- Not fully assembled:	30	45	10	5	5
8407 34 21	---- For vehicles of heading 8701	30	45	10	5	5
8407 34 22	---- For vehicles of heading 8711	100	150	10	5	10
8407 34 29	---- Other	30	45	10	5	5
8407 90	- Other engines:					
8407 90 10	-- Of a power not exceeding 18.65 kW (25 hp)	30	45	10	5	5
8407 90 20	-- Of a power exceeding 18.65 kW (25 hp) but not exceeding 22.38 kW (30 hp)	30	45	10	5	5
8407 90 90	-- Of a power exceeding 22.38 kW (30 hp)	5	7.5	5	5	5
<b>8408</b>	<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):</b>					
8408 10	- Marine propulsion engines:					
8408 10 10	-- Of a power not exceeding 22.38 kW	30	45	10	5	5
8408 10 20	-- Of a power exceeding 22.38 kW but not exceeding 40 kW	5	7.5	0	0	5
8408 10 30	-- Of a power exceeding 40 kW but not exceeding 100 kW	3	4.5	0	0	5
8408 10 40	-- Of a power exceeding 100 kW but not exceeding 750 kW	0	0	0	0	5
8408 10 90	-- Of a power exceeding 750 kW	0	0	0	0	5
8408 20	- Engines of a kind used for the propulsion of vehicles of Chapter 87: --- Of an output not exceeding 20 kW:					
8408 20 11	--- For vehicles of subheading 8701 10, fully assembled	40	60	10	5	5
8408 20 12	--- Other, for vehicles of heading 8701, fully assembled	40	60	10	5	5
8408 20 13	--- Other, fully assembled	30	45	10	5	5
8408 20 19	--- Other, not fully assembled	30	45	10	5	5
	-- Of an output exceeding 20 kW but not exceeding 22.38 kW:					
8408 20 21	--- For vehicles of subheading 8701 10, fully assembled	30	45	10	5	5
8408 20 22	--- Other, for vehicles of heading 8701, fully assembled	30	45	10	5	5
8408 20 23	--- Other, fully assembled	30	45	5	5	5
8408 20 29	--- Other, not fully assembled	30	45	5	0	5
	-- Of an output exceeding 22.38 kW but not exceeding 60 kW:					
8408 20 31	--- For vehicles of subheading 8701 10, fully assembled	30	45	10	5	5
8408 20 32	--- Other, for vehicles of heading 8701, fully assembled	30	45	10	5	5
8408 20 33	--- Other, fully assembled	30	45	5	5	5
8408 20 39	--- Other, not fully assembled	30	45	10	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	-- Other:					
8408 20 91	--- For vehicles of subheading 8701 10, fully assembled	5	7.5	5	5	5
8408 20 92	--- Other, for vehicles of heading 8701, fully assembled	5	7.5	5	5	5
8408 20 93	--- Other, fully assembled	30	45	5	5	5
8408 20 99	--- Other, not fully assembled	30	45	5	5	5
8408 90	- Other engines:					
	-- Not exceeding 18.65 kW:					
8408 90 11	--- For earth moving machinery	40	60	10	5	5
8408 90 12	--- For railway locomotives or tramway vehicles	40	60	10	5	5
8408 90 19	--- Other	40	60	10	5	5
	-- Exceeding 18.65 kW but not exceeding 22.38 kW:					
8408 90 21	--- For earth moving machinery	30	45	10	5	5
8408 90 22	--- For railway locomotives or tramway vehicles	30	45	10	5	5
8408 90 29	--- Other	30	45	10	5	5
	-- Exceeding 22.38 kW but not exceeding 60 kW:					
8408 90 31	--- For earth moving machinery	30	45	10	5	5
8408 90 32	--- For railway locomotives or tramway vehicles	30	45	10	5	5
8408 90 39	--- Other	30	45	10	5	5
	-- Exceeding 60 kW but not exceeding 100 kW:					
8408 90 41	--- For earth moving machinery	10	15	5	5	5
8408 90 42	--- For railway locomotives or tramway vehicles	10	15	5	5	5
8408 90 49	--- Other	10	15	5	5	5
	-- Other:					
8408 90 51	--- Exceeding 100 kW	5	7.5	5	5	5
8408 90 52	--- For earth moving machinery	5	7.5	5	5	5
8408 90 59	--- For railway locomotives or tramway vehicles	5	7.5	5	5	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	0	0	0	0	5
	- Other:					
8409 91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:					
	--- For earth moving machinery:					
8409 91 11	---- Carburettors and parts thereof	20	30	5	5	5
8409 91 12	---- Cylinder blocks, liners, heads and head covers	20	30	5	5	5
8409 91 13	---- Pistons, piston rings and gudgeon pins	20	30	5	5	5
8409 91 14	---- Alternator brackets; oil pans	20	30	5	5	5
8409 91 19	---- Other	20	30	5	5	5
	--- For vehicles of heading 8701, of a power not exceeding 22.38 kW:					
8409 91 21	---- Carburettors and parts thereof	30	45	5	5	5
8409 91 22	---- Cylinder blocks, liners, heads and head covers	30	45	5	5	5
8409 91 23	---- Pistons, piston rings and gudgeon pins	30	45	5	5	5
8409 91 24	---- Alternator brackets; oil pans	30	45	5	5	5
8409 91 29	---- Other	30	45	5	5	5
	--- For vehicles of heading 8701, of a power exceeding 22.38 kW:					
8409 91 31	---- Carburettors and parts thereof	20	30	5	5	5
8409 91 32	---- Cylinder blocks, liners, heads and head covers	20	30	5	5	5
8409 91 33	---- Pistons, piston rings and gudgeon pins	20	30	5	5	5
8409 91 34	---- Alternator brackets; oil pans	20	30	5	5	5
8409 91 39	---- Other	20	30	5	5	5
	--- For vehicles of heading 8711:					
8409 91 41	---- Carburettors and parts thereof	30	45	–	–	10
8409 91 42	---- Cylinder blocks, liners, heads and head covers	30	45	–	–	10
8409 91 43	---- Piston rings and gudgeon pins	30	45	–	–	10
8409 91 44	---- Crank cases for motorcycle engines	30	45	–	–	10
8409 91 45	---- Crank case covers and other aluminium covers for motorcycle engines	30	45	–	–	10
8409 91 49	---- Other	30	45	–	–	10
	--- For other vehicles of Chapter 87:					
8409 91 51	---- Carburettors and parts thereof	20	30	5	5	5
8409 91 52	---- Cylinder blocks, liners, heads and head covers	20	30	5	5	5
8409 91 53	---- Piston rings and gudgeon pins	20	30	5	5	5
8409 91 54	---- Pistons, cylinder liners of an external diameter measuring between 50 mm and 155 mm	20	30	5	5	5
8409 91 55	---- Other pistons and cylinder liners	20	30	5	5	5
8409 91 56	---- Alternator brackets; oil pans	20	30	5	5	5
8409 91 59	---- Other	20	30	5	5	5
	--- For vessels of Chapter 89:					
8409 91 61	---- For marine propulsion engines of a power not exceeding 22.38 kW	15	22.5	5	5	5
8409 91 69	---- For marine propulsion engines of a power exceeding 22.38 kW	3	4.5	0	0	5
	--- For other engines:					
8409 91 71	---- Carburettors and parts thereof	20	30	5	5	5
8409 91 72	---- Cylinder blocks, liners, heads and head covers	20	30	5	5	5
8409 91 73	---- Pistons, piston rings and gudgeon pins	20	30	5	5	5
8409 91 74	---- Alternator brackets; oil pans	20	30	5	5	5
8409 91 79	---- Other	20	30	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8409 99	-- Other:					
	--- For earth moving machinery:					
8409 99 11	---- Carburettors and parts thereof	20	30	5	5	5
8409 99 12	---- Cylinder blocks, liners, heads and head covers	20	30	5	5	5
8409 99 13	---- Pistons, piston rings and gudgeon pins	20	30	5	5	5
8409 99 14	---- Alternator brackets; oil pans	20	30	5	5	5
8409 99 19	---- Other	20	30	5	5	5
	--- For vehicles of 8701, of a power not exceeding 22.38 kW:					
8409 99 21	---- Carburettors and parts thereof	30	45	5	5	5
8409 99 22	---- Cylinder blocks, liners, heads and head covers	30	45	5	5	5
8409 99 23	---- Pistons, piston rings and gudgeon pins	30	45	5	5	5
8409 99 24	---- Alternator brackets; oil pans	30	45	5	5	5
8409 99 29	---- Other	30	45	5	5	5
	--- For vehicles of 8701, of a power exceeding 22.38 kW:					
8409 99 31	---- Carburettors and parts thereof	20	30	10	5	5
8409 99 32	---- Cylinder blocks, liners, heads and head covers	20	30	10	5	5
8409 99 33	---- Pistons, piston rings and gudgeon pins	20	30	10	5	5
8409 99 34	---- Alternator brackets; oil pans	20	30	10	5	5
8409 99 39	---- Other	20	30	10	5	5
	--- For other vehicles of Chapter 87:					
8409 99 41	---- Carburettors and parts thereof	20	30	5	5	5
8409 99 42	---- Cylinder blocks, liners, heads and head covers	20	30	5	5	5
8409 99 43	---- Piston rings and gudgeon pins	20	30	5	5	5
8409 99 44	---- Pistons, cylinder liners of an external diameter measuring between 50 mm and 155 mm	20	30	5	5	5
8409 99 45	---- Other pistons and cylinder liners	20	30	5	5	5
8409 99 46	---- Alternator brackets; oil pans	20	30	5	5	5
8409 99 49	---- Other	20	30	5	5	5
	--- For vessels of Chapter 89:					
8409 99 51	---- For marine propulsion engines of a power not exceeding 22.38 kW	15	22.5	5	5	5
8409 99 59	---- For marine propulsion engines of a power exceeding 22.38 kW	3	4.5	0	0	5
	--- For other engines:					
8409 99 61	---- Carburettors and parts thereof	20	30	10	5	5
8409 99 62	---- Cylinder blocks, liners, heads and head covers	20	30	10	5	5
8409 99 63	---- Pistons, piston rings and gudgeon pins	20	30	10	5	5
8409 99 64	---- Alternator brackets; oil pans	20	30	10	5	5
8409 99 69	---- Other	20	30	10	5	5
<b>8410</b>	<b>Hydraulic turbines, water wheels, and regulators therefor:</b>					
	- Hydraulic turbines and water wheels:					
8410 11	-- Of a power not exceeding 1 000 kW:					
8410 11 10	--- Water turbines	0	0	0	0	5
8410 11 90	--- Other	0	0	0	0	5
8410 12	-- Of a power exceeding 1 000 kW but not exceeding 10 000 kW:					
8410 12 10	--- Water turbines	0	0	0	0	5
8410 12 90	--- Other	0	0	0	0	5
8410 13	-- Of a power exceeding 10 000 kW:					
8410 13 10	--- Water turbines	0	0	0	0	5
8410 13 90	--- Other	0	0	0	0	5
8410 90 00	- Parts, including regulators	0	0	0	0	5
<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	0	0	0	0	5
8411 12 00	-- Of a thrust exceeding 25 kN	0	0	0	0	5
	- Turbo-propellers:					
8411 21 00	-- Of a power not exceeding 1 100 kW	0	0	0	0	5
8411 22 00	-- Of a power exceeding 1 100 kW	0	0	0	0	5
	- Other gas turbines:					
8411 81 00	-- Of a power not exceeding 5 000 kW	0	0	0	0	5
8411 82 00	-- Of a power exceeding 5 000 kW	0	0	0	0	5
	- Parts:					
8411 91 00	-- Of turbo-jets or turbo-propellers	0	0	0	0	5
8411 99 00	-- Other	0	0	0	0	5
<b>8412</b>	<b>Other engines and motors:</b>					
8412 10 00	- Reaction engines other than turbo-jets	0	0	0	0	5
	- Hydraulic power engines and motors:					
8412 21 00	-- Linear acting (cylinders)	0	0	0	0	5
8412 29 00	-- Other	0	0	0	0	5
	- Pneumatic power engines and motors:					
8412 31 00	-- Linear acting (cylinders)	0	0	0	0	5
8412 39 00	-- Other	0	0	0	0	5
8412 80 00	- Other	0	0	0	0	5
8412 90	- Parts:					
8412 90 10	-- Of reaction engines of subheading 8412 10 00	0	0	0	0	5
8412 90 90	-- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	3	4.5	3	0	5
8413 19	-- Other:					
8413 19 10	--- Electrically operated	3	4.5	3	0	5
8413 19 20	--- Not electrically operated	3	4.5	3	0	5
8413 20 00	- Hand pumps, other than those of subheading 8413 11 or 8413 19	30	45	5	5	5
8413 30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:					
	-- For earth moving machinery:					
8413 30 11	--- Reciprocating	3	4.5	3	0	5
8413 30 12	--- Centrifugal, with inlet of a diameter not exceeding 200 mm	3	4.5	3	0	5
8413 30 13	--- Centrifugal, with inlet of a diameter exceeding 200 mm	3	4.5	3	0	5
8413 30 14	--- Rotary	3	4.5	3	0	5
8413 30 19	--- Other	3	4.5	3	0	5
	-- For motor vehicles:					
8413 30 21	--- Reciprocating	3	4.5	3	0	5
8413 30 22	--- Centrifugal, with inlet of a diameter not exceeding 200 mm	3	4.5	3	0	5
8413 30 23	--- Centrifugal, with inlet of a diameter exceeding 200 mm	3	4.5	3	0	5
8413 30 24	--- Rotary	3	4.5	3	0	5
8413 30 29	--- Other	3	4.5	3	0	5
8413 30 90	-- Other	3	4.5	3	0	5
8413 40	- Concrete pumps:					
8413 40 10	-- Electrically operated	0	0	0	0	5
8413 40 20	-- Not electrically operated	0	0	0	0	5
8413 50	- Other reciprocating positive displacement pumps:					
	-- Electrically operated:					
8413 50 11	--- Water pumps specially designed for submarine use	10	15	5	5	5
8413 50 12	--- Other, water pumps of a capacity not exceeding 8 000 m <sup>3</sup> /h	30	45	5	5	5
8413 50 13	--- Other, water pumps of a capacity exceeding 8 000 m <sup>3</sup> /h but not exceeding 13 000 m <sup>3</sup> /h	10	15	5	0	5
8413 50 19	--- Other	0	0	0	0	5
8413 50 20	-- Not electrically operated	10	15	5	5	5
8413 60	- Other rotary positive displacement pumps:					
	-- Electrically operated:					
8413 60 11	--- Water pumps specially designed for submarine use	10	15	10	5	5
8413 60 12	--- Other, water pumps of a capacity not exceeding 8 000 m <sup>3</sup> /h	30	45	5	5	5
8413 60 13	--- Other, water pumps of a capacity exceeding 8 000 m <sup>3</sup> /h but not exceeding 13 000 m <sup>3</sup> /h	10	15	5	0	5
8413 60 19	--- Other	0	0	0	0	5
8413 60 20	-- Not electrically operated	10	15	10	5	5
8413 70	- Other centrifugal pumps:					
8413 70 10	-- Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shaft common with the prime mover	20	30	10	5	5
	-- Other, electrically operated:					
8413 70 21	--- Water pumps specially designed for submarine use	10	15	10	5	5
8413 70 22	--- Impulse-turbo water pumps of a capacity not exceeding 100 watts, of the household type	30	45	10	5	5
8413 70 23	--- Other, water pumps of a capacity not exceeding 8 000 m <sup>3</sup> /h	30	45	10	5	5
8413 70 24	--- Other, water pumps of a capacity exceeding 8 000 m <sup>3</sup> /h but not exceeding 13 000 m <sup>3</sup> /h	10	15	5	5	5
8413 70 29	--- Other	0	0	0	0	5
8413 70 30	-- Not electrically operated	10	15	10	5	5
	- Other pumps; liquid elevators:					
8413 81	-- Pumps:					
	--- Electrically operated:					
8413 81 11	---- Water pumps specially designed for submarine use	10	15	10	5	5
8413 81 12	---- Other, water pumps of a capacity not exceeding 8 000 m <sup>3</sup> /h	30	45	5	5	5
8413 81 13	---- Other, water pumps of a capacity exceeding 8 000 m <sup>3</sup> /h but not exceeding 13 000 m <sup>3</sup> /h	10	15	5	5	5
8413 81 19	---- Other	0	0	0	0	5
8413 81 20	--- Not electrically operated	10	15	5	5	5
8413 82	-- Liquid elevators:					
8413 82 10	--- Electrically operated	0	0	0	0	5
8413 82 20	--- Not electrically operated	0	0	0	0	5
	- Parts:					
8413 91	-- Of pumps:					
8413 91 10	--- Of pumps of subheading 8413 20 00	20	30	5	5	5
8413 91 20	--- Of pumps of subheading 8413 70 10	10	15	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8413 91 30	--- Of other centrifugal pumps	10	15	5	5	5
	--- Of other pumps, electrically operated:					
8413 91 41	---- Of water pumps of a capacity not exceeding 8 000 m <sup>3</sup> /h, except those specially designed for submarine use	20	30	0	0	5
8413 91 42	---- Of water pumps specially designed for submarine use	5	7.5	0	0	5
8413 91 49	---- Other	0	0	0	0	5
8413 91 90	--- Of other pumps, not electrically operated	10	15	0	0	5
8413 92	-- Of liquid elevators:					
8413 92 10	--- Of electrically operated liquid elevators	0	0	0	0	5
8413 92 20	--- Of non-electrically operated liquid elevators <i>Except:</i> water pumps of heading 8413 with a capacity not exceeding 10 m <sup>3</sup> /h and parts thereof	0	0	0	0	5 10
<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	- Vacuum pumps:					
8414 10 10	-- Electrically operated	10	15	5	0	5
8414 10 20	-- Not electrically operated	10	15	5	0	5
8414 20 00	- Hand- or foot-operated air pumps <i>Except:</i> air pumps	20	30	5	0	5 10
8414 30	- Compressors of a kind used in refrigerating equipment:					
	-- Of a capacity exceeding 21 kW per hour or more; having displacement per revolution 220 cm <sup>3</sup> or more:					
8414 30 11	--- For air conditioning machines	30	45	5	5	5
8414 30 19	--- Other	10	15	5	5	5
	-- Other:					
8414 30 91	--- For air conditioning machines	30	45	5	5	5
8414 30 99	--- Other	10	15	5	5	5
8414 40 00	- Air compressors mounted on a wheeled chassis for towing	5	7.5	0	0	5
	- Fans:					
8414 51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:					
8414 51 10	--- Table fans and box fans	50	75	20	5	10
8414 51 20	--- Wall fans and ceiling fans	50	75	20	5	10
8414 51 30	--- Floor fans	50	75	20	5	10
8414 51 90	--- Other	50	75	20	5	10
8414 59	-- Other:					
8414 59 10	--- Of a capacity not exceeding 125 kW	20	30	5	5	5
8414 59 90	--- Other	10	15	5	5	5
8414 60 00	- Hoods having a maximum horizontal side not exceeding 120 cm	30	45	5	0	10
8414 80	- Other:					
	-- Hoods having a maximum horizontal side exceeding 120 cm:					
8414 80 11	--- Fitted with filter	5	7.5	5	5	5
8414 80 12	--- Not fitted with filter, for industrial use	5	7.5	5	5	5
8414 80 19	--- Not fitted with filter, other than for industrial use	5	7.5	5	5	10
8414 80 20	-- Blowers and the like	5	7.5	5	5	5
8414 80 30	-- Free piston generators for gas turbines	5	7.5	5	5	5
	-- Compressors other than those of subheadings 8414 30 and 8414 40:					
8414 80 41	--- Gas compression modules for use in oil drilling operations	5	7.5	5	5	5
8414 80 42	--- Compressors for automotive air-conditioners <i>Except:</i> for automotive air-conditioners with a capacity of less than 90 000 BTU.	30	45	5	5	5 10
8414 80 43	--- Seal units for air conditioning units <i>Except:</i> for automotive air-conditioners with a capacity of less than 90 000 BTU.	10	15	5	5	5 10
8414 80 49	--- Other	10	15	5	5	5
	-- Air pumps:					
8414 80 51	--- Electrically operated	10	15	5	5	5
8414 80 59	--- Not electrically operated	5	7.5	5	5	5
	- Other:					
8414 80 91	--- Electrically operated	10	15	5	5	5
8414 80 99	--- Not electrically operated	5	7.5	5	5	5
8414 90	- Parts:					
	-- Of electrically-operated equipment:					
8414 90 11	--- Of pumps or compressors	0	0	0	0	5
8414 90 12	--- Of subheadings 8414 10 and 8414 40	0	0	0	0	5
8414 90 13	--- Of subheading 8414 60	10	15	5	5	10
8414 90 14	--- Of subheadings 8414 30 and 8414 80	0	0	0	0	5
8414 90 19	--- Other <i>Except:</i> parts of fans of subheading 8414 51	30	45	5	5	5 10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	-- Of non-electrically operated equipment:					
8414 90 91	--- Of subheadings 8414 10 and 8414 40	0	0	0	0	5
8414 90 92	--- Of subheading 8414 20	10	15	5	5	5
8414 90 93	--- Of subheadings 8414 30 and 8414 80	0	0	0	0	5
8414 90 99	--- Other	30	45	5	5	5
	<i>Except:</i> parts of fans of subheading 8414 51 and parts of goods of subheading 8414 60 00					10
<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 10	-- Of an output not exceeding 21.10 kW	50	75	20	5	5
8415 10 20	-- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	50	75	20	5	5
8415 10 30	-- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	20	30	20	5	5
8415 10 40	-- Of an output exceeding 52.75 kW	20	30	20	5	5
8415 20 00	- Of a kind used for persons, in motor vehicles	50	75	20	5	5
	- Other:					
8415 81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):					
	---- For use in aircraft:					
8415 81 11	---- Of an output not exceeding 21.10 kW	50	75	20	5	5
8415 81 12	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	50	75	20	5	5
8415 81 13	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	20	30	5	5	5
8415 81 14	---- Of an output exceeding 52.75 kW	20	30	5	5	5
	---- For use in railway rolling stock:					
8415 81 21	---- Of an output not exceeding 21.10 kW	50	75	10	5	5
8415 81 22	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	50	75	10	5	5
8415 81 23	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	20	30	5	5	5
8415 81 24	---- Of an output exceeding 52.75 kW	20	30	5	5	5
	---- For use in road vehicles:					
8415 81 31	---- Of an output not exceeding 21.10 kW	50	75	10	5	5
8415 81 32	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	50	75	10	5	5
8415 81 33	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	20	30	10	5	5
8415 81 34	---- Of an output exceeding 52.75 kW	20	30	10	5	5
	---- Other:					
8415 81 91	---- Of an output not exceeding 21.10 kW	50	75	10	5	5
8415 81 92	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	50	75	10	5	5
8415 81 93	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	20	30	5	5	5
8415 81 94	---- Of an output exceeding 52.75 kW	20	30	5	5	5
8415 82	-- Other, incorporating a refrigerating unit:					
	---- For use in aircraft:					
8415 82 11	---- Of an output not exceeding 21.10 kW	50	75	20	5	5
8415 82 12	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	50	75	20	5	5
8415 82 13	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	20	30	5	5	5
8415 82 14	---- Of an output exceeding 52.75 kW	20	30	5	5	5
	---- For use in railway rolling stock:					
8415 82 21	---- Of an output not exceeding 21.10 kW	50	75	20	5	5
8415 82 22	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	50	75	20	5	5
8415 82 23	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	20	30	5	5	5
8415 82 24	---- Of an output exceeding 52.75 kW	20	30	5	5	5
	---- For use in road vehicles:					
8415 82 31	---- Of an output not exceeding 21.10 kW	50	75	20	5	5
8415 82 32	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	50	75	20	5	5
8415 82 33	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	20	30	5	5	5
8415 82 34	---- Of an output exceeding 52.75 kW	20	30	5	5	5
	---- Other:					
8415 82 91	---- Of an output not exceeding 21.10 kW	50	75	20	5	5
8415 82 92	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	50	75	20	5	5
8415 82 93	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	20	30	5	5	5
8415 82 94	---- Of an output exceeding 52.75 kW	20	30	5	5	5
8415 83	-- Not incorporating a refrigerating unit:					
	---- For use in aircraft:					
8415 83 11	---- Of an output not exceeding 21.10 kW	50	75	20	5	5
8415 83 12	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	50	75	20	5	5
8415 83 13	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	20	30	5	5	5
8415 83 14	---- Of an output exceeding 52.75 kW	20	30	5	5	5
	---- For use in railway rolling stock:					
8415 83 21	---- Of an output not exceeding 21.10 kW	50	75	20	5	5
8415 83 22	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	50	75	20	5	5
8415 83 23	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	20	30	5	5	5
8415 83 24	---- Of an output exceeding 52.75 kW	20	30	5	5	5
	---- For use in road vehicles:					
8415 83 31	---- Of an output not exceeding 21.10 kW	50	75	20	5	5
8415 83 32	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	50	75	20	5	5
8415 83 33	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	20	30	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8415 83 34	---- Of an output exceeding 52.75 kW ---- Other:	20	30	5	5	5
8415 83 91	---- Of an output not exceeding 21.10 kW	50	75	20	5	5
8415 83 92	---- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	50	75	20	5	5
8415 83 93	---- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	20	30	5	5	5
8415 83 94	---- Of an output exceeding 52.75 kW	20	30	5	5	5
8415 90	- Parts:					
	-- Of machines of an output not exceeding 21.10 kW:					
8415 90 11	--- For use in aircraft or railway rolling stock	30	45	5	0	5
8415 90 12	--- Chassis or cabinets, welded and painted	30	45	5	0	5
8415 90 19	--- Other	30	45	5	0	5
	-- Of machines of an output exceeding 21.10 kW but not exceeding 26.38 kW:					
8415 90 21	--- For use in aircraft or railway rolling stock	30	45	5	0	5
8415 90 22	--- Chassis or cabinets, welded and painted	30	45	5	0	5
8415 90 29	--- Other	30	45	5	0	5
	-- Of machines of an output exceeding 26.38 kW but not exceeding 52.75 kW:					
8415 90 31	--- For use in aircraft or railway rolling stock	15	22.5	5	0	5
8415 90 32	--- Chassis or cabinets, welded and painted	15	22.5	5	0	5
8415 90 39	--- Other	15	22.5	5	0	5
	-- Of machines of an output exceeding 52.75 kW:					
8415 90 91	--- For use in aircraft or railway rolling stock	15	22.5	5	0	5
8415 90 92	--- Chassis or cabinets, welded and painted	15	22.5	5	0	5
8415 90 99	--- Other	15	22.5	5	0	5
	<i>Except</i> air conditioning machines with a capacity of less than 90 000 BTU and parts of heading 8415					10
<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	0	0	0	0	5
8416 20 00	- Other furnace burners, including combination burners	0	0	0	0	5
8416 30 00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0	0	0	0	5
8416 90 00	- Parts	0	0	0	0	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	0	0	0	0	5
8417 20 00	- Bakery ovens, including biscuit ovens	10	15	5	0	5
8417 80	- Other:					
8417 80 10	-- Incinerators	0	0	0	0	5
8417 80 90	-- Other	0	0	0	0	5
8417 90 00	- Parts	0	0	0	0	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	- Combined refrigerator-freezers, fitted with separate external doors:					
8418 10 10	-- Household type	50	75	20	5	10
8418 10 90	-- Other	3	4.5	3	0	5
	- Refrigerators, household type:					
8418 21 00	-- Compression-type	50	75	20	5	10
8418 22 00	-- Absorption-type, electrical	50	75	20	5	10
8418 29 00	-- Other	50	75	20	5	10
8418 30	- Freezers of the chest type, of a capacity not exceeding 800 litres:					
8418 30 10	-- Of a capacity not exceeding 200 litres	50	75	20	5	10
8418 30 20	-- Of a capacity exceeding 200 litres but not exceeding 800 litres	30	45	5	5	10
8418 40	- Freezers of the upright type, of a capacity not exceeding 900 litres:					
8418 40 10	-- Of a capacity not exceeding 200 litres	50	75	20	5	10
8418 40 20	-- Of a capacity exceeding 200 litres but not exceeding 900 litres	30	45	10	5	10
8418 50	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture:					
	-- Of a capacity not exceeding 200 litres:					
8418 50 11	--- Suitable for medical use	10	15	0	0	5
8418 50 19	--- Other	50	75	20	5	10
	-- Of a capacity exceeding 200 litres:					
8418 50 21	--- Suitable for medical use	5	7.5	0	0	5
8418 50 22	--- Refrigerating chambers	20	30	20	5	5
8418 50 29	--- Other	30	45	20	5	10
	- Other refrigerating or freezing equipment; heat pumps:					

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8418 61	-- Compression type units whose condensers are heat exchangers:					
8418 61 10	--- Water chillers with a refrigerating capacity exceeding 21.10 kW; refrigerating equipment with a refrigerating capacity of 10 tons or more and cooling to 20°C or more; evaporative condensers, having a heating radiation of 30 000 kcal/h or more for refrigerating equipment; evaporators of the fin type, having a distance between fins of 4 mm or more; evaporator of the plate freezer type or the contact freezer type	15	22.5	5	5	5
8418 61 90	--- Other	15	22.5	5	5	5
8418 69	-- Other:					
8418 69 10	--- Beverage coolers	15	22.5	5	5	5
8418 69 20	--- Water chillers with a refrigerating capacity of 100 tons and more or exceeding 21.10 kW	15	22.5	5	5	5
8418 69 30	--- Other water coolers	15	22.5	5	5	5
8418 69 40	--- Heat pumps of a kind not normally for domestic use	15	22.5	5	5	5
8418 69 50	--- Scale ice-maker units	5	7.5	5	5	5
8418 69 90	--- Other	15	22.5	5	5	5
	- Parts:					
8418 91	-- Furniture designed to receive refrigerating or freezing equipment:					
8418 91 10	--- For goods of subheadings 8418 10, 8418 21 00, 8418 22 00, 8418 29 00, 8418 30 or 8418 40	20	30	5	5	10
8418 91 90	--- Other <i>Except</i> : of parts of metal for commodities of subheadings 8418 10 90, 8418 50 11, 8418 50 21, 8418 50 22, 8418 61 and heading 8418 69	15	22.5	5	5	10 5
8418 99	-- Other:					
8418 99 10	--- Evaporators and condensers	15	22.5	5	5	10
8418 99 20	--- Cabinets and doors, welded or painted	15	22.5	5	5	10
8418 99 30	--- Parts of water chillers with a refrigerating capacity exceeding 21.10 kW; parts of evaporators of the fin type, having a distance between fins of 4 mm or more	15	22.5	5	5	10
8418 99 40	--- Aluminium rollbonds for subheadings 8418 10 10, 8418 21, 8418 22 and 8418 29	15	22.5	5	5	10
8418 99 90	--- Other <i>Except</i> : of parts of metal for commodities of subheadings 8418 10 90, 8418 50 11, 8418 50 21, 8418 50 22, 8418 61 and heading 8418 69	15	22.5	5	5	10 5
<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	-- Instantaneous gas water heaters					
	--- For domestic use:					
8419 11 11	---- Of copper	10	15	5	0	10
8419 11 19	---- Other	10	15	5	0	10
8419 11 90	--- Other	10	15	5	0	5
8419 19	-- Other:					
	--- For domestic use:					
8419 19 11	---- Of copper	10	15	5	0	10
8419 19 19	---- Other	10	15	5	0	10
8419 19 90	--- Other	10	15	5	0	5
8419 20 00	- Medical, surgical or laboratory sterilizers	0	0	0	0	5
	- Driers:					
8419 31	-- For agricultural products:					
	--- Electrically operated:					
8419 31 11	---- Evaporators	0	0	0	0	5
8419 31 19	---- Other	0	0	0	0	5
	--- Not electrically operated:					
8419 31 21	---- Evaporators	0	0	0	0	5
8419 31 29	---- Other	0	0	0	0	5
8419 32	-- For wood, paper pulp, paper or paperboard:					
	--- Electrically operated:					
8419 32 11	---- Evaporators	0	0	0	0	5
8419 32 19	---- Other	0	0	0	0	5
	--- Not electrically operated:					
8419 32 21	---- Evaporators	0	0	0	0	5
8419 32 29	---- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8419 39	-- Other:					
	--- Electrically operated:					
8419 39 11	---- Machinery for the treatment of material by a process involving heating, for the manufacture of Printed Circuit Boards (PCB)/Printed Wiring Boards (PWB) or Printed Circuit Assemblies (PCA) [ITA/2 (AS2)]	0	0	0	0	5
8419 39 19	---- Other	0	0	0	0	5
8419 39 20	---- Not electrically operated	0	0	0	0	5
8419 40	- Distilling or rectifying plant:					
8419 40 10	-- Electrically operated	0	0	0	0	5
8419 40 20	-- Not electrically operated	0	0	0	0	5
8419 50	- Heat exchange units:					
8419 50 10	-- Cooling towers	3	4.5	3	0	5
8419 50 20	-- Condensers for air conditioners for motor vehicles <i>Except</i> those for air conditioners for motor vehicles with a capacity of less than 9 000 BTU	10	15	3	0	5 10
8419 50 30	-- Other condensers for air conditioners <i>Except</i> those for air conditioners for motor vehicles with a capacity of less than 9 000 BTU	10	15	3	0	5 10
8419 50 40	-- Other, electrically operated	3	4.5	3	0	5
8419 50 90	-- Other, not electrically operated	3	4.5	3	0	5
8419 60	- Machinery for liquefying air or other gases:					
8419 60 10	-- Electrically operated	0	0	0	0	5
8419 60 20	-- Not electrically operated	0	0	0	0	5
	- Other machinery, plant and equipment:					
8419 81	-- For making hot drinks or for cooking or heating food:					
	--- Electrically operated:					
8419 81 11	---- Cooking ranges	30	45	5	5	5
8419 81 19	---- Other	30	45	5	5	5
	--- Not electrically operated:					
8419 81 21	---- Cooking ranges	30	45	5	5	5
8419 81 29	---- Other	30	45	5	5	5
8419 89	-- Other:					
	--- Electrically operated:					
8419 89 11	---- Evaporators for air conditioners for motor vehicles <i>Except</i> those for air conditioners for motor vehicles with a capacity of less than 9 000 BTU	10	15	5	5	5 10
8419 89 12	---- Chemical vapour deposition apparatus for semiconductor production [ITA1/B-114]; apparatus for the rapid heating of semiconductor wafers [ITA1/B-162]	0	0	0	0	5
8419 89 13	---- Machinery for the treatment of material by a process involving heating, for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	5
8419 89 14	---- Chemical vapour deposition apparatus for flat panel display production [ITA/2 (AS2)]	0	0	0	0	5
8419 89 19	---- Other	0	0	0	0	5
8419 89 20	--- Not electrically operated	0	0	0	0	5
8419 90	- Parts:					
	-- Of electrically operated articles:					
8419 90 11	--- Parts of chemical vapour deposition apparatus for semiconductor production [ITA1/B-115]; parts of apparatus for the rapid heating of semiconductor wafers [ITA1/B-164]	0	0	0	0	5
8419 90 12	--- Parts of machinery for the treatment of material by a process involving heating, for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	5
8419 90 13	--- Parts of chemical vapour deposition apparatus for flat panel display production [ITA/2 (AS2)]	0	0	0	0	5
8419 90 14	--- Casings for cooling towers of subheading 8419 50 10	0	0	0	0	5
8419 90 15	--- Of machinery and plant, of a kind used for non-domestic purposes	0	0	0	0	5
8419 90 19	--- Other	0	0	0	0	5
	-- For non-electrically operated articles:					
8419 90 21	--- Casings for cooling towers of subheading 8419 50 10	0	0	0	0	5
8419 90 22	--- For goods of subheadings 8419 11 11 and 8419 19 11	0	0	0	0	10
8419 90 23	--- For goods of subheadings 8419 11 19 and 8419 19 19	0	0	0	0	10
8419 90 24	--- Of machinery and plant, of a kind used for non-domestic purposes	0	0	0	0	5
8419 90 29	--- Other <i>Except</i> parts of condensers of subheadings 8419 90 15, 8419 90 19, 8419 90 24 and 8419 90 29 for air conditioners of subheadings 8419 50 20, 8419 50 30 and 8419 89 11 of a capacity of less than 9 000 BTU	0	0	0	0	5 10
<b>8420</b>	<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:</b>					
	- Calendering or other rolling machines:					
8420 10	-- Apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components [ITA/2 (AS2)]	0	0	0	0	5
8420 10 20	-- For ironing machines or wringers suitable for domestic use	10	15	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8420 10 30	-- Machines for sheeting rubber	0	0	0	0	5
8420 10 90	-- Other	0	0	0	0	5
	- Parts:					
8420 91	-- Cylinders:					
8420 91 10	--- Parts of apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components [ITA/2 (AS2)]	0	0	0	0	5
8420 91 20	--- For ironing machines or wringers suitable for domestic use	5	7.5	0	0	5
8420 91 90	--- Other	0	0	0	0	5
8420 99	-- Other:					
8420 99 10	--- Parts of apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components [ITA/2 (AS2)]	0	0	0	0	5
8420 99 20	--- For ironing machines or wringers suitable for domestic use	5	7.5	0	0	5
8420 99 90	--- Other	0	0	0	0	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	10	15	5	0	5
8421 12	-- Clothes-driers:					
8421 12 10	--- Of a capacity not exceeding 30 litres	30	45	5	5	10
8421 12 20	--- Of a capacity exceeding 30 litres	30	45	5	5	10
8421 19	-- Other:					
8421 19 10	--- For sugar manufacture	5	7.5	5	5	5
8421 19 20	--- Spin driers for semiconductor wafer processing [ITA1/A-116]	5	7.5	5	5	5
8421 19 90	--- Other	5	7.5	5	5	5
	- Filtering or purifying machinery and apparatus for liquids:					
8421 21	-- For filtering or purifying water:					
	--- Electrically operated, of a capacity not exceeding 500 litres/h:					
8421 21 11	---- Filtering machinery and apparatus for domestic use	20	30	5	5	10
8421 21 12	---- Other filtering machinery and apparatus	20	30	5	5	5
8421 21 19	---- Other	20	30	5	5	5
	--- Electrically operated, of a capacity exceeding 500 litres/h:					
8421 21 21	---- Filtering machinery and apparatus for domestic use	5	7.5	5	0	10
8421 21 22	---- Other filtering machinery and apparatus	5	7.5	5	0	5
8421 21 29	---- Other	5	7.5	5	0	5
	--- Not electrically operated:					
8421 21 31	---- Filtering machinery and apparatus for domestic use	20	30	5	5	10
8421 21 32	---- Other filtering machinery and apparatus	20	30	5	5	5
8421 21 39	---- Other	20	30	5	5	5
8421 22	-- For filtering or purifying beverages other than water:					
	--- Electrically operated, of a capacity not exceeding 500 litres/h:					
8421 22 11	---- Filtering machinery and apparatus for domestic use	20	30	5	0	10
8421 22 12	---- Other filtering machinery and apparatus	20	30	5	0	5
8421 22 19	---- Other	20	30	5	0	5
	--- Electrically operated, of a capacity exceeding 500 litres/h:					
8421 22 21	---- Filtering machinery and apparatus for domestic use	5	7.5	5	0	10
8421 22 22	---- Other filtering machinery and apparatus	5	7.5	5	0	5
8421 22 29	---- Other	5	7.5	5	0	5
	--- Not electrically operated:					
8421 22 31	---- Filtering machinery and apparatus	20	30	5	0	10
8421 22 32	---- Other filtering machinery and apparatus	20	30	5	0	5
8421 22 39	---- Other	20	30	5	0	5
8421 23	-- Oil- or petrol-filters for internal combustion engines:					
	--- For earth moving machinery:					
8421 23 11	---- Oil filters	0	0	0	0	5
8421 23 19	---- Other	0	0	0	0	5
	--- For motor vehicles of Chapter 87:					
8421 23 21	---- Oil filters	20	30	5	0	5
	<i>Except for vehicles of heading 8711</i>					10
8421 23 29	---- Other	20	30	5	0	5
	<i>Except for vehicles of heading 8711</i>					10
	--- Other:					
8421 23 91	---- Oil filters	0	0	0	0	5
8421 23 99	---- Other	0	0	0	0	5
8421 29	-- Other:					
8421 29 10	--- For medical or laboratory use	0	0	0	0	5
	--- Other, electrically operated:					
8421 29 21	---- For sugar manufacture	0	0	0	0	5
8421 29 22	---- For use in oil drilling operations	0	0	0	0	5
8421 29 23	---- Other petrol filters	0	0	0	0	5
8421 29 24	---- Other oil filters	0	0	0	0	5
8421 29 25	---- Other filtering machinery and apparatus	0	0	0	0	5
8421 29 29	---- Other	0	0	0	0	5
8421 29 90	--- Other, not electrically operated	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8421 31	- Filtering or purifying machinery and apparatus for gases:					
	- - Intake air filters for internal combustion engines:					
8421 31 10	--- For earth moving machinery	0	0	0	0	5
8421 31 20	--- For motor vehicles of Chapter 87 <i>Except.</i> for vehicles of heading 8711	10	15	0	0	5
8421 31 90	--- Other	0	0	0	0	5
8421 39	-- Other:					
	--- Electrically operated:					
8421 39 11	---- Laminar flow units	0	0	0	0	5
8421 39 12	---- Other air purifiers	0	0	0	0	5
8421 39 13	---- Other filtering machinery and apparatus	0	0	0	0	5
8421 39 19	---- Other --- Not electrically operated:	0	0	0	0	5
8421 39 21	---- Filtering machinery and apparatus	0	0	0	0	5
8421 39 29	---- Other	0	0	0	0	5
	- Parts:					
8421 91	-- Of centrifuges, including centrifugal driers:					
8421 91 10	--- Of goods of subheading 8421 12	0	0	0	0	10
8421 91 20	--- Of goods of subheading 8421 19 10	0	0	0	0	5
8421 91 30	--- Of goods of subheading 8421 19 20	0	0	0	0	5
8421 91 90	--- Of goods of subheadings 8421 11 00 and 8421 19 90	0	0	0	0	5
8421 99	-- Other:					
8421 99 10	--- Elements for oil or petrol filters for earth-moving machinery --- Elements for oil or petrol filters for motor vehicles:	0	0	0	0	5
8421 99 21	---- Filtering elements of filters of subheading 8421 23	0	0	0	0	5
8421 99 29	---- Other <i>Except.</i> for vehicles of heading 8711	0	0	0	0	5
	--- Other:					
8421 99 91	---- Of goods of subheading 8421 29 21	0	0	0	0	5
8421 99 92	---- Of goods of subheadings 8421 21 11, 8421 21 21 and 8421 21 31	0	0	0	0	10
8421 99 93	---- Of goods of subheading 8421 31	0	0	0	0	5
8421 99 94	---- Of goods of subheadings 8421 23 11 and 8421 23 91	0	0	0	0	5
8421 99 95	---- Of goods of subheadings 8421 23 19 and 8421 23 99	0	0	0	0	5
8421 99 96	---- Of goods of subheadings 8421 29 24, 8421 39 19 and 8421 39 29	0	0	0	0	5
8421 99 99	---- Other <i>Except.</i> for vehicles of heading 8711	0	0	0	0	5
						10
<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	-- Of the household type:					
8422 11 10	--- Electrically operated	40	60	5	5	10
8422 11 20	--- Not electrically operated	40	60	5	5	10
8422 19 00	-- Other	20	30	5	0	5
8422 20 00	- Machinery for cleaning or drying bottles or other containers <i>Except.</i> goods of the household type	5	7.5	5	0	5
						10
8422 30 00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	0	0	0	0	5
8422 40 00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	0	0	0	0	5
8422 90	- Parts:					
8422 90 10	-- Of goods of subheading 8422 11 10	5	7.5	5	5	10
8422 90 20	-- Of goods of subheading 8422 11 20	5	7.5	5	5	10
8422 90 90	-- Other <i>Except.</i> parts of goods of the household type of subheading 8422 20 00	0	0	0	0	5
						10
<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	- Personal weighing machines, including baby scales; household scales:					
8423 10 10	-- Electrically operated	30	45	5	5	10
8423 10 20	-- Not electrically operated	30	45	5	5	10
8423 20	- Scales for continuous weighing of goods on conveyors:					
8423 20 10	-- Electrically operated	1	1.5	1	0	5
8423 20 20	-- Not electrically operated	1	1.5	1	0	5
8423 30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:					
8423 30 10	-- Electrically operated	1	1.5	1	0	5
8423 30 20	-- Not electrically operated	1	1.5	1	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8423 81	- Other weighing machinery:					
	-- Having a maximum weighing capacity not exceeding 30 kg:					
8423 81 10	--- Electrically operated	30	45	5	5	10
8423 81 20	--- Not electrically operated	30	45	5	5	10
8423 82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg:					
	--- Electrically operated:					
	---- Weighbridges and other weighing platforms:					
8423 82 11	----- Having a maximum weighing capacity not exceeding 1 000 kg	20	30	5	5	5
8423 82 12	----- Having a maximum weighing capacity exceeding 1 000 kg	3	4.5	3	0	5
	---- Other:					
8423 82 21	----- Having a maximum weighing capacity not exceeding 1 000 kg	20	30	5	5	5
8423 82 22	----- Having a maximum weighing capacity exceeding 1 000 kg	3	4.5	3	0	5
	--- Not electrically operated:					
	---- Weighbridges and other weighing platforms:					
8423 82 31	----- Having a maximum weighing capacity not exceeding 1 000 kg	20	30	5	5	5
8423 82 32	----- Having a maximum weighing capacity exceeding 1 000 kg	3	4.5	3	0	5
	---- Other:					
8423 82 41	----- Having a maximum weighing capacity not exceeding 1 000 kg	20	30	5	5	5
8423 82 42	----- Having a maximum weighing capacity exceeding 1 000 kg	3	4.5	3	0	5
8423 89	-- Other:					
	--- Electrically operated:					
8423 89 11	---- Weighbridges and other weighing platforms	3	4.5	3	0	5
8423 89 19	---- Other	3	4.5	3	0	5
	--- Not electrically operated:					
8423 89 21	---- Weighbridges and other weighing platforms	3	4.5	3	0	5
8423 89 29	---- Other	3	4.5	3	0	5
8423 90	- Weighing machine weights of all kinds; parts of weighing machinery:					
	-- Electrically operated:					
8423 90 11	--- Weighing machine weights	20	30	5	5	5
8423 90 19	--- Parts of weighing machinery	20	30	5	5	5
	-- Not electrically operated:					
8423 90 21	--- Weighing machine weights	20	30	5	5	5
8423 90 29	--- Parts of weighing machinery	20	30	5	5	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	- Fire extinguishers, whether or not charged:					
8424 10 10	-- Suitable for aircraft use	0	0	0	0	5
8424 10 90	-- Other	0	0	0	0	5
8424 20	- Spray guns and similar appliances:					
	-- Electrically operated:					
8424 20 11	--- Agricultural or horticultural	0	0	0	0	5
8424 20 19	--- Other	0	0	0	0	5
	-- Not electrically operated:					
8424 20 21	--- Agricultural or horticultural	0	0	0	0	5
8424 20 29	--- Other	0	0	0	0	5
8424 30	- Steam or sand blasting machines and similar jet projecting machines:					
8424 30 10	-- Steam or sand blasting machines, electrically operated	0	0	0	0	5
8424 30 20	-- Other electrically operated machines	0	0	0	0	5
8424 30 90	-- Other	0	0	0	0	5
	- Other appliances:					
8424 81	-- Agricultural or horticultural:					
8424 81 10	--- Drip irrigation systems	0	0	0	0	5
	--- Other, electrically operated:					
8424 81 21	---- Spraying machines for pesticides	0	0	0	0	5
8424 81 29	---- Other	0	0	0	0	5
	--- Other, not electrically operated:					
8424 81 31	---- Hand operated insecticide sprayers	20	30	5	5	5
8424 81 32	---- Other spraying machines for pesticides	0	0	0	0	5
8424 81 39	---- Other	0	0	0	0	5
8424 89	-- Other:					
8424 89 10	--- Hand operated household sprayers of a capacity not exceeding 3 litres	10	15	0	0	10
	--- Spray heads with dip tubes:					
8424 89 21	---- For hand operated household sprayers of a capacity not exceeding 3 litres	10	15	5	5	10
8424 89 29	---- For hand operated household sprayers of a capacity exceeding 3 litres	10	15	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8424 89 30	--- Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process [ITA1/A-118]; spraying appliances for etching, stripping or cleaning semiconductor wafers [ITA1/A-119]; parts of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-142, B-168]	0	0	0	0	5
8424 89 40	--- Wet processing equipment for the application, by the projecting, dispersing or spraying, of chemical or electrochemical solutions on PCB/PWB substrates; apparatus for the spot application of liquids, soldering pastes, solder balls, adhesives or sealants to PCB/PWBs or their components; apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components [ITA/2 (AS2)]	0	0	0	0	5
8424 89 50	--- Other, electrically operated	0	0	0	0	5
8424 89 90	--- Other, not electrically operated	0	0	0	0	5
8424 90	- Parts:					
	-- Of fire extinguishers:					
8424 90 11	--- Electrically operated	0	0	0	0	5
8424 90 19	--- Other	0	0	0	0	5
	-- Of spray guns and similar appliances:					
	--- Electrically operated:					
8424 90 21	---- Of goods of subheading 8424 20 11	0	0	0	0	5
8424 90 22	---- Of spraying machines for pesticides	0	0	0	0	5
8424 90 23	---- Other	0	0	0	0	5
	--- Not electrically operated:					
8424 90 24	---- Of goods of subheading 8424 20 21	0	0	0	0	5
8424 90 25	---- Of spraying machines for pesticides	0	0	0	0	5
8424 90 26	---- Of hand operated insecticide sprayers	0	0	0	0	5
8424 90 29	---- Other	0	0	0	0	5
	-- Of steam or sand blasting machines and similar jet projecting machines:					
8424 90 31	--- Electrically operated	0	0	0	0	5
8424 90 39	--- Other	0	0	0	0	5
	-- Of other appliances:					
8424 90 91	--- Of goods of subheading 8424 81 10	0	0	0	0	5
8424 90 92	--- Of goods of subheadings 8424 81 21 and 8424 81 29	0	0	0	0	5
8424 90 93	--- Of goods of subheading 8424 81 31	0	0	0	0	5
8424 90 94	--- Of goods of subheading 8424 81 32	0	0	0	0	5
8424 90 95	--- Of goods of subheading 8424 81 39	0	0	0	0	5
8424 90 96	--- Of goods of subheading 8424 89 30	0	0	0	0	5
8424 90 97	--- Of goods of subheading 8424 89 40	0	0	0	0	5
8424 90 99	--- Other	0	0	0	0	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	0	0	0	0	5
8425 19 00	-- Other	0	0	0	0	5
8425 20 00	- Pit-head winding gear; winches specially designed for use underground	0	0	0	0	5
	- Other winches; capstans:					
8425 31 00	-- Powered by electric motor	0	0	0	0	5
8425 39 00	-- Other	0	0	0	0	5
	- Jacks; hoists of a kind used for raising vehicles:					
8425 41 00	-- Built-in jacking systems of a type used in garages	0	0	0	0	5
8425 42	-- Other jacks and hoists, hydraulic:					
8425 42 10	--- Jacks used in tipping mechanisms for lorries	0	0	0	0	5
8425 42 90	--- Other	0	0	0	0	5
8425 49	-- Other:					
8425 49 10	--- Electrically operated	0	0	0	0	5
8425 49 20	--- Not electrically operated	0	0	0	0	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	7.5	5	0	5
8426 12 00	-- Mobile lifting frames on tyres and straddle carriers	0	0	0	0	5
8426 19 00	-- Other	0	0	0	0	5
8426 20 00	- Tower cranes	0	0	0	0	5
8426 30 00	- Portal or pedestal jib cranes	5	7.5	5	0	5
	- Other machinery, self-propelled:					
8426 41 00	-- On tyres	0	0	0	0	5
8426 49	-- Other:					
8426 49 10	--- Ships' derricks	0	0	0	0	5
8426 49 90	--- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8426 91 00	- Other machinery: -- Designed for mounting on road vehicles	0	0	0	0	5
8426 99	-- Other:					
8426 99 10	--- Ships' derricks	0	0	0	0	5
8426 99 90	--- Other	0	0	0	0	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	0	0	0	0	5
8427 20 00	- Other self-propelled trucks	0	0	0	0	5
8427 90 00	- Other trucks	0	0	0	0	5
<b>8428</b>	<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):</b>					
8428 10	- Lifts and skip hoists:					
8428 10 10	-- Passenger lifts	10	15	5	5	5
8428 10 20	-- Other lifts	10	15	5	5	5
8428 10 90	-- Skip hoists	0	0	0	0	5
8428 20	- Pneumatic elevators and conveyors:					
8428 20 10	-- For agricultural use	5	7.5	5	0	5
8428 20 20	-- Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]	5	7.5	5	0	5
8428 20 30	-- For civil aircraft use	5	7.5	5	0	5
8428 20 90	-- Other	5	7.5	5	0	5
	- Other continuous-action elevators and conveyors, for goods or materials:					
8428 31 00	-- Specially designed for underground use	5	7.5	5	0	5
8428 32	-- Other, bucket type:					
8428 32 10	--- Agricultural type	5	7.5	5	0	5
8428 32 90	--- Other	5	7.5	5	0	5
8428 33	-- Other, belt type:					
8428 33 10	--- Agricultural type	5	7.5	5	5	5
8428 33 20	--- Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]	5	7.5	5	5	5
8428 33 90	--- Other	5	7.5	5	5	5
8428 39	-- Other:					
8428 39 10	--- Agricultural type	5	7.5	5	5	5
8428 39 20	--- Automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139]	5	7.5	5	5	5
8428 39 30	--- Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]	5	7.5	5	5	5
8428 39 90	--- Other	5	7.5	5	5	5
8428 40 00	- Escalators and moving walkways	5	7.5	5	0	5
8428 50 00	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	0	0	0	5
8428 60 00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	0	0	0	5
8428 90	- Other machinery:					
8428 90 10	-- Automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139]	0	0	0	0	5
8428 90 20	-- Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	5
8428 90 90	-- Other	0	0	0	0	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	-- Track laying:					
8429 11 10	--- Bulldozers	0	0	0	0	5
8429 11 90	--- Other	0	0	0	0	5
8429 19	-- Other:					
8429 19 10	--- Bulldozers	0	0	0	0	5
8429 19 90	--- Other	0	0	0	0	5
8429 20 00	- Graders and levellers	0	0	0	0	5
8429 30 00	- Scrapers	0	0	0	0	5
8429 40	- Tamping machines and road rollers:					
8429 40 10	-- Road rollers of a vibrating gross weight not exceeding 20 tons	5	7.5	5	5	5
8429 40 20	-- Road rollers of a vibrating gross weight exceeding 20 tons	0	0	0	0	5
8429 40 30	-- Tamping machines	0	0	0	0	5
	- Mechanical shovels, excavators and shovel loaders:					
8429 51 00	-- Front-end shovel loaders	0	0	0	0	5
8429 52	-- Machinery with a 360° revolving superstructure:					
8429 52 10	--- Mechanical shovels and excavators	0	0	0	0	5
8429 52 90	--- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8429 59	-- Other:					
8429 59 10	--- Mechanical shovels and excavators	0	0	0	0	5
8429 59 90	--- Other	0	0	0	0	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	- Pile-drivers and pile-extractors:					
8430 10 10	-- Pile-drivers	0	0	0	0	5
8430 10 90	-- Other	0	0	0	0	5
8430 20	- Snow-ploughs and snow-blowers:					
8430 20 10	-- Snow-ploughs, not self-propelled	0	0	0	0	5
8430 20 90	-- Other	0	0	0	0	5
	- Coal or rock cutters and tunnelling machinery:					
8430 31 00	-- Self-propelled	0	0	0	0	5
8430 39 00	-- Other	0	0	0	0	5
	- Other boring or sinking machinery:					
8430 41 00	-- Self-propelled	0	0	0	0	5
8430 49	-- Other:					
8430 49 10	--- Wellhead platforms and integrated production modules for use in drilling operations	0	0	0	0	5
8430 49 90	--- Other	0	0	0	0	5
8430 50 00	- Other machinery, self-propelled	0	0	0	0	5
	- Other machinery, not self-propelled:					
8430 61 00	-- Tamping or compacting machinery	0	0	0	0	5
8430 69 00	-- Other	0	0	0	0	5
<b>8431</b>	<b>Parts suitable for use solely or principally with the machinery of headings 8425 to 8430:</b>					
8431 10	- Of machinery of heading 8425:					
	-- Of electrically operated machines:					
8431 10 11	--- Of portable jacks for cars	0	0	0	0	5
8431 10 12	--- Of goods of subheading 8425 20 or 8425 42	0	0	0	0	5
8431 10 13	--- Of goods of subheading 8425 19, 8425 39 or 8425 49	0	0	0	0	5
8431 10 19	--- Other	0	0	0	0	5
	-- Of non-electrically operated machines:					
8431 10 21	--- Of portable jacks for cars	0	0	0	0	5
8431 10 22	--- Of goods of subheading 8425 11, 8425 20, 8425 31, 8425 41 or 8425 42	0	0	0	0	5
8431 10 23	--- Of goods of subheading 8425 19, 8425 39 or 8425 49	0	0	0	0	5
8431 10 29	--- Other	0	0	0	0	5
8431 20 00	- Of machinery of heading 8427	0	0	0	0	5
	- Of machinery of heading 8428:					
8431 31	-- Of lifts, skip hoists or escalators:					
8431 31 10	--- Of goods of subheading 8428 10 20 or 8428 10 90	0	0	0	0	5
8431 31 20	--- Of goods of subheading 8428 10 10 or escalators of subheading 8428 40 00	0	0	0	0	5
8431 39	-- Other:					
8431 39 10	--- Of goods of subheading 8428 20 10, 8428 32 10, 8428 33 10 or 8428 39 10 (agricultural type)	0	0	0	0	5
8431 39 20	--- Of goods of subheading 8428 50 or 8428 90	0	0	0	0	5
8431 39 30	--- Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-154]	0	0	0	0	5
8431 39 40	--- Of automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	5
8431 39 50	--- Of other lifting, handling or loading machinery, telfers or conveyors	0	0	0	0	5
8431 39 90	--- Other	0	0	0	0	5
	- Of machinery of heading 8426, 8429 or 8430:					
8431 41 00	-- Buckets, shovels, grabs and grips	10	15	5	5	5
8431 42	-- Bulldozer or angledozer blades:					
8431 42 10	--- Cutting edges and end bits	10	15	5	0	5
8431 42 90	--- Other	10	15	5	0	5
8431 43	-- Parts of boring or sinking machinery of subheading 8430 41 or 8430 49:					
8431 43 10	--- Of wellhead platforms or integrated production modules	0	0	0	0	5
8431 43 90	--- Other	0	0	0	0	5
8431 49	-- Other:					
8431 49 10	--- Parts of the machinery of heading 8426	0	0	0	0	5
8431 49 20	--- Cutting edges or end bits for scrapers, graders or levellers	0	0	0	0	5
8431 49 30	--- Of road rollers	0	0	0	0	5
8431 49 90	--- Other	0	0	0	0	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	20	30	5	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Harrows, scarifiers, cultivators, weeders and hoes:					
8432 21 00	-- Disc harrows	20	30	5	0	5
8432 29 00	-- Other	20	30	5	0	5
8432 30 00	- Seeders, planters and transplanters	5	7.5	5	0	5
8432 40 00	- Manure spreaders and fertilizer distributors	5	7.5	5	0	5
8432 80	- Other machinery:					
8432 80 10	-- Agricultural or horticultural type	5	7.5	5	0	5
8432 80 90	-- Other	5	7.5	5	0	5
8432 90	- Parts:					
8432 90 10	-- Of machinery of subheading 8432 80 90	0	0	0	0	5
8432 90 20	-- Of lawn or sports-ground rollers	0	0	0	0	5
8432 90 30	-- Of fertilizer distributors	0	0	0	0	5
8432 90 90	-- Other	0	0	0	0	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	7.5	5	0	5
8433 19	-- Other:					
8433 19 10	--- Manually operated	5	7.5	5	0	5
8433 19 90	--- Other	5	7.5	5	0	5
8433 20 00	- Other mowers, including cutter bars for tractor mounting	5	7.5	5	0	5
8433 30 00	- Other haymaking machinery	5	7.5	5	0	5
8433 40 00	- Straw or fodder balers, including pick-up balers	5	7.5	5	0	5
	- Other harvesting machinery: threshing machinery:					
8433 51 00	-- Combined harvester-threshers	5	7.5	5	0	5
8433 52 00	-- Other threshing machinery	5	7.5	5	0	5
8433 53 00	-- Root or tuber harvesting machines	5	7.5	5	0	5
8433 59 00	-- Other	5	7.5	5	0	5
8433 60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:					
8433 60 10	-- Electrically operated	0	0	0	0	5
8433 60 20	-- Not electrically operated	0	0	0	0	5
8433 90	- Parts:					
	-- Of electrically operated machines:					
8433 90 11	--- Of mowers	0	0	0	0	5
8433 90 12	--- Of goods of subheading 8433 11 or 8433 19 90	0	0	0	0	5
8433 90 19	--- Other	0	0	0	0	5
	-- Of non-electrically operated machines:					
8433 90 21	--- Of mowers	0	0	0	0	5
8433 90 22	--- Of goods of subheading 8433 11 or 8433 19 90	0	0	0	0	5
8433 90 29	--- Other	0	0	0	0	5
<b>8434</b>	<b>Milking machines and dairy machinery:</b>					
8434 10	- Milking machines:					
8434 10 10	-- Electrically operated	0	0	0	0	5
8434 10 20	-- Not electrically operated	0	0	0	0	5
8434 20	- Dairy machinery:					
	-- Electrically operated:					
8434 20 11	--- Homogenizers	0	0	0	0	5
8434 20 19	--- Other	0	0	0	0	5
	-- Not electrically operated:					
8434 20 21	--- Homogenizers	0	0	0	0	5
8434 20 29	--- Other	0	0	0	0	5
8434 90	- Parts:					
	-- Of electrically operated machines:					
8434 90 11	--- Of milking machines	0	0	0	0	5
8434 90 19	--- Other	0	0	0	0	5
	-- Of non-electrically operated machines:					
8434 90 21	--- Of milking machines	0	0	0	0	5
8434 90 29	--- Other	0	0	0	0	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	- Machinery:					
8435 10 10	-- Electrically operated	0	0	0	0	5
8435 10 20	-- Not electrically operated	0	0	0	0	5
8435 90	- Parts:					
8435 90 10	-- Of electrically operated machines	0	0	0	0	5
8435 90 20	-- Of non-electrically operated machines	0	0	0	0	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	- Machinery for preparing animal feeding stuffs:					
8436 10 10	-- Electrically operated	20	30	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8436 10 20	-- Not electrically operated	20	30	5	5	5
	- Poultry-keeping machinery; poultry incubators and brooders:					
8436 21	-- Poultry incubators and brooders:					
8436 21 10	--- Electrically operated	3	4.5	3	0	5
8436 21 20	--- Not electrically operated	3	4.5	3	0	5
8436 29	-- Other:					
8436 29 10	--- Electrically operated	3	4.5	3	0	5
8436 29 20	--- Not electrically operated	3	4.5	3	0	5
8436 80	- Other machinery:					
	-- Electrically operated:					
8436 80 11	--- Agricultural or horticultural type	3	4.5	3	0	5
8436 80 19	--- Other	3	4.5	3	0	5
	-- Not electrically operated:					
8436 80 21	--- Agricultural or horticultural type	3	4.5	3	0	5
8436 80 29	--- Other	3	4.5	3	0	5
	- Parts:					
8436 91	-- Of poultry-keeping machinery or poultry incubators and brooders:					
8436 91 10	-- Of electrically operated machines and equipment	0	0	0	0	5
8436 91 20	-- Of non electrically operated machines and equipment	0	0	0	0	5
8436 99	-- Other:					
	--- Of electrically operated machines and equipment:					
8436 99 11	---- Agricultural or horticultural type	0	0	0	0	5
8436 99 19	---- Other	0	0	0	0	5
	--- Of non electrically operated machines and equipment:					
8436 99 21	---- Agricultural or horticultural type	0	0	0	0	5
8436 99 29	---- Other	0	0	0	0	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	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:					
8437 10 10	-- For bread grains; winnowing and similar cleaning machines, electrically operated	5	7.5	5	0	5
8437 10 20	-- For bread grains; winnowing and similar cleaning machines, not electrically operated	5	7.5	5	0	5
8437 10 30	-- Other, electrically operated	5	7.5	5	0	5
8437 10 40	-- Other, not electrically operated	5	7.5	5	0	5
8437 80	- Other machinery:					
8437 80 10	-- Rice hullers and cone type rice mills, electrically operated	20	30	5	5	5
8437 80 20	-- Rice hullers and cone type rice mills, not electrically operated	20	30	5	5	5
8437 80 30	-- Industrial type coffee and corn mills, electrically operated	20	30	5	5	5
8437 80 40	-- Industrial type coffee and corn mills, not electrically operated	20	30	5	5	5
	-- Other, electrically operated:					
8437 80 51	--- Polishing machines for rice, sifting and sieving machines, bran cleaner machines and husking machines	20	30	5	5	5
8437 80 59	--- Other	20	30	5	5	5
	-- Other, not electrically operated:					
8437 80 61	--- Polishing machines for rice, sifting and sieving machines, bran cleaner machines and husking machines	20	30	5	5	5
8437 80 69	--- Other	20	30	5	5	5
8437 90	- Parts:					
	-- Of electrically operated machines:					
8437 90 11	--- Of machines of subheading 8437 10	0	0	0	0	5
8437 90 19	--- Other	0	0	0	0	5
	-- Of non electrically operated machines:					
8437 90 21	--- Of machines of subheading 8437 10	0	0	0	0	5
8437 90 29	--- Other	0	0	0	0	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	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:					
	-- Electrically operated:					
8438 10 11	--- Bakery machinery	0	0	0	0	5
8438 10 19	--- Other	0	0	0	0	5
	-- Not electrically operated:					
	--- Bakery machinery:					
8438 10 21	---- Manual or animal powered	0	0	0	0	5
8438 10 22	---- Other	0	0	0	0	5
	--- Other:					
8438 10 23	---- Manual or animal powered	0	0	0	0	5
8438 10 29	---- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8438 20	- Machinery for the manufacture of confectionery, cocoa or chocolate: -- Electrically operated:					
8438 20 11	--- Machinery for the manufacture of confectionery	3	4.5	3	0	5
8438 20 19	--- Other -- Not electrically operated:	3	4.5	3	0	5
8438 20 21	--- Machinery for the manufacture of confectionery	3	4.5	3	0	5
8438 20 29	--- Other	3	4.5	3	0	5
8438 30	- Machinery for sugar manufacture: -- Electrically operated:					
8438 30 11	--- Of a capacity not exceeding 100 tons of sugar cane/day	5	7.5	5	0	5
8438 30 12	--- Of a capacity exceeding 100 tons of sugar cane/day -- Not electrically operated:	0	0	0	0	5
8438 30 21	--- Of a capacity not exceeding 100 tons of sugar cane/day	5	7.5	5	0	5
8438 30 22	--- Of a capacity exceeding 100 tons of sugar cane/day	0	0	0	0	5
8438 40	- Brewery machinery: -- Electrically operated:					
8438 40 11	--- Of a capacity not exceeding 5 million litres/year	5	7.5	5	0	5
8438 40 12	--- Of a capacity exceeding 5 million litres/year -- Not electrically operated:	0	0	0	0	5
8438 40 21	--- Of a capacity not exceeding 5 million litres/year	5	7.5	5	0	5
8438 40 22	--- Of a capacity exceeding 5 million litres/year	0	0	0	0	5
8438 50	- Machinery for the preparation of meat or poultry: -- Machinery for the preparation of meat:					
8438 50 11	--- Electrically operated	0	0	0	0	5
8438 50 12	--- Not electrically operated -- Machinery for the preparation of poultry:	0	0	0	0	5
8438 50 91	--- Electrically operated	0	0	0	0	5
8438 50 92	--- Not electrically operated	0	0	0	0	5
8438 60	- Machinery for the preparation of fruits, nuts or vegetables: -- Electrically operated					
8438 60 10	---	0	0	0	0	5
8438 60 20	--- Not electrically operated	0	0	0	0	5
8438 80	- Other machinery: -- Coffee pulpers:					
8438 80 11	--- Electrically operated	0	0	0	0	5
8438 80 12	--- Not electrically operated -- Other:	0	0	0	0	5
8438 80 91	--- Electrically operated	0	0	0	0	5
8438 80 92	--- Not electrically operated	0	0	0	0	5
8468 90	- Parts: -- Of electrically operated machines:					
8438 90 11	--- Of goods of subheading 8438 30 or 8438 80 (coffee pulpers)	0	0	0	0	5
8438 90 19	--- Other -- Of non-electrically operated machines:	0	0	0	0	5
8438 90 21	--- Of goods of subheading 8438 30 (manual or animal powered) or 8438 80 (coffee pulpers)	0	0	0	0	5
8438 90 29	--- Other	0	0	0	0	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	0	0	0	0	5
8439 20 00	- Machinery for making paper or paperboard	0	0	0	0	5
8439 30 00	- Machinery for finishing paper or paperboard - Parts:	0	0	0	0	5
8439 91	-- Of machinery for making pulp of fibrous cellulosic material: --- Of electrically operated machines					
8439 91 10	---	0	0	0	0	5
8439 91 20	--- Of non-electrically operated machines	0	0	0	0	5
8439 99	-- Other: --- Of electrically operated machines					
8439 99 10	---	0	0	0	0	5
8439 99 20	--- Of non-electrically operated machines	0	0	0	0	5
<b>8440</b>	<b>Book-binding machinery, including book-sewing machines:</b>					
8440 10	- Machinery: -- Electrically operated:					
8440 10 11	--- Book binding machinery	0	0	0	0	5
8440 10 19	--- Other -- Not electrically operated:	0	0	0	0	5
8440 10 21	--- Book binding machinery	0	0	0	0	5
8440 10 29	--- Other	0	0	0	0	5
8440 90	- Parts: -- Of electrically operated machines					
8440 90 10	---	0	0	0	0	5
8440 90 20	--- Of non-electrically operated machines	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8441</b>	<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:</b>					
8441 10	- Cutting machines:					
	- - Electrically operated:					
8441 10 11	- - - Paper or paperboard cutting machines	0	0	0	0	5
8441 10 19	- - - Other	0	0	0	0	5
	- - Not electrically operated:					
8441 10 21	- - - Paper or paperboard cutting machines	0	0	0	0	5
8441 10 29	- - - Other	0	0	0	0	5
8441 20	- Machines for making bags, sacks or envelopes:					
8441 20 10	- - Electrically operated	0	0	0	0	5
8441 20 20	- - Not electrically operated	0	0	0	0	5
8441 30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding:					
8441 30 10	- - Electrically operated	0	0	0	0	5
8441 30 20	- - Not electrically operated	0	0	0	0	5
8441 40	- Machines for moulding articles in paper pulp, paper or paperboard:					
8441 40 10	- - Electrically operated	0	0	0	0	5
8441 40 20	- - Not electrically operated	0	0	0	0	5
8441 80	- Other machinery:					
8441 80 10	- - Electrically operated	0	0	0	0	5
8441 80 20	- - Not electrically operated	0	0	0	0	5
8441 90	- Parts:					
8441 90 10	- - Of electrically operated machines	0	0	0	0	5
8441 90 20	- - Of non-electrically operated machines	0	0	0	0	5
<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	- Phototype-setting and composing machines:					
8442 10 10	- - Electrically operated	0	0	0	0	5
8442 10 20	- - Not electrically operated	0	0	0	0	5
8442 20	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device:					
8442 20 10	- - Electrically operated	0	0	0	0	5
8442 20 20	- - Not electrically operated	0	0	0	0	5
8442 30	- Other machinery, apparatus and equipment:					
	- - Electrically operated:					
8442 30 11	- - - Impressed flongs and matrices	0	0	0	0	5
8442 30 12	- - - Machinery for type-founding machines	0	0	0	0	5
8442 30 19	- - - Other	0	0	0	0	5
	- - Not electrically operated:					
8442 30 21	- - - Impressed flongs and matrices	0	0	0	0	5
8442 30 22	- - - Machinery for type-founding machines	0	0	0	0	5
8442 30 29	- - - Other	0	0	0	0	5
8442 40	- Parts of the foregoing machinery, apparatus or equipment:					
8442 40 10	- - Of electrically operated machines, apparatus or equipment	0	0	0	0	5
	- - Of non-electrically operated machines, apparatus or equipment:					
8442 40 21	- - - Of type-founding or type-setting machinery	0	0	0	0	5
8442 40 29	- - - Other	0	0	0	0	5
8442 50	- 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):					
8442 50 10	- - Printing type of all kinds	0	0	0	0	5
8442 50 90	- - Other	0	0	0	0	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	- - Reel fed:					
8443 11 10	- - - Electrically operated	0	0	0	0	5
8443 11 20	- - - Not electrically operated	0	0	0	0	5
8443 12	- - Sheet fed, office type (sheet size not exceeding 22 cm x 36 cm):					
8443 12 10	- - - Electrically operated	0	0	0	0	5
8443 12 20	- - - Not electrically operated	0	0	0	0	5
8443 19	- - Other:					
8443 19 10	- - - Electrically operated	0	0	0	0	5
8443 19 20	- - - Not electrically operated	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Letterpress printing machinery, excluding flexographic printing:					
8443 21	-- Reel fed:					
8443 21 10	--- Electrically operated	0	0	0	0	5
8443 21 20	--- Not electrically operated	0	0	0	0	5
8443 29	-- Other:					
8443 29 10	--- Electrically operated	0	0	0	0	5
8443 29 20	--- Not electrically operated	0	0	0	0	5
8443 30	- Flexographic printing machinery:					
8443 30 10	-- Electrically operated	0	0	0	0	5
8443 30 20	-- Not electrically operated	0	0	0	0	5
8443 40	- Gravure printing machinery:					
8443 40 10	-- Electrically operated	0	0	0	0	5
8443 40 20	-- Not electrically operated	0	0	0	0	5
	- Other printing machinery:					
8443 51 00	-- Ink-jet printing machines	0	0	0	0	5
8443 59	-- Other:					
8443 59 10	--- Platen presses	0	0	0	0	5
8443 59 20	--- Screen printing machinery for the manufacture of PCB/PWBs [ITA/2 (AS2)]	0	0	0	0	5
8443 59 90	--- Other	0	0	0	0	5
8443 60	- Machines for uses ancillary to printing:					
8443 60 10	-- Electrically operated	0	0	0	0	5
8443 60 20	-- Not electrically operated	0	0	0	0	5
8443 90	- Parts:					
8443 90 10	-- Of screen printing machinery for the manufacture of PCB/PWBs [ITA/2 (AS2)]	0	0	0	0	5
8443 90 20	-- Other, for electrically operated machines	0	0	0	0	5
8443 90 90	-- Other	0	0	0	0	5
<b>8444 00</b>	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials:</b>					
	- Electrically operated:					
8444 00 11	-- Machines for extruding	0	0	0	0	5
8444 00 19	-- Other	0	0	0	0	5
	- Not electrically operated:					
8444 00 21	-- Machines for extruding	0	0	0	0	5
8444 00 29	-- Other	0	0	0	0	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	-- Carding machines:					
8445 11 10	--- Electrically operated	0	0	0	0	5
8445 11 20	--- Not electrically operated	0	0	0	0	5
8445 12	-- Combing machines:					
8445 12 10	--- Electrically operated	0	0	0	0	5
8445 12 20	--- Not electrically operated	0	0	0	0	5
8445 13	-- Drawing or roving machines:					
8445 13 10	--- Electrically operated	0	0	0	0	5
8445 13 20	--- Not electrically operated	0	0	0	0	5
8445 19	-- Other:					
8445 19 10	--- Electrically operated	0	0	0	0	5
8445 19 20	--- Not electrically operated	0	0	0	0	5
8445 20	- Textile spinning machines:					
8445 20 10	-- Electrically operated	0	0	0	0	5
8445 20 20	-- Not electrically operated	0	0	0	0	5
8445 30	- Textile doubling or twisting machines:					
8445 30 10	-- Electrically operated	0	0	0	0	5
8445 30 20	-- Not electrically operated	0	0	0	0	5
8445 40	- Textile winding (including weft-winding) or reeling machines:					
8445 40 10	-- Electrically operated	0	0	0	0	5
8445 40 20	-- Not electrically operated	0	0	0	0	5
8445 90	- Other:					
	- Electrically operated:					
8445 90 11	--- Warping or warp sizing machines	0	0	0	0	5
8445 90 19	--- Other	0	0	0	0	5
	- Not electrically operated:					
8445 90 21	--- Warping or warp sizing machines	0	0	0	0	5
8445 90 29	--- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8446</b>	<b>Weaving machines (looms):</b>					
8446 10	- For weaving fabrics of a width not exceeding 30 cm:					
8446 10 10	-- Electrically operated	0	0	0	0	5
8446 10 20	-- Not electrically operated	0	0	0	0	5
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:					
8446 21 00	-- Power looms	0	0	0	0	5
8446 29 00	-- Other	0	0	0	0	5
8446 30 00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	0	0	0	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	-- With cylinder diameter not exceeding 165 mm:					
8447 11 10	--- Electrically operated	0	0	0	0	5
8447 11 20	--- Not electrically operated	0	0	0	0	5
8447 12	-- With cylinder diameter exceeding 165 mm:					
8447 12 10	--- Electrically operated	0	0	0	0	5
8447 12 20	--- Not electrically operated	0	0	0	0	5
8447 20	- Flat knitting machines; stitch-bonding machines:					
	-- Electrically operated:					
8447 20 11	--- Knitting machines	0	0	0	0	5
8447 20 19	--- Other	0	0	0	0	5
	-- Not electrically operated:					
8447 20 21	--- Knitting machines	0	0	0	0	5
8447 20 29	--- Other	0	0	0	0	5
8447 90	- Other:					
8447 90 10	-- Electrically operated	0	0	0	0	5
8447 90 20	-- Not electrically operated	0	0	0	0	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	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:					
	--- Electrically operated:					
8448 11 11	---- Dobbies and Jacquards; card punching machines for Jacquards	0	0	0	0	5
8448 11 19	---- Other	0	0	0	0	5
	--- Not electrically operated:					
8448 11 21	---- Dobbies and Jacquards; card punching machines for Jacquards	0	0	0	0	5
8448 11 29	---- Other	0	0	0	0	5
8448 19	-- Other:					
8448 19 10	--- Electrically operated	0	0	0	0	5
8448 19 20	--- Not electrically operated	0	0	0	0	5
8448 20 00	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	0	0	0	0	5
	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery:					
8448 31 00	-- Card clothing	0	0	0	0	5
8448 32 00	-- Of machines for preparing textile fibres, other than card clothing	0	0	0	0	5
8448 33	-- Spindles, spindle flyers, spinning rings and ring travellers:					
8448 33 10	--- Spindles	0	0	0	0	5
8448 33 90	--- Other	0	0	0	0	5
8448 39 00	-- Other	0	0	0	0	5
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:					
8448 41 00	-- Shuttles	0	0	0	0	5
8448 42 00	-- Reeds for looms, healds and heald-frames	0	0	0	0	5
8448 49	-- Other:					
	--- Parts of electrically operated machines:					
8448 49 11	---- Warp beam stands and creels	0	0	0	0	5
8448 49 19	---- Other	0	0	0	0	5
	--- Parts of non-electrically operated machines:					
8448 49 21	---- Warp beam stands and creels	0	0	0	0	5
8448 49 29	---- Other	0	0	0	0	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	0	0	0	0	5
8448 59 00	-- Other	0	0	0	0	5
	<i>Except: parts and accessories of metal</i>					10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8449 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>					
	- Electrically operated machinery:					
8449 00 11	-- Machinery for the manufacture or finishing of felt in the piece or in shapes, including machinery for making felt hats	0	0	0	0	5
8449 00 19	-- Other	0	0	0	0	5
	- Non-electrically operated machinery:					
8449 00 21	-- Machinery for the manufacture or finishing of felt in the piece or in shapes, including machinery for making felt hats	0	0	0	0	5
8449 00 29	-- Other	0	0	0	0	5
	- Other:					
8449 00 91	-- Parts of machines of subheading 8449 00 11	0	0	0	0	5
8449 00 92	-- Parts of machines of subheading 8449 00 21	0	0	0	0	5
8449 00 99	-- Other	0	0	0	0	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:					
	-- Fully-automatic machines:					
8450 11	---					
8450 11 10	---- Each of a dry linen capacity not exceeding 6 kg	50	75	20	5	10
8450 11 20	---- Each of a dry linen capacity exceeding 6 kg	50	75	20	5	10
8450 12	-- Other machines, with built-in centrifugal drier:					
8450 12 10	---- Each of a dry linen capacity not exceeding 6 kg	50	75	20	5	10
8450 12 20	---- Each of a dry linen capacity exceeding 6 kg	50	75	20	5	10
8450 19	-- Other:					
8450 19 10	---- Each of a dry linen capacity not exceeding 6 kg	50	75	20	5	10
8450 19 20	---- Each of a dry linen capacity exceeding 6 kg	50	75	20	5	10
8450 20 00	- Machines, each of a dry linen capacity exceeding 10 kg	50	75	20	5	10
8450 90	- Parts:					
8450 90 10	-- Of goods of subheading 8450 20	50	75	20	5	10
8450 90 20	-- Of goods of subheading 8450 11, 8450 12 or 8450 19	50	75	20	5	10
<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>					
	- Dry-cleaning machines					
8451 10 00	- Dry-cleaning machines	0	0	0	0	5
	- Drying machines:					
8451 21 00	-- Each of a dry linen capacity not exceeding 10 kg	30	45	5	5	10
8451 29 00	-- Other	3	4.5	3	0	5
8451 30 00	- Ironing machines and presses (including fusing presses)	0	0	0	0	5
8451 40	- Washing, bleaching or dyeing machines:					
8451 40 10	-- Bleaching or dyeing machines	0	0	0	0	5
8451 40 20	-- Washing machines	0	0	0	0	5
8451 50 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	0	0	0	5
8451 80	- Other machinery:					
	-- For domestic use:					
8451 80 11	---- Dressing or finishing machines	0	0	0	0	10
8451 80 19	---- Other	0	0	0	0	10
	-- Other:					
8451 80 91	---- Dressing or finishing machines	0	0	0	0	5
8451 80 99	---- Other	0	0	0	0	5
8451 90	- Parts:					
8451 90 10	-- Of machines of a dry linen capacity not exceeding 10 kg	10	15	5	0	10
8451 90 90	-- Other	0	0	0	0	5
	<i>Except: parts of machines of the household type of subheadings 8451 21 00, 8451 80 11 and 8451 80 19</i>					10
<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>					
	- Sewing machines of the household type					
8452 10 00	- Sewing machines of the household type	50	75	5	5	10
	- Other sewing machines:					
8452 21 00	-- Automatic units	0	0	0	0	5
8452 29 00	-- Other	0	0	0	0	5
8452 30 00	- Sewing machine needles	10	15	5	0	10
8452 40	- Furniture, bases and covers for sewing machines and parts thereof:					
8452 40 10	-- Of machinery of subheading 8452 10	30	45	5	5	10
8452 40 90	-- Other	0	0	0	0	5
8452 90	- Other parts of sewing machines:					
8452 90 10	-- Of machinery of subheading 8452 10	30	45	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	-- Other:					
8452 90 91	--- Head parts and accessories	0	0	0	0	5
8452 90 92	--- Arms, beds, feet and pedals	0	0	0	0	5
8452 90 93	--- For stands, flywheels and beltguards	0	0	0	0	5
8452 90 94	--- Other, used in the manufacture of sewing machines	0	0	0	0	5
8452 90 99	--- Other	0	0	0	0	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	- Machinery for preparing, tanning or working hides, skins or leather:					
	-- Electrically operated:					
8453 10 11	--- Machinery for preparing or tanning	0	0	0	0	5
8453 10 19	--- Other	0	0	0	0	5
	-- Not electrically operated:					
8453 10 21	--- Machinery for preparing or tanning	0	0	0	0	5
8453 10 29	--- Other	0	0	0	0	5
8453 20	-- Machinery for making or repairing footwear:					
8453 20 10	-- Electrically operated	0	0	0	0	5
8453 20 20	-- Not electrically operated	0	0	0	0	5
8453 80	- Other machinery:					
8453 80 10	-- Electrically operated	0	0	0	0	5
8453 80 20	-- Not electrically operated	0	0	0	0	5
8453 90 00	- Parts	0	0	0	0	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	0	0	0	0	5
8454 20	- Ingot moulds and ladles:					
8454 20 10	-- Ingot moulds	5	7.5	5	0	5
8454 20 20	-- Ladles	5	7.5	5	0	5
8454 30 00	- Casting machines	0	0	0	0	5
8454 90 00	- Parts	0	0	0	0	5
<b>8455</b>	<b>Metal-rolling mills and rolls therefor:</b>					
8455 10 00	- Tube mills	0	0	0	0	5
	- Other rolling mills:					
8455 21 00	-- Hot or combination hot and cold	0	0	0	0	5
8455 22 00	-- Cold	0	0	0	0	5
8455 30 00	- Rolls for rolling mills	0	0	0	0	5
8455 90 00	- Other parts	0	0	0	0	5
<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	- Operated by laser or other light or photon beam processes:					
8456 10 10	-- Machine-tools for working any material by removal of material, by laser or other light or photon beam in the production of any semiconductor wafers [ITA1/A-121]; lasercutters for cutting contacting tracks in semiconductor production by laser beam [ITA1/B-125]	0	0	0	0	5
8456 10 90	-- Other	0	0	0	0	5
8456 20 00	- Operated by ultrasonic processes	0	0	0	0	5
8456 30 00	- Operated by electro-discharge processes	0	0	0	0	5
	- Other:					
8456 91 00	-- For dry-etching patterns on semiconductor materials [ITA1/A-123]	0	0	0	0	5
8456 99	-- Other:					
8456 99 10	--- Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices [ITA1/A-124]; apparatus for stripping or cleaning semiconductor wafers [ITA1/B-122]	0	0	0	0	5
8456 99 20	--- Machine tools, numerically controlled, for working any materials by removal of material by plasma arc processes, for the manufacture of PCB/PWBs [ITA/2 (AS2)]	0	0	0	0	5
8456 99 30	--- Apparatus for dry etching patterns on flat panel display substrates [ITA/2 (AS2)]	0	0	0	0	5
8456 99 40	--- Wet processing equipment for the application by immersion of electrochemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates [ITA/2 (AS2)]	0	0	0	0	5
8456 99 90	--- Other	0	0	0	0	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	0	0	0	0	5
8457 20 00	- Unit construction machines (single station)	0	0	0	0	5
8457 30 00	- Multi-station transfer machines	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8458</b>	<b>Lathes (including turning centres) for removing metal:</b>					
	- Horizontal lathes:					
8458 11 00	-- Numerically controlled	0	0	0	0	5
8458 19	-- Other:					
8458 19 10	--- Having a centre height not exceeding 300 mm	15	22.5	5	0	5
8458 19 90	--- Other	0	0	0	0	5
	- Other lathes:					
8458 91 00	-- Numerically controlled	0	0	0	0	5
8458 99	-- Other:					
8458 99 10	--- Having a centre height not exceeding 300 mm	15	22.5	5	0	5
8458 99 90	--- Other	0	0	0	0	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>					
	- Way-type unit head machines:					
8459 10	-- Electrically operated	0	0	0	0	5
8459 10 10	-- Not electrically operated	0	0	0	0	5
	- Other drilling machines:					
8459 21 00	-- Numerically controlled	0	0	0	0	5
8459 29	-- Other:					
8459 29 10	-- Electrically operated	0	0	0	0	5
8459 29 20	-- Not electrically operated	0	0	0	0	5
	- Other boring-milling machines:					
8459 31 00	-- Numerically controlled	0	0	0	0	5
8459 39	-- Other:					
8459 39 10	--- Electrically operated	0	0	0	0	5
8459 39 20	--- Not electrically operated	0	0	0	0	5
8459 40	- Other boring machines:					
8459 40 10	-- Electrically operated	0	0	0	0	5
8459 40 20	-- Not electrically operated	0	0	0	0	5
	- Milling machines, knee-type:					
8459 51 00	-- Numerically controlled	0	0	0	0	5
8459 59	-- Other:					
8459 59 10	--- Electrically operated	0	0	0	0	5
8459 59 20	--- Not electrically operated	0	0	0	0	5
	- Other milling machines:					
8459 61 00	-- Numerically controlled	0	0	0	0	5
8459 69	-- Other:					
8459 69 10	--- Electrically operated	0	0	0	0	5
8459 69 20	--- Not electrically operated	0	0	0	0	5
8459 70	- Other threading or tapping machines:					
8459 70 10	-- Electrically operated	0	0	0	0	5
8459 70 20	-- Not electrically operated	0	0	0	0	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	0	0	0	0	5
8460 19	-- Other:					
8460 19 10	--- Electrically operated	0	0	0	0	5
8460 19 20	--- Not electrically operated	0	0	0	0	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	0	0	0	0	5
8460 29	-- Other:					
8460 29 10	--- Electrically operated	0	0	0	0	5
8460 29 20	--- Not electrically operated	0	0	0	0	5
	- Sharpening (tool or cutter grinding) machines:					
8460 31	-- Numerically controlled:					
8460 31 10	--- Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW [ITA/2 (AS2)]	0	0	0	0	5
8460 31 90	--- Other	0	0	0	0	5
8460 39	-- Other:					
8460 39 10	--- Electrically operated	0	0	0	0	5
8460 39 20	--- Not electrically operated	0	0	0	0	5
8460 40	- Honing or lapping machines:					
8460 40 10	-- Electrically operated	0	0	0	0	5
8460 40 20	-- Not electrically operated	0	0	0	0	5
8460 90	- Other:					
8460 90 10	-- Electrically operated	0	0	0	0	5
8460 90 20	-- Not electrically operated	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- Shaping or slotting machines:					
8461 20 10	-- Electrically operated	0	0	0	0	5
8461 20 20	-- Not electrically operated	0	0	0	0	5
8461 30	- Broaching machines:					
8461 30 10	-- Electrically operated	0	0	0	0	5
8461 30 20	-- Not electrically operated	0	0	0	0	5
8461 40	- Gear cutting, gear grinding or gear finishing machines:					
8461 40 10	-- Electrically operated	0	0	0	0	5
8461 40 20	-- Not electrically operated	0	0	0	0	5
8461 50	- Sawing or cutting-off machines:					
8461 50 10	-- Electrically operated	0	0	0	0	5
8461 50 20	-- Not electrically operated	0	0	0	0	5
8461 90	- Other:					
	-- Electrically operated:					
8461 90 11	--- Planing machines	5	7.5	5	0	5
8461 90 19	--- Other	0	0	0	0	5
	-- Not electrically operated:					
8461 90 91	--- Planing machines	5	7.5	5	0	5
8461 90 99	--- Other	0	0	0	0	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	- Forging or die-stamping machines (including presses) and hammers:					
8462 10 10	-- Electrically operated	0	0	0	0	5
8462 10 20	-- Not electrically operated	0	0	0	0	5
	- Bending, folding, straightening or flattening machines (including presses):					
8462 21	-- Numerically controlled:					
8462 21 10	--- Machines for bending, folding and straightening semiconductor leads [ITA1/B-146]	0	0	0	0	5
8462 21 90	--- Other	0	0	0	0	5
8462 29	-- Other:					
	--- Electrically operated:					
8462 29 11	---- Machines for bending, folding and straightening semiconductor leads [ITA1/B-146]	0	0	0	0	5
8462 29 19	---- Other	0	0	0	0	5
8462 29 20	--- Not electrically operated	0	0	0	0	5
	- Shearing machines (including presses), other than combined punching and shearing machines:					
8462 31 00	-- Numerically controlled	0	0	0	0	5
8462 39	-- Other:					
8462 39 10	--- Electrically operated	0	0	0	0	5
8462 39 20	--- Not electrically operated	0	0	0	0	5
	- Punching or notching machines (including presses), including combined punching and shearing machines:					
8462 41 00	-- Numerically controlled	0	0	0	0	5
8462 49	-- Other:					
8462 49 10	--- Electrically operated	0	0	0	0	5
8462 49 20	--- Not electrically operated	0	0	0	0	5
	- Other:					
8462 91 00	-- Hydraulic presses	0	0	0	0	5
8462 99	-- Other:					
8462 99 10	--- Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated	0	0	0	0	5
8462 99 20	--- Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated	0	0	0	0	5
8462 99 30	--- Other presses for working metal or metal carbides, electrically operated	0	0	0	0	5
8462 99 40	--- Other presses for working metal or metal carbides, not electrically operated	0	0	0	0	5
8462 99 50	--- Other, electrically operated	0	0	0	0	5
8462 99 60	--- Other, not electrically operated	0	0	0	0	5
<b>8463</b>	<b>Other machine-tools for working metal or cermets, without removing material:</b>					
8463 10	- Draw-benches for bars, tubes, profiles, wire or the like:					
	-- Electrically operated:					
8463 10 11	--- Wire-drawing machines	0	0	0	0	5
8463 10 19	--- Other	0	0	0	0	5
8463 10 20	-- Not electrically operated	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8463 20	- Thread rolling machines:					
8463 20 10	-- Electrically operated	0	0	0	0	5
8463 20 20	-- Not electrically operated	0	0	0	0	5
8463 30	- Machines for working wire:					
	-- Electrically operated:					
8463 30 11	--- Wire-drawing machines	0	0	0	0	5
8463 30 19	--- Other	0	0	0	0	5
8463 30 20	-- Not electrically operated	0	0	0	0	5
8463 90	- Other:					
	-- Electrically operated:					
8463 90 11	--- Riveting machines	0	0	0	0	5
8463 90 19	--- Other	0	0	0	0	5
	-- Not electrically operated:					
8463 90 21	--- Riveting machines	0	0	0	0	5
8463 90 29	--- Other	0	0	0	0	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	- Sawing machines:					
	-- Electrically operated:					
8464 10 11	--- For sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-126]	0	0	0	0	5
8464 10 12	--- Other, for working stone, ceramics, concrete, asbestos-cement or like mineral materials	0	0	0	0	5
8464 10 19	--- Other	0	0	0	0	5
8464 10 90	-- Other	0	0	0	0	5
8464 20	- Grinding or polishing machines:					
	-- Electrically operated:					
8464 20 11	--- Grinding, polishing and lapping machines for processing semiconductor wafers [ITA1/A-127]	0	0	0	0	5
8464 20 12	--- Other, for working stone, ceramics, concrete, asbestos-cement or like mineral materials	0	0	0	0	5
8464 20 19	--- Other	0	0	0	0	5
8464 20 90	-- Other	0	0	0	0	5
8464 90	- Other:					
	-- Electrically operated:					
8464 90 11	--- Dicing machines for scribing or scoring semiconductor wafers [ITA1/A-128]	0	0	0	0	5
8464 90 12	--- Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-142]	0	0	0	0	5
8464 90 13	--- Other, for working stone, ceramics, concrete, asbestos-cement or like mineral materials	0	0	0	0	5
8464 90 19	--- Other	0	0	0	0	5
8464 90 90	-- Other	0	0	0	0	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	- Machines which can carry out different types of machining operations without tool change between such operations:					
	-- Electrically operated	0	0	0	0	5
8465 10 20	-- Not electrically operated	0	0	0	0	5
	- Other:					
8465 91	-- Sawing machines:					
8465 91 10	--- For scoring PCB/PWBs or PCB/PWB substrates [ITA/2 (AS2)], electrically operated	3	4.5	3	0	5
8465 91 20	--- Other, electrically operated	3	4.5	3	0	5
8465 91 90	--- Other	3	4.5	3	0	5
8465 92	-- Planing, milling or moulding (by cutting) machines:					
8465 92 10	--- For routing PCB/PWBs or PCB/PWB substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring PCB/PWBs or PCB/PWB substrates [ITA/2 (AS2)]	3	4.5	3	0	5
8465 92 20	--- Other, electrically operated	3	4.5	3	0	5
8465 92 90	--- Other	3	4.5	3	0	5
8465 93	-- Grinding, sanding or polishing machines:					
8465 93 10	--- Electrically operated	3	4.5	3	0	5
8465 93 20	--- Not electrically operated	3	4.5	3	0	5
8465 94	-- Bending or assembling machines:					
8465 94 10	--- Electrically operated	3	4.5	3	0	5
8465 94 20	--- Not electrically operated	3	4.5	3	0	5
8465 95	-- Drilling or morticing machines:					
8465 95 10	--- Drilling machines for the manufacture of PCB/PWBs, with a spindle speed exceeding 50 000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm [ITA/2 (AS2)]	3	4.5	3	0	5
8465 95 20	--- Morticing machines, electrically operated	3	4.5	3	0	5
8465 95 30	--- Other, electrically operated	3	4.5	3	0	5
8465 95 90	--- Other	3	4.5	3	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8465 96	-- Splitting, slicing or paring machines:					
8465 96 10	--- Electrically operated	3	4.5	3	0	5
8465 96 20	--- Not electrically operated	3	4.5	3	0	5
8465 99	-- Other:					
8465 99 10	--- Woodworking presses, electrically operated	3	4.5	3	0	5
8465 99 20	--- Woodworking presses, not electrically operated	3	4.5	3	0	5
8465 99 30	--- Lathes, electrically operated	3	4.5	3	0	5
8465 99 40	--- Lathes, not electrically operated	3	4.5	3	0	5
8465 99 50	--- Machines for deburring the surfaces of PCB/PWBs during manufacturing; for scoring PCB/PWBs or PCB/PWB substrates; laminating presses for the manufacture of PCB/PWBs [ITA/2 (AS2)]	3	4.5	3	0	5
8465 99 60	--- Other, electrically operated	3	4.5	3	0	5
8465 99 90	--- Other	3	4.5	3	0	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 dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand:</b>					
8466 10	- Tool holders and self-opening dieheads:					
8466 10 10	-- For the machine-tools of subheadings 8456 99 20, 8456 99 30, 8456 99 40, 8460 31 10, 8465 91 10, 8465 92 10, 8465 95 10 and 8465 99 50 [ITA/2 (AS2)]	0	0	0	0	5
8466 10 20	-- For machines for sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-129]; parts of dicing machines for scribing or scoring semiconductor wafers [ITA1/B-130]; parts for laser cutters for cutting contact tracks in semiconductor production by laser beam [ITA1/B-133]; parts of machines for bending, folding and straightening semiconductor leads [ITA1/B-157]	0	0	0	0	5
8466 10 90	-- Other	0	0	0	0	5
8466 20	- Work holders:					
8466 20 10	-- For the machine-tools of subheadings 8456 99 20, 8456 99 30, 8456 99 40, 8460 31 10, 8465 91 10, 8465 92 10, 8465 95 10 and 8465 99 50 [ITA/2 (AS2)]	0	0	0	0	5
8466 20 20	-- For machines for sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-129]; parts of dicing machines for scribing or scoring semiconductor wafers [ITA1/B-130]; parts for laser cutters for cutting contact tracks in semiconductor production by laser beam [ITA1/B-133]; parts of machines for bending, folding and straightening semiconductor leads [ITA1/B-157]	0	0	0	0	5
8466 20 30	-- For apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-153, B-169]	0	0	0	0	5
8466 20 90	-- Other	0	0	0	0	5
8466 30	- Dividing heads and other special attachments for machine-tools:					
8466 30 10	-- For the machine-tools of subheadings 8456 99 20, 8456 99 30, 8456 99 40, 8460 31 10, 8465 91 10, 8465 92 10, 8465 95 10 and 8465 99 50 [ITA/2 (AS2)]	0	0	0	0	5
8466 30 20	-- For machines for sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-129]; parts of dicing machines for scribing or scoring semiconductor wafers [ITA1/B-130]; parts for laser cutters for cutting tracks in semiconductor production by laser beam [ITA1/B-133]; parts of machines for bending, folding and straightening semiconductor leads [ITA1/B-157]; parts of apparatus for stripping or cleaning semiconductor wafers [ITA1/B-135]	0	0	0	0	5
8466 30 30	-- For apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-153, B-169]	0	0	0	0	5
8466 30 90	-- Other	0	0	0	0	5
8466 91	- Other:					
8466 91 10	-- For machines of heading 8464:					
8466 91 10	--- Parts of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-129]; parts of grinding, polishing and lapping machines for processing semiconductor wafers [ITA1/A-131]; parts of dicing machines for scribing or scoring semiconductor wafers [ITA1/B-130]; parts of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-153, B-169]	0	0	0	0	5
8466 91 90	--- Other	0	0	0	0	5
8466 92	-- For machines of heading 8465:					
8466 92 10	--- For machines of subheadings 8465 91 10, 8465 92 10, 8465 95 10 and 8465 99 50 [ITA/2 (AS2)]	0	0	0	0	5
8466 92 90	--- Other	0	0	0	0	5
8466 93	-- For machines of headings 8456 to 8461:					
8466 93 10	--- For machines of subheadings 8456 10 10 [ex ITA1/A-134, ex B-133], 8456 91 00 [ITA1/A-136] and 8456 99 10 [ex ITA1/A-132, B-135]	0	0	0	0	5
8466 93 20	--- For machines of subheadings 8456 99 20, 8456 99 30, 8456 99 40 and 8460 31 10 [ITA/2 (AS2)]	0	0	0	0	5
8466 93 30	--- Jigs and fixtures used only for the assembly of road vehicles	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8466 93 90	--- Other	0	0	0	0	5
8466 94	--- For machines of heading 8462 or 8463:					
8466 94 10	--- Jigs and fixtures used only for the assembly of road vehicles	0	0	0	0	5
8466 94 20	--- Parts of machines for bending, folding and straightening semiconductor leads [ITA1/B-157]	0	0	0	0	5
8466 94 90	--- Other	0	0	0	0	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	-- Rotary type (including combined rotary-percussion):					
8467 11 10	--- Drilling or boring machines	0	0	0	0	5
8467 11 20	--- Grinding machines	0	0	0	0	5
8467 11 90	--- Other	0	0	0	0	5
8467 19	-- Other:					
8467 19 10	--- Drilling or boring machines	0	0	0	0	5
8467 19 20	--- Concrete vibrators	0	0	0	0	5
8467 19 90	--- Other	0	0	0	0	5
	- With self-contained electric motor:					
8467 21 00	-- Drills of all kinds	10	15	5	5	5
8467 22 00	-- Saws	10	15	5	0	5
8467 29	-- Other:					
8467 29 10	--- Grinders	10	15	5	5	5
8467 29 90	--- Other	10	15	5	0	5
	- Other tools:					
8467 81 00	-- Chain saws	0	0	0	0	5
8467 89	-- Other:					
8467 89 10	--- Circular saws; concrete vibrators; grinding machines	0	0	0	0	5
8467 89 90	--- Other	0	0	0	0	5
	- Parts:					
8467 91 00	-- Of chain saws	0	0	0	0	5
8467 92 00	-- Of pneumatic tools	0	0	0	0	5
8467 99 00	-- Other	5	7.5	0	0	5
<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	0	0	0	0	5
8468 20	- Other gas-operated machinery and apparatus:					
8468 20 10	-- Hand-operated gas welding, brazing or cutting appliances for metal	0	0	0	0	5
8468 20 90	-- Other	0	0	0	0	5
8468 80 00	- Other machinery and apparatus	0	0	0	0	5
8468 90	- Parts:					
	-- Of hand-operated gas welding, brazing or cutting appliances for metal:					
8468 90 11	--- Of goods of subheading 8468 10 00	0	0	0	0	5
8468 90 12	--- Of goods of subheading 8468 20 10	0	0	0	0	5
8468 90 90	-- Other	0	0	0	0	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 [ITA1/A-002]	0	0	0	0	10
8469 12 00	-- Automatic typewriters	0	0	0	0	10
8469 20 00	- Other typewriters, electric	0	0	0	0	10
8469 30 00	- Other typewriters, non-electric	0	0	0	0	10
<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 [ITA1/A-003]	5	7.5	5	5	10
	- Other electronic calculating machines:					
8470 21 00	-- Incorporating a printing device [ITA1/A-004]	5	7.5	5	0	10
8470 29 00	-- Other [ITA1/A-005]	5	7.5	5	0	10
8470 30 00	- Other calculating machines [ITA1/A-006]	5	7.5	5	0	10
8470 40 00	- Accounting machines [ITA1/A-007]	5	7.5	5	0	10
8470 50 00	- Cash registers [ITA1/A-008]	5	7.5	5	0	10
8470 90	- Other [ITA1/A-009]:					
8470 90 10	-- Postage-franking machines	5	7.5	5	0	10
8470 90 90	-- Other	5	7.5	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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 [ITA1/A-010] [ex ITA1/B-194] [ITA1/B-191]	0	0	0	0	5
8471 30	- 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 [ITA1/A-011] [ex ITA1/B-194] [ITA1/B-191]:					
8471 30 10	-- Palmtop	10	15	5	5	5
8471 30 20	-- Laptop	10	15	5	5	5
8471 30 90	-- Other	10	15	5	5	5
8471 41	- Other digital automatic data processing machines: -- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined [ITA1/A-012] [ex ITA1/B-194] [ITA1/B-191]:					
8471 41 10	--- Personal computers excluding portable computers	10	15	5	5	5
8471 41 90	--- Other	10	15	5	5	5
8471 49	-- Other, presented in the form of systems [ITA1/A-013] [ex ITA1/B-194] [ITA1/B-191] [ex ITA1/B-193] [ITA1/B-198] [ITA1/B-200] [ex ITA1/B-198] [ex ITA1/B-196]:					
8471 49 10	--- Personal computers excluding portable computers	10	15	5	5	5
8471 49 90	--- Other	10	15	5	5	5
8471 50	- Digital processing units other than those of subheading 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units [ITA1/A-014] [ITA1/B-191] [ex ITA1/B-192, B-194]:					
8471 50 10	-- Processing units for personal and portable computers	10	15	0	0	5
8471 50 90	-- Other	10	15	0	0	5
8471 60	- Input or output units, whether or not containing storage units in the same housing [ITA1/A-015] [ex ITA1/B-194, B-195]:					
8471 60 11	-- Dot matrix printers	5	7.5	5	5	5
8471 60 12	-- Ink-jet printers	5	7.5	5	5	5
8471 60 13	-- Laser printers	5	7.5	5	5	5
8471 60 19	-- Other printers	5	7.5	5	5	5
8471 60 21	-- Computer terminals or monitors, colour, excluding closed circuit television monitors	10	15	5	5	5
8471 60 29	-- Other computer terminals or monitors, excluding closed circuit television monitors	10	15	5	5	5
8471 60 30	-- Computer keyboards	10	15	5	5	5
8471 60 40	-- X-Y coordinate input devices, including mice, light pens, joysticks, track balls and touch screens	10	15	5	5	5
8471 60 50	-- Plotters, whether input or output units of heading 8471 or drawing or drafting machines of heading 9017 [ITA1/B-198]	5	7.5	5	5	5
8471 60 60	-- Projection-type flat panel display units used with automatic data processing machines which can display digital information generated by the central processing unit [ITA1/B-200]	5	7.5	5	5	5
8471 60 90	-- Other	5	7.5	5	5	5
8471 70	- Storage units [ITA1/A-016] [ex ITA1/B-194]:					
8471 70 10	-- Floppy disk drives	5	7.5	0	0	5
8471 70 20	-- Hard disk drives	5	7.5	0	0	5
8471 70 30	-- Tape drives	5	7.5	0	0	5
8471 70 40	-- Optical disc drives, including CD-ROM drives, DVD drives and CD-R drives [ITA1/B-196]	5	7.5	0	0	5
8471 70 50	-- Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology, including Bernoulli-Box, Syquest or ZipDrive cartridge storage units [ITA1/B-201]	5	7.5	0	0	5
8471 70 91	-- Other: --- Backup management system	5	7.5	0	0	5
8471 70 99	--- Other	5	7.5	0	0	5
8471 80	- Other units of automatic data processing machines [ITA1/A-017]:					
8471 80 10	-- Control units [ITA1/B-194]	5	7.5	0	0	5
8471 80 20	-- Adaptor units [ITA1/B-194]	5	7.5	0	0	5
8471 80 30	-- Gateways, including VoIP [ITA1/B-194]	5	7.5	0	0	5
8471 80 40	-- Data routers [ITA1/B-194]	5	7.5	0	0	5
8471 80 50	-- Wireless bridges and routers [ITA1/B-194]	5	7.5	0	0	5
8471 80 60	-- Firewalls	5	7.5	0	0	5
8471 80 70	-- Sound cards [ITA1/B-202] and video cards	5	7.5	0	0	5
8471 80 90	-- Other	5	7.5	0	0	5
8471 90	- Other [ITA1/A-018] [ex ITA1/B-194]:					
8471 90 10	-- Bar code readers	5	7.5	5	5	5
8471 90 20	-- Optical character readers, document or image scanners	5	7.5	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8471 90 30	-- Card readers, card punchers; tabulators; statistical machines of a kind operated in conjunction with punched cards; computer peripheral units	5	7.5	5	5	5
8471 90 40	-- Other auxiliary machines for use with statistics machines	5	7.5	5	5	5
8471 90 90	-- Other	5	7.5	5	5	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	- Duplicating machines:					
8472 10 10	-- Electrically operated	3	4.5	3	0	10
8472 10 20	-- Not electrically operated	3	4.5	3	0	10
8472 20	- Addressing machines and address plate embossing machines:					
8472 20 10	-- Electrically operated	3	4.5	3	0	10
8472 20 20	-- Not electrically operated	3	4.5	3	0	10
8472 30	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps:					
8472 30 10	-- Electrically operated	3	4.5	3	0	10
8472 30 20	-- Not electrically operated	3	4.5	3	0	10
8472 90	- Other:					
8472 90 10	-- Automatic teller machines (ATMs) [ITA1/A-019]	3	4.5	3	0	10
8472 90 20	-- Electronic fingerprint identification systems	3	4.5	3	0	10
8472 90 30	-- Other, electrically operated	3	4.5	3	0	10
8472 90 90	-- Other, not electrically operated	3	4.5	3	0	10
<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	- Parts and accessories of the machines of heading 8469:					
8473 10 10	-- Printed circuit assemblies for word processing [ITA1/B-199]	0	0	0	0	10
8473 10 90	-- Other	0	0	0	0	10
8473 21 00	- Parts and accessories of the machines of heading 8470:					
	-- Of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29 [ITA1/A-020]	0	0	0	0	10
8473 29 00	-- Other [ITA1/A-021] [ITA1/B-199]	0	0	0	0	10
8473 30	- Parts and accessories of the machines of heading 8471 [ITA1/A-022] [ex ITA1/B-194] [ex ITA1/B-202] [ITA1/B-199]:					
8473 30 10	-- Assembled printed circuit boards	5	7.5	0	0	5
8473 30 20	-- Black ink-filled cartridges for computer printers	5	7.5	5	5	5
8473 30 90	-- Other	5	7.5	5	5	5
8473 40	- Parts and accessories of the machines of heading 8472:					
	-- For electrically operated machines:					
8473 40 11	--- Parts, including printed circuit assemblies for automatic teller machines (ATMs) [ITA1/B-199] [ex 8473 40 (parts of ATMs) [ITA/2]]	0	0	0	0	10
8473 40 19	--- Other	0	0	0	0	10
8473 40 20	-- For non-electrically operated machines	0	0	0	0	10
8473 50	- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472: [ITA1/A-023] [ITA1/B-199]:					
	-- For electrically operated machines:					
8473 50 11	--- Suitable for use with machines of heading 8471	5	7.5	0	0	5
8473 50 19	--- Other	0	0	0	0	10
	-- For non-electrically operated machines:					
8473 50 21	--- Suitable for use with machines of heading 8471	5	7.5	0	0	5
8473 50 29	--- Other	0	0	0	0	10
<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	- Sorting, screening, separating or washing machines:					
8474 10 10	-- Electrically operated	0	0	0	0	5
8474 10 20	-- Not electrically operated	0	0	0	0	5
8474 20	- Crushing or grinding machines:					
	-- Electrically operated:					
8474 20 11	--- For stone	0	0	0	0	5
8474 20 19	--- Other	0	0	0	0	5
	-- Not electrically operated:					
8474 20 21	--- For stone	0	0	0	0	5
8474 20 29	--- Other	0	0	0	0	5
	- Mixing or kneading machines:					
8474 31	-- Concrete or mortar mixers:					
8474 31 10	--- Electrically operated	0	0	0	0	5
8474 31 20	--- Not electrically operated	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8474 32	-- Machines for mixing mineral substances with bitumen: --- Electrically operated:					
8474 32 11	---- Machines for mixing mineral substances with bitumen, of a capacity not exceeding 80 tons/hour	5	7.5	5	0	5
8474 32 19	---- Other	0	0	0	0	5
8474 32 21	--- Not electrically operated: ---- Machines for mixing mineral substances with bitumen, of a capacity not exceeding 80 tons/hour	5	7.5	5	0	5
8474 32 29	---- Other	0	0	0	0	5
8474 39	-- Other:					
8474 39 10	--- Electrically operated	0	0	0	0	5
8474 39 20	--- Not electrically operated	0	0	0	0	5
8474 80	- Other machinery:					
8474 80 10	-- Electrically operated	0	0	0	0	5
8474 80 20	-- Not electrically operated	0	0	0	0	5
8474 90	- Parts:					
8474 90 10	-- Of electrically operated machines	0	0	0	0	5
8474 90 20	-- Of non-electrically operated machines	0	0	0	0	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	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes:					
8475 10 10	-- Electrically operated	0	0	0	0	5
8475 10 20	-- Not electrically operated	0	0	0	0	5
8475 21 00	- Machines for manufacturing or hot working glass or glassware: -- Machines for making optical fibres and performs thereof	0	0	0	0	5
8475 29 00	-- Other	0	0	0	0	5
8475 90	- Parts:					
8475 90 10	-- Of electrically operated machines	0	0	0	0	5
8475 90 20	-- Of non-electrically operated machines	0	0	0	0	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	0	0	0	0	10
8476 29 00	-- Other	0	0	0	0	10
8476 81 00	- Other machines: -- Incorporating heating or refrigerating devices	0	0	0	0	10
8476 89 00	-- Other	0	0	0	0	10
8476 90	- Parts:					
8476 90 10	-- Of electrically operated machines incorporating heating or refrigerating devices	0	0	0	0	10
8476 90 90	-- Other	0	0	0	0	10
<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	- Injection-moulding machines:					
8477 10 10	-- For rubber	0	0	0	0	5
8477 10 31	-- For plastics: --- PVC injection moulding machine	0	0	0	0	5
8477 10 32	--- Encapsulation equipment for the assembly of semiconductors [ITA1/B-137]	0	0	0	0	5
8477 10 39	--- Other	0	0	0	0	5
8477 20	- Extruders:					
8477 20 10	-- For rubber	0	0	0	0	5
8477 20 20	-- For plastics	0	0	0	0	5
8477 30	- Blow moulding machines:					
8477 30 10	-- For rubber	0	0	0	0	5
8477 30 20	-- For plastics	0	0	0	0	5
8477 40	- Vacuum moulding machines and other thermoforming machines:					
8477 40 10	-- For rubber	0	0	0	0	5
8477 40 21	-- For plastics: --- Encapsulation equipment for the assembly of semiconductors [ITA1/B-137, B-144]	0	0	0	0	5
8477 40 29	--- Other	0	0	0	0	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	0	0	0	0	5
8477 59	-- Other:					
8477 59 10	-- For rubber	0	0	0	0	5
8477 59 21	-- For plastics: --- Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings [ITA/2 (AS2)]	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8477 59 22	--- Encapsulation equipment for the assembly of semiconductors [ITA1/B-137, B-144]	0	0	0	0	5
8477 59 29	--- Other	0	0	0	0	5
8477 80	- Other machinery:					
8477 80 10	-- For rubber, electrically operated	0	0	0	0	5
8477 80 20	-- For rubber, not electrically operated	0	0	0	0	5
	-- For plastics, electrically operated:					
8477 80 31	--- Lamination presses for the manufacture of PCB/PWBs [ITA/2 (AS2)]	0	0	0	0	5
8477 80 39	--- Other	0	0	0	0	5
8477 80 40	-- For plastics, not electrically operated	0	0	0	0	5
8477 90	- Parts:					
8477 90 10	-- Of electrically operated machines for working rubber or for the manufacture of products from rubber	0	0	0	0	5
8477 90 20	-- Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	0	0	0	0	5
	-- Of electrically operated machines for working plastics or for the manufacture of products from plastics:					
8477 90 31	--- Parts of encapsulation equipment for the assembly of semiconductors [ITA1/B-138, B-155]	0	0	0	0	5
8477 90 32	--- Parts of lamination presses for the manufacture of PCB/PWBs; parts for machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings [ITA/2 (AS)]	0	0	0	0	5
8477 90 39	--- Other	0	0	0	0	5
8477 90 40	-- Of non-electrically operated machines for working plastics or for the manufacture of products from plastics	0	0	0	0	5
<b>8478</b>	<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:</b>					
8478 10	- Machinery:					
	-- Electrically operated:					
8478 10 11	--- Cigar or cigarette making machines	1	1.5	1	0	5
8478 10 19	--- Other	1	1.5	1	0	5
	-- Not electrically operated:					
8478 10 21	--- Cigar or cigarette making machines	1	1.5	1	0	5
8478 10 29	--- Other	1	1.5	1	0	5
8478 90	- Parts:					
8478 90 10	-- Of electrically operated machines	1	1.5	1	0	5
8478 90 20	-- Of non-electrically operated machines	1	1.5	1	0	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	-- Electrically operated	0	0	0	0	5
8479 10 20	-- Not electrically operated	0	0	0	0	5
8479 20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:					
	-- Electrically operated:					
8479 20 11	--- Machinery for making palm oil	0	0	0	0	5
8479 20 19	--- Other	0	0	0	0	5
	-- Not electrically operated:					
8479 20 21	--- Machinery for making palm oil	0	0	0	0	5
8479 20 29	--- Other	0	0	0	0	5
8479 30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork:					
8479 30 10	-- Electrically operated	0	0	0	0	5
8479 30 20	-- Not electrically operated	0	0	0	0	5
8479 40	- Rope- or cable-making machines:					
8479 40 10	-- Electrically operated	0	0	0	0	5
8479 40 20	-- Not electrically operated	0	0	0	0	5
8479 50	- Industrial robots, not elsewhere specified or included:					
8479 50 10	-- Automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139]	0	0	0	0	5
8479 50 90	-- Other	0	0	0	0	5
8479 60 00	- Evaporative air coolers	0	0	0	0	5
	- Other machines and mechanical appliances:					
8479 81	-- For treating metal, including electric wire coil-winders:					
8479 81 10	--- Electrically operated	0	0	0	0	5
8479 81 20	--- Not electrically operated	0	0	0	0	5
8479 82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines:					
	--- Electrically operated:					
8479 82 11	---- Apparatus for the regeneration of chemical solutions used in the manufacture of PCB/PWBs [ITA/2 (AS2)]	0	0	0	0	5
8479 82 12	---- Machinery for the manufacture of medicine or for laboratory use	0	0	0	0	5
8479 82 19	---- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8479 82 21	--- Not electrically operated: ---- Apparatus for the regeneration of chemical solutions used in the manufacture of PCB/PWBs [ITA/2 (AS2)]	0	0	0	0	5
8479 82 29	---- Other	0	0	0	0	5
8479 89	-- Other:					
8479 89 10	--- Apparatus for growing or pulling monocrystal semiconductor boules [ITA1/A-140]; apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-142, B-168]; die attach apparatus, automated tape bonders (ATBs), wire bonders [ITA1/B-143] and encapsulation equipment for the assembly of semiconductors [ITA1/B-144, B-137]; epitaxial deposition machines for semiconductor wafers [ITA1/A-145]; spinners for coating photographic emulsions on semiconductor wafers [ITA1/B-148]; automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139]	0	0	0	0	5
8479 89 20	--- Chemical vapour deposition apparatus for flat panel display production; automated machines for the transport, handling and storage of PCB/PWBs or PCAs; lamination presses for the manufacture of PCB/PWBs; machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of PCB/PWBs; spinners for coating photo-sensitive emulsions on flat panel display substrates; equipment for mechanically cleaning the surfaces of PCB/PWBs during manufacturing; automated machines for the placement or the removal of components or contact elements on semiconductor materials, PCB/PWBs or other substrates; registration equipment for the alignment of PCB/PWBs or PCAs in the manufacturing process; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesive or sealant to PCB/PWBs or their components; apparatus for the application of dry film or liquid photo resists, photo-sensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components; equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of PCB/PWBs or PCAs; wet processing equipment for the application by immersion of chemical or electro-chemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates; apparatus for physical deposition on flat panel display substrates [ITA/2 (AS2)]	0	0	0	0	5
8479 89 30	---- Other, electrically operated	0	0	0	0	5
8479 89 40	--- Other, not electrically operated	0	0	0	0	5
8479 90	- Parts:					
8479 90 10	-- Of goods of subheading 8479 89 10	0	0	0	0	5
8479 90 20	-- Of goods of subheading 8479 89 20	0	0	0	0	5
8479 90 30	-- Of other electrically operated machines	0	0	0	0	5
8479 90 40	-- Of non-electrically operated machines <i>Except</i> machines, mechanical appliances and parts thereof of the household type	0	0	0	0	5
						10
<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	0	0	0	0	5
8480 20 00	- Mould bases	0	0	0	0	5
8480 30 00	- Moulding patterns	0	0	0	0	5
	- Moulds for metal or metal carbides:					
8480 41 00	-- Injection or compression types	0	0	0	0	5
8480 49 00	-- Other	0	0	0	0	5
8480 50 00	- Moulds for glass	0	0	0	0	5
8480 60	- Moulds for mineral materials:					
8480 60 10	-- Moulds for concrete	5	7.5	0	0	5
8480 60 90	-- Other	5	7.5	0	0	5
	- Moulds for rubber or plastics:					
8480 71	-- Injection or compression types:					
8480 71 10	--- Moulds for the manufacture of soles	3	4.5	3	0	5
8480 71 20	--- Moulds for the manufacture of semiconductor devices [ITA1/A-169]	0	0	0	0	5
8480 71 90	--- Other	0	0	0	0	5
8480 79	-- Other:					
8480 79 10	--- Moulds for the manufacture of soles	3	4.5	3	0	5
8480 79 90	--- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- Pressure-reducing valves:					
8481 10 10	-- Of iron or steel	3	4.5	3	0	5
	-- Of copper or copper alloys:					
8481 10 21	--- Of an internal diameter not exceeding 25 mm	3	4.5	3	0	5
8481 10 22	--- Of an internal diameter exceeding 25 mm	3	4.5	3	0	5
8481 10 30	-- Of other metals	3	4.5	3	0	5
	-- Of plastics:					
8481 10 41	--- Of an internal diameter of 10 mm or more but not exceeding 25 mm	3	4.5	3	0	10
8481 10 49	--- Other	3	4.5	3	0	10
8481 10 90	-- Other	3	4.5	3	0	5
8481 20	- Valves for oleohydraulic or pneumatic transmissions:					
	-- Of iron or steel:					
8481 20 11	--- Magnetic valves for doors of passenger cars or buses	5	7.5	0	0	5
8481 20 19	--- Other	0	0	0	0	5
	-- Of copper or copper alloys:					
8481 20 21	--- Of an internal diameter not exceeding 25 mm	0	0	0	0	5
8481 20 22	--- Of an internal diameter exceeding 25 mm	0	0	0	0	5
8481 20 30	-- Of other metals	0	0	0	0	5
	-- Of plastics:					
8481 20 41	--- Of an internal diameter of 10 mm or more but not exceeding 25 mm	0	0	0	0	10
8481 20 49	--- Other	0	0	0	0	10
8481 20 90	-- Other	0	0	0	0	5
8481 30	- Check (nonreturn) valves:					
	-- Of iron or steel:					
8481 30 11	--- Cast valves of the swing check-valve type with a valve inlet diameter of 40 mm to 600 mm	0	0	0	0	5
8481 30 19	--- Other	0	0	0	0	5
	-- Of copper or copper alloys:					
8481 30 21	--- Of an internal diameter not exceeding 25 mm	0	0	0	0	5
8481 30 22	--- Of an internal diameter exceeding 25 mm	0	0	0	0	5
8481 30 23	--- Other cast valves of the swing check-valve type with a valve inlet diameter of 40 mm to 600 mm	0	0	0	0	5
8481 30 29	--- Other	0	0	0	0	5
	-- Of other metals:					
8481 30 31	--- Cast valves of the swing check-valve type with a valve inlet diameter of 40 mm to 600 mm	0	0	0	0	5
8481 30 39	--- Other	0	0	0	0	5
	-- Of plastics:					
8481 30 41	--- Of an internal diameter of 10 mm or more but not exceeding 25 mm	0	0	0	0	10
8481 30 42	--- Cast valves of the swing check-valve type with a valve inlet diameter of 40 mm to 600 mm	0	0	0	0	10
8481 30 49	--- Other	0	0	0	0	10
	-- Other:					
8481 30 91	--- Cast valves of the swing check-valve type with a valve inlet diameter of 40 mm to 600 mm	0	0	0	0	5
8481 30 99	--- Other	0	0	0	0	5
8481 40	- Safety or relief valves:					
8481 40 10	-- Of iron or steel	5	7.5	3	0	5
	-- Of copper or copper alloys:					
8481 40 21	--- Of an internal diameter not exceeding 25 mm	5	7.5	3	0	5
8481 40 22	--- Of an internal diameter exceeding 25 mm	5	7.5	3	0	5
8481 40 29	--- Other	5	7.5	3	0	5
8481 40 30	-- Of other metals	5	7.5	3	0	5
	-- Of plastics:					
8481 40 41	--- Of an internal diameter of 10 mm or more but not exceeding 25 mm	5	7.5	3	0	10
8481 40 49	--- Other	5	7.5	3	0	10
8481 40 90	-- Other	5	7.5	3	0	5
8481 80	- Other appliances:					
	-- Valves for inner tubes:					
8481 80 11	--- Of copper or copper alloys	3	4.5	3	3	5
8481 80 12	--- Of other materials	3	4.5	3	3	5
	-- Valves for tubeless tyres:					
8481 80 13	--- Of copper or copper alloys	3	4.5	3	3	5
8481 80 14	--- Of other materials	3	4.5	3	3	5
	-- LPG cylinder valves of copper or copper alloys, having the following dimensions:					
8481 80 21	--- Having inlets or outlets of an internal diameter not exceeding 2.5 cm	5	7.5	5	5	5
8481 80 22	--- Having inlets or outlets of an internal diameter exceeding 2.5 cm	5	7.5	5	5	5
8481 80 30	-- Cocks or valves, whether or not fitted with piezo-electric igniters for gas stoves and ranges	5	7.5	5	5	10
8481 80 40	-- Soda water bottle valves; gas-operated beer dispensing units	5	7.5	5	5	5
8481 80 50	-- Mixing taps and valves	20	30	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8481 80 60	-- Water pipeline valves	20	30	10	5	5
8481 80 70	-- Hog nipple waterers	20	30	5	5	5
8481 80 85	-- Nipple joint valves	10	15	5	5	5
	-- Other:					
8481 80 91	--- Ball valves	10	15	0	0	5
	--- Gate valves, manually operated, of iron or steel, having the following dimensions:					
8481 80 92	---- Having inlets or outlets of an internal diameter exceeding 5 cm, but not exceeding 40 cm	5	7.5	5	5	5
8481 80 93	---- Having inlets or outlets of an internal diameter exceeding 40 cm	5	7.5	5	5	5
8481 80 94	---- Manifold valves	5	7.5	5	5	5
8481 80 95	---- Pneumatically controlled valves	5	7.5	5	5	5
	--- Other valves of plastics, having the following dimensions:					
8481 80 96	---- Of an inlet and outlet internal diameter of not less than 1 cm but not more than 2.5 cm	5	7.5	5	5	10
8481 80 97	---- Of an inlet and outlet internal diameter of less than 1 cm or more than 2.5 cm	5	7.5	5	5	10
8481 80 98	---- Other, hand-operated, weighing less than 3 kg, surface-treated or made of stainless steel or nickel	20	30	5	5	5
8481 80 99	---- Other	20	30	5	5	5
8481 90	- Parts:					
8481 90 10	-- Housings for sluice or gate valves, having inlets or outlets of an internal diameter exceeding 50 mm but not exceeding 400 mm	0	0	0	0	5
	-- For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of an internal diameter not exceeding 25 mm:					
8481 90 21	--- Bodies, for water taps	20	30	0	0	5
8481 90 22	--- Bodies, for LPG cylinder valves	0	0	0	0	5
8481 90 23	--- Bodies, other	0	0	0	0	5
8481 90 29	--- Other	0	0	0	0	5
8481 90 30	-- Valve bodies or stems of inner tube or tubeless tyre valves	0	0	0	0	5
8481 90 40	-- Valve cores of inner tube valves or tubeless tyre valves	0	0	0	0	5
8481 90 90	-- Other	0	0	0	0	5
	<i>Except:</i> valves for sanitary equipment taps, gas container valves, valves for household articles, motorcycle and bicycle tyre and tubes valves, water pipe valves of a diameter of less than 30 mm, other valves for household articles and parts thereof					10
<b>8482</b>	<b>Ball or roller bearings:</b>					
8482 10 00	- Ball bearings	3	4.5	0	0	5
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies	3	4.5	0	0	5
8482 30 00	- Spherical roller bearings	3	4.5	0	0	5
8482 40 00	- Needle roller bearings	3	4.5	0	0	5
8482 50 00	- Other cylindrical roller bearings	3	4.5	0	0	5
8482 80 00	- Other, including combined ball/roller bearings	3	4.5	0	0	5
	- Parts:					
8482 91 00	-- Balls, needles and rollers	0	0	0	0	5
8482 99 00	-- Other	0	0	0	0	5
	<i>Except:</i> ball or roller bearings for vehicles of heading 8711 or for bicycles					10
<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>					
8483 10	- Transmission shafts (including cam shafts and crank shafts) and cranks:					
8483 10 10	-- For earth moving machinery	20	30	5	5	5
	-- For the engines of vehicles of Chapter 87:					
8483 10 21	--- For engines of vehicles of heading 8701, except subheading 8701 10 or 8701 90	20	30	5	5	5
8483 10 22	--- For engines of vehicles of subheading 8701 10 or 8701 90 (for agricultural purposes)	20	30	5	5	5
8483 10 23	--- For engines of vehicles of heading 8711	30	45	10	5	10
8483 10 24	--- For engines of other vehicles of Chapter 87	20	30	5	5	5
	-- For marine propulsion engines:					
8483 10 31	--- Of an output not exceeding 22.38 kW	10	15	5	0	5
8483 10 39	--- Other	0	0	0	0	5
8483 10 90	-- Other	20	30	0	0	5
8483 20	- Bearing housings, incorporating ball or roller bearings:					
8483 20 10	-- For earth moving machinery	0	0	0	0	5
8483 20 20	-- For motor vehicles	10	15	0	0	5
	<i>Except:</i> those for vehicles of heading 8711					10
8483 20 90	-- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8483 30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:					
8483 30 10	-- For earth moving machinery	0	0	0	0	5
8483 30 20	-- For motor vehicles <i>Except:</i> those for vehicles of heading 8711	30	45	–	–	5
8483 30 90	-- Other	0	0	0	0	10
8483 40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters: -- For the engines of vehicles of Chapter 87:					
8483 40 11	--- For engines of vehicles of heading 8701, except subheading 8701 10 or 8701 90	30	45	5	0	5
8483 40 12	--- For engines of vehicles of subheading 8701 10 or 8701 90 (for agricultural purposes)	30	45	5	0	5
8483 40 13	--- For engines of vehicles of heading 8711	50	75	–	–	10
8483 40 14	--- For engines of other vehicles of Chapter 87 -- For marine propulsion engines:	30	45	5	5	5
8483 40 21	--- Of an output not exceeding 22.38 kW	10	15	5	0	5
8483 40 29	--- Other	10	15	0	0	5
8483 40 30	-- For the engines of earth moving machinery	20	30	0	0	5
8483 40 90	-- For other engines	20	30	0	0	5
8483 50 00	- Flywheels and pulleys, including pulley blocks	10	15	0	0	5
8483 60 00	- Clutches and shaft couplings (including universal joints) <i>Except:</i> those for vehicles of heading 8711	0	0	0	0	5
8483 90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts: -- Parts of the goods of subheading 8483 10:					10
8483 90 11	--- For the pedestrian controlled tractors of subheading 8701 10	10	15	0	0	5
8483 90 12	--- For the agricultural tractors of subheading 8701 90	10	15	0	0	5
8483 90 13	--- For other tractors of heading 8701	10	15	0	0	5
8483 90 14	--- For goods of heading 8711	10	15	0	0	10
8483 90 15	--- For other goods of Chapter 87 <i>Except:</i> those for bicycles	10	15	0	0	5
8483 90 19	--- Other	10	15	0	0	10
8483 90 91	--- For the pedestrian controlled tractors of subheading 8701 10	10	15	0	0	5
8483 90 92	--- For the agricultural tractors of subheading 8701 90	10	15	0	0	5
8483 90 93	--- For other tractors of heading 8701	10	15	0	0	5
8483 90 94	--- For goods of heading 8711	10	15	0	0	10
8483 90 95	--- For other goods of Chapter 87 <i>Except:</i> those for bicycles	10	15	0	0	5
8483 90 99	--- Other	10	15	0	0	10
<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	3	4.5	3	0	5
8484 20 00	- Mechanical seals	3	4.5	3	0	5
8484 90 00	- Other	3	4.5	3	0	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	0	0	0	0	5
8485 90	- Other:					
8485 90 10	-- Oil seal rings	0	0	0	0	5
8485 90 90	-- Other	0	0	0	0	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 and 8527 12 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, 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8501</b>	<b>Electric motors and generators (excluding generating sets):</b>					
8501 10	- Motors of an output not exceeding 37.5 W:					
	- - DC motors:					
8501 10 11	--- Stepper motors	30	45	5	5	5
8501 10 12	--- Spindle motors	30	45	5	5	5
8501 10 19	--- Other	30	45	5	5	5
	- - Other motors, including universal (AC/DC) motors:					
8501 10 91	--- Stepper motors	30	45	5	5	5
8501 10 92	--- Spindle motors	30	45	5	5	5
8501 10 99	--- Other	30	45	5	5	5
8501 20	- Universal AC/DC motors of an output exceeding 37.5 W:					
8501 20 10	-- Of an output not exceeding 1 kW	30	45	5	5	5
8501 20 20	-- Of an output exceeding 1 kW	30	45	5	5	5
	- Other DC motors; DC generators:					
8501 31	-- Of an output not exceeding 750 W:					
8501 31 10	--- Motors	30	45	5	5	5
8501 31 20	--- Generators	30	45	5	5	5
8501 32	-- Of an output exceeding 750 W but not exceeding 75 kW:					
	--- Motors:					
8501 32 11	---- Of an output not exceeding 10 kW	10	15	5	5	5
8501 32 12	---- Of an output exceeding 10 kW but not exceeding 37.5 kW	10	15	5	5	5
8501 32 19	---- Of an output exceeding 37.5 kW	5	7.5	5	0	5
	--- Generators:					
8501 32 21	---- Of an output not exceeding 10 kW	10	15	5	5	5
8501 32 22	---- Of an output exceeding 10 kW but not exceeding 37.5 kW	10	15	5	5	5
8501 32 29	---- Of an output exceeding 37.5 kW	5	7.5	5	0	5
8501 33	-- Of an output exceeding 75 kW but not exceeding 375 kW:					
8501 33 10	--- Motors	0	0	0	0	5
8501 33 20	--- Generators	0	0	0	0	5
8501 34	-- Of an output exceeding 375 kW:					
8501 34 10	--- Motors	0	0	0	0	5
	--- Generators:					
8501 34 21	---- DC generators of an output of 10 000 kW or more	0	0	0	0	5
8501 34 29	---- Other	0	0	0	0	5
8501 40	- Other AC motors, single-phase:					
8501 40 10	-- Of an output not exceeding 1 kW	30	45	5	5	5
8501 40 20	-- Of an output exceeding 1 kW	30	45	5	5	5
	- Other AC motors, multi-phase:					
8501 51 00	-- Of an output not exceeding 750 W	30	45	10	5	5
8501 52	-- Of an output exceeding 750 W but not exceeding 75 kW:					
8501 52 10	--- Of an output not exceeding 1 kW	10	15	5	5	5
8501 52 20	--- Of an output exceeding 1 kW but not exceeding 37.5 kW	10	15	5	5	5
8501 52 30	--- Of an output not exceeding 37.5 kW	0	0	0	0	5
8501 53 00	-- Of an output exceeding 75 kW	0	0	0	0	5
	- AC generators (alternators):					
8501 61	-- Of an output not exceeding 75 kVA:					
8501 61 10	--- Of an output not exceeding 12.5 kVA	30	45	10	5	5
8501 61 20	--- Of an output exceeding 12.5 kVA	30	45	10	5	5
8501 62 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	10	15	5	5	5
8501 63 00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	0	0	0	0	5
8501 64	-- Of an output exceeding 750 kVA:					
8501 64 10	--- Generators of an output of 10 000 kVA or more	0	0	0	0	5
8501 64 90	--- Other	0	0	0	0	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	30	45	5	5	5
8502 12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA:					
8502 12 10	--- Of an output not exceeding 125 kVA	10	15	5	5	5
8502 12 90	--- Of an output exceeding 125 kVA	10	15	5	5	5
8502 13 00	-- Of an output exceeding 375 kVA	5	7.5	0	0	5
8502 20	- Generating sets with spark-ignition internal combustion piston engines:					
8502 20 10	-- Of an output not exceeding 75 kVA	30	45	5	0	5
8502 20 20	-- Of an output exceeding 75 kVA but not exceeding 100 kVA	10	15	5	0	5
8502 20 30	-- Of an output exceeding 100 kVA but not exceeding 10 000 kVA	10	15	5	0	5
8502 20 40	-- Of an output exceeding 10 000 kVA	10	15	5	0	5
	- Other generating sets:					
8502 31	-- Wind-powered:					
8502 31 10	--- Of an output not exceeding 10 000 kVA	0	0	0	0	5
8502 31 90	--- Of an output exceeding 10 000 kVA	0	0	0	0	5
8502 39	-- Other:					
8502 39 10	--- Of an output not exceeding 10 kVA	0	0	0	0	5
8502 39 20	--- Of an output exceeding 10 kVA but not exceeding 10 000 kVA	0	0	0	0	5
8502 39 30	--- Of an output exceeding 10 000 kVA	0	0	0	0	5
8502 40 00	- Electric rotary converters	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8503 00</b>	<b>Parts suitable for use solely or principally with the machines of heading 8501 or 8502:</b>					
8503 00 10	- Parts used in the manufacture of electric motors of heading 8501; parts of generators of heading 8501 or 8502 of an output of 10 000 kW or more	5	7.5	5	5	5
8503 00 90	- Other	5	7.5	5	5	5
<b>8504</b>	<b>Electrical transformers, static converters (for example, rectifiers) and inductors:</b>					
8504 10 00	- Ballasts for discharge lamps or tubes - Liquid dielectric transformers:	15	22.5	5	5	10
8504 21	-- Having a power handling capacity not exceeding 650 kVA					
8504 21 10	--- Step-voltage regulators; instrument transformers having a power handling capacity not exceeding 5 kVA --- Other:	30	45	5	5	5
8504 21 91	---- Having a power handling capacity exceeding 10 kVA	30	45	5	5	5
8504 21 99	---- Other	30	45	5	5	5
8504 22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA: --- Step-voltage regulators:					
8504 22 11	---- Of a high side voltage of 66 000 V or more	30	45	10	5	5
8504 22 19	---- Other	30	45	10	5	5
8504 22 90	---- Other	30	45	10	5	5
8504 23	-- Having a power handling capacity exceeding 10 000 kVA:					
8504 23 10	--- Having a power handling capacity not exceeding 15 000 kVA	5	7.5	5	5	5
8504 23 20	--- Having a power handling capacity exceeding 15 000 kVA - Other transformers:	5	7.5	5	5	5
8504 31	-- Having a power handling capacity not exceeding 1 kVA:					
8504 31 10	--- Instrument voltage transformers	30	45	10	5	5
8504 31 20	--- Instrument current transformers	30	45	10	5	5
8504 31 30	--- Flyback transformers	30	45	10	5	5
8504 31 40	--- Intermediate frequency transformers	30	45	10	5	5
8504 31 50	--- Step up/down transformers, slide regulators, stabilizers	30	45	10	5	5
8504 31 90	--- Other	30	45	5	5	5
8504 32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:					
8504 32 10	--- Instrument transformers (voltage and current) having a power handling capacity not exceeding 5 kVA	30	45	10	5	5
8504 32 20	--- Used with toys, scale models or similar recreational models	30	45	10	5	5
8504 32 30	--- Other, high frequency --- Other:	0	0	0	0	5
8504 32 91	---- Having a power handling capacity not exceeding 10 kVA	30	45	10	5	5
8504 32 99	---- Having a power handling capacity exceeding 10 kVA	30	45	10	5	5
8504 33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:					
8504 33 10	--- Of a high side voltage of 66 000 V or more	30	45	10	5	5
8504 33 90	--- Other	30	45	5	5	5
8504 34	-- Having a power handling capacity exceeding 500 kVA: --- Having a power handling capacity not exceeding 15 000 kVA:					
8504 34 11	---- Having a power handling capacity exceeding 10 000 kVA or high side voltage of 66 000 V or more	30	45	10	5	5
8504 34 19	---- Other	30	45	5	5	5
8504 34 20	--- Having a power handling capacity exceeding 15 000 kVA	30	45	10	5	5
8504 40	- Static converters: -- Static converters for automatic data processing machines and units thereof, and telecommunications apparatus [ITA1/A-024]:					
8504 40 11	--- UPS	5	7.5	5	5	10
8504 40 19	--- Other	0	0	0	0	5
8504 40 20	-- Battery chargers having a rating exceeding 100 kVA	0	0	0	0	5
8504 40 30	-- Other rectifiers	0	0	0	0	5
8504 40 40	-- Other inverters	0	0	0	0	5
8504 40 90	-- Other <i>Except: battery chargers for mobile phones and cameras</i>	0	0	0	0	5
8504 50	- Other inductors: -- Having a power handling capacity exceeding 2 500 kVA but not exceeding 10 000 kVA:					
8504 50 11	--- Inductors for power supplies for automatic data processing machines and units thereof, and telecommunications apparatus [ITA1/A-025]	0	0	0	0	5
8504 50 12	--- Other chip-type fixed inductors [ITA/2]	0	0	0	0	5
8504 50 19	--- Other	0	0	0	0	5
8504 50 21	-- Having a power handling capacity exceeding 10 000 kVA: --- Inductors for power supplies for automatic data processing machines and units thereof, and telecommunications apparatus	0	0	0	0	5
8504 50 22	--- Other chip-type fixed inductors	0	0	0	0	5
8504 50 29	--- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	-- Other:					
8504 50 91	--- Chip-type fixed inductors [ITA/2]	0	0	0	0	5
8504 50 99	--- Other	0	0	0	0	5
8504 90	- Parts:					
8504 90 10	-- Of goods of subheading 8504 10 00	5	7.5	5	5	10
8504 90 20	-- Printed circuit assemblies for the goods of subheading 8504 40 11, 8504 40 19 or 8504 50 11 [ITA1/B-199] <i>Except</i> : parts of UPS	0	0	0	0	5 10
8504 90 30	-- For electric transformers having a power handling capacity not exceeding 10 000 kVA	5	7.5	5	5	5
8504 90 40	-- For electric transformers having a power handling capacity exceeding 10 000 kVA	0	0	0	0	5
8504 90 50	-- Other, for inductors having a power handling capacity exceeding 2 500 kVA	0	0	0	0	5
8504 90 60	-- Other, for inductors having a power handling capacity not exceeding 2 500 kVA	0	0	0	0	5
8504 90 90	-- Other <i>Except</i> : parts of UPS	0	0	0	0	5 10
<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	0	0	0	0	5
8505 19 00	-- Other	0	0	0	0	5
8505 20 00	- Electro-magnetic couplings, clutches and brakes	0	0	0	0	5
8505 30 00	- Electro-magnetic lifting heads	0	0	0	0	5
8505 90	- Other, including parts:					
8505 90 10	-- Electro-magnetic or permanent magnet chucks, clamps and similar holding devices	0	0	0	0	5
8505 90 20	-- Parts of goods of subheading 8505 20	0	0	0	0	5
8505 90 90	-- Other	0	0	0	0	5
<b>8506</b>	<b>Primary cells and primary batteries:</b>					
8506 10	- Manganese dioxide:					
8506 10 10	-- Of an external volume not exceeding 300 cm <sup>3</sup>	30	45	10	5	10
8506 10 90	-- Other	5	7.5	5	0	10
8506 30 00	- Mercuric oxide	30	45	5	5	10
8506 40 00	- Silver oxide	30	45	5	5	10
8506 50 00	- Lithium	30	45	5	5	10
8506 60	- Air-zinc:					
8506 60 10	-- Of an external volume not exceeding 300 cm <sup>3</sup>	30	45	5	5	10
8506 60 90	-- Other	5	7.5	5	0	10
8506 80	- Other primary cells and primary batteries:					
	-- Zinc carbon:					
8506 80 11	--- Of an external volume not exceeding 300 cm <sup>3</sup>	30	45	5	5	10
8506 80 19	--- Other	5	7.5	5	5	10
	-- Other:					
8506 80 91	--- Of an external volume not exceeding 300 cm <sup>3</sup>	30	45	5	5	10
8506 80 99	--- Other	5	7.5	5	5	10
8506 90 00	- Parts	5	7.5	5	0	10
<b>8507</b>	<b>Electric accumulators, including separators therefor, whether or not rectangular (including square):</b>					
8507 10	- Lead-acid, of a kind used for starting piston engines:					
8507 10 10	-- Of a kind used for aircraft	5	7.5	5	5	10
	-- Other:					
8507 10 91	--- Having a voltage of 6 or 12 V and a discharge capacity not exceeding 200 Ah	50	75	10	5	10
8507 10 99	--- Other	30	45	10	5	10
8507 20	- Other lead-acid accumulators:					
8507 20 10	-- Of a kind used for aircraft	5	7.5	5	0	10
	-- Other:					
8507 20 91	--- Having a voltage of 6 or 12 V and a discharge capacity not exceeding 200 Ah	50	75	10	5	10
8507 20 99	--- Other	30	45	5	5	10
8507 30	- Nickel-cadmium:					
8507 30 10	-- Of a kind used for aircraft	5	7.5	5	0	10
8507 30 90	-- Other	20	30	5	5	10
8507 40	- Nickel-iron:					
8507 40 10	-- Of a kind used for aircraft	5	7.5	5	5	10
8507 40 90	-- Other	20	30	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8507 80	- Other accumulators:					
8507 80 10	-- Lithium ion accumulators [ITA/2]	0	0	0	0	10
8507 80 20	-- Of a kind used for aircraft	0	0	0	0	10
8507 80 90	-- Other	0	0	0	0	10
8507 90	- Parts:					
	-- Plates:					
8507 90 11	--- Of goods of subheading 8507 10	5	7.5	5	5	10
8507 90 19	--- Other	5	7.5	5	5	10
8507 90 20	-- Of a kind used for aircraft	0	0	0	0	10
8507 90 30	-- Other, battery separators, in sheets, in rolls or cut to size, of materials other than PVC	5	7.5	5	5	10
8507 90 90	-- Other, including other types of separators	5	7.5	5	5	10
<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	50	75	5	5	10
8509 20 00	- Floor polishers	50	75	5	5	10
8509 30 00	- Kitchen waste disposers	40	60	5	5	10
8509 40 00	- Food grinders and mixers; fruit or vegetable juice extractors	40	60	5	5	10
8509 80 00	- Other appliances	40	60	5	5	10
8509 90	- Parts:					
8509 90 10	-- Of goods of subheading 8509 10 00 or 8509 20 00	30	45	5	5	10
8509 90 20	-- Of goods of subheading 8509 30 00, 8509 40 00 or 8509 80 00	30	45	5	5	10
<b>8510</b>	<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:</b>					
8510 10 00	- Shavers	30	45	5	5	10
8510 20 00	- Hair clippers	30	45	5	5	10
8510 30 00	- Hair-removing appliances	30	45	5	5	10
8510 90 00	- Parts	30	45	5	5	10
<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	- Sparking plugs:					
8511 10 10	-- Suitable for aircraft engines	0	0	0	0	5
8511 10 90	-- Other	20	30	5	5	5
8511 20	- Ignition magnetos; magneto-dynamos; magnetic flywheels:					
8511 20 10	-- Suitable for aircraft engines	0	0	0	0	5
8511 20 20	-- Other unassembled ignition magnetos and unassembled magneto-dynamos	20	30	5	5	5
8511 20 90	-- Other	20	30	5	5	5
8511 30	- Distributors; ignition coils:					
8511 30 10	-- Suitable for aircraft engines	0	0	0	0	5
8511 30 20	-- Other unassembled distributors and unassembled ignition coils	20	30	5	5	5
8511 30 90	-- Other	20	30	5	5	5
8511 40	- Starter motors and dual purpose starter-generators:					
8511 40 10	-- Suitable for aircraft engines	0	0	0	0	5
8511 40 20	-- Other unassembled starter motors	20	30	5	5	5
8511 40 30	-- Starter motors for vehicles of headings 8701 to 8705	20	30	5	5	5
8511 40 40	-- Other, not fully assembled	20	30	5	5	5
8511 40 90	-- Other	20	30	5	5	5
8511 50	- Other generators:					
8511 50 10	-- Suitable for aircraft engines	0	0	0	0	5
8511 50 20	-- Other unassembled alternators	20	30	5	0	5
8511 50 30	-- Other alternators for vehicles of headings 8701 to 8705	20	30	5	0	5
8511 50 40	-- Other, not fully assembled	20	30	5	0	5
8511 50 90	-- Other	20	30	5	0	5
8511 80	- Other equipment:					
8511 80 10	-- Suitable for aircraft engines	0	0	0	0	5
8511 80 90	-- Other	20	30	5	0	5
8511 90	- Parts:					
8511 90 10	-- Of goods for aircraft engines	5	7.5	0	0	5
	-- Other:					
8511 90 21	--- For sparking plugs	5	7.5	5	5	5
8511 90 22	--- Contact points	5	7.5	5	0	5
8511 90 29	--- Other	5	7.5	5	0	5
	<i>Except : those for vehicles of heading 8711</i>					10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	30	45	5	5	10
8512 20	- Other lighting or visual signalling equipment:					
8512 20 10	-- For motor cars, unassembled	30	45	5	5	10
8512 20 20	-- Unassembled lighting or visual signalling equipment	30	45	—	—	10
8512 20 90	-- Other	30	45	10	5	10
8512 30	- Sound signalling equipment:					
8512 30 10	-- Horns and sirens, assembled	30	45	10	5	10
8512 30 20	-- Unassembled sound signalling equipment	30	45	10	5	10
8512 30 90	-- Other	30	45	10	5	10
8512 40 00	- Windscreen wipers, defrosters and demisters	30	45	5	5	10
8512 90	- Parts:					
8512 90 10	-- Of goods of subheading 8512 10	20	30	5	0	10
8512 90 20	-- Of goods of subheading 8512 20, 8512 30 or 8512 40	20	30	5	5	10
<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	- Lamps:					
8513 10 10	-- Miners' safety lamps	0	0	0	0	10
8513 10 20	-- Quarrymen's lamps	0	0	0	0	10
8513 10 90	-- Other	30	45	5	5	10
8513 90	- Parts:					
8513 90 10	-- Of miners' safety lamps	0	0	0	0	10
8513 90 20	-- Of quarrymen's lamps	0	0	0	0	10
8513 90 30	-- Reflectors for flashlights; plastic switch slides for flashlights	20	30	5	0	10
8513 90 90	-- Other	20	30	5	0	10
<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	- Resistance heated furnaces and ovens:					
8514 10 11	-- Of a kind used in industry:					
8514 10 11	--- Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-160]	0	0	0	0	5
8514 10 19	--- Other	0	0	0	0	5
8514 10 91	-- Other:					
8514 10 91	--- Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0	0	0	0	5
8514 10 99	--- Other	0	0	0	0	5
8514 20	- Furnaces and ovens functioning by induction or dielectric loss:					
8514 20 11	-- Of a kind used in industry:					
8514 20 11	--- Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-161]	0	0	0	0	5
8514 20 12	--- Electric furnaces and ovens for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	5
8514 20 19	--- Other	0	0	0	0	5
8514 20 91	-- Other:					
8514 20 91	--- Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA/2 (AS2)]	0	0	0	0	5
8514 20 92	--- Electric furnaces and ovens for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	5
8514 20 99	--- Other	0	0	0	0	5
8514 30	- Other furnaces and ovens:					
8514 30 11	-- Of a kind used in industry:					
8514 30 11	--- Apparatus for the rapid heating of semiconductor wafers [ITA1/B-162]	0	0	0	0	5
8514 30 12	--- Electric furnaces and ovens for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	5
8514 30 19	--- Other	0	0	0	0	5
8514 30 90	-- Other	0	0	0	0	5
8514 40 00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0	0	0	0	5
8514 90	- Parts:					
8514 90 10	-- Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-163] [ITA1/B-199]; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-165]; of apparatus for the rapid heating of semiconductor wafers [ITA1/B-164] [ITA1/B-199]	0	0	0	0	5
8514 90 20	-- Parts of industrial or laboratory electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	5
8514 90 90	-- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	-- Soldering irons and guns:					
8515 11 10	--- Electrical	0	0	0	0	5
8515 11 90	--- Other, including laser type	0	0	0	0	5
8515 19	-- Other:					
8515 19 10	--- Machines and apparatus for soldering components on PCB/PWBs [ITA/2 (AS2)]	0	0	0	0	5
8515 19 20	--- Other, electrical	0	0	0	0	5
8515 19 90	--- Other than electrical (including laser type)	0	0	0	0	5
	- Machines and apparatus for resistance welding of metal:					
8515 21 00	-- Fully or partly automatic	0	0	0	0	5
8515 29	-- Other:					
8515 29 10	--- Machines	0	0	0	0	5
8515 29 90	--- Other	0	0	0	0	5
	- Machines and apparatus for arc (including plasma arc) welding of metals:					
8515 31	-- Fully or partly automatic:					
8515 31 10	--- Machines	0	0	0	0	5
8515 31 90	--- Other	0	0	0	0	5
8515 39	-- Other:					
8515 39 10	--- AC arc welders, transformer type	0	0	0	0	5
8515 39 20	--- Machines	0	0	0	0	5
8515 39 90	--- Other	0	0	0	0	5
8515 80	- Other machines and apparatus:					
8515 80 10	-- Electric machines and apparatus for the hot spraying of metals or sintered metal carbides	0	0	0	0	5
8515 80 20	-- Die attach apparatus, automated tape bonders and wire bonders for the assembly of semiconductors [ITA1/B-143]	0	0	0	0	5
8515 80 90	-- Other	0	0	0	0	5
8515 90	- Parts:					
8515 90 10	-- Of AC arc welders, transformer type	0	0	0	0	5
8515 90 20	-- Of machines and apparatus for soldering components on PCB/PWBs [ITA/2 (AS2)]	0	0	0	0	5
8515 90 30	-- For die attach apparatus, automated tape bonders and wire bonders for the assembly of semiconductors [ITA1/B-150/N/L2Y] [E+U] [O] [ITA1/B-199/L2Y]	0	0	0	0	5
8515 90 90	-- Other	0	0	0	0	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	- Electric instantaneous or storage water heaters and immersion heaters:					
8516 10 10	-- Electric instantaneous water heaters	40	60	5	5	10
8516 10 20	-- Electric storage water heaters	40	60	5	5	10
8516 10 30	-- Immersion heaters	40	60	5	5	10
	- Electric space heating apparatus and electric soil heating apparatus:					
8516 21 00	-- Storage heating radiators	40	60	5	5	10
8516 29 00	-- Other	40	60	5	5	10
	- Electro-thermic hair-dressing or hand-drying apparatus:					
8516 31 00	-- Hair driers	40	60	5	5	10
8516 32 00	-- Other hair-dressing apparatus	40	60	5	5	10
8516 33 00	-- Hand-drying apparatus	40	60	5	5	10
8516 40	- Electric smoothing irons:					
8516 40 10	-- Of a kind designed to use steam from industrial boilers	20	30	5	5	5
8516 40 90	-- Other	40	60	5	5	10
8516 50 00	- Microwave ovens	40	60	5	5	10
8516 60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:					
8516 60 10	-- Rice cookers	40	60	5	5	10
8516 60 20	-- Ovens	40	60	5	5	10
8516 60 90	-- Other	40	60	5	5	10
	- Other electro-thermic appliances:					
8516 71 00	-- Coffee or tea makers	40	60	5	5	10
8516 72 00	-- Toasters	40	60	5	5	10
8516 79	-- Other:					
8516 79 10	--- Kettles	40	60	5	5	10
8516 79 90	--- Other	40	60	5	5	10
8516 80	- Electric heating resistors:					
8516 80 10	-- For type-founding or type-setting machines; for industrial furnaces	10	15	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8516 80 20	-- Sealed hotplates for domestic appliances	40	60	5	5	10
8516 80 30	-- Other, for domestic appliances	40	60	5	5	10
8516 80 90	-- Other	10	15	0	0	10
8516 90	- Parts:					
8516 90 10	-- Of heating resistors for type-founding or type-setting machines	10	15	0	0	10
8516 90 20	-- Of goods of subheading 8516 33, 8516 50, 8516 60, 8516 71 or 8516 79 10	20	30	5	5	10
8516 90 90	-- Other	20	30	5	5	10
<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 [ITA1/A-026]	20	30	5	5	10
8517 19	-- Other [ITA1/A-027]:					
8517 19 10	--- Telephone sets	20	30	5	5	10
8517 19 20	--- Videofone	10	15	5	5	10
	- Facsimile machines and teleprinters:					
8517 21 00	-- Facsimile machines [ITA1/A-028]	10	15	5	5	10
8517 22 00	-- Teleprinters [ITA1/A-029]	10	15	5	5	10
8517 30	-- Telephonic or telegraphic switching apparatus [ITA1/A-030]:					
8517 30 10	-- Telephonic	10	15	5	5	10
8517 30 20	-- Telegraphic	10	15	5	5	10
8517 50	- Other apparatus, for carrier-current line systems or for digital line systems [ITA1/A-031] [ex repeaters ITA1/B-192] [ex ITA1/B-194] [ex ITA1/B-202]:					
8517 50 10	-- Modems, including cable modems and modem cards	10	15	5	5	10
8517 50 20	-- Concentrators or multiplexers	10	15	5	5	10
8517 50 30	-- Line-man test sets	10	15	5	5	10
8517 50 40	-- Set top boxes with communications functions [ITA1/B-203]	10	15	5	5	10
8517 50 50	-- Other apparatus for telephony	10	15	5	5	10
8517 50 90	-- Other	10	15	5	5	10
8517 80	- Other apparatus [ITA1/A-032] [ex repeater ITA1/B-192]:					
8517 80 10	-- Scramblers, including speech inverters and on-line cypher equipment	10	15	5	5	10
8517 80 20	-- Data security equipment	10	15	5	5	10
8517 80 30	-- Encryption devices	10	15	5	5	10
8517 80 40	-- Public Key Infrastructure (PKI)	10	15	5	5	10
8517 80 50	-- Digital Subscriber Line (DSL)	10	15	5	5	10
8517 80 60	-- Virtual Private Network (VPN)	10	15	5	5	10
8517 80 70	-- Computer Telephony Integration (CTI)	10	15	5	5	10
	-- Other:					
8517 80 91	--- Telephonic	10	15	5	5	10
8517 80 92	--- Telegraphic	10	15	5	5	10
8517 80 99	--- Other	10	15	5	5	10
8517 90	- Parts [ITA1/A-033] [ex part of repeater ITA1/B-192] [ITA1/B-199]:					
8517 90 10	-- Printed circuit boards, assembled	5	7.5	5	5	10
8517 90 20	-- Of telephone sets	5	7.5	5	5	10
8517 90 90	-- Other	5	7.5	5	5	10
<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	- Microphones and stands therefor:					
	-- Microphones:					
8518 10 11	--- Microphones having a frequency range of 300 Hz to 3.4 kHz, of a diameter not exceeding 10 mm, and height not exceeding 3 mm, for telecommunications use [ITA1/A-034]	20	30	5	5	10
8518 10 19	--- Other microphones, with or without their stands	20	30	5	5	10
8518 10 90	-- Other	20	30	5	5	10
	- Loudspeakers, whether or not mounted in their enclosures:					
8518 21 00	-- Single loudspeakers, mounted in their enclosures	20	30	10	5	10
8518 22 00	-- Multiple loudspeakers, mounted in the same enclosure	20	30	10	5	10
8518 29	-- Other:					
8518 29 10	--- Box assembly speakers	20	30	10	5	10
8518 29 20	--- Loudspeakers, without housings, having a frequency range of 300 Hz to 3.4 kHz, of a diameter not exceeding 50 mm, for telecommunications use [ITA1/A-036]	20	30	10	5	10
8518 29 90	--- Other	20	30	10	5	10
8518 30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:					
8518 30 10	-- Headphones	20	30	10	5	10
8518 30 20	-- Earphones	20	30	10	5	10
8518 30 30	-- Combined microphone/speaker sets	20	30	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8518 30 40	-- Line telephone handsets [ITA1/A-035]	20	30	10	5	10
8518 30 90	-- Other	20	30	10	5	10
8518 40	- Audio-frequency electric amplifiers:					
8518 40 10	-- Audio-frequency electric amplifiers, having 6 or more input signal lines, with or without elements for capacity amplifiers	10	15	10	5	10
8518 40 20	-- Electric amplifiers when used as repeaters in line telephony products falling within the Information Technology Agreement (ITA) [ITA1/B-192]	20	30	10	5	10
8518 40 30	-- Audio-frequency amplifiers used as repeaters in telephony other than line telephony [ITA/2]	10	15	10	5	10
8518 40 90	-- Other	30	45	10	5	10
8518 50	- Electric sound amplifier sets:					
8518 50 10	-- Of an output of 240 W or more	10	15	10	5	10
8518 50 20	-- Sound amplifier sets combined with loudspeaker lines for broadcasting, of a voltage of 50 V to 100 V	10	15	10	5	10
8518 50 90	-- Other	30	45	10	5	10
8518 90	- Parts:					
8518 90 10	-- Parts including printed circuit assemblies of goods of subheading 8518 10 11, 8518 29 20, 8518 30 40 or 8518 40 20 [ITA1/B-192] [ITA1/B-199]	20	30	10	5	10
8518 90 20	-- Parts of goods of subheadings 8518 40 10, 8518 50 10 and 8518 50 20	0	0	0	0	10
8518 90 90	-- Other	20	30	10	5	10
<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	50	75	5	5	10
8519 21 00	- Other record-players:					
8519 21 00	-- Without loudspeaker	50	75	10	5	10
8519 29 00	-- Other	50	75	10	5	10
8519 31 00	- Turntables (record-decks):					
8519 31 00	-- With automatic record changing mechanism	50	75	5	5	10
8519 39 00	-- Other	50	75	10	5	10
8519 40	- Transcribing machines:					
8519 40 10	-- For special use in cinematography, television or broadcasting	10	15	5	0	10
8519 40 90	-- Other	50	75	10	5	10
8519 92 00	- Other sound reproducing apparatus:					
8519 92 00	-- Pocket-size cassette-players	50	75	10	5	10
8519 93	-- Other, cassette-type:					
8519 93 10	--- For special use in cinematography, television or broadcasting	10	15	5	5	10
8519 93 90	--- Other	50	75	10	5	10
8519 99	-- Other:					
8519 99 10	--- Cinematographic sound reproducers	10	15	5	5	10
8519 99 20	--- For special use in television or broadcasting	10	15	5	5	10
8519 99 30	--- Compact disc players	50	75	10	5	10
8519 99 90	--- Other	50	75	10	5	10
<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	10	15	5	0	10
8520 20 00	- Telephone answering machines	10	15	5	0	10
8520 32	- Other magnetic tape recorders incorporating sound reproducing apparatus:					
8520 32 10	--- Digital audio type:					
8520 32 10	--- For special use in cinematography, television or broadcasting	10	15	5	5	10
8520 32 90	--- Other	40	60	10	5	10
8520 33	-- Other, cassette-type:					
8520 33 10	--- For special use in cinematography, television or broadcasting	10	15	5	5	10
8520 33 20	--- Pocket-size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm [ITA/2]	40	60	10	5	10
8520 33 30	--- Cassette recorders with built-in amplifiers and one or more built-in loudspeakers, operating with an external source of power only [ITA/2]	40	60	10	5	10
8520 33 90	--- Other	40	60	10	5	10
8520 39	-- Other:					
8520 39 10	--- For special use in cinematography, television or broadcasting	10	15	5	5	10
8520 39 90	--- Other	40	60	10	5	10
8520 90	- Other:					
8520 90 10	-- Television, broadcasting and cinematographic sound recording apparatus	10	15	5	5	10
8520 90 90	-- Other	40	60	10	5	10
<b>8521</b>	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner:</b>					
8521 10	- Magnetic tape-type:					
8521 10 10	-- For special use in cinematography, television or broadcasting	10	15	5	5	10
8521 10 90	-- Other	50	75	10	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8521 90	- Other:					
	-- Laser disc players:					
8521 90 11	--- For special use in cinematography, television or broadcasting	10	15	5	5	10
8521 90 19	--- Other	50	75	10	5	10
	-- Other:					
8521 90 91	--- For special use in cinematography, television or broadcasting	10	15	5	5	10
8521 90 99	--- Other	50	75	10	5	10
<b>8522</b>	<b>Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521:</b>					
8522 10	- Pick-up cartridges:					
8522 10 10	-- For special use in cinematography, television or broadcasting	5	7.5	0	0	10
8522 10 90	-- Other	20	30	5	5	10
8522 90	- Other:					
8522 90 10	-- Printed circuit board assemblies for television, broadcasting or cinematographic sound recorders and reproducers	5	7.5	0	0	10
8522 90 20	-- Printed circuit board assemblies for telephone answering machines [ITA1/B-199]	10	15	5	5	10
8522 90 30	-- Other printed circuit board assemblies	20	30	5	5	10
8522 90 40	-- Audio or video tape decks and compact disc mechanisms	20	30	5	5	10
8522 90 50	-- Audio or visual reproduction heads, magnetic type; magnetic erasing heads and rods	20	30	5	5	10
	-- Other:					
8522 90 91	--- Other parts and accessories of television, broadcasting or cinematographic sound recorders and reproducers	5	7.5	0	0	10
8522 90 92	--- Other parts of telephone answering machines	10	15	5	5	10
8522 90 93	--- Other parts and accessories for goods of subheadings 8519 92, 8519 93 and 8519 99 and heading 8520 (other than for telephone answering machines) or 8521	20	30	5	5	10
8522 90 99	--- Other	20	30	5	5	10
<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 [ITA1/A-038] [ITA1/B-201]:					
8523 11 10	--- Computer tape	5	7.5	5	0	5
8523 11 90	--- Other	20	30	5	5	5
8523 12	-- Of a width exceeding 4 mm but not exceeding 6.5 mm [ITA1/A-039] [ITA1/B-201]:					
8523 12 10	--- Video tape	20	30	5	0	5
8523 12 20	--- Computer tape	5	7.5	5	0	5
8523 12 30	--- UMATIC, BETACAM, DIGITAL tape	5	7.5	5	0	5
8523 12 90	--- Other	20	30	5	0	5
8523 13	-- Of a width exceeding 6.5 mm [ITA1/A-040] [ITA1/B-201]:					
8523 13 10	--- Video tape	20	30	5	0	5
8523 13 20	--- Computer tape	5	7.5	5	0	5
8523 13 30	--- UMATIC, BETACAM, DIGITAL tape	5	7.5	5	0	5
8523 13 40	--- In pancake form	20	30	5	5	5
8523 13 90	--- Other	20	30	5	5	5
8523 20	- Magnetic disks [ITA1/A-041] [ITA1/B-201]:					
8523 20 10	-- Computer hard disks	5	7.5	0	0	5
8523 20 20	-- Video disks	20	30	5	0	5
8523 20 30	-- Other hard disks	20	30	5	0	5
8523 20 40	-- Floppy disks	5	7.5	0	0	5
8523 20 90	-- Other	20	30	5	5	5
8523 30 00	- Cards incorporating a magnetic stripe	20	30	5	5	10
8523 90	- Other [ITA1/A-042] [ITA1/B-201]:					
8523 90 10	-- For video	20	30	5	5	5
8523 90 20	-- Computer tape	5	7.5	5	5	5
8523 90 90	-- Other	20	30	5	5	5
<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>					
	- Gramophone records:					
8524 10	-- For educational use only	30	45	10	5	5
8524 10 90	-- Other	30	45	10	5	5
	- Discs for laser reading systems:					
8524 31	-- For reproducing phenomena other than sound or image [ITA1/A-043]:					
8524 31 10	--- For cinematographic film	10	15	5	5	5
8524 31 90	--- Other	30	45	10	5	5
8524 32	-- For reproducing sound only:					
8524 32 10	--- For cinematographic film	10	15	5	5	5
8524 32 90	--- Other	30	45	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8524 39	-- Other:					
8524 39 10	--- For reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine [ITA1/A-044]; proprietary format storage (recorded) media [ITA1/B-201]	30	45	5	5	5
8524 39 20	--- For cinematographic film	10	15	5	5	5
8524 39 90	--- Other	30	45	5	5	5
8524 40 00	- Magnetic tapes for reproducing phenomena other than sound or image [ITA1/A-045] [ITA1/B-201]	30	45	5	5	5
	- Other magnetic tapes:					
8524 51	-- Of a width not exceeding 4 mm:					
8524 51 10	--- Video tape	30	45	5	0	5
8524 51 20	--- Computer tape	10	15	5	0	5
8524 51 30	--- For cinematographic film	10	15	5	0	5
8524 51 90	--- Other	30	45	5	0	5
8524 52	-- Of a width exceeding 4 mm but not exceeding 6.5 mm:					
8524 52 10	--- Video tape	30	45	5	0	5
8524 52 20	--- Computer tape	10	15	5	0	5
8524 52 30	--- For cinematographic film	10	15	5	0	5
8524 52 90	--- Other	30	45	5	0	5
8524 53	-- Of a width exceeding 6.5 mm:					
8524 53 10	--- Video tape	30	45	5	0	5
8524 53 20	--- Computer tape	10	15	5	0	5
8524 53 30	--- For cinematographic film	10	15	5	0	5
8524 53 90	--- Other	30	45	5	5	5
8524 60 00	- Cards incorporating a magnetic stripe	20	30	5	5	10
	- Other:					
8524 91	-- For reproducing phenomena other than sound or image [ITA1/A-046]:					
8524 91 10	--- Computer tape	10	15	5	0	5
8524 91 20	--- Other, for data processing systems	10	15	5	0	5
8524 91 90	--- Other	30	45	5	5	5
8524 99	-- Other:					
8524 99 10	--- For video	30	45	5	5	5
8524 99 20	--- For reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine [ITA1/A-047]; proprietary format storage (recorded) media [ITA1/B-201]	30	45	5	5	5
8524 99 30	--- For cinematographic film	10	15	5	0	5
8524 99 90	--- Other	30	45	5	5	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	-- For radio-broadcasting	0	0	--	--	10
	-- For television:					
8525 10 21	--- Video senders	0	0	--	--	10
8525 10 22	--- Central monitoring system	0	0	--	--	10
8525 10 23	--- Telemetry monitoring system	0	0	--	--	10
8525 10 29	--- Other	0	0	--	--	10
8525 10 30	-- Data compression tools	0	0	--	--	10
8525 10 40	-- Set top boxes with communication function [ITA1/B-203]	0	0	--	--	10
8525 10 50	-- For radio-telephony or radio-telegraphy [ITA1/A-048]	0	0	--	--	10
8525 20	- Transmission apparatus incorporating reception apparatus [ITA1/A-049] [ex ITA1/B-197]:					
8525 20 10	-- Wireless LAN	0	0	--	--	10
8525 20 20	-- Internet enabled handphones	5	7.5	--	--	10
8525 20 30	-- Internet enabled cellular phones	5	7.5	--	--	10
8525 20 40	-- Internet video conferencing equipment	0	0	--	--	10
8525 20 50	-- Digital radio relay system	0	0	--	--	10
8525 20 60	-- Mobile data network	0	0	--	--	10
8525 20 70	-- Set top boxes with communication function [ITA1/B-203]	0	0	--	--	10
8525 20 80	-- Other cellular phones	5	7.5	--	--	10
	-- Other:					
8525 20 91	--- Other transmission apparatus for radio-telephony or radio-telegraphy	0	0	--	--	10
8525 20 92	--- Other transmission apparatus for television	0	0	--	--	10
8525 20 99	--- Other	0	0	--	--	10
8525 30	- Television cameras:					
8525 30 10	-- Cameras, without recording function, working in conjunction with an automatic data processing machine, the dimensions of which do not exceed 130 mm x 70 mm x 45 mm [ITA/2]	10	15	--	--	10
8525 30 90	-- Other	10	15	--	--	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8525 40	- Still image video cameras and other video camera recorders; digital cameras:					
8525 40 10	-- Digital still image video cameras [ITA1/A-050]	20	30	–	–	10
8525 40 20	-- Other still image video cameras	20	30	–	–	10
8525 40 30	-- Other digital cameras	20	30	–	–	10
8525 40 40	-- Other video camera recorders	20	30	–	–	10
<b>8526</b>	<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:</b>					
8526 10	- Radar apparatus:					
8526 10 10	-- Radar apparatus, ground base, or of a kind for incorporation in civil aircraft, or of a kind used solely on sea-going vessels [ITA/2]	0	0	–	–	10
8526 10 90	-- Other	0	0	–	–	10
8526 91	- Other:					
8526 91 10	-- Radio navigational aid apparatus:					
8526 91 10	--- Radio navigational aid apparatus of a kind used in civil aircraft or of a kind used solely on sea-going vessels [ITA/2]	0	0	–	–	10
8526 91 90	--- Other	0	0	–	–	10
8526 92 00	-- Radio remote control apparatus	0	0	–	–	10
<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	40	60	10	5	10
8527 13 00	-- Other apparatus combined with sound recording or reproducing apparatus	40	60	10	5	10
8527 19	-- Other:					
8527 19 10	--- For radio-telephony or radio-telegraphy	10	15	5	5	10
8527 19 20	--- Reception apparatus capable of planning, managing and monitoring the electromagnetic spectrum [ITA/2]	40	60	10	5	10
8527 19 90	--- Other	40	60	10	5	10
	- 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	-- Combined with sound recording or reproducing apparatus:					
8527 21 10	--- For radio-telephony or radio-telegraphy	10	15	10	5	10
8527 21 90	--- Other	40	60	5	5	10
8527 29	-- Other:					
8527 29 10	--- For radio-telephony or radio-telegraphy	10	15	10	5	10
8527 29 90	--- Other	40	60	5	5	10
	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:					
8527 31	-- Combined with sound recording or reproducing apparatus:					
8527 31 10	--- For radio-telephony or radio-telegraphy	10	15	10	5	10
8527 31 90	--- Other	40	60	5	5	10
8527 32 00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	40	60	5	5	10
8527 39	-- Other:					
8527 39 10	--- For radio-telephony or radio-telegraphy	10	15	10	5	10
8527 39 90	--- Other	40	60	5	5	10
8527 90	- Other apparatus:					
8527 90 10	-- Portable receivers for calling, alerting or paging [ITA1/B-051] and paging alert devices, including pagers [ITA1/B-197]	15	22.5	5	5	10
8527 90 91	-- Other:					
8527 90 91	--- For radio-telephony or radio-telegraphy	10	15	10	5	10
8527 90 92	--- For distress signals from ships or aircraft	15	22.5	5	5	10
8527 90 99	--- Other	40	60	5	5	10
<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	--- Set top boxes with communication functions [ITA1/B-203]	30	45	20	5	10
8528 12 20	--- Printed circuit assemblies for use with ADP machines [ITA1/B-199]	30	45	20	5	10
8528 12 90	--- Other	50	75	20	5	10
8528 13 00	-- Black and white or other monochrome	30	45	10	5	10
	- Video monitors:					
8528 21	-- Colour:					
8528 21 10	--- FPD type monitors for video and computer data, for overhead projectors [ITA1/B-200]	20	30	5	5	10
8528 21 90	--- Other	20	30	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8528 22 00	-- Black and white or other monochrome	10	15	5	5	10
8528 30	- Video projectors:					
8528 30 10	-- With screen projection capacity of 300 inches or more	5	7.5	5	0	10
8528 30 20	-- FPD type video and computer data projectors [ITA1/B-200]	20	30	5	5	10
8528 30 90	-- Other	20	30	5	5	10
<b>8529</b>	<b>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</b>					
8529 10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:					
8529 10 10	-- Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy [ITA1/A-052]; parts of paging alert devices [ITA1/B-197]	10	15	5	5	10
8529 10 20	-- Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof	10	15	5	5	10
8529 10 30	-- Telescopic, rabbit and dipole antennae for television or radio receivers	30	45	5	5	10
8529 10 40	-- Aerial filters and separators [ITA/2]	20	30	5	5	10
	-- Parts mounted on PCB and/or cabinet/cabinet parts:					
8529 10 51	--- For use with transmission apparatus or reception apparatus for radio-telegraphy, radio-telephony, radio-broadcasting or television	10	15	5	5	10
8529 10 59	--- Other	30	45	5	5	10
8529 10 60	-- Wave guides (feed horns)	20	30	5	5	10
	-- Other:					
8529 10 91	--- For radio-telephony or radio-telegraphy	10	15	5	5	10
8529 10 92	--- For transmission apparatus for radio-broadcasting or television	10	15	5	5	10
8529 10 99	--- Other	30	45	5	5	10
8529 90	- Other:					
	-- Parts (including printed circuit assemblies) of the following: transmission apparatus other than for radio-broadcasting or television; digital still image video cameras; portable receivers for calling, alerting or paging [ITA1/A-053] and paging alert devices, including pagers [ITA1/B-197]:					
8529 90 11	--- For cellular phones	5	7.5	5	5	10
8529 90 12	--- Other	0	0	0	0	10
8529 90 20	-- For decoders, other than those of subheadings 8529 90 11 and 8529 90 12	0	0	0	0	10
	-- Printed circuit boards, assembled, other than those of subdivisions 8529 90 11 and 8529 90 12:					
8529 90 31	--- For goods of subheading 8527 13, 8527 19, 8527 21, 8527 29, 8527 31, 8527 39 or 8527 90 (for radio-telephony or radio-telegraphy only)	10	15	5	5	10
8529 90 32	--- For goods of subheading 8525 10 or 8525 20 (not for radio-telephony or radio-telegraphy)	0	0	0	0	10
8529 90 33	--- For goods of subheading 8527 13, 8527 19, 8527 21, 8527 29, 8527 31, 8527 39 or 8527 90 (not for radio-telephony or radio-telegraphy)	30	45	5	0	10
8529 90 34	--- For goods of heading 8526	0	0	0	0	10
8529 90 35	--- For goods of heading 8528	30	45	5	0	10
8529 90 36	--- For goods of subheading 8525 30	0	0	0	0	10
8529 90 37	--- For goods of subheading 8527 12 or 8527 32	30	45	5	5	10
8529 90 39	--- Other	30	45	5	5	10
	-- Other:					
8529 90 91	--- For television	10	15	5	0	10
8529 90 92	--- For radio-telephony or radio-telegraphy only	10	15	5	0	10
8529 90 93	--- Other, of goods of heading 8528	30	45	5	0	10
8529 90 99	--- Other	10	15	5	0	10
<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	0	0	0	0	10
8530 80	- Other equipment:					
8530 80 10	-- For roads	0	0	0	0	10
8530 80 90	-- Other	0	0	0	0	10
8530 90	- Parts:					
8530 90 10	-- Of goods of subheading 8530 10 00	0	0	0	0	10
8530 90 20	-- Of goods of subheading 8530 80 00	0	0	0	0	10
<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	- Burglar or fire alarms and similar apparatus:					
8531 10 10	-- Burglar alarms	0	0	0	0	10
8531 10 20	-- Fire alarms	0	0	0	0	10
8531 10 30	-- Smoke alarms	0	0	0	0	10
8531 10 40	-- SOS shrill alarms	0	0	0	0	10
8531 10 90	-- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8531 20 00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) [ITA1/A-054] [ITA1/B-193]	0	0	0	0	10
8531 80	- Other apparatus:					
	- - Electric bells and horns:					
8531 80 11	- - - Doorbells, buzzers and dings	20	30	5	5	10
8531 80 19	- - - Other	20	30	5	0	10
8531 80 20	- - Flat panel displays (including electro luminescence, plasma and other technologies) for products falling within the Information Technology Agreement (ITA) [ITA1/B-193]	5	7.5	5	0	10
8531 80 30	- - Telegraphic apparatus for ships' engine rooms	5	7.5	5	0	10
8531 80 90	- - Other	5	7.5	5	0	10
8531 90	- Parts:					
8531 90 10	- - Parts, including printed circuit assemblies of subheading 8531 20 00 [ITA1/A-055] [ITA1/B-193] or 8531 80 20 [ITA1/B-193]	0	0	0	0	10
	- - Other:					
8531 90 91	- - - Of doorbells	10	15	0	0	10
8531 90 92	- - - Of other bells and horns	10	15	0	0	10
8531 90 99	- - - Other	0	0	0	0	10
<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	7.5	5	5	10
	- Other fixed capacitors [ITA1/A-056]:					
8532 21 00	- - Tantalum [ITA1/A-057]	10	15	5	5	10
8532 22 00	- - Aluminium electrolytic [ITA1/A-058]	10	15	5	5	10
8532 23 00	- - Ceramic dielectric, single layer [ITA1/A-059]	5	7.5	5	0	10
8532 24 00	- - Ceramic dielectric, multilayer [ITA1/A-060]	5	7.5	5	0	10
8532 25 00	- - Dielectric of paper or plastics [ITA1/A-061]	5	7.5	5	0	10
8532 29 00	- - Other [ITA1/A-062]	5	7.5	5	5	10
8532 30 00	- Variable or adjustable (pre-set) capacitors [ITA1/A-063]	5	7.5	5	0	10
8532 90	- Parts [ITA1/A-064]:					
8532 90 10	- - Used with a capacity of 500 kVA or more	5	7.5	5	5	10
8532 90 90	- - Other	5	7.5	5	5	10
<b>8533</b>	<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors:</b>					
8533 10	- Fixed carbon resistors, composition or film types [ITA1/A-065]:					
8533 10 10	- - Surface mounted	5	7.5	5	5	10
8533 10 90	- - Other	5	7.5	5	5	10
	- Other fixed resistors:					
8533 21 00	- - For a power handling capacity not exceeding 20 W [ITA1/A-066]	5	7.5	5	5	10
8533 29 00	- - Other	5	7.5	5	5	10
	- Wirewound variable resistors, including rheostats and potentiometers:					
8533 31 00	- - For a power handling capacity not exceeding 20 W [ITA1/A-068]	5	7.5	5	5	10
8533 39 00	- - Other [ITA1/A-069]	5	7.5	5	5	10
8533 40 00	- Other variable resistors, including rheostats and potentiometers [ITA1/A-070]	5	7.5	5	5	10
8533 90 00	- Parts [ITA1/A-072]	5	7.5	5	0	10
<b>8534 00</b>	<b>Printed circuits [ITA1/A-072]:</b>					
8534 00 10	- Single-sided	5	7.5	5	0	10
8534 00 20	- Double-sided	5	7.5	5	0	10
8534 00 30	- Multi-layer	5	7.5	5	0	10
8534 00 90	- Other	5	7.5	5	0	10
<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	0	0	0	0	5
	- Automatic circuit breakers:					
8535 21	- - For a voltage of less than 72.5 kV:					
8535 21 10	- - - Moulded case type	5	7.5	5	0	5
	- - - For a voltage of 66 kV or more:					
8535 21 21	- - - - Air brake electric contactors	5	7.5	5	5	5
8535 21 29	- - - - Other	5	7.5	5	5	5
8535 21 90	- - - Other	5	7.5	5	5	5
8535 29	- - Other:					
8535 29 10	- - - Moulded case type	5	7.5	5	0	5
8535 29 90	- - - Other	5	7.5	5	0	5
8535 30	- Isolating switches and make-and-break switches:					
	- - For a voltage exceeding 1 000 V but not exceeding 40 000 V:					
8535 30 11	- - - Current switches	5	7.5	0	0	5
8535 30 19	- - - Other	5	7.5	0	0	5
8535 30 20	- - For a voltage of 66 kV or more	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	-- Other:					
8535 30 91	--- Current switches	0	0	0	0	5
8535 30 99	--- Other	0	0	0	0	5
8535 40	- Lightning arresters, voltage limiters and surge suppressors:					
8535 40 10	-- Lightning arresters	0	0	0	0	5
8535 40 20	-- Voltage limiters	0	0	0	0	5
8535 40 30	-- Surge suppressors	0	0	0	0	5
8535 90	- Other:					
8535 90 10	-- Bushing assemblies, tap changer assemblies, connectors and terminals, for electricity distribution and power transformers	0	0	0	0	5
8535 90 90	-- Other	0	0	0	0	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	- Fuses:					
8536 10 10	-- Thermal fuses; glass type fuses	30	45	5	0	10
8536 10 90	-- Other	30	45	5	0	10
8536 20	- Automatic circuit breakers:					
8536 20 10	-- Moulded case type	20	30	5	0	10
8536 20 20	-- For incorporation into electro-thermic domestic appliances of heading 8516	20	30	5	0	10
8536 20 90	-- Other	20	30	5	0	10
8536 30	- Other apparatus for protecting electrical circuits:					
8536 30 10	-- Lightning arresters	0	0	0	0	10
8536 30 90	-- Other	30	45	5	0	10
	- Relays:					
8536 41 00	-- For a voltage not exceeding 60 V	30	45	10	5	10
8536 49 00	-- Other	30	45	5	0	10
8536 50	- Other switches:					
8536 50 10	-- Smoke switchers	10	15	5	0	10
8536 50 20	-- Over current and residual current automatic switches	10	15	5	0	10
8536 50 30	-- High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines	20	30	5	0	10
8536 50 40	-- Miniature switches for rice cookers or oven toasters	20	30	5	0	10
8536 50 50	-- Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches) [ITA1/A-073]; electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 V [ITA1/A-074]; electromechanical snap-action switches for a current not exceeding 11 amps [ITA1/A-075]	20	30	5	0	10
8536 50 60	-- Make and break switches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 amps	20	30	5	0	10
8536 50 90	-- Other	20	30	5	0	10
	- Lamp-holders, plugs and sockets:					
8536 61	-- Lamp-holders:					
8536 61 10	--- Of a kind used for compact lamps and halogen lamps	5	7.5	5	5	10
8536 61 90	--- Other	30	45	10	5	10
8536 69	-- Other:					
8536 69 10	--- Telephone plugs	30	45	5	5	10
8536 69 20	--- Audio/Video sockets and cathode ray tube (CRT) sockets for television or radio receivers	15	22.5	5	5	10
8536 69 30	--- Sockets and plugs for co-axial cables and printed circuits [ITA1/A-076]	20	30	5	5	10
8536 69 90	--- Other	30	45	5	5	10
8536 90	- Other apparatus:					
8536 90 10	-- Connection and contact elements for wires and cables [ITA1/A-077]; wafer probers [ITA1/B-166]	20	30	5	5	10
8536 90 20	-- Junction boxes	20	30	5	5	10
8536 90 30	-- Cable connectors consisting of a jack plug, terminal with or without pin, connector and adaptor for coaxial cable; commutators	20	30	5	5	10
8536 90 90	-- Other	30	45	5	5	10
<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	- For a voltage not exceeding 1 000 V:					
8537 10 10	-- Switchboards and control panels	30	45	5	5	10
8537 10 20	-- Distribution boards (including back panel and back planes) for use solely or principally with goods of heading 8471, 8517 or 8525 [ITA/2]	20	30	5	5	10
8537 10 30	-- Programmable logic controllers for automated machines for transporting, handling and storing dies for semiconductor devices [ITA/2 (AS2)]	20	30	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8537 10 90	-- Other	30	45	5	5	10
8537 20	- For a voltage exceeding 1 000 V:					
8537 20 10	-- Switchboards	5	7.5	5	5	5
8537 20 20	-- Control panels	5	7.5	5	5	5
8537 20 90	-- Other	5	7.5	5	5	5
<b>8538</b>	<b>Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537:</b>					
8538 10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus:					
	-- For a voltage not exceeding 1000 V:					
8538 10 11	--- Parts of programmable logic controllers for automated machines for transporting, handling and storing dies for semiconductor devices [ITA/2 (AS2)]	20	30	5	0	10
8538 10 19	--- Other	20	30	5	0	10
	-- For a voltage exceeding 1000 V:					
8538 10 21	--- Parts of programmable logic controllers for automated machines for transporting, handling and storing dies for semiconductor devices	5	7.5	5	0	5
8538 10 29	--- Other	5	7.5	5	0	5
8538 90	- Other:					
	-- For a voltage not exceeding 1000 V:					
8538 90 11	--- Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers	20	30	5	0	10
8538 90 12	--- Parts of goods of subheadings 8536 50 50, 8536 69 30 and 8536 90 10 [ITA/2]	20	30	5	0	10
8538 90 13	--- Parts of goods of subheading 8537 10 20 [ITA/2]	20	30	5	0	10
8538 90 19	--- Other	20	30	5	0	10
	-- For a voltage exceeding 1000 V:					
8538 90 21	--- Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers	5	7.5	5	0	5
8538 90 29	--- Other	5	7.5	5	0	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	- Sealed beam lamp units:					
8539 10 10	-- For motor vehicles of Chapter 87	30	45	–	–	10
8539 10 90	-- Other	0	0	0	0	10
	- Other filament lamps, excluding ultra-violet or infra-red lamps:					
8539 21	-- Tungsten halogen:					
8539 21 10	--- Reflector lamp bulbs	10	15	0	0	10
8539 21 20	--- Special purpose bulbs for medical equipment	0	0	0	0	5
8539 21 30	--- Of a kind used for motor vehicles	30	45	10	5	10
8539 21 90	--- Other	0	0	0	0	10
8539 22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:					
8539 22 10	--- Reflector lamp bulbs	10	15	0	0	10
8539 22 20	--- Special purpose bulbs for medical equipment	0	0	0	0	5
8539 22 90	--- Other	40	60	10	5	10
8539 29	-- Other:					
8539 29 10	--- Reflector lamp bulbs	10	15	0	0	10
8539 29 20	--- Operation lamp bulbs	0	0	0	0	5
8539 29 30	--- Bulbs of a kind used for motor vehicles	30	45	10	5	10
8539 29 40	--- Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V; special purpose bulbs for medical equipment	10	15	0	0	10
8539 29 50	--- Other, of a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	40	60	10	5	10
8539 29 60	--- Other, of a capacity not exceeding 200 W and a voltage not exceeding 100 V	10	15	5	5	10
8539 29 90	--- Other	0	0	0	0	10
	- Discharge lamps, other than ultra-violet lamps:					
8539 31	-- Fluorescent, hot cathode:					
8539 31 10	--- Tubes for compact fluorescent lamps	40	60	10	5	10
8539 31 20	--- Tube lamps/ fluorescent lamps in straight or circular form	40	60	10	5	10
8539 31 90	--- Other	40	60	10	5	10
8539 32 00	-- Mercury or sodium vapour lamps; metal halide lamps	0	0	0	0	10
8539 39	-- Other:					
	--- Tubes for compact fluorescent lamps:					
8539 39 11	---- Neon lamps	10	15	0	0	10
8539 39 19	---- Other	10	15	0	0	10
8539 39 20	--- Discharge lamps for decorative and publicity purposes	40	60	10	5	10
	--- Other fluorescent cold cathode types:					
8539 39 31	---- Neon lamps	10	15	0	0	10
8539 39 39	---- Other	10	15	0	0	10
8539 39 40	--- Electric lamps for motor vehicles or cycles	30	45	10	5	10
8539 39 90	--- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Ultra-violet or infra-red lamps; arc-lamps:					
8539 41 00	-- Arc-lamps	0	0	0	0	10
8539 49 00	-- Other	0	0	0	0	10
8539 90	- Parts:					
8539 90 10	-- Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	5	7.5	5	5	10
8539 90 20	-- Other, suitable for lamps of vehicles of all kinds	20	30	5	5	10
8539 90 30	-- Other, suitable for ultra-violet or infra-red lamps or arc-lamps	0	0	0	0	10
8539 90 90	-- Other	5	7.5	5	5	10
<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	-- Colour:					
8540 11 10	--- Flat monitors	20	30	5	5	10
8540 11 90	--- Other	30	45	5	5	10
8540 12 00	-- Black and white or other monochrome	10	15	5	5	10
8540 20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes:					
8540 20 10	-- For use with articles of heading 8525	10	15	5	0	10
8540 20 90	-- Other	10	15	5	0	10
8540 40	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm [ITA1/B-195]:					
8540 40 10	-- For use with articles of heading 8525	0	0	0	0	10
8540 40 90	-- Other	0	0	0	0	10
8540 50	- Data/graphic display tubes, black and white or other monochrome:					
8540 50 10	-- For use with articles of heading 8525	0	0	0	0	10
8540 50 90	-- Other	0	0	0	0	10
8540 60 00	- Other cathode-ray tubes	0	0	0	0	10
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:					
8540 71	-- Magnetrons:					
8540 71 10	--- For use with articles of heading 8525	0	0	0	0	10
8540 71 90	--- Other	0	0	0	0	10
8540 72	-- Klystrons:					
8540 72 10	--- For use with articles of heading 8525	0	0	0	0	10
8540 72 90	--- Other	0	0	0	0	10
8540 79	-- Other:					
8540 79 10	--- For use with articles of heading 8525	0	0	0	0	10
8540 79 90	--- Other	0	0	0	0	10
	- Other valves and tubes:					
8540 81	-- Receiver or amplifier valves and tubes:					
8540 81 10	--- For use with articles of heading 8525	0	0	0	0	10
8540 81 90	--- Other	0	0	0	0	10
8540 89	-- Other:					
8540 89 10	--- For use with articles of heading 8525	0	0	0	0	10
8540 89 90	--- Other	0	0	0	0	10
	- Parts:					
8540 91	-- Of cathode-ray tubes:					
8540 91 10	--- For use with articles of heading 8525	0	0	0	0	10
8540 91 20	--- Beam directing coils and voltage transforming coils	15	22.5	5	5	10
8540 91 90	--- Other	0	0	0	0	10
8540 99	-- Other:					
8540 99 10	--- Of microwave tubes	0	0	0	0	10
8540 99 20	--- For use with articles of heading 8525	0	0	0	0	10
8540 99 90	--- Other	0	0	0	0	10
<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 [ITA1/A-078]	5	7.5	5	0	10
	- Transistors, other than photosensitive transistors:					
8541 21 00	-- With a dissipation rate of less than 1 W [ITA1/A-079]	5	7.5	5	0	10
8541 29 00	-- Other [ITA1/A-080]	5	7.5	5	5	10
8541 30 00	- Thyristors diacs and triacs, other than photosensitive devices [ITA1/A-081]	0	0	0	0	10
8541 40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes [ITA1/A-082]:					
8541 40 10	-- Light emitting diodes	0	0	0	0	10
8541 40 20	-- Photocells, including photodiodes and phototransistors	0	0	0	0	10
	-- Other:					
8541 40 91	--- For use with articles of heading 8525	0	0	0	0	10
8541 40 99	--- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8541 50 00	- Other semiconductor devices [ITA1/A-083]	0	0	0	0	10
8541 60 00	- Mounted piezo-electric crystals [ITA1/A-084]	0	0	0	0	10
8541 90 00	- Parts [ITA1/A-085]	0	0	0	0	10
<b>8542</b>	<b>Electronic integrated circuits and microassemblies:</b>					
8542 10 00	- Cards incorporating an electronic integrated circuit ("Smart" cards) [ITA1/A-086]	0	0	0	0	10
	- Monolithic integrated circuits:					
8542 21	-- Digital [ITA1/A-087, 088 und 089]:					
8542 21 10	--- Wafers and discs, electrically circuit-programmed, whether or not coated on one side with gold or aluminium	0	0	0	0	10
8542 21 90	--- Other	0	0	0	0	10
8542 29	-- Other [ITA1/A-090]:					
8542 29 10	--- Wafers and discs, electrically circuit-programmed, whether or not coated on one side with gold or aluminium	0	0	0	0	10
8542 29 90	--- Other	0	0	0	0	10
8542 60 00	- Hybrid integrated circuits [ITA1/A-091]	0	0	0	0	10
8542 70 00	- Electronic microassemblies [ITA1/A-092]	0	0	0	0	10
8542 90	- Parts [ITA1/A-093]:					
8542 90 10	-- Frames or lead frames, being part of integrated circuits, composed of substances with any of the following characteristics:	0	0	0	0	10
	1. Of 58% iron and 42% nickel, may be partly coated with gold, aluminium or silver					
	2. Of 99% copper, may be partly coated with gold, aluminium or silver					
	3. Of 58% iron and 42% nickel coated outside with gold and partly covered with ceramic					
	4. Partly of ceramic, and partly of nickel coated with gold					
8542 90 20	-- Lids and caps, of 58% iron and 42% nickel, coated with gold or of ceramic, coated with quartz, whether or not made partly of glass; bases of ceramic coated with glass whether or not partly coated with gold	0	0	0	0	10
8542 90 90	-- Other <i>Except</i> for automatic data processing machines of heading 8471	0	0	0	0	10 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 [ITA1/A-167]	0	0	0	0	10
8543 19 00	-- Other	0	0	0	0	10
8543 20 00	- Signal generators	0	0	0	0	10
8543 30	- Machines and apparatus for electroplating, electrolysis or electrophoresis:					
8543 30 10	-- Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-142, B-168]	0	0	0	0	10
8543 30 20	-- Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates [ITA1/2 (AS2)]	0	0	0	0	10
8543 30 90	-- Other	0	0	0	0	10
8543 40 00	- Electric fence energizers	0	0	0	0	10
	- Other machines and apparatus:					
8543 81 00	-- Proximity cards and tags [ITA1/A-094]	0	0	0	0	10
8543 89	-- Other:					
8543 89 10	--- Integrated receivers/decoders (IRD) for direct broadcast multimedia systems	0	0	0	0	10
8543 89 20	--- Electrical machines with translation or dictionary functions [ITA1/A-095]; flat panel displays, including LCD, electroluminescence, plasma and other technologies falling within the Information Technology Agreement (ITA) [ITA1/B-193]; apparatus for physical deposition by sputtering on semiconductor wafers [ITA1/B-141]; physical deposition apparatus for semiconductor production [ITA1/B-147]	0	0	0	0	10
8543 89 30	--- Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	10
8543 89 40	--- Machines for curing materials by ultra-violet light for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	10
8543 89 50	--- Apparatus for physical deposition on flat panel display substrates [ITA/2 (AS2)]	0	0	0	0	10
8543 89 60	--- Electrical mine detonators	0	0	0	0	10
8543 89 70	--- Low Noise Amplifier (LNA) und Low Noise Blocks (LNB)	0	0	0	0	10
8543 89 90	--- Other	0	0	0	0	10
8543 90	- Parts:					
8543 90 10	-- Of goods of subheading 8543 30 10 [ITA1/B-153]	0	0	0	0	10
8543 90 20	-- Of goods of subheading 8543 30 20 [ITA/2 (AS2)]	0	0	0	0	10
8543 90 30	-- Of goods of subheading 8543 11 00 [ITA1/A-170]	0	0	0	0	10
8543 90 40	-- Of goods of subheading 8543 81 00	0	0	0	0	10
8543 90 50	-- Of goods of subheading 8543 19 00 or 8543 20 00	0	0	0	0	10
8543 90 60	-- Parts including subassemblies of goods of subheading 8543 89 10	0	0	0	0	10
8543 90 70	-- Of goods of subheading 8543 89 20 [ex B-149, ex B-158]	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8543 90 80	-- Of goods of subheading 8543 89 30, 8543 89 40 or 8543 89 50 [ITA/2 (AS2)]	0	0	0	0	10
8543 90 90	-- Other	0	0	0	0	10
<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	-- Of copper:					
8544 11 10	--- Laquered or enamelled	15	22.5	5	5	10
8544 11 20	--- Covered with paper, textile materials or PVC	15	22.5	5	5	10
8544 11 30	--- Laquered or enamelled and covered with paper, textile materials or PVC	15	22.5	5	5	10
8544 11 40	--- Other, rectangular cross-section and without connectors	10	15	5	5	10
8544 11 90	--- Other	10	15	5	5	10
8544 19	-- Other:					
8544 19 10	--- Laquered or enamelled	5	7.5	5	5	10
8544 19 20	--- Manganese resistance wire	5	7.5	5	0	10
8544 19 90	--- Other	5	7.5	5	0	10
8544 20	- Co-axial cable and other co-axial electric conductors:					
8544 20 10	-- Insulated cables fitted with connectors, for a voltage not exceeding 66 000 V	10	15	5	5	10
8544 20 20	-- Insulated cables not fitted with connectors, for a voltage not exceeding 66 000 V	10	15	5	5	10
8544 20 30	-- Insulated cables fitted with connectors, for a voltage exceeding 66 000 V	1	1.5	3	3	10
8544 20 40	-- Insulated cables not fitted with connectors, for a voltage exceeding 66 000 V	1	1.5	3	3	10
8544 30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:					
8544 30 10	-- Wiring harnesses for motor vehicles	30	45	5	5	10
8544 30 90	-- Other	5	7.5	5	5	10
	- Other electric conductors, for a voltage not exceeding 80 V:					
8544 41	-- Fitted with connectors:					
	--- Of a kind used for telecommunications [ITA1/A-096]:					
8544 41 11	---- Telephone cables, submarine	0	0	0	0	10
8544 41 12	---- Telephone cables, other than submarine	15	22.5	5	5	10
8544 41 13	---- Telegraph and radio relay cables, submarine	0	0	0	0	10
8544 41 14	---- Telegraph and radio relay cables, other than submarine	15	22.5	5	5	10
8544 41 15	---- Other plastic insulated electric cable with a cross-section not exceeding 300 mm <sup>2</sup>	20	30	5	5	10
8544 41 19	---- Other	10	15	1	0	10
	--- Other:					
8544 41 91	---- Plastic insulated electric cable with a cross-section not exceeding 300 mm <sup>2</sup>	30	45	5	5	10
8544 41 92	---- Plastic insulated electric cable with a cross-section exceeding 300 mm <sup>2</sup>	10	15	1	0	10
8544 41 93	---- Plastic insulated electric conductors	20	30	5	5	10
8544 41 94	---- Controlling cables	10	15	5	5	10
8544 41 95	---- Battery cables	15	22.5	5	5	10
8544 41 99	---- Other	10	15	5	5	10
8544 49	-- Other:					
	--- Of a kind used for telecommunications [ITA1/A-097]:					
8544 49 11	---- Telephone, telegraph and radio relay cables, submarine	0	0	0	0	10
8544 49 12	---- Telephone, telegraph and radio relay cables, other than submarine	15	22.5	5	5	10
8544 49 19	---- Other	10	15	5	5	10
	--- Other:					
8544 49 91	---- Plastic insulated electric cable with a cross-section not exceeding 300 mm <sup>2</sup>	30	45	5	5	10
8544 49 92	---- Plastic insulated electric cable with a cross-section exceeding 300 mm <sup>2</sup>	10	15	1	0	10
8544 49 93	---- Plastic insulated electric conductors	20	30	5	5	10
8544 49 94	---- Controlling cables	10	15	5	5	10
8544 49 95	---- Shielded wire of a kind used in the manufacture of automotive wiring harness	10	15	5	5	10
8544 49 99	---- Other	10	15	5	5	10
	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:					
8544 51	-- Fitted with connectors:					
	--- Of a kind used for telecommunications [ITA1/A-098]:					
8544 51 11	---- Telephone, telegraph and radio relay cables, submarine	0	0	0	0	10
8544 51 12	---- Telephone, telegraph and radio relay cables, other than submarine	15	22.5	5	5	10
8544 51 19	---- Other	10	15	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	--- Other:					
8544 51 91	---- Plastic insulated electric cable with a cross-section not exceeding 300 mm <sup>2</sup>	30	45	5	5	10
8544 51 92	---- Plastic insulated electric cable with a cross-section exceeding 300 mm <sup>2</sup>	10	15	1	0	10
8544 51 93	---- Plastic insulated electric conductors	20	30	5	5	10
8544 51 94	---- Controlling cables	10	15	5	5	10
8544 51 99	---- Other	10	15	1	0	10
8544 59	-- Other:					
	--- Of a kind used for telecommunications:					
8544 59 11	---- Telephone, telegraph and radio relay cables, submarine	0	0	0	0	10
8544 59 12	---- Telephone, telegraph and radio relay cables, other than submarine	15	22.5	5	0	10
8544 59 19	---- Other	10	15	5	0	10
	--- Other:					
8544 59 91	---- Plastic insulated electric cable with a cross-section not exceeding 300 mm <sup>2</sup>	30	45	5	5	10
8544 59 92	---- Plastic insulated electric cable with a cross-section exceeding 300 mm <sup>2</sup>	10	15	1	1	10
8544 59 93	---- Plastic insulated electric conductors	20	30	5	5	10
8544 59 94	---- Controlling cables	10	15	5	5	10
8544 59 99	---- Other	10	15	5	5	10
8544 60	- Other electric conductors, for a voltage exceeding 1 000 V: -- For a voltage exceeding 1 kV but not exceeding 36 kV:					
8544 60 11	--- Plastic insulated electric cable with a cross-section not exceeding 400 mm <sup>2</sup>	30	45	5	5	10
8544 60 19	--- Other -- For a voltage exceeding 36 kV but not exceeding 66 kV:	5	7.5	1	0	10
8544 60 21	--- Plastic insulated electric cable with a cross-section not exceeding 400 mm <sup>2</sup>	5	7.5	5	5	10
8544 60 29	--- Other -- For a voltage exceeding 66 kV:	5	7.5	1	0	10
8544 60 31	--- Plastic insulated electric cable with a cross-section not exceeding 400 mm <sup>2</sup>	5	7.5	1	0	10
8544 60 39	--- Other -- Other:	5	7.5	1	0	10
8544 60 91	--- Telephone, telegraph and radio relay cables, submarine	0	0	0	0	10
8544 60 92	--- Telephone, telegraph and radio relay cables, other than submarine	15	22.5	5	5	10
8544 60 99	--- Other	1	1.5	1	0	10
8544 70	- Optical fibre cables [ITA1/A-099]:					
8544 70 10	-- Telephone, telegraph and radio relay cables, submarine	0	0	0	0	10
8544 70 20	-- Telephone, telegraph and radio relay cables, other than submarine	5	7.5	5	0	10
8544 70 90	-- Other	3	4.5	1	0	10
<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	0	0	0	0	10
8545 19 00	-- Other	5	7.5	5	0	10
8545 20 00	- Brushes	5	7.5	5	0	10
8545 90	- Other:					
8545 90 10	-- Battery carbons	5	7.5	5	0	10
8545 90 90	-- Other	5	7.5	5	0	10
<b>8546</b>	<b>Electrical insulators of any material:</b>					
	- Of glass:					
8546 10 10	-- For a voltage of 50 kV or more	1	1.5	1	0	10
8546 10 90	-- Other	1	1.5	1	0	10
	- Of ceramics:					
8546 20 10	-- Bushings with or without pass bars for transformers	5	7.5	5	0	10
8546 20 90	-- Other	5	7.5	1	0	10
8546 90 00	- Other	1	1.5	1	0	10
<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>					
	- Insulating fittings of ceramics	1	1.5	1	0	10
8547 20 00	- Insulating fittings of plastics	1	1.5	1	0	10
8547 90	- Other:					
8547 90 10	-- Electric conduit tubing and joints therefor, of base metal lined with insulating materials	1	1.5	1	0	10
8547 90 90	-- Other	1	1.5	1	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:					
8548 10 10	-- Lead acid scrap storage batteries, drained or undrained	20	30	1	0	10
8548 10 20	-- Waste and scrap containing mainly iron	20	30	1	0	10
8548 10 30	-- Waste and scrap containing mainly copper	20	30	1	0	10
8548 10 90	-- Other	20	30	1	0	10
8548 90	- Other:					
8548 90 10	-- Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes (LEDs), a thin-film transistor (TFT) matrix and a scanning condenser, capable of scanning text [ITA/2]	1	1.5	1	0	10
8548 90 20	-- Printed circuit assemblies for products falling within the ITA, including such assemblies for external connections such as cards that conform to the PCMCIA standard. Such printed circuit assemblies consist of one or more printed circuits of heading 8534 with one or more active elements assembled thereon, with or without passive elements. "Active elements" means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading 8541, and integrated circuits and micro assemblies of heading 8542 [ITA1/B-199]	1	1.5	1	0	10
8548 90 30	-- Synthesizers for radio communications	1	1.5	1	0	10
8548 90 40	-- Parts of flat panel displays (including LCD, Electro-luminescence, Plasma and other technologies) for products falling within the Information Technology Agreement [ITA] [ITA1/B-193] [ITA/B-199]	1	1.5	1	0	10
8548 90 90	-- Other	1	1.5	1	0	10

## 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	5
8601 20 00	- Powered by electric accumulators	0	0	0	0	5
<b>8602</b>	<b>Other rail locomotives; locomotive tenders:</b>					
8602 10 00	- Diesel-electric locomotives	0	0	0	0	5
8602 90 00	- Other	0	0	0	0	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	0	0	0	0	5
8603 90 00	- Other	0	0	0	0	5
<b>8604 00 00</b>	<b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tamperers, trackliners, testing coaches and track inspection vehicles)</b>	0	0	0	0	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>	0	0	0	0	5
<b>8606</b>	<b>Railway or tramway goods vans and wagons, not self-propelled:</b>					
8606 10 00	- Tank wagons and the like	0	0	0	0	5
8606 20 00	- Insulated or refrigerated vans and wagons, other than those of sub-heading 8606 10	0	0	0	0	5
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 8606 10 or 8606 20	0	0	0	0	5
	- Other:					
8606 91 00	-- Covered and closed	0	0	0	0	5
8606 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	0	0	0	0	5
8606 99 00	-- Other	0	0	0	0	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	0	0	0	0	5
8607 12 00	-- Other bogies and bissel-bogies	0	0	0	0	5
8607 19 00	-- Other, including parts	0	0	0	0	5
	- Brakes and parts thereof:					
8607 21 00	-- Air brakes and parts thereof	0	0	0	0	5
8607 29 00	-- Other	0	0	0	0	5
8607 30 00	- Hooks and other coupling devices, buffers, and parts thereof	0	0	0	0	5
	- Other:					
8607 91 00	-- Of locomotives	0	0	0	0	5
8607 99 00	-- Other	0	0	0	0	5
<b>8608 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>					
8608 00 10	- Mechanical signalling, safety or traffic control equipment for roads	0	0	0	0	5
8608 00 20	- Electromechanical equipment	0	0	0	0	5
8608 00 90	- Other	0	0	0	0	5
<b>8609 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>					
	- Of metal:					
8609 00 11	-- Dry containers	0	0	0	0	5
8609 00 19	-- Other	0	0	0	0	5
	- Of wood:					
8609 00 21	-- Dry containers	0	0	0	0	5
8609 00 29	-- Other	0	0	0	0	5
	- Other:					
8609 00 91	-- Dry containers	0	0	0	0	5
8609 00 99	-- Other	0	0	0	0	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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8701</b>	<b>Tractors (other than tractors of heading 8709):</b>					
8701 10	- Pedestrian controlled tractors:					
	-- Of a power not exceeding 22.5 kW:					
8701 10 11	--- Two-wheeled agricultural tractors	30	45	10	5	5
8701 10 12	--- Other two-wheeled tractors	30	45	10	5	5
8701 10 19	--- Other	30	45	10	5	5
	-- Of a power exceeding 22.5 kW:					
8701 10 21	--- Two-wheeled agricultural tractors	10	15	0	0	5
8701 10 22	--- Other two-wheeled tractors	10	15	0	0	5
8701 10 29	--- Other	10	15	0	0	5
8701 20	- Road tractors for semi-trailers:					
	-- Of a cylinder capacity not exceeding 1 100 cc:					
8701 20 11	--- Four-wheeled truck tractors	15	22.5	10	5	5
8701 20 19	--- Other	15	22.5	10	5	5
	-- Of a cylinder capacity exceeding 1 100 cc:					
	--- Of a power not exceeding 67 kW:					
8701 20 21	---- Four-wheeled truck tractors	0	0	0	0	5
8701 20 29	---- Other	0	0	0	0	5
	--- Of a power exceeding 67 kW:					
8701 20 31	---- Four-wheeled truck tractors	0	0	0	0	5
8701 20 39	---- Other	0	0	0	0	5
8701 30	- Track-laying tractors:					
8701 30 11	-- Of a cylinder capacity not exceeding 1 100 cc	15	22.5	10	5	5
	-- Of a cylinder capacity exceeding 1 100 cc:					
8701 30 12	--- Of a power not exceeding 67 kW	0	0	0	0	5
8701 30 19	--- Of a power exceeding 67 kW	0	0	0	0	5
8701 90	- Other:					
	-- Agricultural tractors:					
	--- Of a cylinder capacity not exceeding 1 100 cc:					
8701 90 11	---- Four-wheeled truck tractors	15	22.5	5	0	5
8701 90 19	---- Other	15	22.5	5	0	5
	--- Of a cylinder capacity exceeding 1 100 cc:					
	---- Of a power not exceeding 67 kW:					
8701 90 21	----- Four-wheeled truck tractors	0	0	0	0	5
8701 90 29	----- Other	0	0	0	0	5
	---- Of a power exceeding 67 kW:					
8701 90 31	----- Four-wheeled truck tractors	0	0	0	0	5
8701 90 39	----- Other	0	0	0	0	5
	-- Other:					
8701 90 91	--- Of a cylinder capacity not exceeding 1 100 cc	15	22.5	5	0	5
	--- Of a cylinder capacity exceeding 1 100 cc:					
8701 90 92	---- Of a power not exceeding 67 kW	0	0	0	0	5
8701 90 99	---- Of a power exceeding 67 kW	0	0	0	0	5
<b>8702</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>					
8702 10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):					
	-- For the transport of less than 16 persons:					
	--- Motor buses:					
	---- CKD (Completely Knocked Down):					
8702 10 01	----- g.v.w. not exceeding 5 tons	25	37.5	10	5	5
8702 10 02	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	25	37.5	10	5	5
8702 10 03	----- g.v.w. exceeding 6 tons but not exceeding 18 tons	25	37.5	10	5	5
8702 10 04	----- g.v.w. exceeding 18 tons but not exceeding 24 tons	25	37.5	10	5	5
8702 10 05	----- g.v.w. exceeding 24 tons	25	37.5	10	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	---- CBU (Completely Built Up)/Other:					
8702 10 06	----- g.v.w. not exceeding 5 tons	100	150	–	–	5
8702 10 07	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	100	150	–	–	5
8702 10 08	----- g.v.w. exceeding 6 tons but not exceeding 18 tons	100	150	–	–	5
8702 10 09	----- g.v.w. exceeding 18 tons but not exceeding 24 tons	100	150	–	–	5
8702 10 10	----- g.v.w. exceeding 24 tons	100	150	–	–	5
	---- Other:					
	---- CKD:					
8702 10 11	----- g.v.w. not exceeding 5 tons	25	37.5	10	5	5
8702 10 12	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	25	37.5	10	5	5
8702 10 13	----- g.v.w. exceeding 6 tons but not exceeding 24 tons	25	37.5	10	5	5
8702 10 14	----- g.v.w. exceeding 24 tons	25	37.5	10	5	5
	---- CBU/Other:					
8702 10 15	----- g.v.w. not exceeding 5 tons	100	150	–	–	5
8702 10 16	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	100	150	–	–	5
8702 10 17	----- g.v.w. exceeding 6 tons but not exceeding 24 tons	100	150	–	–	5
8702 10 18	----- g.v.w. exceeding 24 tons	100	150	–	–	5
	-- For the transport of 16 persons or more but less than 30 persons:					
	--- Motor buses:					
	---- CKD:					
8702 10 21	----- g.v.w. not exceeding 5 tons	15	22.5	10	5	5
8702 10 22	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	15	22.5	10	5	5
8702 10 23	----- g.v.w. exceeding 6 tons but not exceeding 18 tons	15	22.5	10	5	5
8702 10 24	----- g.v.w. exceeding 18 tons but not exceeding 24 tons	15	22.5	10	5	5
8702 10 25	----- g.v.w. exceeding 24 tons	15	22.5	10	5	5
	---- CBU/Other:					
8702 10 26	----- g.v.w. not exceeding 5 tons	100	150	–	–	5
8702 10 27	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	100	150	–	–	5
8702 10 28	----- g.v.w. exceeding 6 tons but not exceeding 18 tons	100	150	–	–	5
8702 10 31	----- g.v.w. exceeding 18 tons but not exceeding 24 tons	100	150	–	–	5
8702 10 32	----- g.v.w. exceeding 24 tons	100	150	–	–	5
	--- Other:					
	---- CKD:					
8702 10 33	----- g.v.w. not exceeding 5 tons	15	22.5	10	5	5
8702 10 34	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	15	22.5	10	5	5
8702 10 35	----- g.v.w. exceeding 6 tons but not exceeding 24 tons	15	22.5	10	5	5
8702 10 36	----- g.v.w. exceeding 24 tons	15	22.5	10	5	5
	---- CBU/Other:					
8702 10 37	----- g.v.w. not exceeding 5 tons	100	150	–	–	5
8702 10 38	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	100	150	–	–	5
8702 10 39	----- g.v.w. exceeding 6 tons but not exceeding 24 tons	100	150	–	–	5
8702 10 40	----- g.v.w. exceeding 24 tons	100	150	–	–	5
	-- For the transport of 30 persons or more:					
	--- Motor buses specially designed for use in airports:					
	---- CKD:					
8702 10 41	----- g.v.w. not exceeding 5 tons	0	0	0	0	5
8702 10 42	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	0	0	0	0	5
8702 10 43	----- g.v.w. exceeding 6 tons but not exceeding 18 tons	0	0	0	0	5
8702 10 44	----- g.v.w. exceeding 18 tons but not exceeding 24 tons	0	0	0	0	5
8702 10 45	----- g.v.w. exceeding 24 tons	0	0	0	0	5
	---- CBU/Other:					
8702 10 46	----- g.v.w. not exceeding 5 tons	5	7.5	0	0	5
8702 10 47	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	5	7.5	0	0	5
8702 10 48	----- g.v.w. exceeding 6 tons but not exceeding 18 tons	5	7.5	0	0	5
8702 10 49	----- g.v.w. exceeding 18 tons but not exceeding 24 tons	5	7.5	0	0	5
8702 10 50	----- g.v.w. exceeding 24 tons	5	7.5	0	0	5
	--- Other motor buses:					
	---- CKD:					
8702 10 51	----- g.v.w. not exceeding 5 tons	10	15	10	5	5
8702 10 52	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	10	15	10	5	5
8702 10 53	----- g.v.w. exceeding 6 tons but not exceeding 18 tons	10	15	10	5	5
8702 10 54	----- g.v.w. exceeding 18 tons but not exceeding 24 tons	10	15	10	5	5
8702 10 55	----- g.v.w. exceeding 24 tons	10	15	10	5	5
	---- CBU/Other:					
8702 10 56	----- g.v.w. not exceeding 5 tons	100	150	20	5	5
8702 10 57	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	100	150	20	5	5
8702 10 58	----- g.v.w. exceeding 6 tons but not exceeding 18 tons	100	150	20	5	5
8702 10 59	----- g.v.w. exceeding 18 tons but not exceeding 24 tons	100	150	20	5	5
8702 10 60	----- g.v.w. exceeding 24 tons	100	150	20	5	5
	--- Other:					
	---- CKD:					
8702 10 61	----- g.v.w. not exceeding 5 tons	10	15	10	5	5
8702 10 62	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	10	15	10	5	5
8702 10 63	----- g.v.w. exceeding 6 tons but not exceeding 24 tons	10	15	10	5	5
8702 10 64	----- g.v.w. exceeding 24 tons	10	15	10	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	---- CBU/Other:					
8702 10 65	----- g.v.w. not exceeding 5 tons	100	150	20	5	5
8702 10 66	----- g.v.w. exceeding 5 tons but not exceeding 6 tons	100	150	20	5	5
8702 10 67	----- g.v.w. exceeding 6 tons but not exceeding 24 tons	100	150	20	5	5
8702 10 68	----- g.v.w. exceeding 24 tons	100	150	20	5	5
8702 90	- Other:					
	-- For the transport of less than 16 persons:					
	--- Motor buses:					
8702 90 11	---- CKD	25	37.5	10	5	5
8702 90 12	---- CBU/Other	100	150	–	–	5
	--- Other:					
8702 90 21	---- CKD	25	37.5	10	5	5
8702 90 22	---- CBU/Other	100	150	–	–	5
	-- For the transport of 16 persons or more but less than 30 persons:					
	--- Motor buses:					
8702 90 31	---- CKD	15	22.5	10	5	5
8702 90 32	---- CBU/Other	100	150	–	–	5
	--- Other:					
8702 90 41	---- CKD:	15	22.5	10	5	5
8702 90 42	---- CBU/Other	100	150	–	–	5
	-- For the transport of 30 persons or more:					
	--- Motor buses specially designed for use in airports:					
8702 90 51	---- CKD	0	0	0	0	5
8702 90 52	---- CBU/Other	5	7.5	0	0	5
	--- Other motor buses:					
8702 90 61	---- CKD	10	15	10	5	5
8702 90 62	---- CBU/Other	100	150	20	5	5
	--- Other:					
8702 90 91	---- CKD	10	15	10	5	5
8702 90 92	---- CBU/Other	100	150	20	5	5
	<i>Except</i> : motor cars (CBU) subject to Special Consumption Tax					10
<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	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:					
	-- For the transport of not more than 8 persons including the driver:					
8703 10 11	--- Golf cars and golf buggies	100	150	5	5	5
8703 10 12	--- Go-karts	100	150	5	5	5
8703 10 19	--- Other	100	150	5	5	5
	-- For the transport of 9 persons including the driver:					
8703 10 91	--- Golf cars and golf buggies	100	150	5	5	5
8703 10 99	--- Other	100	150	5	5	5
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:					
8703 21	-- Of a cylinder capacity not exceeding 1 000 cc:					
8703 21 10	--- Hearses	10	15	0	0	5
8703 21 20	--- Prison vans	10	15	0	0	5
	--- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:					
8703 21 31	---- CKD	25	37.5	10	5	5
8703 21 32	---- CBU/Other	100	150	–	–	5
	--- Other, for the transport of 8 persons or less:					
8703 21 41	---- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 21 42	---- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 21 43	---- Other, CKD	25	37.5	10	5	5
8703 21 44	---- Other	100	150	–	–	5
	--- Other, for the transport of 9 persons including the driver:					
8703 21 51	---- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 21 52	---- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 21 53	---- Motor cars (including station wagons, sports cars and racing cars), CKD	25	37.5	10	5	5
8703 21 54	---- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	100	150	–	–	5
8703 21 55	---- Other, CKD	25	37.5	10	5	5
8703 21 56	---- Other	100	150	–	–	5
8703 22	-- Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc:					
8703 22 10	--- Ambulances	10	15	0	0	5
8703 22 20	--- Motor-homes	100	150	–	–	5
8703 22 30	--- Hearses	10	15	0	0	5
8703 22 40	--- Prison vans	10	15	0	0	5
	--- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:					
8703 22 51	---- CKD	25	37.5	10	5	5
8703 22 52	---- CBU/Other	100	150	–	–	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	--- Other, for the transport of 8 persons or less:					
8703 22 61	---- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 22 62	---- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 22 63	---- Other, CKD	25	37.5	10	5	5
8703 22 64	---- Other	100	150	–	–	5
	--- Other, for the transport of 9 persons including the driver:					
8703 22 71	---- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 22 72	---- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 22 73	---- Motor cars (including station wagons, sports cars and racing cars), CKD	25	37.5	10	5	5
8703 22 74	---- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	100	150	–	–	5
8703 22 75	---- Other, CKD	25	37.5	10	5	5
8703 22 76	---- Other	100	150	–	–	5
8703 23	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc:					
8703 23 11	--- Ambulances	10	15	0	0	5
8703 23 12	--- Motor-homes	100	150	–	–	5
8703 23 13	--- Hearses	10	15	0	0	5
8703 23 14	--- Prison vans	10	15	0	0	5
	--- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:					
	---- CKD:					
8703 23 15	----- Of a cylinder capacity of less than 2 000 cc	25	37.5	10	5	5
8703 23 16	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	25	37.5	10	5	5
8703 23 17	----- Of a cylinder capacity of 2 500 cc and above	25	37.5	10	5	5
	---- CBU/Other:					
8703 23 21	----- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 23 22	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 23 23	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	100	150	–	–	5
8703 23 24	----- Of a cylinder capacity of 2 500 cc and above	100	150	–	–	5
	--- Other, for the transport of 8 persons or less:					
	---- Four wheel drive vehicles, CKD:					
8703 23 25	----- Of a cylinder capacity of less than 1 800 cc	25	37.5	10	5	5
8703 23 26	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	25	37.5	10	5	5
8703 23 27	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	25	37.5	10	5	5
8703 23 28	----- Of a cylinder capacity of 2 500 cc and above	25	37.5	10	5	5
	---- Four wheel drive vehicles, CBU/Other:					
8703 23 31	----- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 23 32	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 23 33	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	100	150	–	–	5
8703 23 34	----- Of a cylinder capacity of 2 500 cc and above	100	150	–	–	5
	---- Other, CKD:					
8703 23 35	----- Of a cylinder capacity of less than 1 800 cc	25	37.5	10	5	5
8703 23 36	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	25	37.5	10	5	5
8703 23 37	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	25	37.5	10	5	5
8703 23 38	----- Of a cylinder capacity of 2 500 cc and above	25	37.5	10	5	5
	---- Other:					
8703 23 41	----- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 23 42	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 23 43	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	100	150	–	–	5
8703 23 44	----- Of a cylinder capacity of 2 500 cc and above	100	150	–	–	5
	--- Other, for the transport of 9 persons including the driver:					
	---- Motor cars (including station wagons, sports cars and racing cars):					
	---- CKD:					
8703 23 45	----- Of a cylinder capacity of less than 2 000 cc	25	37.5	10	5	5
8703 23 46	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	25	37.5	10	5	5
8703 23 47	----- Of a cylinder capacity of 2 500 cc and above	25	37.5	10	5	5
	---- CBU/Other:					
8703 23 51	----- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 23 52	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 23 53	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	100	150	–	–	5
8703 23 54	----- Of a cylinder capacity of 2 500 cc and above	100	150	–	–	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	---- Four wheel drive vehicles, CKD:					
8703 23 55	----- Of a cylinder capacity of less than 1 800 cc	25	37.5	10	5	5
8703 23 56	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	25	37.5	10	5	5
8703 23 57	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	25	37.5	10	5	5
8703 23 58	----- Of a cylinder capacity of 2 500 cc and above	25	37.5	10	5	5
	---- Four wheel drive vehicles, CBU/Other:					
8703 23 61	----- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 23 62	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 23 63	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	100	150	–	–	5
8703 23 64	----- Of a cylinder capacity of 2 500 cc and above	100	150	–	–	5
	---- Other, CKD:					
8703 23 65	----- Of a cylinder capacity of less than 1 800 cc	25	37.5	10	5	5
8703 23 66	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	25	37.5	10	5	5
8703 23 67	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	25	37.5	10	5	5
8703 23 68	----- Of a cylinder capacity of 2 500 cc and above	25	37.5	10	5	5
	---- Other:					
8703 23 71	----- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 23 72	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 23 73	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	100	150	–	–	5
8703 23 74	----- Of a cylinder capacity of 2 500 cc and above	100	150	–	–	5
8703 24	-- Of a cylinder capacity exceeding 3 000 cc:					
	--- Of a cylinder capacity exceeding 3 000 cc but not exceeding 4 000 cc:					
8703 24 11	---- Ambulances	10	15	0	0	5
8703 24 12	---- Motor-homes	100	150	–	–	5
8703 24 13	---- Hearses	10	15	0	0	5
8703 24 14	---- Prison vans	10	15	0	0	5
	---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:					
8703 24 21	----- CKD	25	37.5	10	5	5
8703 24 22	----- CBU/Other	100	150	–	–	5
	---- Other, for the transport of 8 persons or less:					
8703 24 31	----- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 24 32	----- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 24 33	----- Other, CKD	25	37.5	10	5	5
8703 24 34	----- Other	100	150	–	–	5
	---- Other, for the transport of 9 persons including the driver:					
8703 24 41	----- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 24 42	----- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 24 43	----- Motor cars (including station wagons, sports cars and racing cars), CKD	25	37.5	10	5	5
8703 24 44	----- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	100	150	–	–	5
8703 24 45	----- Other, CKD	25	37.5	10	5	5
8703 24 46	----- Other	100	150	–	–	5
	--- Of a cylinder capacity exceeding 4 000 cc:					
8703 24 51	---- Ambulances	10	15	0	0	5
8703 24 52	---- Motor-homes	100	150	–	–	5
8703 24 53	---- Hearses	10	15	0	0	5
8703 24 54	---- Prison vans	10	15	0	0	5
	---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:					
8703 24 61	----- CKD	25	37.5	10	5	5
8703 24 62	----- CBU/Other	100	150	–	–	5
	---- Other, for the transport of 8 persons or less:					
8703 24 71	----- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 24 72	----- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 24 73	----- Other,CKD	25	37.5	10	5	5
8703 24 74	----- Other	100	150	–	–	5
	---- Other, for the transport of 9 persons including the driver:					
8703 24 81	----- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 24 82	----- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 24 83	----- Motor cars (including station wagons, sports cars and racing cars), CKD	25	37.5	10	5	5
8703 24 84	----- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	100	150	–	–	5
8703 24 85	----- Other, CKD	25	37.5	10	5	5
8703 24 86	----- Other	100	150	–	–	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:					
8703 31	-- Of a cylinder capacity not exceeding 1 500 cc:					
8703 31 10	--- Ambulances	10	15	0	0	5
8703 31 20	--- Motor-homes	100	150	–	–	5
8703 31 30	--- Hearses	10	15	0	0	5
8703 31 40	--- Prison vans	10	15	0	0	5
	--- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:					
8703 31 51	---- CKD	25	37.5	10	5	5
	---- CBU/Other:					
8703 31 52	----- New	100	150	–	–	5
8703 31 53	----- Used	150	225	–	–	5
	--- Other, for the transport of 8 persons or less:					
8703 31 61	---- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 31 62	---- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 31 63	---- Other, CKD	25	37.5	10	5	5
8703 31 64	---- Other	100	150	–	–	5
	--- Other, for the transport of 9 persons including the driver:					
8703 31 71	---- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 31 72	---- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 31 73	---- Motor cars (including station wagons, sports cars and racing cars), CKD	25	37.5	10	5	5
8703 31 74	---- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	100	150	–	–	5
8703 31 75	---- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	100	150	–	–	5
8703 31 76	---- Other, CKD	25	37.5	10	5	5
8703 31 77	---- Other	100	150	–	–	5
8703 32	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc:					
8703 32 11	--- Ambulances	10	15	0	0	5
8703 32 12	--- Motor-homes	100	150	–	–	5
8703 32 13	--- Hearses	10	15	0	0	5
8703 32 14	--- Prison vans	10	15	0	0	5
	--- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:					
	---- CKD:					
8703 32 21	----- Of a cylinder capacity of less than 2 000 cc	25	37.5	10	5	5
8703 32 22	----- Of a cylinder capacity of 2 000 cc and above	25	37.5	10	5	5
	---- CBU/Other:					
8703 32 23	----- New	100	150	–	–	5
8703 32 24	----- Used, of a cylinder capacity of less than 1 800 cc	150	225	–	–	5
8703 32 25	----- Used, of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	150	225	–	–	5
8703 32 26	----- Used, of a cylinder capacity of 2 000 cc and above	150	225	–	–	5
	--- Other, for the transport of 8 persons or less:					
	---- Four wheel drive vehicles, CKD:					
8703 32 31	----- Of a cylinder capacity of less than 1 800 cc	25	37.5	10	5	5
8703 32 32	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	25	37.5	10	5	5
8703 32 33	----- Of a cylinder capacity of 2 000 cc and above	25	37.5	10	5	5
	---- Four wheel drive vehicles, CBU/Other:					
8703 32 34	----- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 32 35	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 32 36	----- Of a cylinder capacity of 2 000 cc and above	100	150	–	–	5
	---- Other, CKD:					
8703 32 41	----- Of a cylinder capacity of less than 1 800 cc	25	37.5	10	5	5
8703 32 42	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	25	37.5	10	5	5
8703 32 43	----- Of a cylinder capacity of 2 000 cc and above	25	37.5	10	5	5
	---- Other:					
8703 32 44	----- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 32 45	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 32 46	----- Of a cylinder capacity of 2 000 cc and above	100	150	–	–	5
	--- Other, for the transport of 9 persons including the driver:					
	---- Motor cars (including station wagons, sports cars and racing cars):					
	---- CKD:					
8703 32 51	----- Of a cylinder capacity of less than 2 000 cc	25	37.5	10	5	5
8703 32 52	----- Of a cylinder capacity of 2 000 cc and above	25	37.5	10	5	5
	---- CBU/Other:					
8703 32 53	----- New	100	150	–	–	5
8703 32 54	----- Used, of a cylinder capacity of less than 1 800 cc	150	225	–	–	5
8703 32 55	----- Used, of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	150	225	–	–	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8703 32 56	----- Used, of a cylinder capacity of 2 000 cc and above ----- Other:	150	225	–	–	5
	----- Four wheel drive vehicles, CKD:					
8703 32 61	----- Of a cylinder capacity of less than 1 800 cc	25	37.5	10	5	5
8703 32 62	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	25	37.5	10	5	5
8703 32 63	----- Of a cylinder capacity of 2 000 cc and above ----- Four wheel drive vehicles, CBU/Other:	25	37.5	10	5	5
8703 32 64	----- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 32 65	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 32 66	----- Of a cylinder capacity of 2 000 cc and above ----- Other, CKD:	100	150	–	–	5
8703 32 71	----- Of a cylinder capacity of less than 1 800 cc	25	37.5	10	5	5
8703 32 72	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	25	37.5	10	5	5
8703 32 73	----- Of a cylinder capacity of 2 000 cc and above ----- Other:	25	37.5	10	5	5
8703 32 74	----- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 32 75	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 32 76	----- Of a cylinder capacity of 2 000 cc and above	100	150	–	–	5
8703 33	-- Of a cylinder capacity exceeding 2 500 cc: --- Of a cylinder capacity exceeding 2 500 cc but not exceeding 3 000 cc:					
8703 33 11	---- Ambulances	10	15	0	0	5
8703 33 12	---- Motor-homes	100	150	–	–	5
8703 33 13	---- Hearses	10	15	0	0	5
8703 33 14	---- Prison vans ---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:	10	15	0	0	5
8703 33 21	----- CKD	25	37.5	10	5	5
8703 33 22	----- CBU/Other, new	100	150	–	–	5
8703 33 23	----- CBU/Other, used ---- Other, for the transport of 8 persons or less:	150	225	–	–	5
8703 33 24	----- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 33 25	----- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 33 26	----- Other/CKD	25	37.5	10	5	5
8703 33 27	----- Other ---- Other, for the transport of 9 persons including the driver:	100	150	–	–	5
8703 33 28	----- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 33 29	----- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 33 30	----- Motor cars (including station wagons, sports cars and racing cars), CKD	25	37.5	10	5	5
8703 33 31	----- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	100	150	–	–	5
8703 33 32	----- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	150	225	–	–	5
8703 33 33	----- Other, CKD	25	37.5	10	5	5
8703 33 34	----- Other --- Of a cylinder capacity exceeding 3 000 cc but not exceeding 4 000 cc:	100	150	–	–	5
8703 33 41	---- Ambulances	10	15	0	0	5
8703 33 42	---- Motor-homes	100	150	–	–	5
8703 33 43	---- Hearses	10	15	0	0	5
8703 33 44	---- Prison vans ---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:	10	15	0	0	5
8703 33 51	----- CKD	25	37.5	10	5	5
8703 33 52	----- CBU/Other, new	100	150	–	–	5
8703 33 53	----- CBU/Other, used ---- Other, for the transport of 8 persons or less:	150	225	–	–	5
8703 33 54	----- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 33 55	----- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 33 56	----- Other, CKD	25	37.5	10	5	5
8703 33 57	----- Other ---- Other, for the transport of 9 persons including the driver:	100	150	–	–	5
8703 33 58	----- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 33 59	----- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 33 61	----- Motor cars (including station wagons, sports cars and racing cars), CKD	25	37.5	10	5	5
8703 33 62	----- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	100	150	–	–	5
8703 33 63	----- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	100	150	–	–	5
8703 33 64	----- Other, CKD	25	37.5	10	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8703 33 65	----- Other ---- Of a cylinder capacity exceeding 4 000 cc:	100	150	–	–	5
8703 33 71	----- Ambulances	10	15	0	0	5
8703 33 72	----- Motor-homes	100	150	–	–	5
8703 33 73	----- Hearses	10	15	0	0	5
8703 33 74	----- Prison vans ---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:	10	15	0	0	5
8703 33 81	----- CKD	25	37.5	10	5	5
8703 33 82	----- CBU/Other, new	100	150	–	–	5
8703 33 83	----- CBU/Other, used ---- Other, for the transport of 8 persons or less:	150	225	–	–	5
8703 33 84	----- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 33 85	----- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 33 86	----- Other/CKD	25	37.5	10	5	5
8703 33 87	----- Other ---- Other, for the transport of 9 persons including the driver:	100	150	–	–	5
8703 33 88	----- Four wheel drive vehicles, CKD	25	37.5	10	5	5
8703 33 89	----- Four wheel drive vehicles, CBU/Other	100	150	–	–	5
8703 33 91	----- Motor cars (including station wagons, sports cars and racing cars), CKD	25	37.5	10	5	5
8703 33 92	----- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	100	150	–	–	5
8703 33 93	----- Used motor cars (including station wagons, sports cars and rac- ing cars), CBU/Other	100	150	–	–	5
8703 33 94	----- Other, new/CKD	25	37.5	10	5	5
8703 33 99	----- Other, used	150	225	10	5	5
8703 90	- Other:					
8703 90 11	-- Ambulances	10	15	0	0	5
8703 90 12	-- Motor-homes	100	150	–	–	5
8703 90 13	-- Hearses	10	15	0	0	5
8703 90 14	-- Prison vans -- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:	10	15	0	0	5
8703 90 21	--- Electric powered --- Other: ---- CKD:	100	150	–	–	5
8703 90 22	----- Of a cylinder capacity of less than 2 000 cc	25	37.5	10	5	5
8703 90 23	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	25	37.5	10	5	5
8703 90 24	----- Of a cylinder capacity of 2 500 cc and above but less than 3 000 cc	25	37.5	10	5	5
8703 90 25	----- Of a cylinder capacity of 3 000 cc and above ---- CBU/Other:	25	37.5	10	5	5
8703 90 26	----- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 90 27	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 90 28	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	100	150	–	–	5
8703 90 31	----- Of a cylinder capacity of 2 500 cc and above but less than 3 000 cc	100	150	–	–	5
8703 90 32	----- Of a cylinder capacity of 3 000 cc and above -- Other, for the transport of 8 persons or less: --- Four wheel drive vehicles, CKD:	100	150	–	–	5
8703 90 33	---- Of a cylinder capacity of less than 1 800 cc	25	37.5	10	5	5
8703 90 34	---- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	25	37.5	10	5	5
8703 90 35	---- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	25	37.5	10	5	5
8703 90 36	---- Of a cylinder capacity of 2 500 cc and above --- Four wheel drive vehicles, CBU/Other:	25	37.5	10	5	5
8703 90 37	---- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 90 38	---- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 90 41	---- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	100	150	–	–	5
8703 90 42	---- Of a cylinder capacity of 2 500 cc and above but less than 3 000 cc	100	150	–	–	5
8703 90 43	---- Of a cylinder capacity of 3 000 cc and above --- Other, CKD:	100	150	–	–	5
8703 90 44	---- Of a cylinder capacity of less than 1 800 cc	25	37.5	10	5	5
8703 90 45	---- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	25	37.5	10	5	5
8703 90 46	---- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	25	37.5	10	5	5
8703 90 47	---- Of a cylinder capacity of 2 500 cc and above --- Other:	25	37.5	10	5	5
8703 90 48	---- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 90 51	---- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 90 52	---- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	100	150	–	–	5
8703 90 53	---- Of a cylinder capacity of 2 500 cc and above but less than 3 000 cc	100	150	–	–	5
8703 90 54	---- Of a cylinder capacity of 3 000 cc and above	100	150	–	–	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	-- Other, for the transport of 9 persons:					
	--- Motor cars (including station wagons, sports cars and racing cars):					
8703 90 61	---- Electric powered	100	150	–	–	5
	---- Other:					
	----- CKD:					
8703 90 62	----- Of a cylinder capacity of less than 2 000 cc	25	37.5	10	5	5
8703 90 63	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	25	37.5	10	5	5
8703 90 64	----- Of a cylinder capacity of 2 500 cc and above but less than 3 000 cc	25	37.5	10	5	5
8703 90 65	----- Of a cylinder capacity of 3 000 cc and above	25	37.5	10	5	5
	---- CBU/Other:					
8703 90 66	----- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 90 67	----- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 90 68	----- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	100	150	–	–	5
8703 90 71	----- Of a cylinder capacity of 2 500 cc and above but less than 3 000 cc	100	150	–	–	5
8703 90 72	----- Of a cylinder capacity of 3 000 cc and above	100	150	–	–	5
	--- Other four wheel drive vehicles, CKD:					
8703 90 73	---- Of a cylinder capacity of less than 1 800 cc	25	37.5	10	5	5
8703 90 74	---- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	25	37.5	10	5	5
8703 90 75	---- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	25	37.5	10	5	5
8703 90 76	---- Of a cylinder capacity of 2 500 cc and above	25	37.5	10	5	5
	--- Other four wheel drive vehicles, CBU/Other:					
8703 90 77	---- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 90 78	---- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 90 81	---- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	100	150	–	–	5
8703 90 82	---- Of a cylinder capacity of 2 500 cc and above but less than 3 000 cc	100	150	–	–	5
8703 90 83	---- Of a cylinder capacity of 3 000 cc and above	100	150	–	–	5
	--- Other, CKD:					
8703 90 84	---- Of a cylinder capacity of less than 1 800 cc	25	37.5	10	5	5
8703 90 85	---- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	25	37.5	10	5	5
8703 90 86	---- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	25	37.5	10	5	5
8703 90 87	---- Of a cylinder capacity of 2 500 cc and above	25	37.5	10	5	5
	--- Other:					
8703 90 88	---- Of a cylinder capacity of less than 1 800 cc	100	150	–	–	5
8703 90 91	---- Of a cylinder capacity of 1 800 cc and above but less than 2 000 cc	100	150	–	–	5
8703 90 92	---- Of a cylinder capacity of 2 000 cc and above but less than 2 500 cc	100	150	–	–	5
8703 90 93	---- Of a cylinder capacity of 2 500 cc and above but less than 3 000 cc	100	150	–	–	5
8703 90 94	---- Of a cylinder capacity of 3 000 cc and above	100	150	–	–	5
	<i>Except: motor vehicles (CBU) subject to Special Consumption Tax</i>					10
<b>8704</b>	<b>Motor vehicles for the transport of goods:</b>					
8704 10	- Dumpers designed for off-highway use:					
	--- Completely Knocked Down (CKD):					
8704 10 11	--- g.v.w. exceeding 24 tons	*	*	3	3	5
8704 10 12	--- g.v.w. not exceeding 24 tons	*	*	5	5	5
	--- Completely Built Up (CBU)/other:					
8704 10 21	--- g.v.w. exceeding 24 tons	*	*	10	5	5
8704 10 22	--- g.v.w. not exceeding 24 tons	*	*	20	5	5
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):					
8704 21	-- g.v.w. not exceeding 5 tons:					
	--- Completely Knocked Down (CKD):					
8704 21 11	---- Refrigerated vans	3	4.5	3	3	5
8704 21 12	---- Refuse collection vehicles with refuse compressing device	3	4.5	3	3	5
8704 21 13	---- Tanker vehicles	3	4.5	3	3	5
8704 21 14	---- Designed for the transport of concrete or cement in bulk	3	4.5	3	3	5
8704 21 15	---- Other vans, pick-up trucks and similar vehicles	15	22.5	10	5	5
8704 21 16	---- Ordinary lorries (trucks)	10	15	10	5	5
8704 21 19	---- Other	10	15	10	5	5
	--- Completely Built Up (CBU)/Other:					
8704 21 21	---- Refrigerated vans	20	30	5	5	5
8704 21 22	---- Refuse collection vehicles with refuse compressing device	10	15	5	5	5
8704 21 23	---- Tanker vehicles	10	15	5	5	5
8704 21 24	---- Designed for the transport of concrete or cement in bulk	20	30	5	5	5
8704 21 25	---- Other vans, pick-up trucks and similar vehicles	100	150	–	–	5
8704 21 26	---- Ordinary lorries (trucks)	100	150	20	5	5
8704 21 29	---- Other	100	150	20	5	5
8704 22	-- g.v.w. exceeding 5 tons but not exceeding 20 tons:					
	--- Completely Knocked Down (CKD):					
	---- g.v.w. not exceeding 6 tons:					
8704 22 11	---- Refrigerated vans	3	4.5	3	3	5
8704 22 12	---- Refuse collection vehicles with refuse compressing device	3	4.5	3	3	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8704 22 13	----- Tanker vehicles	3	4.5	3	3	5
8704 22 14	----- Designed for the transport of concrete or cement in bulk	3	4.5	3	3	5
8704 22 15	----- Other vans, pick-up trucks and similar vehicles	5	7.5	5	5	5
8704 22 16	----- Ordinary lorries (trucks)	5	7.5	5	5	5
8704 22 19	----- Other	5	7.5	5	5	5
	----- g.v.w. exceeding 6 tons but not exceeding 10 tons:					
8704 22 21	----- Refrigerated vans	3	4.5	3	3	5
8704 22 22	----- Refuse collection vehicles with refuse compressing device	3	4.5	3	3	5
8704 22 23	----- Tanker vehicles	3	4.5	3	3	5
8704 22 24	----- Designed for the transport of concrete or cement in bulk	3	4.5	3	3	5
8704 22 25	----- Other vans, pick-up trucks and similar vehicles	5	7.5	5	5	5
8704 22 26	----- Ordinary lorries (trucks)	5	7.5	5	5	5
8704 22 29	----- Other	5	7.5	5	5	5
	----- g.v.w. exceeding 10 tons but not exceeding 20 tons:					
8704 22 31	----- Refrigerated vans	3	4.5	3	3	5
8704 22 32	----- Refuse collection vehicles with refuse compressing device	3	4.5	3	3	5
8704 22 33	----- Tanker vehicles	3	4.5	3	3	5
8704 22 34	----- Designed for the transport of concrete or cement in bulk	3	4.5	3	3	5
8704 22 35	----- Other vans, pick-up trucks and similar vehicles	5	7.5	5	5	5
8704 22 36	----- Ordinary lorries (trucks)	5	7.5	5	5	5
8704 22 39	----- Other	5	7.5	5	5	5
	--- Completely Built Up (CBU)/other:					
	----- g.v.w. not exceeding 6 tons:					
8704 22 41	----- Refrigerated vans	20	30	5	5	5
8704 22 42	----- Refuse collection vehicles with refuse compressing device	10	15	5	5	5
8704 22 43	----- Tanker vehicles	10	15	5	5	5
8704 22 44	----- Designed for the transport of concrete or cement in bulk	20	30	5	5	5
8704 22 45	----- Other vans, pick-up trucks and similar vehicles	60	90	20	5	5
8704 22 46	----- Ordinary lorries (trucks)	60	90	20	5	5
8704 22 49	----- Other	60	90	20	5	5
	----- g.v.w. exceeding 6 tons but not exceeding 10 tons:					
8704 22 51	----- Refrigerated vans	20	30	5	5	5
8704 22 52	----- Refuse collection vehicles with refuse compressing device	10	15	5	5	5
8704 22 53	----- Tanker vehicles	10	15	5	5	5
8704 22 54	----- Designed for the transport of concrete or cement in bulk	20	30	5	5	5
8704 22 55	----- Other vans, pick-up trucks and similar vehicles	60	90	20	5	5
8704 22 56	----- Ordinary lorries (trucks)	60	90	20	5	5
8704 22 59	----- Other	60	90	20	5	5
	----- g.v.w. exceeding 10 tons but not exceeding 20 tons:					
8704 22 61	----- Refrigerated vans	20	30	5	5	5
8704 22 62	----- Refuse collection vehicles with refuse compressing device	10	15	5	5	5
8704 22 63	----- Tanker vehicles	10	15	5	5	5
8704 22 64	----- Designed for the transport of concrete or cement in bulk	20	30	5	5	5
8704 22 65	----- Other vans, pick-up trucks and similar vehicles	30	45	20	5	5
8704 22 66	----- Ordinary lorries (trucks)	30	45	20	5	5
8704 22 69	----- Other	30	45	20	5	5
8704 23	-- g.v.w. exceeding 20 tons:					
	--- Completely Knocked Down (CKD):					
	----- g.v.w. not exceeding 24 tons:					
8704 23 11	----- Refrigerated vans	3	4.5	3	3	5
8704 23 12	----- Refuse collection vehicles with refuse compressing device	3	4.5	3	3	5
8704 23 13	----- Tanker vehicles	3	4.5	3	3	5
8704 23 14	----- Designed for the transport of concrete or cement in bulk	3	4.5	3	3	5
8704 23 15	----- Other vans, pick-up trucks and similar vehicles	3	4.5	3	3	5
8704 23 16	----- Ordinary lorries (trucks)	3	4.5	3	3	5
8704 23 19	----- Other	3	4.5	3	3	5
	----- g.v.w. exceeding 24 tons:					
8704 23 21	----- Refrigerated vans	3	4.5	3	3	5
8704 23 22	----- Refuse collection vehicles with refuse compressing device	3	4.5	3	3	5
8704 23 23	----- Tanker vehicles	3	4.5	3	3	5
8704 23 24	----- Designed for the transport of concrete or cement in bulk	3	4.5	3	3	5
8704 23 25	----- Other vans, pick-up trucks and similar vehicles	3	4.5	3	3	5
8704 23 26	----- Ordinary lorries (trucks)	3	4.5	3	3	5
8704 23 29	----- Other	3	4.5	3	3	5
	--- Completely Built Up (CBU)/other:					
	----- g.v.w. not exceeding 24 tons:					
8704 23 31	----- Refrigerated vans	10	15	5	5	5
8704 23 32	----- Refuse collection vehicles with refuse compressing device	5	7.5	5	5	5
8704 23 33	----- Tanker vehicles	10	15	5	5	5
8704 23 34	----- Designed for the transport of concrete or cement in bulk	10	15	5	5	5
8704 23 35	----- Other vans, pick-up trucks and similar vehicles	10	15	5	5	5
8704 23 36	----- Ordinary lorries (trucks)	10	15	5	5	5
8704 23 39	----- Other	10	15	5	5	5
	----- g.v.w. exceeding 24 tons:					
8704 23 41	----- Refrigerated vans	10	15	5	5	5
8704 23 42	----- Refuse collection vehicles with refuse compressing device	5	7.5	5	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8704 23 43	----- Tanker vehicles	10	15	5	5	5
8704 23 44	----- Designed for the transport of concrete or cement in bulk	10	15	5	5	5
8704 23 45	----- Other vans, pick-up trucks and similar vehicles	10	15	5	5	5
8704 23 46	----- Ordinary lorries (trucks)	10	15	5	5	5
8704 23 49	----- Other	10	15	5	5	5
8704 31	- Other, with spark-ignition internal combustion piston engine: -- g.v.w. not exceeding 5 tons: --- Completely Knocked Down (CKD):					
8704 31 11	----- Refrigerated vans	3	4.5	3	3	5
8704 31 12	----- Refuse collection vehicles with refuse compressing device	3	4.5	3	3	5
8704 31 13	----- Tanker vehicles	3	4.5	3	3	5
8704 31 14	----- Designed for the transport of concrete or cement in bulk	3	4.5	3	3	5
8704 31 15	----- Other vans, pick-up trucks and similar vehicles	15	22.5	10	5	5
8704 31 16	----- Ordinary lorries (trucks)	10	15	10	5	5
8704 31 17	----- Three-wheeled light trucks of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg	10	15	10	5	5
8704 31 19	----- Other --- Completely Built Up (CBU)/Other:	10	15	10	5	5
8704 31 21	----- Refrigerated vans	20	30	5	5	5
8704 31 22	----- Refuse collection vehicles with refuse compressing device	10	15	5	5	5
8704 31 23	----- Tanker vehicles	10	15	5	5	5
8704 31 24	----- Designed for the transport of concrete or cement in bulk	20	30	5	5	5
8704 31 25	----- Other vans, pick-up trucks and similar vehicles	100	150	—	—	5
8704 31 26	----- Ordinary lorries (trucks)	100	150	20	5	5
8704 31 27	----- Three-wheeled light trucks of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg	100	150	20	5	5
8704 31 29	----- Other	100	150	20	5	5
8704 32	-- g.v.w. exceeding 5 tons: --- Completely Knocked Down (CKD): ---- g.v.w. not exceeding 6 tons:					
8704 32 11	----- Refrigerated vans	3	4.5	3	3	5
8704 32 12	----- Refuse collection vehicles with refuse compressing device	3	4.5	3	3	5
8704 32 13	----- Tanker vehicles	3	4.5	3	3	5
8704 32 14	----- Designed for the transport of concrete or cement in bulk	3	4.5	3	3	5
8704 32 15	----- Other vans, pick-up trucks and similar vehicles	5	7.5	5	5	5
8704 32 16	----- Ordinary lorries (trucks)	5	7.5	5	5	5
8704 32 17	----- Other	5	7.5	5	5	5
8704 32 18	----- g.v.w. exceeding 6 tons but not exceeding 10 tons:					
8704 32 18	----- Refrigerated vans	3	4.5	3	3	5
8704 32 21	----- Refuse collection vehicles with refuse compressing device	3	4.5	3	3	5
8704 32 22	----- Tanker vehicles	3	4.5	3	3	5
8704 32 23	----- Designed for the transport of concrete or cement in bulk	3	4.5	3	3	5
8704 32 24	----- Other vans, pick-up trucks and similar vehicles	5	7.5	5	5	5
8704 32 25	----- Ordinary lorries (trucks)	5	7.5	5	5	5
8704 32 26	----- Other	5	7.5	5	5	5
8704 32 27	----- g.v.w. exceeding 10 tons but not exceeding 20 tons:					
8704 32 27	----- Refrigerated vans	3	4.5	3	3	5
8704 32 28	----- Refuse collection vehicles with refuse compressing device	3	4.5	3	3	5
8704 32 31	----- Tanker vehicles	3	4.5	3	3	5
8704 32 32	----- Designed for the transport of concrete or cement in bulk	3	4.5	3	3	5
8704 32 33	----- Other vans, pick-up trucks and similar vehicles	5	7.5	5	5	5
8704 32 34	----- Ordinary lorries (trucks)	5	7.5	5	5	5
8704 32 35	----- Other	5	7.5	5	5	5
8704 32 36	----- g.v.w. exceeding 20 tons but not exceeding 24 tons:					
8704 32 36	----- Refrigerated vans	3	4.5	3	3	5
8704 32 37	----- Refuse collection vehicles with refuse compressing device	3	4.5	3	3	5
8704 32 38	----- Tanker vehicles	3	4.5	3	3	5
8704 32 41	----- Designed for the transport of concrete or cement in bulk	3	4.5	3	3	5
8704 32 42	----- Other vans, pick-up trucks and similar vehicles	3	4.5	3	3	5
8704 32 43	----- Ordinary lorries (trucks)	3	4.5	3	3	5
8704 32 44	----- Other	3	4.5	3	3	5
8704 32 45	----- g.v.w. exceeding 24 tons:					
8704 32 45	----- Refrigerated vans	3	4.5	3	3	5
8704 32 46	----- Refuse collection vehicles with refuse compressing device	3	4.5	3	3	5
8704 32 47	----- Tanker vehicles	3	4.5	3	3	5
8704 32 48	----- Designed for the transport of concrete or cement in bulk	3	4.5	3	3	5
8704 32 51	----- Other vans, pick-up trucks and similar vehicles	3	4.5	3	3	5
8704 32 52	----- Ordinary lorries (trucks)	3	4.5	3	3	5
8704 32 53	----- Other	3	4.5	3	3	5
8704 32 54	--- Completely Built Up (CBU)/Other: ---- g.v.w. not exceeding 6 tons:					
8704 32 54	----- Refrigerated vans	20	30	5	5	5
8704 32 55	----- Refuse collection vehicles with refuse compressing device	10	15	5	5	5
8704 32 56	----- Tanker vehicles	10	15	5	5	5
8704 32 57	----- Designed for the transport of concrete or cement in bulk	20	30	5	5	5
8704 32 58	----- Other vans, pick-up trucks and similar vehicles	60	90	20	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8704 32 61	----- Ordinary lorries (trucks)	60	90	20	5	5
8704 32 62	----- Other	60	90	20	5	5
	---- g.v.w. exceeding 6 tons but not exceeding 10 tons:					
8704 32 63	----- Refrigerated vans	20	30	5	5	5
8704 32 64	----- Refuse collection vehicles with refuse compressing device	10	15	5	5	5
8704 32 65	----- Tanker vehicles	10	15	5	5	5
8704 32 66	----- Designed for the transport of concrete or cement in bulk	20	30	5	5	5
8704 32 67	----- Other vans, pick-up trucks and similar vehicles	60	90	20	5	5
8704 32 68	----- Ordinary lorries (trucks)	60	90	20	5	5
8704 32 69	----- Other	60	90	20	5	5
	---- g.v.w. exceeding 10 tons but not exceeding 20 tons:					
8704 32 71	----- Refrigerated vans	10	15	5	5	5
8704 32 72	----- Refuse collection vehicles with refuse compressing device	10	15	5	5	5
8704 32 73	----- Tanker vehicles	10	15	5	5	5
8704 32 74	----- Designed for the transport of concrete or cement in bulk	10	15	5	5	5
8704 32 75	----- Other vans, pick-up trucks and similar vehicles	30	45	20	5	5
8704 32 76	----- Ordinary lorries (trucks)	30	45	20	5	5
8704 32 77	----- Other	30	45	20	5	5
	---- g.v.w. exceeding 20 tons but not exceeding 24 tons:					
8704 32 78	----- Refrigerated vans	10	15	5	5	5
8704 32 81	----- Refuse collection vehicles with refuse compressing device	5	7.5	5	5	5
8704 32 82	----- Tanker vehicles	10	15	5	5	5
8704 32 83	----- Designed for the transport of concrete or cement in bulk	10	15	5	5	5
8704 32 84	----- Other vans, pick-up trucks and similar vehicles	10	15	5	5	5
8704 32 85	----- Ordinary lorries (trucks)	10	15	5	5	5
8704 32 86	----- Other	10	15	5	5	5
	---- g.v.w. exceeding 24 tons:					
8704 32 87	----- Refrigerated vans	10	15	5	5	5
8704 32 88	----- Refuse collection vehicles with refuse compressing device	5	7.5	5	5	5
8704 32 91	----- Tanker vehicles	10	15	5	5	5
8704 32 92	----- Designed for the transport of concrete or cement in bulk	10	15	5	5	5
8704 32 93	----- Other vans, pick-up trucks and similar vehicles	10	15	5	5	5
8704 32 94	----- Ordinary lorries (trucks)	10	15	5	5	5
8704 32 95	----- Other	10	15	5	5	5
8704 90	- Other:					
	-- Completely Knocked Down (CKD):					
	--- g.v.w. not exceeding 5 tons:					
8704 90 11	---- Vans, pick up trucks and similar vehicles	15	22.5	10	5	5
8704 90 12	---- Ordinary lorries (trucks)	10	15	10	5	5
8704 90 19	---- Other	10	15	10	5	5
	--- g.v.w. exceeding 5 tons but not exceeding 24 tons:					
8704 90 21	---- Vans, pick up trucks and similar vehicles	5	7.5	5	5	5
8704 90 22	---- Ordinary lorries (trucks)	5	7.5	5	5	5
8704 90 29	---- Other	5	7.5	5	5	5
	--- g.v.w. exceeding 24 tons:					
8704 90 31	---- Vans, pick up trucks and similar vehicles	3	4.5	3	3	5
8704 90 32	---- Ordinary lorries (trucks)	3	4.5	3	3	5
8704 90 39	---- Other	3	4.5	3	3	5
	-- Completely Built Up (CBU)/Other:					
	--- g.v.w. not exceeding 5 tons:					
8704 90 41	---- Vans, pick up trucks and similar vehicles	100	150	–	–	5
8704 90 42	---- Ordinary lorries (trucks)	100	150	20	5	5
8704 90 49	---- Other	100	150	20	5	5
	--- g.v.w. exceeding 5 tons but not exceeding 24 tons:					
8704 90 51	---- Vans, pick up trucks and similar vehicles	60	90	20	5	5
8704 90 52	---- Ordinary lorries (trucks)	60	90	20	5	5
8704 90 59	---- Other	60	90	20	5	5
	--- g.v.w. exceeding 24 tons:					
8704 90 61	---- Vans, pick up trucks and similar vehicles	10	15	10	5	5
8704 90 62	---- Ordinary lorries (trucks)	10	15	10	5	5
8704 90 69	---- Other	10	15	10	5	5
	<i>Except</i> motor vehicles (CBU) subject to Special Consumption Tax					10
<b>8705</b>	<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, break-down 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	0	0	0	0	5
8705 20 00	- Mobile drilling derricks	0	0	0	0	5
8705 30 00	- Fire fighting vehicles	0	0	0	0	5
8705 40 00	- Concrete-mixer lorries	10	15	0	0	5
8705 90	- Other:					
8705 90 10	-- Street cleansing vehicles, including cesspit emptiers	5	7.5	0	0	5
8705 90 20	-- Mobile clinics; spraying lorries of all kinds	5	7.5	0	0	5
8705 90 30	-- Mobile radiological units	5	7.5	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8705 90 40	-- Mobile manufacture units for explosives	0	0	0	0	5
8705 90 90	-- Other	5	7.5	0	0	5
<b>8706 00</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705:</b>					
	- For vehicles of heading 8701:					
8706 00 11	-- For vehicles of subheadings 8701 10 and 8701 90 (agricultural tractors only)	10	15	5	5	5
8706 00 19	-- Other	10	15	5	5	5
	- For vehicles of heading 8702:					
8706 00 21	-- For vehicles of subheading 8702 10	20	30	10	5	5
8706 00 22	-- For vehicles of subheading 8702 90	20	30	10	5	5
	- For vehicles of heading 8703:					
8706 00 31	-- For ambulances	50	75	10	5	5
8706 00 39	-- Other	50	75	10	5	5
	- For vehicles of heading 8704:					
8706 00 41	-- For vehicles of subheading 8704 10	20	30	10	5	5
8706 00 49	-- Other	20	30	10	5	5
8706 00 50	- For vehicles of heading 8705	10	15	5	5	5
<b>8707</b>	<b>Bodies (including cabs), for the motor vehicles of headings 8701 to 8705:</b>					
	- For vehicles of heading 8703:					
8707 10 10	-- For ambulances	50	75	5	5	5
8707 10 90	-- Other	50	75	10	5	5
8707 90	- Other:					
	-- For vehicles of heading 8701:					
8707 90 11	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	10	15	5	5	5
8707 90 19	--- Other	10	15	5	5	5
	-- For vehicles of heading 8704:					
8707 90 21	--- For vehicles of subheading 8704 10	20	30	10	5	5
8707 90 29	--- Other	20	30	10	5	5
8707 90 30	-- For vehicles of heading 8705	5	7.5	5	5	5
8707 90 90	-- Other	20	30	10	5	5
<b>8708</b>	<b>Parts and accessories of the motor vehicles of headings 8701 to 8705:</b>					
	- Bumpers and parts thereof:					
8708 10 10	-- For vehicles of heading 8701	30	45	20	5	5
8708 10 20	-- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 10 30	-- For ambulances	30	45	20	5	5
8708 10 40	-- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 10 50	-- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 10 60	-- For vehicles of subheading 8704 10 or heading 8705	30	45	20	5	5
8708 10 90	-- Other	30	45	20	5	5
	- Other parts and accessories of bodies (including cabs):					
	-- Safety seat belts:					
8708 21 10	--- For vehicles of heading 8701	30	45	20	5	5
8708 21 20	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 21 30	--- For ambulances	30	45	20	5	5
8708 21 40	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 21 50	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 21 60	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 21 90	--- Other	30	45	20	5	5
8708 29	-- Other:					
	--- Components of door trim assembly:					
8708 29 11	---- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 29 12	---- For vehicles of heading 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 29 13	---- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 29 14	---- For ambulances	30	45	20	5	5
8708 29 15	---- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 29 16	---- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 29 17	---- For vehicles of subheading 8704 10 or heading 8705	30	45	20	5	5
8708 29 19	---- Other	30	45	20	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8708 29 91	--- Other: ---- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 29 92	---- For vehicles of heading 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 29 93	---- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 29 94	---- For ambulances	30	45	20	5	5
8708 29 95	---- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 29 96	---- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 29 97	---- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 29 98	---- Parts of safety belts	30	45	20	5	5
8708 29 99	---- Other	30	45	20	5	5
	- Brakes and servo-brakes and parts thereof:					
8708 31	-- Mounted brake linings:					
8708 31 10	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 31 20	--- For vehicles of heading 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 31 30	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 31 40	--- For ambulances	30	45	20	5	5
8708 31 50	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 31 60	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 31 70	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 31 90	--- Other	30	45	20	5	5
8708 39	-- Other:					
8708 39 10	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 39 20	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 39 30	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 39 40	--- For ambulances	30	45	20	5	5
8708 39 50	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 39 60	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 39 70	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 39 90	--- Other	30	45	20	5	5
8708 40	- Gear boxes:					
	-- Not fully assembled:					
8708 40 11	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 40 12	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 40 13	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 40 14	--- For ambulances	30	45	20	5	5
8708 40 15	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 40 16	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 40 17	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 40 19	--- Other	30	45	20	5	5
	-- Fully assembled:					
8708 40 21	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 40 22	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 40 23	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 40 24	--- For ambulances	30	45	20	5	5
8708 40 25	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 40 26	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 40 27	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 40 29	--- Other	30	45	20	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8708 50	- Drive-axles with differential, whether or not provided with other transmission components:					
	-- Not fully assembled:					
8708 50 11	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 50 12	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 50 13	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 50 14	--- For ambulances	30	45	20	5	5
8708 50 15	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 50 16	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 50 17	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 50 19	--- Other	30	45	20	5	5
	-- Fully assembled:					
8708 50 21	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 50 22	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 50 23	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 50 24	--- For ambulances	30	45	20	5	5
8708 50 25	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 50 26	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 50 27	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 50 29	--- Other	30	45	20	5	5
8708 60	- Non-driving axles and parts thereof:					
	-- Not fully assembled:					
8708 60 11	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 60 12	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 60 13	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 60 14	--- For ambulances	30	45	20	5	5
8708 60 15	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 60 16	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 60 17	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 60 19	--- Other	30	45	20	5	5
	-- Fully assembled:					
8708 60 21	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 60 22	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 60 23	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 60 24	--- For ambulances	30	45	20	5	5
8708 60 25	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 60 26	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 60 27	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 60 29	--- Other	30	45	20	5	5
8708 70	- Road wheels and parts and accessories thereof:					
	-- Wheel centre discs, centre caps whether or not incorporating logos:					
8708 70 11	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 70 12	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 70 13	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 70 14	--- For ambulances	30	45	20	5	5
8708 70 15	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 70 16	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 70 17	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 70 19	--- Other	30	45	20	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8708 70 91	-- Other: --- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 70 92	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 70 93	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 70 94	--- For ambulances	30	45	20	5	5
8708 70 95	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 70 96	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 70 97	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 70 99	--- Other	30	45	20	5	5
8708 80	- Suspension shock-absorbers:					
8708 80 10	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 80 20	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 80 30	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 80 40	--- For ambulances	30	45	20	5	5
8708 80 50	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 80 60	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 80 70	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 80 90	--- Other	30	45	20	5	5
	- Other parts and accessories:					
8708 91	-- Radiators:					
8708 91 10	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 91 20	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 91 30	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 91 40	--- For ambulances	30	45	20	5	5
8708 91 50	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 91 60	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 91 70	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 91 90	--- Other	30	45	20	5	5
8708 92	-- Silencers and exhaust pipes:					
	--- Straight-through silencers:					
8708 92 11	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 92 12	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 92 13	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 92 14	--- For ambulances	30	45	20	5	5
8708 92 15	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 92 16	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 92 17	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 92 19	--- Other	30	45	20	5	5
	--- Other:					
8708 92 91	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 92 92	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 92 93	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 92 94	--- For ambulances	30	45	20	5	5
8708 92 95	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 92 96	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 92 97	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 92 99	--- Other	30	45	20	5	5
8708 93	-- Clutches and parts thereof:					
8708 93 10	--- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8708 93 20	--- For vehicles of headings 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 93 30	--- For vehicles of headings 8702 and 8704 (except subheading 8704 10)	30	45	20	5	5
8708 93 40	--- For ambulances	30	45	20	5	5
8708 93 50	--- For vehicles of subheadings 8703 21 to 8703 23, 8703 31 or 8703 32 (except ambulances)	30	45	20	5	5
8708 93 60	--- For vehicles of subheading 8703 24 or 8703 33 (except ambulances)	30	45	20	5	5
8708 93 70	--- For vehicles of subheading 8704 10 or 8705	30	45	20	5	5
8708 93 90	--- Other	30	45	20	5	5
8708 94	-- Steering wheels, steering columns and steering boxes:					
	--- Steering wheels:					
8708 94 11	---- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 94 12	---- For vehicles of heading 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 94 19	---- Other	30	45	20	5	5
	---- Steering columns and steering boxes:					
8708 94 21	---- For vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only)	30	45	20	5	5
8708 94 22	---- For vehicles of heading 8701 (except subheading 8701 10 or 8701 90) (agricultural tractors)	30	45	20	5	5
8708 94 29	---- Other	30	45	20	5	5
8708 99	-- Other:					
	--- Unassembled fuel tanks; engine brackets; parts and accessories of radiators; aluminium radiator cores, single row:					
8708 99 11	---- For vehicles of heading 8701	30	45	20	5	5
8708 99 19	---- Other	30	45	20	5	5
	--- Other parts and accessories for vehicles of subheading 8701 10 or 8701 90 (agricultural tractors only):					
8708 99 21	---- Crown wheels and pinions	30	45	20	5	5
8708 99 29	---- Other	30	45	20	5	5
	--- Other parts and accessories for vehicles of subheading 8701 20 or 8701 30:					
8708 99 31	---- Crown wheels and pinions	30	45	20	5	5
8708 99 39	---- Other	30	45	20	5	5
8708 99 40	--- Other parts and accessories for vehicles of subheading 8701 90 (except agricultural tractors)	30	45	20	5	5
	--- Other:					
8708 99 91	---- Crown wheels and pinions	30	45	20	5	5
8708 99 92	---- Automotive liquefied petroleum gas (LPG) cylinders	30	45	20	5	5
8708 99 93	---- Parts of suspension shock-absorbers	30	45	20	5	5
8708 99 99	---- Other	30	45	20	5	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	3	4.5	3	0	5
8709 19 00	-- Other	3	4.5	3	0	5
8709 90 00	- Parts	3	4.5	3	0	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>	0	0	–	–	*
<b>8711</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</b>					
8711 10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:					
8711 10 10	-- Mopeds	100	150	–	–	10
	-- Other, CKD:					
8711 10 21	--- Motor scooters	100	150	–	–	10
8711 10 22	--- Other motor cycles, with or without side-cars	100	150	–	–	10
8711 10 29	--- Other	100	150	–	–	10
	-- Other, CBU/Other:					
8711 10 31	--- Motor scooters	100	150	–	–	10
8711 10 32	--- Other motor cycles, with or without side-cars	100	150	–	–	10
8711 10 39	--- Others	100	150	–	–	10
8711 20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:					
8711 20 10	-- Mopeds	100	150	–	–	10
8711 20 20	-- Motorcross motorcycles	100	150	–	–	10
	-- Other, CKD, of a cylinder capacity not exceeding 125 cc:					
8711 20 31	--- Motor scooters	100	150	–	–	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8711 20 32	--- Other motor cycles, with or without side-cars	100	150	–	–	10
8711 20 33	--- Other	100	150	–	–	10
	-- Other, CKD, of a cylinder capacity exceeding 125 cc but not exceeding 150 cc:					
8711 20 34	--- Motor scooters	100	150	10	5	10
8711 20 35	--- Other motor cycles, with or without side-cars	100	150	10	5	10
8711 20 36	--- Other	100	150	10	5	10
	-- Other, CKD, of a cylinder capacity exceeding 150 cc but not exceeding 200 cc:					
8711 20 37	--- Motor scooters	100	150	10	5	10
8711 20 38	--- Other motor cycles, with or without side-cars	100	150	10	5	10
8711 20 39	--- Other	100	150	10	5	10
	-- Other, CKD, of a cylinder capacity exceeding 200 cc but not exceeding 250 cc:					
8711 20 41	--- Motor scooters	100	150	10	5	10
8711 20 42	--- Other motor cycles, with or without side-cars	100	150	10	5	10
8711 20 43	--- Other	100	150	10	5	10
	-- Other, CBU/Other, of a cylinder capacity not exceeding 125 cc:					
8711 20 44	--- Motor scooters	100	150	–	–	10
8711 20 45	--- Other motor cycles, with or without side-cars	100	150	–	–	10
8711 20 46	--- Other	100	150	–	–	10
	-- Other, CBU/Other, of a cylinder capacity exceeding 125 cc but not exceeding 150 cc:					
8711 20 47	--- Motor scooters	100	150	–	–	10
8711 20 48	--- Other motor cycles, with or without side-cars	100	150	–	–	10
8711 20 49	--- Other	100	150	–	–	10
	-- Other, CBU/Other, of a cylinder capacity exceeding 150 cc but not exceeding 200 cc:					
8711 20 51	--- Motor scooters	100	150	–	–	10
8711 20 52	--- Other motor cycles, with or without side-cars	100	150	–	–	10
8711 20 53	--- Other	100	150	–	–	10
	-- Other, CBU/Other, of a cylinder capacity exceeding 200 cc but not exceeding 250 cc:					
8711 20 54	--- Motor scooters	100	150	–	–	10
8711 20 55	--- Other motor cycles, with or without side-cars	100	150	–	–	10
8711 20 56	--- Other	100	150	–	–	10
8711 30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:					
8711 30 10	-- Motorcross motorcycles	100	150	10	5	10
8711 30 20	-- Other, CKD	100	150	10	5	10
8711 30 30	-- Other, CBU/Other	100	150	10	5	10
8711 40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:					
8711 40 10	-- Motorcross motorcycles	100	150	10	5	10
8711 40 20	-- Other, CKD	100	150	10	5	10
8711 40 30	-- Other, CBU/Other	100	150	10	5	10
8711 50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:					
8711 50 10	-- Motorcross motorcycles	100	150	10	5	10
8711 50 20	-- Other, CKD	100	150	10	5	10
8711 50 30	-- Other, CBU/Other	100	150	10	5	10
8711 90	- Other:					
8711 90 10	-- Mopeds	100	150	10	5	10
8711 90 20	-- Motor scooters	100	150	10	5	10
8711 90 30	-- Other cycles fitted with an auxiliary motor with or without side-cars	100	150	10	5	10
8711 90 40	-- Side-cars	100	150	10	5	10
	-- Other:					
	---- CKD:					
8711 90 91	---- Not exceeding 200 cc	100	150	–	–	10
8711 90 92	---- Exceeding 200 cc but not exceeding 500 cc	100	150	10	5	10
8711 90 93	---- Exceeding 500 cc but not exceeding 800 cc	100	150	10	5	10
8711 90 94	---- Exceeding 800 cc	100	150	10	5	10
	---- CBU/Other:					
8711 90 95	---- Not exceeding 200 cc	100	150	–	–	10
8711 90 96	---- Exceeding 200 cc but not exceeding 500 cc	100	150	10	5	10
8711 90 97	---- Exceeding 500 cc but not exceeding 800 cc	100	150	10	5	10
8711 90 98	---- Exceeding 800 cc	100	150	10	5	10
<b>8712 00</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorized:</b>					
8712 00 10	- Racing bicycles	5	7.5	5	0	10
8712 00 20	- Other bicycles (including children's bicycles in the normal form of adult bicycles)	80	120	20	5	10
8712 00 30	- Bicycles designed to be ridden by children but not in the normal form of adult bicycles	80	120	20	5	10
8712 00 90	- Other	80	120	20	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8713</b>	<b>Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled:</b>					
8713 10 00	- Not mechanically propelled	0	0	0	0	*
8713 90 00	- Other	0	0	0	0	*
<b>8714</b>	<b>Parts and accessories of vehicles of headings 8711 to 8713:</b>					
	- Of motorcycles (including mopeds):					
	-- Saddles:					
8714 11	---					
8714 11 10	---- For motorcycles of subheading 8711 10, 8711 20 or 8711 90	50	75	--	--	10
8714 11 20	---- For motorcycles of subheading 8711 30, 8711 40 or 8711 50	50	75	--	--	10
8714 19	-- Other:					
8714 19 10	--- Carburettor assemblies	50	75	--	--	10
8714 19 20	--- Clutch assemblies	50	75	--	--	10
8714 19 30	--- Gear assemblies	50	75	--	--	10
8714 19 40	--- Starter systems	50	75	--	--	10
8714 19 50	--- Spokes or nipples	50	75	--	--	10
8714 19 60	--- Other, for motorcycles of subheading 8711 10, 8711 20 or 8711 90	50	75	--	--	10
8714 19 70	--- Other, for motorcycles of subheading 8711 30, 8711 40 or 8711 50	50	75	--	--	10
8714 20	- Of carriages for disabled persons:					
	-- Castors:					
8714 20 11	--- Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm provided that the width of the wheel or the tyre fitted thereto is not less than 30 mm	0	0	0	0	*
8714 20 12	--- Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm provided that the width of the wheel or the tyre fitted thereto is not less than 30 mm	0	0	0	0	*
8714 20 19	--- Other	0	0	0	0	*
8714 20 20	-- Spokes	0	0	0	0	*
8714 20 30	-- Nipples	0	0	0	0	*
8714 20 90	-- Other	0	0	0	0	*
	- Other:					
8714 91	-- Frames and forks, and parts thereof:					
8714 91 10	--- Frames and forks for cycles of subheading 8712 00 30	50	75	20	5	10
8714 91 20	--- Other frames	50	75	20	5	10
8714 91 30	--- Other forks	50	75	20	5	10
8714 91 40	--- Other parts of frames	50	75	20	5	10
8714 91 90	--- Other parts of forks	50	75	20	5	10
8714 92	-- Wheel rims and spokes:					
8714 92 10	--- Wheel rims or spokes for cycles of subheading 8712 00 30	50	75	20	5	10
8714 92 90	--- Other wheel rims or spokes	50	75	20	5	10
8714 93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:					
8714 93 10	--- For cycles of subheading 8712 00 30	50	75	20	5	10
8714 93 90	--- Other	50	75	20	5	10
8714 94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof:					
8714 94 10	--- For cycles of subheading 8712 00 30	50	75	20	5	10
8714 94 90	--- Other	50	75	20	5	10
8714 95	-- Saddles:					
8714 95 10	--- For cycles of subheading 8712 00 30	50	75	20	5	10
8714 95 90	--- Other	50	75	20	5	10
8714 96	-- Pedals and crank-gear, and parts thereof:					
8714 96 10	--- For cycles of subheading 8712 00 30	50	75	20	5	10
8714 96 20	--- Chain wheels or cranks	50	75	20	5	10
8714 96 90	--- Other	50	75	20	5	10
8714 99	-- Other:					
	--- For cycles of subheading 8712 00 30:					
8714 99 11	---- Nipples	50	75	20	5	10
8714 99 19	---- Other	50	75	20	5	10
8714 99 20	---- Other handle bars, seat pillars, carriers, control cables, reflectors, lamp bracket lugs, mudguards	50	75	20	5	10
8714 99 30	---- Other nipples or spokes	50	75	20	5	10
8714 99 90	---- Other parts	50	75	20	5	10
<b>8715 00</b>	<b>Baby carriages and parts thereof:</b>					
8715 00 10	- Baby carriages	30	45	5	5	10
8715 00 20	- Parts	30	45	5	5	10
<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	20	30	5	0	5
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5	7.5	5	0	5
	- Other trailers and semi-trailers for the transport of goods:					
8716 31 00	-- Tanker trailers and tanker semi-trailers	5	7.5	5	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
8716 39	-- Other:					
8716 39 10	--- Refrigerated trailers	20	30	5	0	5
8716 39 20	--- Other, of a weight exceeding 200 tons	5	7.5	5	0	5
8716 39 30	--- Other agricultural trailers	20	30	5	0	5
8716 39 90	--- Other	20	30	5	0	5
8716 40	- Other trailers and semi-trailers:					
8716 40 10	-- Of a weight exceeding 200 tons	5	7.5	5	0	5
8716 40 90	-- Other	20	30	5	0	5
8716 80	- Other vehicles:					
8716 80 10	-- Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles (except wheelbarrows) of a kind used in factories or workshops	30	45	20	5	5
8716 80 20	-- Wheelbarrows	30	45	20	5	5
8716 80 90	-- Other	30	45	10	5	5
8716 90	- Parts:					
	-- For trailers and semi-trailers:					
8716 90 11	--- Wheels	15	22.5	5	5	5
8716 90 12	--- Other, for goods of subheading 8716 10, 8716 31, 8716 39 or 8716 40	15	22.5	5	5	5
8716 90 13	--- Other, for goods of subheading 8716 20	15	22.5	5	5	5
	-- For other vehicles:					
8716 90 20	--- For goods of subheading 8716 80 10	15	22.5	5	5	5
	--- For goods of subheading 8716 80 20:					
8716 90 31	---- Castors of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm	15	22.5	5	5	5
8716 90 32	---- Castors of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm	15	22.5	5	5	5
8716 90 33	---- Other castors	15	22.5	5	5	5
8716 90 39	---- Other	15	22.5	5	5	5
	--- Other:					
8716 90 91	---- Castors of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm	15	22.5	5	5	5
8716 90 92	---- Castors of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm	15	22.5	5	5	5
8716 90 93	---- Other castors	15	22.5	5	5	5
8716 90 94	---- Spokes	15	22.5	5	5	5
8716 90 95	---- Nipples	15	22.5	5	5	5
8716 90 99	---- Other	15	22.5	5	5	5

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

**SUBHEADING NOTE**

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

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8801</b>	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:</b>					
8801 10 00	- Gliders and hang gliders	0	0	0	0	5
8801 90 00	- Other	0	0	0	0	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	0	0	0	0	5
8802 12 00	-- Of an unladen weight exceeding 2 000 kg	0	0	0	0	5
8802 20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg:					
8802 20 10	-- Aeroplanes	0	0	0	0	5
8802 20 90	-- Other	0	0	0	0	5
8802 30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg:					
8802 30 10	-- Aeroplanes	0	0	0	0	5
8802 30 90	-- Other	0	0	0	0	5
8802 40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg:					
8802 40 10	-- Aeroplanes	0	0	0	0	5
8802 40 90	-- Other	0	0	0	0	5
8802 60 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	0	0	0	5
<b>8803</b>	<b>Parts of goods of heading 8801 or 8802:</b>					
8803 10	- Propellers and rotors and parts thereof:					
8803 10 10	-- Of helicopters or aeroplanes	0	0	0	0	5
8803 10 90	-- Other	0	0	0	0	5
8803 20	- Under-carriages and parts thereof:					
8803 20 10	-- Of helicopters, aeroplanes, balloons, gliders or kites	0	0	0	0	5
8803 20 90	-- Other	0	0	0	0	5
8803 30 00	- Other parts of aeroplanes or helicopters	0	0	0	0	5
8803 90	- Other:					
8803 90 10	-- Parts of telecommunications satellites [ITA/2]	0	0	0	0	5
8803 90 20	-- Of balloons, gliders or kites	0	0	0	0	5
8803 90 90	-- Other	0	0	0	0	5
<b>8804 00</b>	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto:</b>					
8804 00 10	- Parachutes; parts and accessories of parachutes and parts of rotochutes	0	0	0	0	10
8804 00 90	- Other	0	0	0	0	10
<b>8805</b>	<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:</b>					
8805 10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof:					
8805 10 10	-- Aircraft launching gear and parts thereof	0	0	0	0	5
8805 10 90	-- Other	0	0	0	0	5
8805 21 00	- Ground flying trainers and parts thereof:					
8805 29	-- Air combat simulators and parts thereof	0	0	0	0	5
8805 29 10	-- - Ground flying trainers	0	0	0	0	5
8805 29 90	-- - Other	0	0	0	0	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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:					
8901 10 10	-- Of a gross tonnage not exceeding 26	10	15	5	5	5
8901 10 20	-- Of a gross tonnage exceeding 26 but not exceeding 250	10	15	5	5	5
8901 10 30	-- Of a gross tonnage exceeding 250 but not exceeding 500	10	15	5	5	5
8901 10 40	-- Of a gross tonnage exceeding 500 but not exceeding 4 000	10	15	5	5	5
8901 10 50	-- Of a gross tonnage exceeding 4 000 but not exceeding 5 000	10	15	5	5	5
8901 10 60	-- Of a gross tonnage exceeding 5 000	5	7.5	0	0	5
8901 20	- Tankers:					
8901 20 10	-- Of a gross tonnage not exceeding 26	10	15	5	5	5
8901 20 20	-- Of a gross tonnage exceeding 26 but not exceeding 250	10	15	5	5	5
8901 20 30	-- Of a gross tonnage exceeding 250 but not exceeding 500	10	15	5	5	5
8901 20 40	-- Of a gross tonnage exceeding 500 but not exceeding 4 000	10	15	5	5	5
8901 20 50	-- Of a gross tonnage exceeding 4 000 but not exceeding 5 000	10	15	5	5	5
8901 20 60	-- Of a gross tonnage exceeding 5 000	5	7.5	0	0	5
8901 30	- Refrigerated vessels, other than those of subheading 8901 20:					
8901 30 10	-- Of a gross tonnage not exceeding 26	10	15	5	5	5
8901 30 20	-- Of a gross tonnage exceeding 26 but not exceeding 250	10	15	5	5	5
8901 30 30	-- Of a gross tonnage exceeding 250 but not exceeding 500	10	15	5	5	5
8901 30 40	-- Of a gross tonnage exceeding 500 but not exceeding 4 000	10	15	5	5	5
8901 30 50	-- Of a gross tonnage exceeding 4 000 but not exceeding 5 000	10	15	5	5	5
8901 30 60	-- Of a gross tonnage exceeding 5 000	5	7.5	0	0	5
8901 90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:					
	-- Not motorized:					
8901 90 11	--- Of a gross tonnage not exceeding 26	10	15	5	5	5
8901 90 12	--- Of a gross tonnage exceeding 26 but not exceeding 250	10	15	5	5	5
8901 90 13	--- Of a gross tonnage exceeding 250 but not exceeding 500	10	15	5	5	5
8901 90 14	--- Of a gross tonnage exceeding 500	10	15	0	0	5
	-- Motorized:					
8901 90 21	--- Of a gross tonnage not exceeding 26	10	15	5	5	5
8901 90 22	--- Of a gross tonnage exceeding 26 but not exceeding 250	10	15	5	5	5
8901 90 23	--- Of a gross tonnage exceeding 250 but not exceeding 500	10	15	5	5	5
8901 90 24	--- Of a gross tonnage exceeding 500 but not exceeding 4 000	10	15	5	5	5
8901 90 25	--- Of a gross tonnage exceeding 4 000 but not exceeding 5 000	10	15	5	5	5
8901 90 26	--- Of a gross tonnage exceeding 5 000	5	7.5	0	0	5
<b>8902 00</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products:</b>					
	- Of a gross tonnage not exceeding 26:					
8902 00 11	-- Fishing vessels	10	15	5	5	5
8902 00 12	-- Other	10	15	5	5	5
	- Of a gross tonnage exceeding 26 but not exceeding 40:					
8902 00 21	-- Fishing vessels	10	15	5	5	5
8902 00 22	-- Other	10	15	5	5	5
	- Of a gross tonnage exceeding 40 but not exceeding 100:					
8902 00 31	-- Fishing vessels	10	15	5	5	5
8902 00 32	-- Other	10	15	5	5	5
	- Of a gross tonnage exceeding 100 but not exceeding 250:					
8902 00 41	-- Fishing vessels	10	15	5	5	5
8902 00 42	-- Other	10	15	5	5	5
	- Of a gross tonnage exceeding 250 but not exceeding 4 000:					
8902 00 51	-- Fishing vessels	5	7.5	5	5	5
8902 00 52	-- Other	5	7.5	5	5	5
	- Of a gross tonnage exceeding 4 000:					
8902 00 91	-- Fishing vessels	0	0	0	0	5
8902 00 92	-- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>8903</b>	<b>Yachts and other vessels for pleasure or sport; rowing boats and canoes:</b>					
8903 10 00	- Inflatable	10	15	5	5	5
	- Other:					
8903 91 00	-- Sailboats, with or without auxiliary motor	10	15	5	5	5
8903 92 00	-- Motorboats, other than outboard motorboats	10	15	5	5	5
8903 99 00	-- Other	10	15	5	5	5
	<i>Except: vessels for pleasure or sport</i>					10
<b>8904 00</b>	<b>Tugs and pusher craft:</b>					
	- Tugs:					
8904 00 10	-- Of a gross tonnage not exceeding 26	5	7.5	5	5	5
	-- Of a gross tonnage exceeding 26:					
8904 00 21	--- Of a power not exceeding 4 000 hp	5	7.5	5	5	5
8904 00 29	--- Of a power exceeding 4 000 hp	0	0	0	0	5
	- Pusher craft:					
8904 00 30	-- Of a gross tonnage not exceeding 26	5	7.5	5	5	5
	-- Of a gross tonnage exceeding 26:					
8904 00 41	--- Of a power not exceeding 4 000 hp	5	7.5	5	5	5
8904 00 49	--- Of a power exceeding 4 000 hp	0	0	0	0	5
<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	5	7.5	5	5	5
8905 20 00	- Floating or submersible drilling or production platforms	5	7.5	5	5	5
8905 90	- Other:					
8905 90 10	-- Floating docks of a gross tonnage exceeding 100	5	7.5	5	5	5
8905 90 20	-- Other floating docks	5	7.5	5	5	5
8905 90 30	-- Fire-floats or light vessels	5	7.5	5	5	5
8905 90 90	-- Other	5	7.5	5	5	5
<b>8906</b>	<b>Other vessels, including warships and lifeboats other than rowing boats:</b>					
8906 10 00	- Warships	0	0	0	0	5
8906 90	- Other:					
8906 90 10	-- Of a displacement not exceeding 300 tons	5	7.5	5	5	5
8906 90 90	-- Other	0	0	0	0	5
<b>8907</b>	<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons):</b>					
8907 10 00	- Inflatable rafts	5	7.5	5	0	10
8907 90	- Other:					
8907 90 10	-- Buoys	0	0	0	0	5
8907 90 90	-- Other	0	0	0	0	5
	<i>Except: non-metallic structures</i>					10
<b>8908 00</b>	<b>Vessels and other floating structures for breaking up:</b>					
8908 00 10	- Articles of headings 8901 to 8906 imported for breaking up	0	0	0	0	5
8908 00 20	- Other	0	0	0	0	5

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- Optical fibres, optical fibre bundles and cables:					
9001 10 10	-- For telecommunications and other electrical uses	0	0	0	0	10
9001 10 90	-- Other	0	0	0	0	10
9001 20 00	- Sheets and plates of polarizing material	0	0	0	0	10
9001 30 00	- Contact lenses	0	0	0	0	10
9001 40 00	- Spectacle lenses of glass	5	7.5	0	0	10
9001 50 00	- Spectacle lenses of other materials	0	0	0	0	10
9001 90	- Other:					
9001 90 10	-- For photographic or cinematographic cameras or projectors	0	0	0	0	10
9001 90 20	-- Lenses and prisms for lighthouses or beacons	0	0	0	0	10
9001 90 90	-- Other	0	0	0	0	10
<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	-- For cameras, projectors or photographic enlargers or reducers:					
9002 11 10	--- Cinematographic projectors	0	0	0	0	10
9002 11 90	--- Other	0	0	0	0	10
9002 19 00	-- Other	0	0	0	0	10
9002 20	- Filters:					
9002 20 10	-- For cinematographic projectors	0	0	0	0	10
9002 20 20	-- For cinematographic cameras, photographic cameras and other projectors	0	0	0	0	10
9002 20 30	-- For telescopes or microscopes	0	0	0	0	10
9002 20 90	-- Other	0	0	0	0	10
9002 90	- Other:					
9002 90 10	-- Lenses and prisms for lighthouses or beacons	0	0	0	0	10
9002 90 20	-- For cinematographic projectors	0	0	0	0	10
9002 90 30	-- For cinematographic cameras, photographic cameras and other projectors	0	0	0	0	10
9002 90 40	-- For medical or surgical instruments	0	0	0	0	10
9002 90 90	-- Other	0	0	0	0	10
<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	10	15	5	0	10
9003 19 00	-- Of other materials	10	15	5	0	10
9003 90 00	- Parts	10	15	5	0	10
<b>9004</b>	<b>Spectacles, goggles and the like, corrective, protective or other:</b>					
9004 10 00	- Sunglasses	20	30	5	0	10
9004 90	- Other:					
9004 90 10	-- Corrective spectacles	1	1.5	1	0	10
9004 90 20	-- Corrective goggles	1	1.5	1	0	10
9004 90 30	-- Goggles for swimmers	20	30	5	0	10
9004 90 40	-- Other protective goggles	1	1.5	1	0	10
9004 90 90	-- Other	20	30	5	0	10
<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	0	0	0	0	10
9005 80	- Other instruments:					
9005 80 10	-- Astronomical instruments, excluding instruments for radio-astronomy	0	0	0	0	10
9005 80 90	-- Other	0	0	0	0	10
9005 90	- Parts and accessories (including mountings):					
9005 90 10	-- For astronomical instruments, excluding instruments for radio-astronomy	0	0	0	0	10
9005 90 90	-- Other	0	0	0	0	10
<b>9006</b>	<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539:</b>					
9006 10	- Cameras of a kind used for preparing printing plates or cylinders:					
9006 10 10	-- Laser photo plotters [ITA/2 (AS2)]	0	0	0	0	10
9006 10 90	-- Other	0	0	0	0	10
9006 20 00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
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	0	0	0	0	10
9006 40 00	- Instant print cameras - Other cameras:	30	45	5	5	10
9006 51 00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	30	45	5	5	10
9006 52 00	-- Other, for roll film of a width less than 35 mm	30	45	5	5	10
9006 53 00	-- Other, for roll film of a width of 35 mm	30	45	5	5	10
9006 59	-- Other:					
9006 59 10	--- Laser photo plotters or image setters with raster image processor	1	1.5	1	0	10
9006 59 90	--- Other	1	1.5	1	0	10
	- Photographic flashlight apparatus and flashbulbs:					
9006 61 00	-- Discharge lamp ("electronic") flashlight apparatus	20	30	5	0	10
9006 62 00	-- Flashbulbs, flashcubes and the like	20	30	5	0	10
9006 69 00	-- Other	20	30	5	0	10
	- Parts and accessories:					
9006 91	-- For cameras:					
9006 91 10	--- For laser photo plotters of subheading 9006 10 10 [ITA/2 (AS2)]	0	0	0	0	10
9006 91 20	--- Other, for cameras of subheading 9006 10 00 and 9006 30 00	0	0	0	0	10
9006 91 30	--- Other, for cameras of subheading 9006 40 00 and 9006 53 00	15	22.5	5	5	10
9006 91 90	--- Other	0	0	0	0	10
9006 99	-- Other:					
9006 99 10	--- For photographic flashlight apparatus	15	22.5	5	5	10
9006 99 90	--- Other	15	22.5	5	5	10
<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	0	0	0	0	10
9007 19 00	-- Other	0	0	0	0	10
9007 20	- Projectors:					
9007 20 10	-- For film of less than 16 mm in width	0	0	0	0	10
9007 20 90	-- Other	0	0	0	0	10
	- Parts and accessories:					
9007 91 00	-- For cameras	0	0	0	0	10
9007 92 00	-- For projectors	0	0	0	0	10
<b>9008</b>	<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:</b>					
9008 10 00	- Slide projectors	0	0	0	0	10
9008 20 00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	0	0	0	0	10
9008 30 00	- Other image projectors	0	0	0	0	10
9008 40	- Photographic (other than cinematographic) enlargers and reducers:					
9008 40 10	-- Specialized equipment for use in the printing industry	0	0	0	0	10
9008 40 90	-- Other	0	0	0	0	10
9008 90	- Parts and accessories:					
9008 90 10	-- Of the goods of subheading 9008 20 00	0	0	0	0	10
9008 90 90	-- Other	0	0	0	0	10
<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	-- Operating by reproducing the original image directly onto the copy (direct process) [ITA1/A-100]:					
9009 11 10	--- Colour	10	15	5	5	10
9009 11 90	--- Other	10	15	5	5	10
9009 12	-- Operating by reproducing the original image via an intermediate onto the copy (indirect process):					
	--- Colour:					
9009 12 11	--- Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process), operating by converting the original document into digital code [ITA/2]	10	15	5	5	10
9009 12 19	--- Other	10	15	5	5	10
	--- Other:					
9009 12 91	--- Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process), operating by converting the original document into digital code [ITA/2]	10	15	5	5	10
9009 12 99	--- Other	10	15	5	5	10
	- Other photocopying apparatus:					
9009 21	-- Incorporating an optical system [ITA1/A-101]:					
9009 21 10	--- Colour	10	15	5	5	10
9009 21 90	--- Other	10	15	5	5	10
9009 22	-- Of the contact type:					
9009 22 10	--- Colour	10	15	5	5	10
9009 22 90	--- Other	10	15	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
9009 30	- Thermo-copying apparatus:					
9009 30 10	--- Colour	10	15	5	5	10
9009 30 90	--- Other	10	15	5	5	10
	- Parts and accessories [ITA1/A-102]:					
9009 91 00	-- Automatic document feeders	10	15	5	5	10
9009 92 00	-- Paper feeders	10	15	5	5	10
9009 93 00	-- Sorters	10	15	5	5	10
9009 99 00	-- Other	10	15	5	5	10
<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 of included elsewhere in this Chapter; negatoscopes; projection screens:</b>					
9010 10	- 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:					
9010 10 10	-- Apparatus and equipment for automatically developing X-ray film	5	7.5	5	5	5
9010 10 90	-- Other	5	7.5	5	5	10
	- Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials:					
9010 41 00	-- Direct write-on-wafer apparatus [ITA1/A-171]	5	7.5	5	0	10
9010 42 00	-- Step and repeat aligners[ITA1/A-172]	5	7.5	5	0	10
9010 49 00	-- Other [ITA1/A-173]	5	7.5	5	0	10
9010 50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:					
9010 50 10	-- Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)]	5	7.5	5	0	10
9010 50 90	-- Other	5	7.5	5	0	10
9010 60	- Projection screens:					
9010 60 10	-- Of 300 inches or more	0	0	0	0	10
9010 60 90	-- Other	5	7.5	5	0	10
9010 90	- Parts and accessories:					
9010 90 10	-- For projection screens or articles of subheading 9010 10 <i>Except</i> for machines and equipment of subheading 9010 10 10	1	1.5	1	0	10
9010 90 20	-- Parts and accessories of the apparatus of subheadings 9010 41 00, 9010 42 00 and 9010 49 00 [ITA1/A-174]	1	1.5	1	0	10
9010 90 30	-- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)]	1	1.5	1	0	10
9010 90 90	-- Other	1	1.5	1	0	10
<b>9011</b>	<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:</b>					
9011 10	- Stereoscopic microscopes:					
9011 10 10	-- Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-175]	0	0	0	0	5
9011 10 90	-- Other	0	0	0	0	5
9011 20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection:					
9011 20 10	-- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-176]	0	0	0	0	5
9011 20 90	-- Other	0	0	0	0	5
9011 80 00	- Other microscopes	0	0	0	0	5
9011 90	- Parts and accessories:					
9011 90 10	-- Parts and accessories of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-177, B-178]	0	0	0	0	5
9011 90 90	-- Other	0	0	0	0	5
<b>9012</b>	<b>Microscopes other than optical microscopes; diffraction apparatus:</b>					
9012 10	- Microscopes other than optical microscopes; diffraction apparatus:					
9012 10 10	-- Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-179]	0	0	0	0	5
9012 10 90	-- Other	0	0	0	0	5
9012 90	- Parts and accessories:					
9012 90 10	-- Parts and accessories of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-180]	0	0	0	0	5
9012 90 90	-- Other	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	10
9013 20 00	- Lasers, other than laser diodes	0	0	0	0	10
9013 80	- Other devices, appliances and instruments:					
9013 80 10	-- Optical error verification and repair apparatus for PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	10
9013 80 20	-- Liquid crystal devices [ITA1/B-193]	0	0	0	0	10
9013 80 90	-- Other	0	0	0	0	10
9013 90	- Parts and accessories:					
9013 90 10	-- Of goods of subheading 9013 20 00 [ITA/2 (AS2)]	0	0	0	0	10
9013 90 20	-- Other, of goods of subheading 9013 80 20	0	0	0	0	10
9013 90 30	-- Other, of goods of subheading 9013 10 00 or 9013 80 [ITA1/B-193]	0	0	0	0	10
9013 90 40	-- Parts and accessories of optical error verification and repair apparatus for PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	10
9013 90 90	-- Other	0	0	0	0	10
<b>9014</b>	<b>Direction finding compasses; other navigational instruments and appliances:</b>					
9014 10 00	- Direction finding compasses	0	0	0	0	5
9014 20 00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0	0	0	0	5
9014 80	- Other instruments and appliances:					
9014 80 10	-- Of a kind used on ships, incorporating or working in conjunction with an automatic data processor [ITA/2]	0	0	0	0	5
9014 80 20	-- Other apparatus for detecting shoals of fish	0	0	0	0	5
9014 80 90	-- Other	0	0	0	0	5
9014 90	- Parts and accessories:					
9014 90 10	-- Of instruments and apparatus incorporating or working in conjunction with an automatic data processor of a kind used on ships [ITA/2]	0	0	0	0	5
9014 90 90	-- Other	0	0	0	0	5
<b>9015</b>	<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:</b>					
9015 10	- Rangefinders:					
9015 10 10	-- Used in photography and cinematography	0	0	0	0	10
9015 10 90	-- Other	0	0	0	0	10
9015 20 00	- Theodolites and tachymeters (tacheometers)	0	0	0	0	10
9015 30 00	- Levels	0	0	0	0	10
9015 40 00	- Photogrammetrical surveying instruments and appliances	0	0	0	0	10
9015 80	- Other instruments and appliances:					
9015 80 10	-- Radio sonde and radio wind apparatus	0	0	0	0	10
9015 80 90	-- Other	0	0	0	0	10
9015 90 00	- Parts and accessories	0	0	0	0	10
<b>9016 00</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights:</b>					
9016 00 10	- Electronic	10	15	5	0	10
9016 00 90	- Other	10	15	5	0	10
<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	- Drafting tables and machines, whether or not automatic:					
9017 10 10	-- Plotters, whether input or output units of heading 8471 or drawing or drafting machines of heading 9017 [ITA1/B-198]	0	0	0	0	10
9017 10 90	-- Other	0	0	0	0	10
9017 20	- Other drawing, marking-out or mathematical calculating instruments:					
9017 20 10	-- Rulers	5	7.5	5	0	10
9017 20 20	-- Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates [ITA1/B-181]	5	7.5	5	0	10
9017 20 30	-- Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)]	5	7.5	5	0	10
9017 20 40	-- Photoplotters for the manufacture of PCB/PWBs [ITA/2 (AS2)]	5	7.5	5	0	10
9017 20 50	-- Plotters, whether input or output units of heading 8471 or drawing or drafting machines of heading 9017 [ITA1/B-198]	5	7.5	5	0	10
9017 20 90	-- Other	5	7.5	5	0	10
9017 30 00	- Micrometers, callipers and gauges	0	0	0	0	10
9017 80	- Other instruments:					
9017 80 10	-- Measuring tapes	5	7.5	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
9017 80 90	- - Other	0	0	0	0	10
9017 90	- Parts and accessories:					
9017 90 10	- - Parts and accessories including printed circuit assemblies for pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates [ITA1/B-182 & 183] [ITA1/B-199]	0	0	0	0	10
9017 90 20	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)]	0	0	0	0	10
9017 90 30	- - Parts and accessories of photo plotters for the manufacture of PCB/PWBs [ITA/2 (AS2)]	0	0	0	0	10
9017 90 40	- - Parts and accessories including printed circuit assemblies for plotters, whether input or output units of heading 8471 or drawing or drafting machines of heading 9017 [ITA1/B-199]	0	0	0	0	10
9017 90 90	- - Other <i>Except</i> teaching instruments	0	0	0	0	10 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	0	0	0	0	5
9018 12 00	- - Ultrasonic scanning apparatus	0	0	0	0	5
9018 13 00	- - Magnetic resonance imaging apparatus	0	0	0	0	5
9018 14 00	- - Scintigraphic apparatus	0	0	0	0	5
9018 19 00	- - Other	0	0	0	0	5
9018 20 00	- Ultra-violet or infra-red ray apparatus	0	0	0	0	5
	- Syringes, needles, catheters, cannulae and the like:					
9018 31	- - Syringes, with or without needles:					
9018 31 10	- - - Disposable syringes	5	7.5	5	5	5
9018 31 90	- - - Other	0	0	0	0	5
9018 32 00	- - Tubular metal needles and needles for sutures	0	0	0	0	5
9018 39	- - Other:					
9018 39 10	- - - Catheters	0	0	0	0	5
9018 39 20	- - - Disposable tubes for intravenous fluids	5	7.5	5	5	5
9018 39 90	- - - Other	0	0	0	0	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	0	0	0	0	5
9018 49 00	- - Other	0	0	0	0	5
9018 50 00	- Other ophthalmic instruments and appliances	0	0	0	0	5
9018 90	- Other instruments and appliances:					
9018 90 10	- - Surgical blades	0	0	0	0	5
9018 90 20	- - Intravenous administration sets (adult)	0	0	0	0	5
9018 90 30	- - Electronic instruments and appliances	0	0	0	0	5
9018 90 90	- - Other	0	0	0	0	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	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:					
9019 10 10	- - Electronic	0	0	0	0	5
9019 10 90	- - Other	0	0	0	0	5
9019 20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:					
9019 20 10	- - Artificial respiration apparatus	0	0	0	0	5
9019 20 90	- - Other	0	0	0	0	5
<b>9020 00</b>	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters:</b>					
9020 00 10	- Breathing appliances	0	0	0	0	10
9020 00 20	- Divers' headgear with breathing apparatus	0	0	0	0	10
9020 00 90	- Other	0	0	0	0	10
<b>9021</b>	<b>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:</b>					
9021 10 00	- Orthopaedic or fracture appliances	0	0	0	0	*
	- Artificial teeth and dental fittings:					
9021 21 00	- - Artificial teeth	0	0	0	0	*
9021 29 00	- - Other	0	0	0	0	*
	- Other artificial parts of the body:					
9021 31 00	- - Artificial joints	0	0	0	0	*
9021 39 00	- - Other	0	0	0	0	*
9021 40 00	- Hearing aids, excluding parts and accessories	0	0	0	0	*

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
9021 50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	0	0	0	*
9021 90 00	- Other	0	0	0	0	*
<b>9022</b>	<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	0	0	0	0	5
9022 13 00	-- Other, for dental uses	0	0	0	0	5
9022 14 00	-- Other, for medical, surgical or veterinary uses	0	0	0	0	5
9022 19	-- For other uses:					
9022 19 10	--- X-ray apparatus for the physical inspection of solder joints on PCB/PWBs [ITA/2 (AS2)]	0	0	0	0	5
9022 19 90	--- Other	0	0	0	0	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	0	0	0	0	5
9022 29 00	-- For other uses	0	0	0	0	5
9022 30	- X-ray tubes:					
9022 30 10	-- For medical, surgical, dental or veterinary use	0	0	0	0	5
9022 30 90	-- Other	0	0	0	0	5
9022 90	- Other, including parts and accessories:					
9022 90 10	-- Parts and accessories of X-ray apparatus for the physical inspection of solder joints on PCAs [ITA/2 (AS2)]	0	0	0	0	5
9022 90 20	-- For medical, surgical, dental or veterinary use	0	0	0	0	5
9022 90 90	-- Other	0	0	0	0	5
<b>9023 00 00</b>	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses</b>	0	0	0	0	10
	<i>Except: for educational use</i>					5
<b>9024</b>	<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics):</b>					
9024 10	- Machines and appliances for testing metals:					
9024 10 10	-- Electrically operated	0	0	0	0	5
9024 10 90	-- Other	0	0	0	0	5
9024 80	- Other machines and appliances:					
9024 80 10	-- Electrically operated	0	0	0	0	5
9024 80 90	-- Other	0	0	0	0	5
9024 90	- Parts and accessories:					
9024 90 10	-- For electrically operated machines and appliances	0	0	0	0	5
9024 90 20	-- For non-electrically operated machines and appliances	0	0	0	0	5
<b>9025</b>	<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	0	0	0	0	5
9025 19	-- Other:					
9025 19 10	--- Electrical	0	0	0	0	5
9025 19 20	--- Non-electrical	0	0	0	0	5
9025 80	- Other instruments:					
9025 80 10	-- Temperature gauges for motor vehicles	0	0	0	0	5
9025 80 20	-- Other, electrical	0	0	0	0	5
9025 80 30	-- Other, non-electrical	0	0	0	0	5
9025 90	- Parts and accessories:					
9025 90 10	-- For electrically operated instruments	0	0	0	0	5
9025 90 20	-- For non-electrically operated instruments	0	0	0	0	5
<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	- For measuring or checking the flow or level of liquids [ITA1/A-103]:					
9026 10 10	-- Level gauges for motor vehicles, electrically operated	0	0	0	0	5
9026 10 20	-- Level gauges for motor vehicles, not electrically operated	0	0	0	0	5
9026 10 30	-- Other, electrically operated	0	0	0	0	5
9026 10 90	-- Other, not electrically operated	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
9026 20	- For measuring or checking pressure [ITA1/A-104]:					
9026 20 10	-- Pressure gauges for motor vehicles, electrically operated	0	0	0	0	5
9026 20 20	-- Pressure gauges for motor vehicles, not electrically operated	0	0	0	0	5
9026 20 30	-- Other, electrically operated	0	0	0	0	5
9026 20 40	-- Other, not electrically operated	0	0	0	0	5
9026 80	- Other instruments or apparatus [ITA1/A-105]:					
9026 80 10	-- Electrically operated	0	0	0	0	5
9026 80 20	-- Not electrically operated	0	0	0	0	5
9026 90	- Parts and accessories [ITA1/A-106]:					
9026 90 10	-- For electrically operated instruments and apparatus	0	0	0	0	5
9026 90 20	-- For non-electrically operated instruments and apparatus	0	0	0	0	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	- Gas or smoke analysis apparatus:					
9027 10 10	-- Electrically operated	0	0	0	0	5
9027 10 20	-- Not electrically operated	0	0	0	0	5
9027 20	- Chromatographs and electrophoresis instruments [ITA1/A-107] :					
9027 20 10	-- Electrically operated	0	0	0	0	5
9027 20 20	-- Not electrically operated	0	0	0	0	5
9027 30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) [ITA1/A-108]:					
9027 30 10	-- Electrically operated	0	0	0	0	5
9027 30 20	-- Not electrically operated	0	0	0	0	5
9027 40 00	- Exposure meters	0	0	0	0	5
9027 50	- Other instruments and apparatus using optical radiations (UV, visible, IR) [ITA1/A-109]:					
9027 50 10	-- Electrically operated	0	0	0	0	5
9027 50 20	-- Not electrically operated	0	0	0	0	5
9027 80	- Other instruments and apparatus [ITA1/A-110]:					
9027 80 10	-- Smoke detectors, electrically operated	0	0	0	0	5
9027 80 20	-- Other, electrically operated	0	0	0	0	5
9027 80 30	-- Other, not electrically operated	0	0	0	0	5
9027 90	- Microtomes; parts and accessories:					
9027 90 10	-- Parts and accessories, including printed circuit assemblies of products of heading 9027, other than for gas or smoke analysis apparatus and microtomes [ITA1/A-111] [ITA1/B-199]	0	0	0	0	5
	-- Other:					
9027 90 91	--- Electrically operated	0	0	0	0	5
9027 90 99	--- Other	0	0	0	0	5
<b>9028</b>	<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor:</b>					
9028 10	- Gas meters:					
9028 10 10	-- Gas meters of a kind mounted on gas containers	10	15	5	5	5
9028 10 90	-- Other	0	0	0	0	5
9028 20	- Liquid meters:					
9028 20 10	-- Totalizing water meters	10	15	5	5	5
9028 20 90	-- Other	0	0	0	0	5
9028 30	- Electricity meters:					
9028 30 10	-- Kilowatthour meters	30	45	5	5	5
9028 30 90	-- Other	30	45	5	5	5
9028 90	- Parts and accessories:					
9028 90 10	-- Water meter housings or bodies	0	0	0	0	5
9028 90 90	-- Other	0	0	0	0	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	-- Revolution counters, production counters	0	0	0	0	5
9029 10 20	-- Taximeters	20	30	5	5	5
9029 10 90	-- Other	0	0	0	0	5
9029 20	- Speed indicators and tachometers; stroboscopes:					
9029 20 10	-- Speedometers for motor vehicles	30	45	5	5	5
9029 20 20	-- Other speed indicators and tachometers for motor vehicles	0	0	0	0	5
9029 20 30	-- Speed indicators and tachometers for locomotives	0	0	0	0	5
9029 20 90	-- Other	0	0	0	0	5
9029 90	- Parts and accessories:					
9029 90 10	-- Of goods of subheading 9029 10 or of stroboscopes of subheading 9029 20	0	0	0	0	5
9029 90 20	-- Of other goods of subheading 9029 20	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	0	0	5
9030 20 00	- Cathode-ray oscilloscopes and cathode-ray oscillographs - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:	0	0	0	0	5
9030 31 00	-- Multimeters	0	0	0	0	5
9030 39	--- Other:					
9030 39 10	--- Ammeters and voltmeters for motor vehicles	0	0	0	0	5
9030 39 20	--- Instruments and apparatus for measuring or checking voltage, current, resistance or power on PCB/PWBs or PCAs, without recording device [ITA/2 (AS2)]	0	0	0	0	5
9030 39 30	--- Impedance measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures [ITA/2 (AS2)]	0	0	0	0	5
9030 39 90	--- Other	0	0	0	0	5
9030 40 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) [ITA1/A-112] - Other instruments and apparatus:	0	0	0	0	5
9030 82	-- For measuring or checking semiconductor wafers or devices [ITA1/A-184]:					
9030 82 10	--- Wafer probers [ITA1/B-166]	0	0	0	0	5
9030 82 90	--- Other	0	0	0	0	5
9030 83	-- Other, with a recording device:					
9030 83 10	--- Instruments and apparatus, with a recording device, for measuring or checking electrical quantities on PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	5
9030 83 90	--- Other	0	0	0	0	5
9030 89	-- Other:					
9030 89 10	--- Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on PCB/PWBs or PCAs, other than those of subheading 9030 39 [ITA/2 (AS2)]	0	0	0	0	5
9030 89 90	--- Other	0	0	0	0	5
9030 90	- Parts and accessories:					
9030 90 10	-- Parts and accessories including printed circuit assemblies of goods of subheadings 9030 40 and 9030 82 [ITA1/B-199]	0	0	0	0	5
9030 90 20	-- Parts and accessories of instruments and apparatus for measuring or checking electrical quantities on PCB/PWBs or PCAs [ITA/2 (AS2)]	0	0	0	0	5
9030 90 30	-- Parts and accessories of optical instruments and appliances for measuring or checking PCB/PWBs or PCAs [ITA1/A-185 & 186] [ITA1/B-199]	0	0	0	0	5
9030 90 40	-- Printed circuit assemblies for products falling within the Information Technology Agreement (ITA), including such assemblies for external connections such as cards that conform to the PCMCIA standards. Such printed circuit assemblies consist of one or more printed circuits of heading 8534 with one or more active elements assembled thereon, with or without passive elements. "Active elements" means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading 8541, and integrated circuits and micro-assemblies of heading 8542.	0	0	0	0	5
9030 90 90	-- Other	0	0	0	0	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	- Machines for balancing mechanical parts:					
9031 10 10	-- Electrically operated	0	0	0	0	5
9031 10 20	-- Not electrically operated	0	0	0	0	5
9031 20	- Test benches:					
9031 20 10	-- Electrically operated	0	0	0	0	5
9031 20 20	-- Not electrically operated	0	0	0	0	5
9031 30 00	- Profile projectors	0	0	0	0	5
9031 41 00	- Other optical instruments and appliances: -- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices [ITA1/A-187]	0	0	0	0	5
9031 49	-- Other:					
9031 49 10	--- Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers [ITA1/A-188]	0	0	0	0	5
9031 49 20	--- Optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)]	0	0	0	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
9031 49 30	--- Optical instruments and appliances for measuring and checking PCB/PWBs and PCAs [ITA/2 (AS2)]	0	0	0	0	5
9031 49 90	--- Other	0	0	0	0	5
9031 80	- Other instruments, appliances and machines:					
	- - Cable test equipment:					
9031 80 11	--- Electrically operated	0	0	0	0	5
9031 80 19	--- Not electrically operated	0	0	0	0	5
	- - Other:					
9031 80 91	--- Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA/B-179]	0	0	0	0	5
9031 80 92	--- Other, electrically operated	0	0	0	0	5
9031 80 99	--- Not electrically operated	0	0	0	0	5
9031 90	- Parts and accessories:					
	- - For electrically operated equipment:					
9031 90 11	--- Parts and accessories, including printed circuit assemblies, of optical instruments and appliances for: inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices [ITA1/A-189]; measuring surface particulate contamination on semiconductor wafers [ITA1/A-190]	0	0	0	0	5
9031 90 12	--- Parts and accessories of optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)]	0	0	0	0	5
9031 90 13	--- Parts and accessories of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs [ITA/2 (AS2)]	0	0	0	0	5
9031 90 14	--- Parts and accessories of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-180]	0	0	0	0	5
9031 90 19	--- Other	0	0	0	0	5
9031 90 20	- - For non-electrically operated equipment	0	0	0	0	5
<b>9032</b>	<b>Automatic regulating or controlling instruments and apparatus:</b>					
9032 10	- Thermostats:					
9032 10 10	- - Electrically operated	0	0	0	0	5
9032 10 20	- - Not electrically operated	0	0	0	0	5
9032 20	- Manostats:					
9032 20 10	- - Electrically operated	30	45	10	5	5
9032 20 20	- - Not electrically operated	30	45	10	5	5
	- Other instruments and apparatus:					
9032 81 00	- - Hydraulic or pneumatic	0	0	0	0	5
9032 89	- - Other:					
9032 89 10	--- Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships [ITA/2]	0	0	0	0	5
9032 89 20	--- Automatic instruments and apparatus for regulating or controlling chemical or electro-chemical solutions in the manufacture of PCA/PWBs [ITA/2 (AS2)]	0	0	0	0	5
	--- Other, electrically operated:					
9032 89 31	---- Automatic voltage regulating units (stabilizers) <i>Except:</i> voltage stabilizers less than 50 kVa	30	45	10	5	5 10
9032 89 39	---- Other	0	0	0	0	5
9032 89 90	--- Other	0	0	0	0	5
9032 90	- Parts and accessories:					
9032 90 10	- - Of goods of subheading 9032 89 10 [ITA/2]	0	0	0	0	5
9032 90 20	- - Of goods of subheading 9032 89 20 [ITA/2 (AS2)]	0	0	0	0	5
9032 90 30	- - Of other electrically operated goods	0	0	0	0	5
9032 90 90	- - Other	0	0	0	0	5
<b>9033 00</b>	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90:</b>					
9033 00 10	- For electrically operated equipment	0	0	0	0	5
9033 00 20	- For non-electrically operated equipment	0	0	0	0	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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	40	60	5	5	10
9101 12 00	-- With opto-electronic display only	40	60	5	5	10
9101 19 00	-- Other	40	60	5	5	10
	- Other wrist-watches, whether or not incorporating a stop-watch facility:					
9101 21 00	-- With automatic winding	40	60	5	5	10
9101 29 00	-- Other	40	60	5	5	10
	- Other:					
9101 91 00	-- Electrically operated	40	60	5	5	10
9101 99 00	-- Other	40	60	5	5	10
<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	40	60	5	5	10
9102 12 00	-- With opto-electronic display only	40	60	5	5	10
9102 19 00	-- Other	40	60	5	5	10
	- Other wrist-watches, whether or not incorporating a stop-watch facility:					
9102 21 00	-- With automatic winding	40	60	5	5	10
9102 29 00	-- Other	40	60	5	5	10
	- Other:					
9102 91	-- Electrically operated:					
9102 91 10	--- Stop-watches	40	60	5	5	10
9102 91 90	--- Other	40	60	5	5	10
9102 99	-- Other:					
9102 99 10	--- Stop-watches	40	60	5	5	10
9102 99 90	--- Other	40	60	5	5	10
<b>9103</b>	<b>Clocks with watch movements, excluding clocks of heading 9104:</b>					
9103 10 00	- Electrically operated	40	60	5	5	10
9103 90 00	- Other	40	60	5	5	10
<b>9104 00</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels:</b>					
9104 00 10	- For vehicles	10	15	5	0	10
9104 00 20	- For aircraft	0	0	0	0	10
9104 00 30	- For vessels	0	0	0	0	10
9104 00 90	- Other	0	0	0	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>9105</b>	<b>Other clocks:</b>					
	- Alarm clocks:					
9105 11 00	- - Electrically operated	40	60	5	5	10
9105 19 00	- - Other	40	60	5	5	10
	- Wall clocks:					
9105 21 00	- - Electrically operated	40	60	5	5	10
9105 29 00	- - Other	40	60	5	5	10
	- Other:					
9105 91	- - Electrically operated:					
9105 91 10	- - - Marine and similar chronometers (other than clocks of heading 9104)	10	15	5	5	10
9105 91 20	- - - Public clocks for buildings; clocks for centralized electric clock systems	40	60	5	5	10
9105 91 90	- - - Other	40	60	5	5	10
9105 99	- - Other:					
9105 99 10	- - - Marine and similar chronometers (other than clocks of heading 9104)	10	15	5	5	10
9105 99 20	- - - Public clocks for buildings; clocks for centralized electric clock systems	40	60	5	5	10
9105 99 90	- - - Other	40	60	5	5	10
<b>9106</b>	<b>Time of day recording apparatus and apparatus for measuring, re- cording 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	7.5	5	0	10
9106 20 00	- Parking meters	5	7.5	5	0	10
9106 90 00	- Other	5	7.5	5	0	10
<b>9107 00 00</b>	<b>Time switches with clock or watch movement or with synchronous motor</b>	5	7.5	5	0	10
<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	40	60	5	5	10
9108 12 00	- - With opto-electronic display only	40	60	5	5	10
9108 19 00	- - Other	40	60	5	5	10
9108 20 00	- With automatic winding	40	60	5	5	10
9108 90 00	- Other	40	60	5	5	10
<b>9109</b>	<b>Clock movements, complete and assembled:</b>					
	- Electrically operated:					
9109 11 00	- - Of alarm clocks	40	60	5	5	10
9109 19 00	- - Other	40	60	5	5	10
9109 90 00	- Other	40	60	5	5	10
<b>9110</b>	<b>Complete watch or clock movements, unassembled or partly as- sembled (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)	30	45	5	5	10
9110 12 00	- - Incomplete movements, assembled	30	45	5	5	10
9110 19 00	- - Rough movements	30	45	5	5	10
9110 90 00	- Other	30	45	5	5	10
<b>9111</b>	<b>Watch cases and parts thereof:</b>					
9111 10 00	- Cases of precious metal or of metal clad with precious metal	30	45	5	5	10
9111 20 00	- Cases of base metal, whether or not gold- or silver-plated	30	45	5	5	10
9111 80 00	- Other cases	30	45	5	5	10
9111 90 00	- Parts	30	45	5	5	10
<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	30	45	5	5	10
9112 90 00	- Parts	30	45	5	5	10
<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	30	45	5	5	10
9113 20 00	- Of base metal, whether or not gold- or silver-plated	30	45	5	5	10
9113 90 00	- Other	30	45	5	5	10
<b>9114</b>	<b>Other clock or watch parts:</b>					
9114 10 00	- Springs, including hair-springs	20	30	5	5	10
9114 20 00	- Jewels	20	30	5	5	10
9114 30 00	- Dials	20	30	5	5	10
9114 40 00	- Plates and bridges	20	30	5	5	10
9114 90 00	- Other	20	30	5	5	10

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

**NOTES**

1. This Chapter does not cover:
- parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - 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;
  - toy instruments or apparatus (heading 9503);
  - brushes for cleaning musical instruments (heading 9603); or
  - 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>9201</b>	<b>Pianos, including automatic pianos; harpsichords and other key-board stringed instruments:</b>					
9201 10 00	- Upright pianos	3	4.5	3	0	10
9201 20 00	- Grand pianos	3	4.5	3	0	10
9201 90 00	- Other	3	4.5	3	0	10
<b>9202</b>	<b>Other string musical instruments (for example, guitars, violins, harps):</b>					
9202 10 00	- Played with a bow	3	4.5	3	0	10
9202 90 00	- Other	3	4.5	3	0	10
<b>9203 00 00</b>	<b>Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds</b>	3	4.5	3	0	10
<b>9204</b>	<b>Accordions and similar instruments; mouth organs:</b>					
9204 10 00	- Accordions and similar instruments	3	4.5	3	0	10
9204 20 00	- Mouth organs	3	4.5	3	0	10
<b>9205</b>	<b>Other wind musical instruments (for example, clarinets, trumpets, bagpipes):</b>					
9205 10 00	- Brass-wind instruments	3	4.5	3	0	10
9205 90 00	- Other	3	4.5	3	0	10
<b>9206 00 00</b>	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)</b>	3	4.5	3	0	10
<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	3	4.5	3	0	10
9207 90 00	- Other	3	4.5	3	0	10
<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	3	4.5	3	0	10
9208 90	- Other:					
9208 90 10	-- Decoy calls, call horns and other mouth-blown sound signalling instruments	3	4.5	3	0	10
9208 90 90	-- Other	3	4.5	3	0	10
<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	3	4.5	3	0	10
9209 20 00	- Mechanisms for musical boxes	3	4.5	3	0	10
9209 30 00	- Musical instrument strings	3	4.5	3	0	10
	- Other:					
9209 91	-- Parts and accessories for pianos:					
9209 91 10	--- Strung backs, keyboards and metal frames for upright pianos	3	4.5	3	0	10
9209 91 90	--- Other	3	4.5	3	0	10
9209 92 00	-- Parts and accessories for the musical instruments of heading 9202	3	4.5	3	0	10
9209 93 00	-- Parts and accessories for the musical instruments of heading 9203	3	4.5	3	0	10
9209 94 00	-- Parts and accessories for the musical instruments of heading 9207	3	4.5	3	0	10
9209 99 00	-- Other	3	4.5	3	0	10

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

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

**NOTES**

1. This Chapter does not cover:
- goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
  - parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - armoured fighting vehicles (heading 8710);
  - 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);
  - bows, arrows, fencing foils or toys (Chapter 95); or
  - 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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	–	–	10
9301 19 00	- Other	0	0	–	–	10
9301 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	0	–	–	10
9301 90 00	- Other	0	0	–	–	10
<b>9302 00 00</b>	<b>Revolvers and pistols, other than those of heading 9303 or 9304</b>	0	0	–	–	10
<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	0	0	–	–	10
9303 20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:					
9303 20 10	-- Hunting shotguns	40	60	–	–	10
9303 20 90	-- Other	0	0	–	–	10
9303 30	- Other sporting, hunting or target-shooting rifles:					
9303 30 10	-- Hunting rifles	40	60	–	–	10
9303 30 90	-- Other	0	0	–	–	10
9303 90 00	- Other	0	0	–	–	10
<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	- Airguns, not exceeding 7 kg	40	60	–	–	10
9304 00 90	- Other	0	0	–	–	10
<b>9305</b>	<b>Parts and accessories of articles of headings 9301 to 9304:</b>					
9305 10 00	- Of revolvers or pistols	0	0	–	–	10
	- Of shotguns or rifles of heading 9303:					
9305 21	-- Shotgun barrels:					
9305 21 10	--- Of hunting shotguns, not exceeding 7 kg	30	45	–	–	10
9305 21 90	--- Other	0	0	–	–	10
9305 29	-- Other:					
9305 29 10	--- Of hunting shotguns, not exceeding 7 kg	30	45	–	–	10
9305 29 90	--- Other	0	0	–	–	10
	- Other:					
9305 91 00	-- Of military weapons of heading 9301	0	0	–	–	10
9305 99	-- Other:					
9305 99 10	--- Of goods of subheading 9304 00 90	0	0	–	–	10
9305 99 90	--- Other	30	45	–	–	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	0	0	-	-	10
	- Shotgun cartridges and parts thereof; air gun pellets:					
9306 21 00	-- Cartridges	0	0	-	-	10
9306 29 00	-- Other	0	0	-	-	10
9306 30	- Other cartridges and parts thereof:					
9306 30 10	-- For revolvers and pistols of heading 9302	0	0	-	-	10
9306 30 90	-- Other	0	0	-	-	10
9306 90 00	- Other	0	0	-	-	10
<b>9307 00 00</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor</b>	5	7.5	-	-	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	40	60	5	5	10
9401 20 00	- Seats of a kind used for motor vehicles	40	60	5	5	10
9401 30 00	- Swivel seats with variable height adjustment	40	60	5	5	10
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	40	60	5	5	10
9401 50	- Seats of cane, osier, bamboo or similar materials:					
9401 50 10	-- Of rattan	40	60	5	5	10
9401 50 90	-- Other	40	60	5	5	10
	- Other seats, with wooden frames:					
9401 61	-- Upholstered:					
9401 61 10	--- Assembled	40	60	5	5	10
9401 61 20	--- Not assembled	40	60	5	5	10
9401 69	-- Other:					
9401 69 10	--- Assembled	40	60	5	5	10
9401 69 20	--- Not assembled	40	60	5	5	10
	- Other seats, with metal frames:					
9401 71 00	-- Upholstered	40	60	5	5	10
9401 79 00	-- Other	40	60	5	5	10
9401 80	- Other seats:					
9401 80 10	-- Baby walkers	40	60	5	5	10
9401 80 90	-- Other	40	60	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
9401 90	- Parts:					
	-- Of aircraft seats:					
9401 90 11	--- Of plastics	40	60	5	5	10
9401 90 19	--- Other	40	60	5	5	10
9401 90 20	-- Of baby walkers	40	60	5	5	10
	-- Other:					
9401 90 91	--- Of goods of subheading 9401 20 00 or 9401 30 00	40	60	5	5	10
9401 90 92	--- Other, of plastics	40	60	5	5	10
9401 90 99	--- Other	40	60	5	5	10
<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	40	60	5	5	10
9402 10 20	-- Parts of dentists' chairs	40	60	5	5	10
9402 10 30	-- Barbers' and hairdressers' chairs and parts thereof	40	60	5	5	10
9402 10 90	-- Other	40	60	5	5	10
9402 90	- Other:					
9402 90 10	-- Furniture specially designed for medical, surgical or veterinary surgical purposes and parts thereof	0	0	0	0	5
9402 90 90	-- Other	40	60	5	5	10
<b>9403</b>	<b>Other furniture and parts thereof:</b>					
9403 10 00	- Metal furniture of a kind used in offices	40	60	10	5	10
9403 20	- Other metal furniture:					
9403 20 10	-- Boards used for checking-in at airports and stations	10	15	0	0	10
9403 20 90	-- Other	40	60	10	5	10
9403 30	- Wooden furniture of a kind used in offices:					
9403 30 10	-- Assembled	40	60	10	5	10
9403 30 20	-- Not assembled	40	60	10	5	10
9403 40	- Wooden furniture of a kind used in the kitchen:					
9403 40 10	-- Assembled	40	60	10	5	10
9403 40 20	-- Not assembled	40	60	10	5	10
9403 50	- Wooden furniture of a kind used in the bedroom:					
	-- Bedroom sets:					
9403 50 11	--- Assembled	40	60	10	5	10
9403 50 19	--- Not assembled	40	60	10	5	10
	-- Other:					
9403 50 91	--- Assembled	40	60	10	5	10
9403 50 99	--- Not assembled	40	60	10	5	10
9403 60	- Other wooden furniture:					
	-- Dining and living room sets:					
9403 60 11	--- Assembled	40	60	10	5	10
9403 60 19	--- Not assembled	40	60	10	5	10
	-- Fume cupboards for use in medical laboratories:					
9403 60 21	--- Assembled	20	30	10	5	10
9403 60 29	--- Not assembled	20	30	10	5	10
	-- Boards used for checking-in at airports and stations:					
9403 60 31	--- Assembled	10	15	0	0	10
9403 60 39	--- Not assembled	10	15	0	0	10
	-- Other:					
9403 60 91	--- Assembled	40	60	10	5	10
9403 60 99	--- Not assembled	40	60	10	5	10
9403 70	- Furniture of plastics:					
9403 70 10	-- Furniture of a kind used in offices	40	60	10	5	10
9403 70 20	-- Fume cupboards for use in medical laboratories	20	30	10	5	10
9403 70 90	-- Other	40	60	10	5	10
9403 80	- Furniture of other materials, including cane, osier, bamboo or similar materials:					
9403 80 10	-- Bedroom, dining room or living room sets of rattan	40	60	5	5	10
9403 80 20	-- Bedroom, dining room or living room sets of other materials	40	60	5	5	10
	-- Of a kind used in parks, gardens or vestibules:					
9403 80 31	--- Of worked monumental or building stone	40	60	5	5	10
9403 80 32	--- Of cement, of concrete or of artificial stone	40	60	5	5	10
9403 80 33	--- Of asbestos-cement, of cellulose-fibre cement or the like	40	60	5	5	10
9403 80 34	--- Of ceramics	40	60	5	5	10
9403 80 39	--- Other	40	60	5	5	10
9403 80 40	-- Fume cupboards for use in medical laboratories	20	30	5	5	10
9403 80 90	-- Other	40	60	5	5	10
9403 90 00	- Parts	40	60	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	40	60	5	5	10
	- Mattresses:					
9404 21 00	-- Of cellular rubber or plastics, whether or not covered	40	60	5	5	10
9404 29	-- Of other materials:					
9404 29 10	--- Mattress springs	40	60	5	5	10
9404 29 20	--- Other, hyperthermia/hypothermia type	40	60	5	5	10
9404 29 90	--- Other	40	60	5	5	10
9404 30 00	- Sleeping bags	40	60	5	5	10
9404 90	- Other:					
9404 90 10	-- Quilts, bedspreads and mattress protectors	40	60	5	5	10
9404 90 20	-- Foam rubber bolsters, pillows, cushions, pouffes	40	60	5	5	10
9404 90 90	-- Other	40	60	5	5	10
<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	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:					
	-- Fluorescent lighting fittings:					
9405 10 11	--- Of a capacity not exceeding 40 W	40	60	10	5	10
9405 10 19	--- Of a capacity exceeding 40 W	40	60	10	5	10
9405 10 20	-- Surgical lamps	0	0	0	0	-
9405 10 30	-- Spotlights	5	7.5	5	0	10
9405 10 90	-- Other	40	60	10	5	10
9405 20	- Electric table, desk, bedside or floor-standing lamps:					
9405 20 10	-- Surgical lamps	0	0	0	0	-
9405 20 20	-- Spotlights	5	7.5	5	0	10
9405 20 90	-- Other	40	60	10	5	10
9405 30 00	- Lighting sets of a kind used for Christmas trees	40	60	10	5	10
9405 40	- Other electric lamps and lighting fittings:					
9405 40 10	-- Surgical lamps, including specialized operating lights; pilot lamp assemblies for electro-thermic domestic appliances of heading 8516	10	15	0	0	10
9405 40 20	-- Searchlights	30	45	5	5	10
9405 40 30	-- Fibreoptic operation headlights	30	45	5	5	10
9405 40 40	-- Spotlights	5	7.5	5	0	10
9405 40 50	-- Street lamps or lanterns	20	30	5	0	10
9405 40 60	-- Other exterior lighting, other than street lamps or lanterns	20	30	5	0	10
9405 40 70	-- Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	5	7.5	5	0	10
9405 40 90	-- Other, including other electric lamps and lighting fittings, of wood	10	15	5	5	10
9405 50	- Non-electrical lamps and lighting fittings:					
9405 50 10	-- Of oil-burning type, other than oil lamps	30	45	5	0	10
	-- Oil lamps:					
9405 50 21	--- Of brass, used for religious rites	30	45	5	0	10
9405 50 22	--- Of other base metal or of wood	30	45	5	0	10
9405 50 23	--- Of plastics, stone, ceramics, glass	30	45	5	0	10
9405 50 29	--- Other	30	45	5	0	10
9405 50 30	-- Miners' lamps and quarrymen's lamps	0	0	0	0	10
	-- Hurricane lamps:					
9405 50 41	--- Of base metal	30	45	5	0	10
9405 50 49	--- Other	30	45	5	0	10
9405 50 90	-- Other	30	45	5	0	10
9405 60	- Illuminated signs, illuminated name-plates and the like:					
9405 60 10	-- Property protection warning signs, street name plates, road and traffic signs	30	45	5	5	10
9405 60 20	-- Other, of stone or ceramics	30	45	5	5	10
9405 60 90	-- Other	30	45	5	5	10
	- Parts:					
9405 91	-- Of glass:					
9405 91 10	--- For surgical lamps	0	0	0	0	-
9405 91 20	--- For spotlights	5	7.5	5	0	10
9405 91 30	--- For miners' lamps and the like	0	0	0	0	10
9405 91 40	--- Glass globes and chimneys for other lamps or lanterns	20	30	5	0	10
9405 91 90	--- Other	20	30	5	0	10
9405 92	-- Of plastics:					
9405 92 10	--- For surgical lamps	0	0	0	0	-
9405 92 20	--- For spotlights	0	0	0	0	10
9405 92 30	--- For miners' lamps and the like	0	0	0	0	10
9405 92 90	--- Other	20	30	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
9405 99	-- Other:					
9405 99 10	--- Lampshades of textile materials	20	30	5	0	10
9405 99 20	--- Frames for miners' lamps or quarrymen's lamps	0	0	0	0	10
9405 99 30	--- Other, for miners' lamps, surgical lamps	0	0	0	0	10
9405 99 90	--- Other	20	30	5	0	10
	<i>Except: surgical lamps and parts thereof</i>					5
<b>9406 00</b>	<b>Prefabricated buildings:</b>					
9406 00 10	- Greenhouses fitted with mechanical or thermal equipment	30	45	5	0	10
9406 00 20	- Steam bath rooms	30	45	5	0	10
	- Other prefabricated buildings:					
9406 00 91	-- Of plastics	30	45	5	0	10
9406 00 92	-- Of wood	30	45	5	0	10
9406 00 93	-- Of cement, of concrete or of artificial stone	30	45	5	0	10
9406 00 94	-- Of iron or steel	30	45	5	0	10
9406 00 95	-- Of aluminium	30	45	5	0	10
9406 00 99	-- Other	30	45	5	0	10

**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).

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	10	15	5	0	5
9501 00 20	- Other wheeled toys	10	15	5	0	5
9501 00 30	- Dolls' carriages	10	15	5	0	5
	- Parts:					
9501 00 91	-- Spokes, for goods of subheading 9501 00 10	10	15	5	0	5
9501 00 92	-- Nipples, for goods of subheading 9501 00 10	10	15	5	0	5
9501 00 93	-- Other, for goods of subheading 9501 00 10	10	15	5	0	5
9501 00 94	-- Spokes, other than for goods of subheading 9501 00 10	10	15	5	0	5
9501 00 95	-- Nipples, other than for goods of subheading 9501 00 10	10	15	5	0	5
9501 00 99	-- Other, other than for goods of subheading 9501 00 10	10	15	5	0	5
<b>9502</b>	<b>Dolls representing only human beings:</b>					
9502 10 00	- Dolls, whether or not dressed	10	15	5	0	5
	- Parts and accessories:					
9502 91 00	-- Garments and accessories therefor, footwear and headgear	10	15	5	0	5
9502 99 00	-- Other	10	15	5	0	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	10	15	5	0	5
9503 20	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503 10:					
9503 20 10	-- Model aircraft assembly kits	10	15	5	0	5
9503 20 90	-- Other	10	15	5	0	5
9503 30	- Other construction sets and constructional toys:					
9503 30 10	-- Of plastics	20	30	5	0	5
9503 30 90	-- Other	20	30	5	0	5

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
	- Toys representing animals or non-human creatures:					
9503 41 00	-- Stuffed	20	30	5	0	5
9503 49 00	-- Other	20	30	5	0	5
9503 50 00	- Toy musical instruments and apparatus	20	30	5	0	5
9503 60	- Puzzles:					
9503 60 10	-- Of a toy variety	20	30	5	0	5
9503 60 20	-- Other, jigsaw or picture puzzles	20	30	5	0	5
9503 60 90	-- Other	20	30	5	0	5
9503 70	- Other toys, put up in sets or outfits:					
9503 70 10	-- Numerical, alphabetical or animal blocks or cut-outs, word builder sets; word making and talking sets; toy printing sets	20	30	5	0	5
9503 70 90	-- Other	20	30	5	0	5
9503 80	- Other toys and models, incorporating a motor:					
9503 80 10	-- Toy guns incorporating a motor	20	30	5	0	5
9503 80 90	-- Other	20	30	5	0	5
9503 90	- Other:					
9503 90 10	-- Toy currencies	20	30	5	0	5
9503 90 20	-- Toy walkie-talkies	20	30	5	0	5
9503 90 30	-- Toy guns, pistols or revolvers	20	30	5	0	5
9503 90 40	-- Toy counting frames (abaci); toy sewing machines; toy typewriters	20	30	5	0	5
9503 90 50	-- Skipping ropes	20	30	5	0	5
9503 90 60	-- Marbles	20	30	5	0	5
9503 90 90	-- Other	20	30	5	0	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	50	75	5	5	10
9504 20	- Articles and accessories for billiards:					
9504 20 10	-- Billiard chalks	50	75	5	5	10
9504 20 90	-- Other	50	75	5	5	10
9504 30	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment:					
9504 30 10	-- Fruit machines or jackpot machines	50	75	5	5	10
9504 30 20	-- Pin tables, slot machines and the like	50	75	5	5	10
9504 30 90	-- Other	50	75	5	5	10
9504 40 00	- Playing cards	50	75	5	5	10
9504 90	- Other:					
9504 90 10	-- Bowling requisites of all kinds	50	75	5	5	10
9504 90 20	-- Darts and parts and accessories thereof	50	75	5	5	10
9504 90 30	-- Gambling equipment and paraphernalia	50	75	5	5	10
9504 90 90	-- Other	50	75	5	5	10
<b>9505</b>	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:</b>					
9505 10	- Articles for Christmas festivities:					
9505 10 10	-- Christmas crackers and sparklers	50	75	5	5	10
9505 10 90	-- Other	50	75	5	5	10
9505 90 00	- Other	50	75	5	5	10
<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	7.5	5	0	10
9506 12 00	-- Ski-fastenings (ski-bindings)	5	7.5	5	0	10
9506 19 00	-- Other	5	7.5	5	0	10
	- Water-skis, surf-boards, sailboards and other water-sport equipment:					
9506 21 00	-- Sailboards	5	7.5	5	0	10
9506 29 00	-- Other	5	7.5	5	0	10
	- Golf clubs and other golf equipment:					
9506 31 00	-- Clubs, complete	5	7.5	5	0	10
9506 32 00	-- Balls	5	7.5	5	0	10
9506 39 00	-- Other	5	7.5	5	0	10
9506 40 00	- Articles and equipment for table-tennis	5	7.5	5	0	10
	- Tennis, badminton or similar rackets, whether or not strung:					
9506 51 00	-- Lawn-tennis rackets, whether or not strung	5	7.5	5	0	10
9506 59	-- Other:					
9506 59 10	-- Badminton racquets and racquet frames	5	7.5	5	5	10
9506 59 90	-- Other	5	7.5	5	5	10
	- Balls, other than golf balls and table-tennis balls:					
9506 61 00	-- Lawn-tennis balls	5	7.5	5	0	10
9506 62 00	-- Inflatable	5	7.5	5	0	10
9506 69 00	-- Other	5	7.5	5	0	10
9506 70 00	- Ice skates and roller skates, including skating boots with skates attached	5	7.5	5	0	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
9506 91 00	- Other: -- Articles and equipment for general physical exercise, gymnastics or athletics	5	7.5	5	0	10
9506 99	-- Other:					
9506 99 10	--- Shuttlecocks	5	7.5	5	5	10
9506 99 20	--- Bows and arrows for archery; crossbows	5	7.5	5	5	10
9506 99 30	--- Nets, cricket pads, shinguards and similar articles	5	7.5	5	5	10
9506 99 40	--- Flippers	5	7.5	5	5	10
9506 99 50	--- Other articles and equipment for football, field hockey, tennis, badminton, deck tennis, volleyball, basketball or cricket	5	7.5	5	5	10
9506 99 90	--- Other	5	7.5	5	5	10
<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	7.5	5	0	10
9507 20 00	- Fish-hooks, whether or not snelled	5	7.5	5	0	10
9507 30 00	- Fishing reels	5	7.5	5	0	10
9507 90	- Other:					
9507 90 10	-- Fish landing nets	5	7.5	5	0	10
9507 90 90	-- Other	5	7.5	5	0	10
<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	10	15	5	5	10
9508 90 00	- Other	10	15	5	5	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- Worked ivory and articles of ivory:					
9601 10 10	- - Worked rhinoceros horn	40	60	5	5	10
9601 10 90	- - Other	40	60	5	5	10
9601 90	- Other:					
9601 90 10	- - Worked mother-of-pearl or tortoise shell and articles of the foregoing	40	60	5	5	10
9601 90 90	- - Other	40	60	5	5	10
<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	- Gelatin capsules for pharmaceutical products	10	15	5	0	10
9602 00 90	- Other	40	60	5	5	10
<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	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:					
9603 10 10	- - Brushes	30	45	5	5	10
9603 10 20	- - Brooms	30	45	5	5	10
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:					
9603 21 00	- - Tooth brushes, including dental-plate brushes	30	45	5	5	10
9603 29 00	- - Other	30	45	5	5	10
9603 30 00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	30	45	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
9603 40 00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30); paint pads and rollers	30	45	5	5	10
9603 50 00	- Other brushes constituting parts of machines, appliances or vehicles	30	45	5	0	10
9603 90	- Other:					
9603 90 10	-- Prepared knots and tufts for broom or brush making	30	45	5	5	10
9603 90 20	-- Hand-operated mechanical floor sweepers, not motorized	30	45	5	5	10
9603 90 30	-- Lavatory brushes	30	45	5	5	10
9603 90 40	-- Other brushes	30	45	5	5	10
	- - Other:					
9603 90 91	- - - Parts of goods of subheading 9603 90 10	30	45	5	5	10
9603 90 99	- - - Other	30	45	5	5	10
<b>9604 00</b>	<b>Hand sieves and hand riddles:</b>					
9604 00 10	- Of metal	30	45	5	5	10
9604 00 90	- Other	30	45	5	5	10
<b>9605 00</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning:</b>					
9605 00 10	- For personal toilet	30	45	5	5	10
9605 00 90	- Other	30	45	5	5	10
<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	30	45	5	5	10
	- Buttons:					
9606 21 00	-- Of plastics, not covered with textile material	30	45	5	5	10
9606 22 00	-- Of base metal, not covered with textile material	30	45	5	5	10
9606 29 00	-- Other	30	45	5	5	10
9606 30 00	- Button moulds and other parts of buttons; button blanks	30	45	5	5	10
<b>9607</b>	<b>Slide fasteners and parts thereof:</b>					
	- Slide fasteners:					
9607 11 00	-- Fitted with chain scoops of base metal	30	45	5	5	10
9607 19 00	-- Other	30	45	5	5	10
9607 20 00	- Parts	30	45	5	5	10
<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	30	45	5	5	10
9608 20 00	- Felt tipped and other porous-tipped pens and markers	30	45	5	5	10
	- Fountain pens, stylograph pens and other pens:					
9608 31 00	-- Indian ink drawing pens	30	45	5	5	10
9608 39 00	-- Other	30	45	5	5	10
9608 40 00	- Propelling or sliding pencils	30	45	5	5	10
9608 50 00	- Sets of articles from two or more of the foregoing subheadings	30	45	5	5	10
9608 60 00	- Refills for ball point pens, comprising the ball point and ink-reservoir	10	15	5	5	10
	- Other:					
9608 91	-- Pen nibs and nib points:					
9608 91 10	- - - Of gold or gold-plated	10	15	5	0	10
9608 91 90	- - - Other	10	15	5	0	10
9608 99	-- Other:					
9608 99 10	- - - Duplicating stylos	30	45	5	5	10
9608 99 90	- - - Other	30	45	5	5	10
<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	- Pencils and crayons, with leads encased in a rigid sheath:					
9609 10 10	-- Black pencils	30	45	5	5	10
9609 10 90	-- Other	30	45	5	5	10
9609 20 00	- Pencil leads, black or coloured	30	45	5	5	10
9609 90	- Other:					
9609 90 10	-- Slate pencils for school slates	30	45	5	5	10
9609 90 20	-- Writing or drawing chalks	30	45	5	5	10
9609 90 30	-- Pencils and crayons other than those of subheading 9609 10	30	45	5	5	10
9609 90 90	-- Other	30	45	5	5	10
<b>9610 00</b>	<b>Slates and boards, with writing or drawing surfaces, whether or not framed:</b>					
9610 00 10	- School slates	40	60	5	5	10
9610 00 90	- Other	40	60	5	5	10
<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>	40	60	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	- Ribbons:					
9612 10 10	-- Of textile fabric	10	15	5	0	10
9612 10 90	-- Other	10	15	5	0	10
9612 20 00	- Ink-pads	5	7.5	5	0	10
<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	- Pocket lighters, gas fuelled, non-refillable:					
	-- Pistol-shaped or revolver-shaped:					
9613 10 11	--- Of plastics	40	60	5	5	10
9613 10 19	--- Other	40	60	5	5	10
	-- Other:					
9613 10 91	--- Of plastics	40	60	5	5	10
9613 10 99	--- Other	40	60	5	5	10
9613 20	- Pocket lighters, gas fuelled, refillable:					
	-- Pistol-shaped or revolver-shaped:					
9613 20 11	--- Of plastics	40	60	5	5	10
9613 20 19	--- Other	40	60	5	5	10
	-- Other:					
9613 20 91	--- Of plastics	40	60	5	5	10
9613 20 99	--- Other	40	60	5	5	10
9613 80	- Other lighters:					
	-- Pistol-shaped or revolver-shaped:					
9613 80 11	--- Piezo-electric lighters for stoves and ranges	40	60	5	5	10
9613 80 12	--- Cigarette lighters, of plastics	40	60	5	5	10
9613 80 13	--- Cigarette lighters, other than of plastics	40	60	5	5	10
9613 80 19	--- Other	40	60	5	5	10
	-- Other:					
9613 80 91	--- Piezo-electric lighters for stoves and ranges	40	60	5	5	10
9613 80 92	--- Cigarette lighters of plastics	40	60	5	5	10
9613 80 93	--- Cigarette lighters, other than of plastics	40	60	5	5	10
9613 80 99	--- Other	40	60	5	5	10
9613 90	- Parts:					
	-- Refill cartridges or other receptacles which constitute parts of mechanical lighters, containing:					
9613 90 11	--- Liquid fuel	30	45	5	5	10
9613 90 12	--- Liquefied gas	30	45	5	5	10
9613 90 90	-- Other	30	45	5	5	10
<b>9614</b>	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:</b>					
9614 20	- Pipes and pipe bowls:					
9614 20 10	-- Roughly shaped blocks of wood or root for the manufacture of pipes	50	75	5	5	10
9614 20 90	-- Other	50	75	5	5	10
9614 90 00	- Other	50	75	5	5	10
<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>					
	- Combs, hair-slides and the like:					
9615 11	-- Of hard rubber or plastics:					
9615 11 10	--- Hair slides and the like	40	60	5	5	10
9615 11 90	--- Other	40	60	5	5	10
9615 19	-- Other:					
9615 19 10	--- Hair slides and the like	40	60	5	5	10
9615 19 90	--- Other	40	60	5	5	10
9615 90	- Other:					
	-- Decorative hairpins:					
9615 90 11	--- Of aluminium	40	60	5	5	10
9615 90 19	--- Other	40	60	5	5	10
9615 90 20	-- Parts	40	60	5	5	10
	-- Other:					
9615 90 91	--- Of aluminium	40	60	5	5	10
9615 90 99	--- Other	40	60	5	5	10
<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	- Scent sprays and similar toilet sprays, and mounts and heads therefor:					
9616 10 10	-- Sprays	30	45	10	5	10
9616 10 20	-- Mounts and heads for sprays	10	15	5	5	10
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	40	60	5	5	10

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<b>9617 00</b>	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner:</b>					
9617 00 10	- Vacuum flasks and other vacuum vessels	60	90	10	5	10
9617 00 20	- Parts	40	60	10	5	10
<b>9618 00 00</b>	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing</b>	30	45	5	0	10

**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.

Heading/ subheading	Description of goods	Tax Rate (%)		CEPT Rate (%)		VAT
		MFN	C	05	06	
<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	7.5	–	–	10
9701 90	- Other:					
9701 90 10	-- Of cut flowers, flower buds, foliage, branches or other parts of plants; of plastics, printed matter or base metal	5	7.5	–	–	10
9701 90 20	-- Of natural cork	5	7.5	–	–	10
9701 90 90	-- Other	5	7.5	–	–	10
<b>9702 00 00</b>	<b>Original engravings, prints and lithographs</b>	0	0	–	–	10
<b>9703 00 00</b>	<b>Original sculptures and statuary, in any material</b>	0	0	–	–	10
<b>9704 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>					
9704 00 10	- Postage or revenue stamps	20	30	5	5	10
9704 00 90	- Other	20	30	5	5	10
<b>9705 00</b>	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest:</b>					
9705 00 10	- Of zoological interest	0	0	–	–	10
9705 00 20	- Of archeological interest	0	0	–	–	10
9705 00 90	- Other	0	0	–	–	10
<b>9706 00 00</b>	<b>Antiques of an age exceeding one hundred years</b>	0	0	–	–	10

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