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**INTERNATIONAL CUSTOMS TARIFFS BUREAU**

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# ICELAND

## Customs Law No. 88/2005

### CHAPTER I General provisions

#### Article 1 Definitions

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### CHAPTER II Icelandic customs territory

#### Article 2

The Icelandic customs territory covers the country together with islands and skerries as well as twelve nautical miles of territorial waters around it with boundary in accordance with law i.e. 41/1979, Article 1, on territorial waters, economic jurisdiction and the continental shelf.

The Icelandic customs territory also includes the airspace above the aforementioned land and sea territories.

### CHAPTER III Parties liable for duty

#### Article 3 General liability for duty

Whoever imports goods to the country for resale, for delivery without remuneration or for own use, or who becomes responsible for the payment of duties in accordance with provisions of this Law, is liable for duty, cf. however Article 4, and must pay duty on the imported goods unless otherwise stipulated in the Customs Tariff.

#### Article 4 Limited liability for duty

The following parties shall not pay duty on imported goods with the limitations, however, specified below:

1. Embassies, consulates, diplomatic agents and career consuls of foreign countries.
2. Honorary consuls of foreign countries as far as certain office supplies are concerned, cf. paragraph 2.
3. Parties who are exempt from liability for duty according to specific laws.

The Minister issues further rules concerning customs exemptions provided for in this Article, and may subject exemptions for the parties mentioned in paragraph 1, points 1 and 2, to the conditions that the relevant country is a party to the Vienna Convention on Diplomatic Relations, cf. law i.e. 16/1971 on Iceland's accession to the convention on diplomatic relations, to the Vienna Convention on Consular Relations, cf. law i.e. 4/1978 on Iceland's accession to the convention on consular relations, or that Icelandic diplomatic agents and diplomatic missions enjoy reciprocal customs exemptions by the country concerned.

## CHAPTER IV Dutiable goods, exemptions, et al.

### Article 5 Dutiable goods and Customs Tariff

All goods imported into the Icelandic customs territory are subject to duty according to the Customs Tariff in Annex I to this Law. Duty shall be levied as ad valorem duty on the customs value of goods or consignments as determined in accordance with the provisions of Articles 14 to 16, and as specific rates on the quantity of goods as stipulated in the Customs Tariff in Annex I. Other duties and charges discriminating between domestic and imported products must not be levied on goods upon importation.

Without prejudice to the provisions of paragraph 1, price compensation charges may be levied in accordance with provisions of free trade agreements and international agreements, cf. Article 139 of this Law or Article 84 of law I.e. 99/1993, on the production, pricing and sales of agricultural products, provided such taxation is within the tariff bindings, cf. paragraph 3.

Duty on goods from member countries of the World Trade Organization must not exceed the tariff bindings specified in Annexes II A and II B to this Law. If a tariff binding is based on both price and quantity the maximum duty shall be based on the tariff binding which permits higher levy. The provisions regarding tariff bindings may, however, be deviated from when it is decided to impose anti-dumping and countervailing duties according to Articles 133 to 137 and additional duties according to Article 138 of this Law, cf. Article 86 of law I.e. 99/1993, on the production, pricing and sales of agricultural products.

### Article 6 Duty free goods

In addition to goods which are duty free in accordance with specific provisions of the Customs Tariff, the following goods shall be duty free:

1. Following goods on board vessels arriving in this country from abroad:
  - a. Equipment and inventory articles of a vessel deemed by the customs authorities not to be in excess of what may be considered to be appropriate with regard to the size of the vessel and to its journey, provided that this equipment and inventory articles will not be removed from the vessel concerned.
  - b. Appropriate provisions and other stores on board a vessel in international journeys, provided these remain on board the vessel for the consumption and use of the crew and passengers.
  - c. Goods which are not to be removed from a vessel here, but shall return with it abroad. The same applies to goods sent here in transit.
2. Goods which crew members and travellers bring with them from abroad as stipulated below:
  - a. Ordinary luggage of the crew members of a vessel arriving in this country from abroad, as deemed by the customs authorities to consist of travel necessities for their personal use in the vessel. Furthermore, ordinary luggage of travellers arriving in this country from abroad, as deemed by the customs authorities to consist of travel necessities for their personal use during the journey.
  - b. Goods, including spirits and tobacco, which travellers and crew bring with them to this country, or purchase in a duty free shop in this country, in excess of that specified in point a, up to a specific maximum as stipulated by the Minister in regulations.
3. Clothes and other travel effects belonging to residents of this country who have died abroad.
4. Household articles of persons, who are taking up residence in this country, provided the person in question has had permanent residence abroad for at least one year prior to moving to this country. Duty free exemption according to this point does not cover vehicles or other motorized means of transport. In regulations the Minister may limit waivers of duty according to this point to use, types of goods or maximum value, taking into account the length of stay abroad, family size and other circumstances.
5. Medals awarded by foreign countries, as well as prizes for athletic feats and other feats accomplished abroad.
6. Goods returned from abroad because they were unsaleable there or returned from abroad for other reasons, provided there is satisfactory evidence, as deemed by a customs authority, that the goods in question were exported from this country.
7. Returned empty packing, provided there is satisfactory evidence, as deemed by a customs authority, that the packing in question was used for goods exported from this country.
8. Gifts sent to this country from abroad on the following occasions:
  - a. Gifts which persons residing abroad send here, or bring with them from abroad, on special occasions, excluding however professional purposes, provided the value of the gift does not exceed ISK 10,000. If, however, the value of a gift exceeds ISK 10 000, the gift shall only be dutiable on the value exceeding ISK 10 000. Wedding gifts shall be duty free although they exceed ISK 10 000 in value, provided the director of customs deems the gift to be normal and appropriate.
  - b. Gifts to humanitarian and philanthropic enterprises provided the article in question is utilized directly by the relevant enterprise, as well as gifts sent here from abroad for distribution by charitable organizations and the like for the needy.
  - c. Gifts to the state, municipalities or public institutions received from abroad as acts of friendship or on the basis of cultural exchange with foreign countries.
9. Scientific equipment and scientific gear which Icelandic scientific institutions or institutions to which Iceland is a party purchase for grants or have access to free of charge from foreign parties.
10. Used articles constituting an inheritance from abroad, excluding however vehicles or other motorized means of transport.
11. The following consignments concerning marketing and product development:
  - a. Samples of commercial products and advertising materials provided their value is minimal. Furthermore, samples of commercial products which have been rendered unusable as common articles of sale.
  - b. Software data delivered free of charge and intended for developing or designing software, testing, correcting or updating, or solely usable for promotional purposes.
  - c. Letters, brochures and printed media of no commercial value and not suitable for redistribution.

In regulations the Minister shall stipulate further conditions concerning customs exemptions under this Article.

## Article 7

### Waivers, reductions or refunds of customs duties

Duties shall be reduced, waived or refunded in the following instances, subject to the conditions specified:

1. In accordance with provisions of free trade agreements and international agreements to which Iceland is a party, from the time the agreement in question has entered into force for Iceland.

Duties on goods originating in the least developed countries of the world as defined by the UNCTAD/Committee on Enterprise, Business Facilitation and Development shall be waived in conformity to waiving of duties on goods originating in the European Economic Area according to the Agreement on the European Economic Area.

2. For temporary importation in the following instances:

- a. On goods which are sent to the country temporarily for exhibition or transport, provided they will not be used otherwise. Furthermore, on machinery, equipment and other gear sent to the country for a short trial period.
- b. On equipment, tools and other gear which scientists, scientific expeditions, artists, contractors, rescue missions and other such bring with them from abroad for use in this country during their exploration, research and activities.
- c. On goods sent to this country temporarily for repairs or other processing.
- d. On goods temporarily imported to this country in order that they may receive necessary processing to prevent their shrinkage or other damage.
- e. On equipment and other gear which are imported to the country temporarily for meetings, conferences or festivals.

In regulations the Minister may stipulate a maximum time limit for duty free importation under this point, never however exceeding twelve months. In regulations the Minister may also define further the goods covered by this provision.

3. On agricultural products subject to quantitative duty (A1-duty) in accordance with Annex I to this Law, which are sent to this country temporarily for processing subject to further conditions of this point. The goods shall be re-exported from the country after processing not later than six months after the date of arrival of the transport vessel to the country.

The Minister of Agriculture may grant to legal persons professionally, and on a large scale, engaged in the final processing of imported agricultural products for export, an authorization for temporary importation of agricultural products under this point.

When goods have not been exported from the country within the time limit specified in paragraph 1 of this point, the importer shall pay duty on the goods as stipulated in Annex I to this Law.

The licensee shall pay the cost of customs control regarding goods imported temporarily to the country under this point.

The Minister of Agriculture shall revoke authorization according to paragraph 2 of this point if the licensee does not adhere to conditions on the execution.

In regulations, the Minister of Agriculture shall stipulate further on conditions for temporary importation for processing according to this point, inter alia with regard to who can apply for an exemption, the separation of imported raw materials for the processing of fully produced products for the domestic market and for exportation, the ratio of utilization of raw materials for processing, the minimum requirements for the licensee's accounting records, and the information to be supplied by the licensee to the Minister of Agriculture and the customs authorities. He can make it a condition for reduction or waiver that satisfactory security for the payment of import charges be submitted.

4. On automobiles, motorcycles and trailers registered abroad and imported to the country by persons who have had residence abroad. This exemption is valid for one month from the vehicle's arrival in this country.

The director of customs may grant an extension to temporary importation according to paragraph 1 of this point for up to three months each time, up to a total maximum of twelve months, provided the person in question presents evidence that he does not have paid employment in this country nor operates a professional enterprise here, that he does not have residence in this country and that he has not moved his household goods to this country.

Should the importer fail to fulfil the conditions specified in paragraph 2 of this point, with regard to not having paid employment or operating a professional enterprise in this country, the director of customs may nevertheless grant an extension to the period as provided for in paragraph 2 against payment of duty on what amounts to be 1/60 part of the customs value of the vehicle in question for each started month of the extension. The director of customs may permit payment of charges with a bond and satisfactory security. As far as applicable, the provisions of this point shall apply to automobiles brought to the country by foreign tourist groups, tourist bureaus or other parties professionally engaged in such transportation of persons for group travelling in the country, provided they are exported from the country with the tourist group for which the automobile was originally intended. The provisions of this point also apply to new, unregistered automobiles and motorcycles bought in this country. These vehicles shall be specially registered and be subject to further conditions which the Ministry of Justice may issue. Exemption from the payment of duty in accordance with this paragraph shall be based on the registration date of the vehicle.

The provisions of this point also apply to trailers registered abroad, intended for the transport of goods to and from the country.

When temporary duty free importation of a vehicle is permitted in accordance with this point, the importation of the fuel in the vehicle's built-in fuel tank shall be permitted without payment of import charges. Furthermore, in case of breakdown or damage of a vehicle, the owner or custodian shall be permitted to import duty free spare parts for the vehicle.

5. On automobiles, motorcycles and trailers registered abroad and possessed, or hired by a foreign company established in the European economic area and imported to the country by an employee of that company. This exemption is valid for one month from the vehicle's arrival in this country.

The director of customs may grant an extension to temporary importation according to paragraph 1 of this point for up to three months each time, up to a total maximum of twelve months, provided the conditions of paragraph 3 of point 4 of this paragraph are fulfilled.

6. On larger equipment, including vehicles, sent here for short term use, not however exceeding twelve months, and returned immediately after use. In such cases duty shall be based on the rent for the equipment instead of the customs value. If the amount of rent is unavailable, the calculation of duty may be based on assessed rent determined as 1/60 part of the customs value, as determined in accordance with Chapter V of this Law, for each started month while the equipment is in this country.
7. On goods which have received customs clearance into the country but are at a later date sold unused abroad or to a duty free shop, a warehouse for duty free supplies or a free zone.
8. On goods which prove to be defective or which have suffered destruction, shrinkage or damage en route to this country, during unloading, in the custody of customs or in certified warehouses for uncleared goods, or during transport between domestic customs ports, before being delivered to the consignee.

9. On machinery, equipment, electrical goods and other accessories intended for use in aircraft and ships. The same applies to parts used for repairs or other maintenance of aircraft and ships.
10. On raw materials, components and parts for the production of domestic goods, as well as on packing for such goods. If the processing taking place in this country is insignificant, such as packing, repacking, bottling or mixing, the product shall not be considered to be domestic within the meaning of this point. The waiver of duty on raw materials or components provided for in this point does not cover goods subject to quantitative duty (A1-duty) in accordance with Annex I to this Law.
11. On raw materials, components and parts for the production of domestic goods subject to quantitative duty (A1-duty) in accordance with Annex I to this Law, as well as on packing for such goods. If the processing taking place in this country is insignificant, such as packing, repacking, bottling or mixing, the product shall not be considered to be domestic within the meaning of this point.
12. On rescue gear and rescue equipment, provided that the national organizations of rescue squads certify that said gear and equipment will be used solely for the operation of rescue squads.
13. On machinery, machinery parts and spare parts used in the production of domestic goods.
14. On equipment and media which motion picture studios, video studios and sound studios use in their activities.
15. On seed potatoes, seedlings and other components, raw materials and parts for horticultural production.  
In regulations, the Minister can stipulate further on conditions for waivers, reductions or refund of duties provided for in this Article. The Minister can subject reductions or waivers to the condition that satisfactory security is submitted covering the payment of import charges.

### **Article 8**

#### **Goods sent abroad for processing**

When goods are sent abroad for processing, and this processing does not alter them to such an extent as to constitute new articles duty shall be levied only on the processing cost and freight charges to the country at the rate applicable to identical goods according to the Customs Tariff.

When goods sent abroad for processing are altered to such an extent as to constitute new articles, duty shall be levied on them according to the Customs Tariff as if they were imported foreign goods.

### **Article 9**

#### **Goods sent abroad for repairs**

When goods are sent abroad for repairs and the repairs do not alter them to such an extent as to constitute new articles, duty shall be levied only on the cost of repairs and freight charges to the country at the rate applicable to identical goods according to the Customs Tariff.

When new articles are substituted for goods sent abroad for repairs duty shall be levied on them in accordance with the Customs Tariff.

Without prejudice to the provisions of paragraph 2, used parts replacing identical parts which have been sent to a service centre abroad for repairs, shall receive customs clearance in such a way that duty shall be calculated on the service charge stated in the invoice from the foreign service centre, provided the name and the commodity number of the article is stated therein, it is classified in the same tariff heading, it is of the same commercial value and has the same technical properties as the part that was sent for repairs, and furthermore the provisions of paragraph 1 have in other respects been observed

### **Article 10**

#### **Goods sent abroad for repairs during their guarantee period**

Goods sent abroad for repairs because of defects during their guarantee period shall be exempt from duty upon importation, provided sufficient evidence is presented as deemed by the director of customs that the repairs have been carried out without cost to the person in question, and that the guarantee was originally included in the customs value of the goods.

When a foreign seller of a defective product decides to deliver a new product instead of repairing the defective one, the new product shall be exempt from customs duties, provided the following conditions are fulfilled:

1. The defective goods shall have a valid guarantee according to a legal or contractual obligation of the seller at the time they were sent abroad or disposed of under customs supervision. The goods shall not be disposed of prior to receipt of a written confirmation by the seller stating that he will deliver new goods for the defective ones and that he does not wish to have the defective goods returned.
2. The seller certifies that exchange of goods is taking place on the basis of a legal or contractual obligation on his part and that he has elected to deliver new goods as replacement for the defective ones, without cost for the buyer, during the guarantee period.
3. New goods shall be classified in the same tariff heading as the defective goods they replace, being of the same commercial value and technical properties as the defective goods possessed at importation.

The director of customs can permit importation of goods in accordance with paragraph 2, without payment of import charges, prior to exportation or disposal under customs surveillance of the defective goods, cf. paragraph 2 point 1, on the condition that the importer submits a monetary deposit covering the payment of import charges and costs, cf. Article 36 of this Law. The defective goods must be exported or disposed of under customs supervision within 60 days of customs clearance of the goods replacing the defective ones. Otherwise the monetary deposit shall be redeemed.

### **Article 11**

In regulations, the Minister can stipulate further conditions for waivers or refund of duties provided for in Articles 9 and 10 of this Law.

## **Article 12**

### **Customs quotas allocated by the Minister of Agriculture**

In Annexes III A and III B customs quotas are specified in accordance with Iceland's obligations in the agreement establishing the World Trade Organization covering importation of the quantities specified for each of the years 1995 up to and including 2000. Their allocation shall be in accordance with Article 65 of law on the production, pricing and sales of agricultural products. Duty on the goods imported according to customs quotas in Annex III A shall be 32% of the basic rate of the relevant heading as it is specified in Annex II A to this Law.

Duty on the goods imported according to customs quotas in Annex III B shall be 30%, however not exceeding that specified in the Annex. Importation of animal fodder and raw materials therefor in Chapters 10, 11, 12, 17 and 23 of the Customs Tariff shall, however, be subject to the rates of duty specified in the Customs Tariff in Annex I.

In Annexes IV A and IV B there are specified customs quotas which the Minister of Agriculture allocates according to Article 65A of the law on the production, pricing and sales of agricultural products. The Minister of Agriculture may in regulation stipulate that products imported according to the customs quotas specified in Annexes IV A and IV B shall be 0, 10, 20, 30, 40, 50, 60, 70, 80 or 90 percent of the ad valorem or quantitative duty levied in the relevant heading as it is specified in the Customs Tariff or 32% of the basic rate of the relevant heading as it is specified in Annex II A to this Law. The decision by the Minister of Agriculture regarding the reduction of duty in conformity with the aforementioned percentage of ad valorem or quantitative duty shall be based on whether there is sufficient supply of the products in question at a reasonable price on the domestic market. The percentage of duty for each product shall be higher when the supply of domestic production is greater, but shall be lowered proportionately when the domestic production is less. The Minister of Agriculture shall in his decision on the percentage of duty endeavour to establish equalization of domestic and imported products with regard to competition.

## **Article 13**

### **Customs quotas allocated by the Minister of Finance**

The Minister of Finance allocates customs quotas with regards to imports in accordance with multinational and international agreements to the extent that such products are not covered by the provisions of Annexes III A, III B, IV A or IV B to this Law.

The Minister of Finance is authorized to entrust to a committee, according to Article 87 of the law on the production, pricing and sales of agricultural products, the task of making recommendations regarding the allocation of customs quotas specified in paragraph 1.

The allocation of customs quotas shall as far as applicable be in conformity with the Agreement on Import Licensing Procedures published in Annex I A to the agreement establishing the World Trade Organization.

Customs quotas may be divided into units. Customs quotas shall be allocated for a specific period, up to one year each time. If there are applications for imports beyond the customs quota for the product, the following is permitted:

1. To have the allocation based on the drawing of lots.
2. To have the allocation based on the ratio of imports by the relevant applicant as compared with the total imports by all the applicants of the product in question during the previous year.

Customs quotas may be reallocated if they are not used within the period specified when the quota was allocated. Instead of allocating customs quota, a general authorization may be granted for imports subject to the rates of duty applicable to the customs quota.

Penalties for misuse of customs quotas for the purpose of gaining preferential duty or taxes upon importation of goods which do not fall within the customs quota, shall be subject to the provisions of Chapter XXII. It is permissible to refuse allocation of customs quotas to those guilty of their misuse.

In regulations the Minister of Finance shall issue further instructions regarding the allocation of customs quotas according to this Article, specifying, inter alia, the allocation quota, import period, rates of duty and other conditions governing the importation.

## **CHAPTER V**

### **Customs value and customs valuation**

#### **Article 14**

##### **Customs value**

The customs value of imported goods is the transaction value, i.e. the price actually paid or payable for the goods when sold for export to the country, adjusted in accordance with the provisions of Article 15, subject to the following conditions:

1. That there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which:
  - a. are imposed or required by law or by public authorities in this country,
  - b. limit the geographical area where the goods may be resold, or
  - c. do not substantially affect the value of the goods.
2. That the sale or price is not subject to some conditions or considerations for which a value cannot be determined with respect to the goods being valued.
3. That no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of Article 15.
4. That the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is acceptable for customs purposes, subject to further rules issued in accordance with Article 16.

For the purposes of this Law, persons shall be deemed to be related only if the following conditions are fulfilled:

1. They are officers or directors of one another's businesses.
2. They are legally recognized partners in business.
3. They are employer and his employee.
4. Any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them.

5. One of them directly or indirectly controls the other.
6. Both of them are directly or indirectly controlled by a third person.
7. Together they directly or indirectly control a third person.
8. They are members of the same family.

Persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related.

## **Article 15**

### **Customs valuation**

In determining the customs value under the provisions of Article 14, there shall be added to the price actually paid or payable for the imported goods:

1. The following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:
  - a. Commissions and brokerage, except buying commissions.
  - b. The cost of containers which are treated as being one for customs purposes with the goods in question.
- c. The cost of packing whether for labour or materials.
2. The value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:
  - a. Materials, components, parts and similar items incorporated in the imported goods.
  - b. Tools, dies, moulds and similar items used in the production of the imported goods.
  - c. Materials consumed in the production of the imported goods.
  - d. Engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in this country and necessary for the production of the imported goods.
3. Royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable. This does not, however, include such fees paid for the production rights of the goods in this country.
4. The value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller.
 

The following shall be included in the customs value:

  1. The cost of transport of the imported goods to the port or place of importation.
  2. Loading, unloading and handling charges associated with the transport of the imported goods to the port or place of importation.
  3. The cost of insurance.

Additions to the price actually paid or payable shall be made under this Article only on the basis of objective and quantifiable data. No additions shall be made to the price actually paid or payable in determining the customs value except as provided for in this Article.

## **Article 16**

### **Regulatory provision**

In regulations or in other instructions, the Minister can issue further rules concerning the determination of customs value, taking into account the implementation of Article VII of the General Agreement on Tariffs and Trade 1994. The rules shall, inter alia, specify how the customs value shall be determined in cases when the customs value of imported goods cannot be determined according to Article 14 and that which shall be added to the customs value according to the provisions of Article 15.

In the same way the Minister is authorized to issue rules concerning the assessment of the customs value of goods and rules of procedure in case there is reason to doubt the veracity of invoices and other factors mentioned in Article 14 and that which shall be added to the customs value according to the provisions of Article 15.

## **Article 17**

### **Apportion of cost**

The cost, charges and other expenditures, cf. Article 15, incurred when goods falling within different tariff headings are consigned under cover of one bill of lading, shall be apportioned on individual goods in the consignment in proportion to their value at the place of purchase.

When goods are transported farther than to the first customs port where they could have been unloaded, the additional transportation cost for such transit may be subtracted, provided satisfactory account is presented as to the additional cost. The part of transportation charges paid due to poor conditions for unloading or because a vessel unloads at more than one port may also be subtracted, provided satisfactory account is presented as to that additional cost.

## **Article 18**

When the price of goods, which are to be classified in different tariff headings and subject to different rates of duty, is specified in one amount, all the goods shall be subject to the rate of duty applicable to the goods bearing the highest rate of duty, unless the importer submits to the customs authorities information which they deem to be satisfactory for determining the customs value of individual goods in the consignment.

## **Article 19**

### **Rate of exchange for customs clearance**

The rate of exchange for customs clearance shall be based on an official adjustment rate of exchange registered by the Central Bank of Iceland on the 28th of each month. The rate of exchange for customs clearance for currencies not registered by the Central Bank of Iceland shall be decided by the Director of Customs in Reykjavik on the same day in consultation with the Central Bank of Iceland.

When consignments are cleared through customs each calendar month, customs value shall be based on the rate of exchange for customs clearance as decided in accordance to paragraph 1 on the 28th of the preceding month.

The Minister shall issue further rules concerning the determination of the rate of exchange for customs clearance to be used for converting the customs value of goods or a part thereof into Icelandic krónur. Further rules shall also be issued regarding the period of validity, time limits, provisional customs clearance, customs clearance when registration of the rate of exchange is suspended, and other factors concerning the application of the adjustment rate of exchange for customs clearance purposes.

## **CHAPTER VI**

### **Tariff Classification**

#### **Article 20**

##### **Classification of goods**

Importers and exporters shall in appropriate customs documentation classify goods in accordance with the general rules for the interpretation of the tariff in Annex I to this Law.

In doubt of the classification of goods or in the case when an importer or exporter requests authentication by the director of customs on the classification of goods, he may seek binding classification opinion for the goods from the director of customs, cf. Article 21.

#### **Article 21**

##### **Binding classification opinion**

When a binding classification opinion is requested for the classification of goods, a written request therefor shall be submitted to the Director of Customs in Reykjavik. The decision of the director of customs on the classification of goods is binding for the enquirer and the customs authorities, unless revoked by the director of customs or altered following an appeal to the State Customs Board, cf. Article 118. If a binding classification is revoked the decision shall be in force until the enquirer has been informed of the revocation.

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## **CHAPTER VII**

### **Declarations**

#### **Import declarations and other customs documentation**

#### **Article 22**

##### **Time limit for submittal of import documents**

An importer must submit to the director of customs an import declaration together with other customs documentation concerning imported goods, cf. Articles 23 and 25, before the goods are released for domestic use or placed in a duty free shop or a warehouse for duty free supplies. Customs documentation shall however be submitted to the director of customs not later than six months from the date of arrival of the means of transport to the country unless the goods have been placed in a bonded warehouse or a duty free zone.

#### **Article 23**

##### **Electronic import declarations**

Customs brokers must submit to the relevant director of customs through electronic data interchange the information required for the customs clearance of goods (EDI customs clearance).

Without prejudice to the provisions of paragraph 1, the Director of Customs in Reykjavik may issue instructions stipulating that written customs declarations shall be submitted to directors of customs for goods which need to be under special surveillance.

Importers who are engaged professionally in the import of goods shall submit to the relevant director of customs the information required for the customs clearance of goods through electronic data interchange (EDI customs clearance) or through web connection with the customs web site (WEB customs clearance).

Without prejudice to the provisions of paragraph 3 the Minister shall in regulations stipulate that those who do not have a specified minimum number of import consignments per year may submit to the customs authorities written customs declarations, cf. Article 25.

Importers referred to in this Article may grant to customs brokers authority to act on their behalf before the customs authorities through electronic data interchange (EDI customs clearance).

The Director of Customs in Reykjavik decides the form of a standard message for import declarations.

In regulations the Minister shall specify the technical execution of EDI and WEB customs clearance.

## **Article 24**

### **Permit for EDI and WEB customs clearance**

EDI and WEB customs clearance is subject to a permit from the director of customs in the district where the applicant has legal residence.

Permit for EDI or WEB customs clearance is granted to the parties specified in paragraphs 1 and 3 of Article 23, provided they fulfil the following conditions:

1. They have proper licenses or registration for the professional enterprise in question, such as a license to be a customs broker according to Chapter XI of this Law, a registered shop, cf. law l.e. 28/1998, on commercial activity, an industrial license, cf. the industry law l.e. 42/1978, processing license, cf. law l.e. 55/1998, on handling, processing and distribution of marine products, or other licenses which may be required.
2. They have reported their activities to the Director of Internal Revenue and are in the registry of companies, cf. law No 17/2003 on the registry of companies. In case of an individual engaged in a professional enterprise, he must have executed the minimum number of customs clearances specified in regulations, cf. Article 23, paragraph 4.
3. They have reported their activities to the Regional Tax Director and have been registered in accordance with Article 5 of law l.e. 50/1988, on value added tax, and instructions issued according to that law.
4. They are not in arrears with regard to payments of public charges or taxes to the State Treasury.
5. The Director of Customs in Reykjavik has approved the software which the applicant intends to use in his communications with the customs authorities, except in the case when the application is for WEB customs clearance.
6. They have in their employ personnel with satisfactory knowledge of laws and regulations on the customs treatment of goods.

## **Article 25**

### **Written import declarations**

Parties other than those specified in paragraphs 1 and 3 of Article 23, cf. paragraph 4 of that Article, shall submit written import declarations to the relevant director of customs.

Importers referred to in paragraph 1 may grant to customs brokers authority to act on their behalf before the customs authorities through electronic data interchange.

The Director of Customs in Reykjavik decides the form of written import declarations. Importers can provide their own blanks for import declarations provided they fulfil the conditions stipulated in accordance with paragraph 3 regarding their form.

## **Article 26**

### **Simplified import declarations**

In regulations, the Minister can authorize submission of simplified declarations for postal consignments, small consignments and goods not registered on a manifest. The Minister can also authorize simplified declarations for goods entitled to preferential customs treatment upon importation according to Articles 4, 6 and 7.

The Director of Customs in Reykjavik decides the form of import declarations specified in paragraph 1.

## **Article 27**

### **Declarations by travellers and crew members**

Travellers and crew members arriving to the country from abroad shall voluntarily declare to the director of customs dutiable goods in their possession. The same applies to goods which are subject to special import restrictions or the importation of which to the country is prohibited.

Travellers and crew members arriving to the country or departing from the country for abroad shall voluntarily declare amounts of cash which they have in their possession exceeding an amount equal to € 15 000 based on the official adjustment rate of exchange as it is registered at any given time.

In facilities where the customs clearance of travellers takes place, the director of customs is authorized to have separate customs clearance channels, on the one hand for those bringing with them dutiable goods or goods subject to special import restrictions or prohibited from importation into the country, and on the other hand for those having no such goods in their possession. Travellers must themselves select a customs clearance channel, and by their selection they are deemed to have indicated whether they have in their possession goods which they should declare to the customs.

In regulations, the Minister can issue further rules on customs clearance according to this Article.

## **Article 28**

### **Documentation accompanying import declarations**

The following documents shall provide the basis for an import declaration according to Articles 23 and 25, as the case may be. In EDI or WEB customs clearance supporting documentation shall be kept in the manner prescribed in Article 29. The relevant supporting documents shall be submitted to the director of customs in the case of written import declarations:

1. Invoice: An original or a copy of the invoice covering the imported goods or consignment. Without prejudice to the provisions of sub-paragraph 1 the director of customs is permitted to accept a pro forma invoice or a commercial invoice instead of an original or a copy when the value of the goods is insignificant or the goods are obviously not intended for sale in this country, for example in the case of personal effects.
2. Bills of lading and other corroborative documents: A bill of lading or a sub-bill of lading, invoice for transport cost, a bill covering packing cost, a packing list, chemical analysis, and other documents and data, which may provide verification of the items specified in the import declaration and the invoice, or contain information regarding the type of goods, composition, quantity and price. The submittal of multicopies of a bill of lading or a sub-bill of lading may be requested, in which case the director of customs may keep one or more copies when necessary. When necessary, the director of customs may have copies made of corroborative documents.

3. Declaration of customs value: Declaration of customs value when the price specified in an invoice or a bill of sale is not the transaction value of the goods, cf. Article 14. In regulations or in other instructions, the Minister can stipulate that in other cases a declaration of customs value must be submitted together with an import declaration. A declaration of customs value must be made by the importer in writing on a special form.
4. Proof of origin: The original of the relevant proof of origin when a request is made for preferential tariff treatment of imported goods with reference to free trade agreements to which Iceland is a party.
5. Other supporting documents: Other data on which the import declaration should be based in accordance with law or administrative instructions.

The Minister can issue further rules on the content of an import declaration and accompanying documents.

## **Articles 29 – 31**

### **Custody of import declarations and obligation to provide information by importers**

## **CHAPTER VIII**

### **Liability for information given in import declarations and other customs documentation**

Articles 32 & 33 .....

## **CHAPTER IX**

### **Customs treatment of goods**

#### **Article 34**

##### **Commencement of custom treatment**

Goods shall be deemed to have been subjected to customs treatment when one of the following cases applies:

1. The director of customs has received an import declaration and other customs documentation which must be submitted for the customs treatment of goods, provided they fulfil completely the conditions set for permitting immediate release of the goods. An electronic customs declaration, transmitted by EDI or WEB customs clearance shall be deemed to have been received by the director of customs upon registration into the computer system of the customs authorities.
2. The director of customs has permitted release of goods or a consignment with or without security.
3. The director of customs has notified an importer that goods or a consignment will be sold at forced sale or arrangements have been made for the sale of goods at a forced sale when an importer cannot be reached, to finalize the payment of import charges, cf. Articles 128 and 129.

#### **Article 35**

##### **Postponement of decision on customs value**

When it proves to be necessary during customs clearance to postpone final decision on the customs value of goods according to Articles 14 to 17 or on other items covered by this Law, the importer shall nevertheless be granted release of his goods, provided he deposits satisfactory security covering payment of the import charges which may be levied on the goods, that the director of customs does not deem it necessary to retain the goods for final decision on the items regarding which information is lacking or disputed and that provisions of other laws do not prevent this.

#### **Article 36**

##### **Provisional customs clearance**

When an importer demonstrates the probability that he has not received the documentation specified in Article 28, or such documentation proves to be unsatisfactory, the director of customs may permit the release of the goods to the importer on the condition that he must pay all cost of customs inspection and submit a monetary deposit covering the payment of import charges, and that, within an appropriate time limit set by the director of customs, the importer will submit or mend the documentation that may be defective. In fixing the amount of security to be deposited the director of customs may add up to 25% mark-up on the estimated customs duties. In the case of default, the director of customs may assess the charges and claim the deposit for their settlement.

The Minister issues further rules concerning provisional customs clearance according to this Article.

#### **Article 37**

##### **Emergency permit**

Transporters or other parties storing uncleared goods may be authorized to deliver under their own responsibility consignments of goods provided there is urgent need for their delivery. Bearer of an emergency permit is responsible for the payment of import charges for a consignment in the case of the importer's default of payment.

The Minister issues further rules concerning the issue of emergency permits according to this Article.

## **CHAPTER X**

### **Central customs administration and organization**

Articles 38 – 46 .....

## **CHAPTER XI**

### **Customs brokers**

Articles 47– 50 .....

## **CHAPTER XII**

### **Vessels in international journeys, carriers' declarations, loading, unloading, et al.**

#### **Article 51**

##### **Notification of arrival and departure of vessels in international journeys**

The master of a vessel must inform the director of customs of its arrival into the Icelandic customs territory with an appropriate advance notification.

The Icelandic Civil Aviation Administration shall provide the director of customs with information regarding arrival and departure of aircraft in international journeys as soon as possible.

The Icelandic Coast Guard shall provide the director of customs with information regarding arrival and departure of ships in international journeys as soon as possible.

Port employees and appointed sea pilots as well as airport employees shall provide the director of customs with all necessary information regarding the journeys of ships and aircraft.

The Minister can issue further rules concerning notifications according to this Article.

#### **Article 52**

##### **First and last stop in customs port**

A vessel must have its first and last stop in this country in a customs port. The loading or unloading of a vessel shall take place there as well as the disembarking or boarding of persons.

#### **Article 53**

##### **Exemptions**

Under special circumstances the director of customs can grant a permit for a vessel to have its first or last stop in this country outside a customs port. The recipient of such a permit is obliged to adhere to the conditions which the director of customs makes for the exemption, including conditions for the loading and unloading of a vessel, and to pay all cost thereof.

A vessel in an emergency situation or which must seek port due to sickness or accidents of crew or passengers is not obliged to have the first stop in a customs port in this country, but the master of the vessel must notify the director of customs of the arrival of the vessel as soon as possible and of the reasons for seeking port forthwith.

A fishing vessel sailing abroad with its catch directly from fishing is not obliged to stop at a customs port prior to departure. The master of the vessel is obliged to provide the director of customs with appropriate advance notification of the intended journey with the catch abroad.

#### **Article 54**

##### **Place of clearance of a vessel**

The docking of a vessel at a quay or other port facilities is prohibited until a permission has been given by the director of customs, who can also decide in consultation with the port authorities and the master of the vessel in which part of the port the vessel must dock. Aircraft shall receive clearance at an airport location decided by the director of customs in consultation with the airport administrator.

#### **Article 55**

##### **Instructions that a vessel shall be moored exclusively in customs ports**

When such is considered necessary, the customs director can stipulate that a vessel may not moor or rest within the customs territory except in customs ports.

#### **Article 56**

##### **Obligation of the master of a vessel to assist customs officers**

The master of a vessel must provide the director of customs with all information which may be required concerning the vessel, its cargo and passengers. He shall indicate all entrances to cargo spaces as well as all storage places and other places where goods may be stored and he is or should be acquainted with.

When a customs officer requests to go on board or disembark, the master of a vessel is obliged to provide necessary assistance in that respect.

## **Article 57**

### **Treatment of stores**

Stores or supplies of a vessel may never be given away or sold ashore unless import charges have been paid and other provisions of law concerning importation have been satisfied.

The master of a vessel in international journeys shall upon entering the Icelandic customs territory have in his custody and lock up stores and supplies in excess of suitable stores authorized for free use in the vessel. The same applies to dutiable goods of the crew which are not intended for removal from the vessel and clearance through customs. The master of a vessel is responsible for ensuring that everything is put under lock which should be under lock and that nothing disappears from under lock.

When a vessel leaving for abroad is forced to return to the country, its master must, in the event that seals provided for in Article 164 have been removed or uncleared stores have been taken into use, see to it that neither passengers nor crew leave the vessel or the place of clearance until the director of customs has given permission therefor.

The master of a vessel shall register the goods mentioned in paragraph 1 upon arrival of the vessel into the Icelandic customs territory. The master of a vessel shall submit the register to the director of customs upon arrival to the country.

The director of customs is authorized to exempt cruise ships arriving to this country from the provisions of paragraphs 2 and 4.

## **Article 58**

### **Manifest**

All goods transported by a vessel to or from this country shall be recorded in the manifest. It is, however, not stipulated that information about goods constituting stores of a vessel or the luggage of passengers and crew should be recorded in the manifest. Uncleared goods which are not recorded in the manifest must not be removed from a vessel unless they are at the same time produced before the customs and a permit received for their removal from the vessel.

Goods shall be manifested to the customs port which is their destination.

In regulations the Minister shall issue further rules concerning manifests according to this Article, *inter alia*, regarding the goods which must be manifested, changes and alterations in the manifest and liability for the information contained therein.

## **Article 59**

### **Hazardous substances**

In regulations, the Minister may stipulate that specified hazardous goods such as poisonous substances and the like, shall receive customs clearance at one place for the whole country.

## **Article 60**

### **Storage of prohibited goods**

When goods are transported to the country contrary to provisions of laws or administrative instructions prohibiting their importation, the director of customs shall stipulate where and how they shall be stored until a decision has been made regarding further treatment of such goods by the proper authorities, such as disposal or transport from the country.

## **Article 61**

### **Arrival clearance of a vessel**

The unloading of a vessel is subject to permission of the director of customs. Such a permission shall not be granted until an arrival declaration, a manifest and other documentation provided for in laws and regulations have been submitted to the director of customs.

Without prejudice to the provisions of paragraph 1, the unloading of a vessel shall be permitted without an authorization by the director of customs in case of emergency when the unloading is a necessity in order to minimize damage to the cargo of a vessel. The unloading must be reported to the director of customs as soon as possible together with the reasons therefor.

## **Article 62**

### **List of goods unloaded**

When unloading has been completed in each port, the master of a vessel must submit to the director of customs a detailed list of the goods unloaded at the port. If an inventory has not taken place, the director of customs may have it done at the transporter's expense.

## **Article 63**

### **List of shortage and damage of the goods**

When unloading has been completed in each port, the master of a vessel must submit to the director of customs a list of shortage and damage of the goods discovered during the unloading. The director of customs can have shortages and damaged goods investigated for the purpose of customs control of the goods or for the determination of charges thereon.

## **Article 64**

### **Departure clearance of a vessel**

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**Article 65**  
**Vessel arriving from a domestic port**

The director of customs can stipulate that a vessel arriving from domestic ports or returning from fishing shall be treated as an arriving vessel with respect to customs control.

**Article 66**  
**Facilities for customs control in airport terminals or seaports**

The owners or operators of vessels engaged in regular international journeys must provide for the director of customs without remuneration sufficient accommodation or other facilities for the control of passengers, crew and goods if requested.

**Article 67**  
**Resources of the director of customs when the master of a vessel does not fulfil his obligations**

When a manifest or other documentation required according to this Chapter are not submitted to the director of customs he is authorized to take into his custody a vessel's certificate of nationality and tonnage certificate or an aircraft's Certificate of Airworthiness, as well as a list of crew and other applicable documents. The director of customs is obliged to return these documents to the master of the vessel when the appropriate documents have been submitted to the director of customs.

**Article 68**  
**Warships and military aircraft**

The provisions of this Chapter do not apply to foreign warships and military aircraft which arrive in port in this country. Their masters are, however, obliged to give satisfactory evidence that these are military vessels, and a written statement to that effect may be requested.

With the exceptions derived from the defence agreement between Iceland and the United States, the vessels mentioned in paragraph 1 are exempt from having stores, supplies and other goods on board put under seal.

Before dutiable goods are moved from a vessel mentioned in paragraph 1, the master of the vessel must submit to the director of customs a list of the goods. The director of customs has the same authorizations for any kind of customs control over such goods as over any other goods imported into the country.

**CHAPTER XIII**  
**Treatment and custody of uncleared goods**

Articles 69 – 109 .....

**CHAPTER XIV**  
**Levy, appeals, et al.**

**Article 109**  
**Levy of import charges**

Directors of customs are in charge of levying import charges. The levy of import charges shall be based on information contained in an import declaration according to Chapter VII. The director of customs shall, however, correct obvious and insignificant errors in import declarations which are submitted to him.

If an import declaration is not submitted within the specified time limit according to Article 22 the director of customs shall assess the customs value of the goods in accordance with Article 115.

**Article 110 – 114**  
**Correction or reassessment after customs clearance.**

**Article 115**  
**Authorization for the director of customs to assess import charges**

In cases when the director of customs must assess the amount of import charges he must estimate the customs value of goods generously enough that there is no risk of amounts determined being lower than the actual value of the goods and to assess import charges in conformity with that estimate. In this assessment the director of customs must take into account available information about the goods, including the manifest, data submitted if any, and information from the State Statistical Bureau regarding imported goods.

**Articles 116 – 119**  
**Amendments, complaints and audits**

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**CHAPTER XV****Due date of payment, deferred payment and place of payment of import charges**

Articles 120 – 129.....

**CHAPTER XVII****Suspension of customs clearance**

Articles 130 – 132.....

**CHAPTER XVIII****Anti-dumping and countervailing duties, et al.**

Article 133 – 144.....

**CHAPTER XX****Origin of goods****Article 145**

The Minister is authorized to issue general rules of origin applicable to importation and exportation of goods. Rules of origin shall be issued in consultation with, as the case may be, the Ministry of Industry and Commerce, the Ministry of Fisheries, the Ministry of Agriculture and the Ministry for Foreign Affairs. The rules shall be based on the following principles:

1. When reference is made to a change in customs classification, the headings and subheadings of the nomenclature used must be specified.
2. When reference is made to a percentage of value, the methods of calculation must be specified.
3. When reference is made to methods of production or processing, an exact definition must be made of the methods indicating the origin of the product in question.

Rules of origin shall be published in regulations. The Director of Customs in Reykjavik provides importers, exporters and parties interested with binding opinion on the origin of goods. The opinion shall be provided as soon as possible and not later than 60 days after the request has been submitted.

Should Iceland become a party to an international agreement granting reduction of duties or other preferential treatment to Icelandic export products upon customs clearance in the country or countries concerned, the director of customs shall at the request of the exporter provide information on conditions for preferential treatment, including issuance of certificates of origin, et al.

If the exporter of the product is not their manufacturer, a declaration by the manufacturer must be submitted, in addition to the exporter's certificate of origin, confirming that the goods fulfil conditions for preferential treatment according to a free trade agreement or an international agreement to which Iceland is a party.

All documents and certificates concerning the origin of goods, refund of duties and the like, provided for in paragraphs 1 and 3, shall be in such form and finish as stipulated by the Minister.

When a country, party to an international agreement in accordance with paragraphs 1 and 3, requests verification of the veracity of documents or certificates on the origin, refund of duties and the like concerning goods exported to the country in question, or it is for other reasons considered necessary to carry out such verification, then operators and others related to the case are obliged to provide the customs authorities with information concerning factors which are of importance with regard to the investigation, and the customs authorities can, depending on the circumstances, carry out an investigation of the professional premises, accounting and correspondence of the aforementioned parties.

On certain conditions, the Minister can license domestic associations to issue carnets and to be responsible to authorities in other countries for the payment of charges on goods exported from this country for temporary use or transit in those countries, when such export goods are subject to special treatment in accordance with an international agreement to which Iceland is a party.

In regulations or in other instructions, the Minister can issue further rules concerning the implementation of this Article.

**CHAPTER XXI****Customs enforcement**

Article 146 – 168.....

**CHAPTER XXII****Punitive liability, sanctions and procedure**

Articles 169 – 185.....

**CHAPTER XXIII****Miscellaneous provisions****Article 188****Confidentiality**

.....

## Article 189

When the World Customs Organisation approves amendments to the Customs Nomenclature of the organization or explanatory notes to the Customs Nomenclature, makes rulings or publishes interpretation of customs classification or a new harmonized customs nomenclature with the effect of changing the classification of goods in customs tariffs, the Minister is authorized to make the necessary amendments to the Customs Tariff, *inter alia*, by abolishing, changing or adopting new tariff headings. The Minister may also abolish or adopt new tariff headings if necessary, *inter alia*, for the procurement of necessary information for statistical reports.

Amendments to the Customs Tariff according to the provisions of paragraph 1 shall be published in Section A of Stjórnartíðindi (the Government Gazette) and do not have retroactive validity. The amendments shall not have effect on duties as they have been specified in the Customs Tariff, charges or tax free status, authorizations, limitations and the like as provided for in other laws.

The Minister is authorized to combine in one tariff heading goods imported into the country or exported from the country in express consignments or in postal consignments which are covered by one consignment number and of customs value ISK 25 000 or less. However, such amendment shall not have any impact on the amount of duty levied on the respective goods.

## Articles 190 – 194

### CHAPTER XXIV Authorized service charges

#### Article 195

Service charges may be collected by the director of customs in the following cases:

1. Customs clearance charge for the customs clearance of ships and aircraft outside the general opening hours for customs clearance. This charge shall cover the cost of wages for customs clearance outside the general opening hours for customs clearance.
2. Customs clearance charge for the customs clearance of ships and aircraft outside customs ports according Article 53. This charge shall cover the cost of wages for customs employees and transportation cost to and from the place of customs clearance.
3. Charge for provisional customs clearance which shall cover the cost of customs control for provisional customs clearance according to Article 36. This charge shall be based on the cost of issuing a permit for provisional customs clearance and transportation cost in connection with the inspection of the goods.
4. Charge for emergency permit which shall cover the cost of customs control in connection with the issuance of an emergency permit according to Article 37. This charge shall be based on the cost of issuing an emergency permit and transportation cost in connection with the inspection of the goods.
5. Charge for the assessment of damages due to assessment by the director of customs of goods which have suffered damage, shortages or shrinkage. This charge shall cover the cost of wages for customs employees and transportation cost incurred because of the assessment.
6. Disposal charge for the destruction of goods on request by the owner of the goods, the transporter or the licensee of a storage area for uncleared goods. The charge shall cover the cost of disposal of the goods and transportation cost incurred because of the disposal.
7. Escort charge for the cost incurred by the Customs due to transportation of uncleared goods. Collection of this charge is authorized when the director of customs deems it necessary to stipulate such control or when it is specially requested that customs officers should be present during the transport of uncleared goods, unloading or loading of vessels, delivery of uncleared goods into a storage area for uncleared goods, et al. The charge shall cover transportation cost and cost of wages incurred for the escort.
8. Surveillance charge for customs control of the final processing of agricultural products which are imported temporarily for final processing and re-exportation according to Article 7, point 3. This charge shall cover the wage and travel cost incurred by employees of the director of customs for the customs control and for the cost of hired experts for the customs control.
9. Customs line charge for the transmission of information and data from the computer system of the customs authorities (customs line). This charge shall be based on the services rendered, including the processing of data and data transmission through information exchanges.
10. Seals charge for the work of sealing goods or breaking seals according to Article 164. The charge shall cover the cost of transportation to and from the place where the sealing or breaking of a seal is done.
11. Surveillance charge for customs control of cruise ships when they have been exempted from the provisions regarding the sealing of stores, cf. Article 57, paragraph 5.
12. Surveillance charge for customs control of warehouses for duty free supplies, duty free shops and their duty free stockrooms, and free zones.

The provisions of points 1 and 2 do not apply to foreign military ships or aircraft of government ownership or to aircraft of government ownership solely engaged in official business and carrying neither goods nor passengers against remuneration. The same shall apply when a vessel seeks port on orders by administrative authorities, due to emergency, accident, diseases of persons on board or other misfortune.

Collection of charges by the director of customs shall be based on recovery of the cost of the service rendered.

The director of customs is authorized to make a long term contract according to paragraph 1 for the use of service.

## Article 196

This Law shall enter into force on the 1 January 2006 and shall apply to all goods which are uncleared at the time of its entry into force. From that date Customs Law No. 55/1987 as amended shall be abrogated. Annexes II to IV to that Law, as amended, shall, however, become Annexes II to IV to this Law.

Regulations and all other instructions issued according to the Customs Law i.e. 55/1987 shall, however, retain their validity insofar as they do not contravene the provisions of this Law, until new regulations and instructions have been issued.

## Transient provisions

Parties that have been authorized by the director of customs to operate storage and delivery places for uncleared goods or licensed by the Minister to operate a general bonded warehouse, a warehouse for duty free supplies, a duty free shop or a free zone, prior to the entry into force of this Law, shall within one year from the entry into force of this Law submit an application for operating license to the Minister or the director of customs, as the case may be.

If an application from the parties mentioned in paragraph 1 has not been received within one year from the entry into force of this Law their authorization or licence shall be abrogated.

# CUSTOMS TARIFF 2006

## Introduction

This publication contains the Icelandic Customs Tariff as legalized in the form of Annex I to the Customs Law No. 88/2005, as amended by Notice No. 141/2005.

It should be pointed out that this publication is printed for the purpose of aiding those implementing the Customs Law, as well as for those who want to acquaint themselves with the Customs Tariff and its implementation. Any errors, which may occur, have no legal validity.

As mentioned below, goods shall upon customs clearance be classified in import and export declarations in accordance with the Customs Tariff published here.

## I. Import

Columns marked A cover *ad valorem* duties applicable to all imported goods unless otherwise determined in columns marked E. Columns marked E cover *ad valorem* duties applicable to goods imported into the country in accordance with provisions of the Agreement on the European Economic Area. For special customs treatment in accordance with various free trade agreements to which Iceland is a party, see part III of the Customs Tariff. Columns marked A1 cover quantitative duties of kr/kg in Chapters 1 to 25, with the exception that in Chapter 6 the quantitative duties are specified as kr/pcs.

## II. Export

The exportation of goods from Iceland is generally duty free, i. e. neither duties nor other export charges are levied on exported goods.

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For further information on customs rules and regulations locate on the web site of The Directorate of Customs in Iceland on the World Wide Web at our address <http://www.tollur.is/>

## ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing and Materials
Bq	Becquerel
°C	degree(s) Celcius
cc	cubic centimetre(s)
cg	centigramme(s)
cm	centimetre(s)
cm <sup>2</sup>	square centimetres
cm <sup>3</sup>	cubic centimetre(s)
cP	centipoises
DC	direct current
eV	electron volt(s)
GHz	gigahertz
g	gramme(s)
Gen	General
Hz	hertz
INN	International Non-proprietary Name
INNMM	International Non-proprietary Name Modified
IR	infra-red
IUPAC	Internacional Union of Pure and Applied Chemistry
kcal	kilocalorie(s)
kg	kilogramme(s)
kgf	kilogramme force
kHz	kilohertz
km	kilometres
kN	kilonewton(s)
kPa	kilopascal(s)
kr	Icelandic krónur
kV	kilovolt(s)
kVA	kilovolt(s)-ampere(s)
kVAr	kilovolt(s)-ampere(s) reactive
kW	kilowatt(s)
m	metre(s)
<i>m-</i>	meta-
m <sup>2</sup>	square metre(s)
m <sup>3</sup>	cubic metre(s)
µCi	microcurie
max	maximum
mg	milligramme(s)
MHz	megahertz
min	minimum
mm	millimetre(s)
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)
n.e.s.	not elsewhere specified
No.	Number
<i>o-</i>	ortho-
<i>p-</i>	para-
Pa.s	Pascal(s) second(s)
Pcs.	pieces
s	second(s)
t	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
Wt	weight
%	percent
x°	x degree(s)

### Examples:

1 500 g/m<sup>2</sup> one thousand five hundred grammes per square metre

1 000 m/s one thousand metres per second

15°C fifteen degrees Celsius

### Rate Columns of the Customs Tariff

Columns A and A1 of the Customs Tariff are applicable to all imported goods unless special provisions are made therefor in Column E. Column E of the Customs Tariff is applicable to goods imported in accordance with provisions of the Agreement on the European Economic Area. The Minister is authorized under the conditions provided for in the Agreement or in other free trade agreements or international agreements, to stipulate special customs treatment for goods classified in Chapters 1 to 24 of the Customs Tariff.

### General rules for the interpretation of the Harmonized System

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

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



**SECTION I  
LIVE ANIMALS; ANIMAL PRODUCTS**

**NOTES**

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

**CHAPTER 1  
LIVE ANIMALS**

**NOTE**

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

Code	Description of Goods	Rate of duty (%) A
<b>0101</b>	<b>Live horses, asses, mules and hinnies:</b>	
0101 10 00	- Pure-bred breeding animals	0
	- Other:	
0101 90 01	-- Riding horses	0
0101 90 09	-- Other	0
<b>0102</b>	<b>Live bovine animals:</b>	
0102 10 00	- Pure-bred breeding animals	0
0102 90 00	- Other	0
<b>0103</b>	<b>Live swine:</b>	
0103 10 00	- Pure-bred breeding animals	0
	- Other:	
0103 91 00	-- Weighing less than 50 kg	0
0103 92 00	-- Weighing 50 kg or more	0
<b>0104</b>	<b>Live sheep and goats:</b>	
0104 10 00	- Sheep	0
0104 20 00	- Goats	0
<b>0105</b>	<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls:</b>	
	- Weighing not more than 185 g:	
0105 11 00	-- Fowls of the species <i>Gallus domesticus</i>	0
0105 12 00	-- Turkeys	0
0105 19 00	-- Other	0
	- Other:	
0105 92 00	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2 000 g	0
0105 93 00	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2 000 g	0
0105 99 00	-- Other	0
<b>0106</b>	<b>Other live animals:</b>	
	- Mammals:	
0106 11 00	-- Primates	0
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); manatees and dugongs (mammals of the order <i>Sirenia</i> )	0
	- Other:	
0106 19 01	--- Minks	0
0106 19 02	--- Foxes	0
0106 19 03	--- Rabbits	0
0106 19 09	--- Other	0
0106 20 00	-- Reptiles (including snakes and turtles)	0
	- Birds:	
0106 31 00	-- Birds of prey	0
0106 32 00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0
0106 39 00	-- Other	0
	- Other:	
0106 90 01	-- Bees	0
0106 90 09	-- Other	0

**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).

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
<b>0201</b>	<b>Meat of bovine animals, fresh or chilled:</b>		
0201 10 00	- Carcasses and half-carcasses	30	357
	- Other cuts with bone in:		
0201 20 01	-- Loins and cuts thereof	30	703
0201 20 02	-- Round and cuts thereof	30	500
0201 20 03	-- Shoulders and cuts thereof	30	315
0201 20 09	-- Other	30	315
	- Boneless:		
0201 30 01	-- Minced	30	510
0201 30 02	-- Tenderloin	30	1 462
0201 30 03	-- Top loin	30	1 087
0201 30 04	-- Round	30	1 014
0201 30 09	-- Other	30	599
<b>0202</b>	<b>Meat of bovine animals, frozen:</b>		
0202 10 00	- Carcasses and half-carcasses	30	357
	- Other cuts with bone in:		
0202 20 01	-- Loins and cuts thereof	30	703
0202 20 02	-- Round and cuts thereof	30	500
0202 20 03	-- Shoulders and cuts thereof	30	315
0202 20 09	-- Other	30	315
	- Boneless:		
0202 30 01	-- Minced	30	510
0202 30 02	-- Tenderloin	30	1 462
0202 30 03	-- Top loin	30	1 087
0202 30 04	-- Round	30	1 014
0202 30 09	-- Other	30	599
<b>0203</b>	<b>Meat of swine, fresh, chilled or frozen:</b>		
	- Fresh or chilled:		
0203 11 00	-- Carcasses and half-carcasses	30	361
	--- Hams, shoulders and cuts thereof, with bone in:		
0203 12 01	---- Round and cuts thereof	30	504
0203 12 09	---- Shoulders and cuts thereof	30	464
	-- Other:		
	--- With bone:		
0203 19 01	---- Loins and cuts thereof	30	775
0203 19 02	---- Other	30	361
	--- Boneless:		
0203 19 03	---- Minced	30	456
0203 19 04	---- Tenderloin	30	1 195
0203 19 05	---- Top loin	30	1 107
0203 19 06	---- Round	30	1 022
0203 19 09	---- Other	30	456
	- Frozen:		
0203 21 00	-- Carcasses and half-carcasses	30	361
	-- Hams, shoulders and cuts thereof, with bone in:		
0203 22 01	--- Round and cuts thereof	30	504
0203 22 09	--- Shoulders and cuts thereof	30	464
	-- Other:		
	--- With bone:		
0203 29 01	---- Loins and cuts thereof	30	775
0203 29 02	---- Other	30	361
	--- Boneless:		
0203 29 03	---- Minced	30	456
0203 29 04	---- Tenderloin	30	1 195
0203 29 05	---- Top loin	30	1 107
0203 29 06	---- Round	30	1 022
0203 29 09	---- Other	30	456

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
<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 - Other meat of sheep, fresh or chilled:	30	273
0204 21 00	-- Carcasses and half-carcasses -- Other cuts with bone in:	30	273
0204 22 01	--- Loins and cuts thereof	30	382
0204 22 02	--- Round and cuts thereof	30	382
0204 22 03	--- Shoulders and cuts thereof	30	241
0204 22 09	--- Other -- Boneless:	30	241
0204 23 01	--- Minced	30	390
0204 23 02	--- Tenderloin	30	947
0204 23 03	--- Top loin	30	883
0204 23 04	--- Round	30	883
0204 23 09	--- Other	30	390
0204 30 00	- Carcasses and half-carcasses of lamb, frozen - Other meat of sheep, frozen:	30	273
0204 41 00	-- Carcasses and half-carcasses -- Other cuts with bone in:	30	273
0204 42 01	--- Loins and cuts thereof	30	382
0204 42 02	--- Round and cuts thereof	30	382
0204 42 03	--- Shoulders and cuts thereof	30	241
0204 42 09	--- Other -- Boneless:	30	241
0204 43 01	--- Minced	30	390
0204 43 02	--- Tenderloin	30	947
0204 43 03	--- Top loin	30	883
0204 43 04	--- Round	30	883
0204 43 09	--- Other	30	390
0204 50 00	- Meat of goats	30	382
<b>0205 00 00</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen</b>	30	256
<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 - Of bovine animals, frozen:	30	421
0206 21 00	-- Tongues	30	421
0206 22 00	-- Livers	30	243
0206 29 00	-- Other	30	350
0206 30 00	- Of swine, fresh or chilled - Of swine, frozen:	30	202
0206 41 00	-- Livers	30	202
0206 49 00	-- Other - Other, fresh or chilled:	30	202
0206 80 01	-- Sheep heads	30	217
0206 80 09	-- Other - Other, frozen:	30	217
0206 90 01	-- Sheep heads	30	217
0206 90 09	-- Other	30	217
<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	30	603
0207 12 00	-- Not cut in pieces, frozen	30	439
0207 13 00	-- Cuts and offal, fresh or chilled -- Cuts and offal, frozen:	30	499
0207 14 01	--- Boneless	30	900
0207 14 02	--- Liver	20	499
0207 14 09	--- Other - Of turkeys:	30	439
0207 24 00	-- Not cut in pieces, fresh or chilled	30	603
0207 25 00	-- Not cut in pieces, frozen	30	603
0207 26 00	-- Cuts and offal, fresh or chilled -- Cuts and offal, frozen:	30	499
0207 27 01	--- Boneless	30	1 000
0207 27 02	--- Liver	20	499
0207 27 09	--- Other - Of ducks, geese or guinea fowls:	30	603
0207 32 00	-- Not cut in pieces, fresh or chilled	30	603
0207 33 00	-- Not cut in pieces, frozen	30	603
0207 34 00	-- Fatty livers, fresh or chilled	30	256
0207 35 00	-- Other, fresh or chilled -- Other, frozen:	30	499
0207 36 01	--- Boneless	30	1 000
0207 36 02	--- Liver	20	499
0207 36 09	--- Other	30	603

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
<b>0208</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen:</b>		
0208 10 00	- Of rabbits or hares	30	393
0208 20 00	- Frogs' legs	30	393
0208 30 00	- Of primates	30	363
	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ):		
0208 40 01	-- Whale meat, frozen	30	363
0208 40 02	-- Whale products, n.e.s., frozen	30	363
0208 40 03	-- Whale meat and other whale products, fresh or chilled	30	363
0208 40 09	-- Other	30	363
0208 50 00	- Of reptiles (including snakes and turtles)	30	393
	- Other:		
0208 90 01	-- Pigeons	30	363
0208 90 02	-- Pheasants	30	363
0208 90 03	-- Ptarmigans, frozen	30	446
0208 90 04	-- Deer	30	363
0208 90 05	-- Seal meat, frozen	30	363
0208 90 07	-- Boneless reindeer meat, frozen	30	1 014
0208 90 08	-- Reindeer meat with bone, frozen	30	1 014
0208 90 09	-- Other	30	363
<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>	30	100
<b>0210</b>	<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:</b>		
	- Meat of swine:		
0210 11 00	-- Hams, shoulders and cuts thereof, with bone in	30	504
0210 12 00	-- Bellies (streaky) and cuts thereof	30	361
	-- Other:		
	--- Smoked::		
0210 19 01	---- Boneless	30	447
0210 19 02	---- Other	30	1 195
0210 19 09	---- Other	30	775
	- Meat of bovine animals:		
0210 20 01	-- Boneless	30	1 462
0210 20 09	-- Other	30	703
	- Other, including edible flours and meals of meat or meat offal:		
0210 91 00	-- Of primates	30	363
	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ):		
0210 92 01	--- Whale meat, salted	30	363
0210 92 09	--- Other	30	363
0210 93 00	-- Of reptiles (including snakes and turtles)	30	363
	-- Other:		
0210 99 10	--- Poultry liver, dried or smoked	30	499
	--- Sheep meat, salted:		
0210 99 21	---- Boneless	30	947
0210 99 29	---- Other	30	450
	--- Sheep meat, smoked (hangikjöt):		
0210 99 31	---- Boneless	30	947
0210 99 39	---- Other	30	450
0210 99 90	---- Other	30	363

### 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.

Code	Description of Goods	Rate of duty (%) A
<b>0301</b>	<b>Live fish:</b>	
0301 10 00	- Ornamental fish	0
	- Other live fish:	
	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ):	
0301 91 01	--- Framed trout, including fry	0
0301 91 09	--- Other	0
0301 92 00	-- Eels ( <i>Anguilla spp.</i> )	0
0301 93 00	-- Carp	0
	-- Other:	
	--- Salmon:	
0301 99 11	---- Farmed salmon, n.e.s., including fry	0
0301 99 19	---- Other	0
	--- Halibut:	
0301 99 21	---- Farmed halibut, n.e.s., including fry	0
0301 99 29	---- Other	0
0301 99 90	--- Other	0
<b>0302</b>	<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304:</b>	
	- Salmonidae, excluding livers and roes:	
	-- 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> ):	
0302 11 01	--- Farmed trout	0
0302 11 09	--- Other	0
	-- 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> ):	
0302 12 01	--- Farmed salmon	0
0302 12 09	--- Other	0
0302 19 00	-- Other	0
	- 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:	
	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> ):	
0302 21 10	--- Farmed halibut	0
	--- Other:	
0302 21 91	---- Greenland halibut	0
0302 21 92	---- Halibut	0
0302 21 99	---- Other	0
0302 22 00	-- Plaice ( <i>Pleuronectes platessa</i> )	0
0302 23 00	-- Sole ( <i>Solea spp.</i> )	0
0302 29 00	-- Other	0
	- 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> )	0
0302 32 00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	0
0302 33 00	-- Skipjack or stripe-bellied bonito	0
0302 34 00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	0
0302 35 00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	0
0302 36 00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	0
0302 39 00	-- Other	0
0302 40 00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	0
	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes:	
0302 50 01	-- Farmed cod	0
0302 50 09	-- Other	0
	- 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> )	0

Code	Description of Goods	Rate of duty (%) A
0302 62 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	0
0302 63 00	-- Coalfish ( <i>Pollachius virens</i> )	0
0302 64 00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	0
0302 65 00	-- Dogfish and other sharks	0
0302 66 00	-- Eels ( <i>Anguilla spp.</i> )	0
	-- Other:	
0302 69 11	--- Capelin	0
0302 69 12	--- Ling	0
0302 69 13	--- Redfish	0
0302 69 14	--- Tusk	0
0302 69 15	--- Catfish	0
0302 69 16	--- Skate	0
0302 69 18	--- Greater silver smelt	0
0302 69 19	--- European sea bass	0
0302 69 21	--- Monkfish, whole with head	0
0302 69 22	--- Monkfish, tails	0
0302 69 23	--- Monkfish, other	0
0302 69 90	--- Other	0
	- Livers and roes:	
0302 70 10	-- Livers	0
	-- Roes:	
0302 70 21	--- Salmon roes and trout roes	0
0302 70 29	--- Other	0
<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)	0
0303 19 00	-- Other	0
	- Other salmonidae, excluding livers and roes:	
	-- 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> ):	
0303 21 01	--- Farmed trout	0
0303 21 09	--- Other	0
	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ):	
0303 22 01	--- Farmed salmon	0
0303 22 09	--- Other	0
0303 29 00	-- Other	0
	- 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:	
	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> ):	
0303 31 10	--- Farmed halibut	0
	--- Other:	
0303 31 21	---- Greenland halibut, factory processed	0
0303 31 22	---- Greenland halibut, vessel processed	0
0303 31 23	---- Halibut	0
0303 31 29	---- Other	0
0303 32 00	-- Plaice ( <i>Pleuronectes platessa</i> )	0
0303 33 00	-- Sole ( <i>Solea spp.</i> )	0
0303 39 00	-- Other	0
	- 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> )	0
0303 42 00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	0
0303 43 00	-- Skipjack or stripe-bellied bonito	0
	-- Other:	
0303 44 00	--- Bigeye tunas ( <i>Thunnus obesus</i> )	0
0303 45 00	--- Bluefin tunas ( <i>Thunnus thynnus</i> )	0
0303 46 00	--- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	0
0303 49 00	--- Other	0
0303 50 00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	0
	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes:	
0303 60 10	-- Farmed cod	0
	-- Other:	
0303 60 21	--- Factory processed	0
0303 60 22	--- Vessel processed	0
	- 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> )	0
	-- Haddock ( <i>Melanogrammus aeglefinus</i> ):	
0303 72 01	--- Factory processed	0
0303 72 02	--- Vessel processed	0
	-- Coalfish ( <i>Pollachius virens</i> ):	
0303 73 01	--- Factory processed	0
0303 73 02	--- Vessel processed	0

Code	Description of Goods	Rate of duty (%) A
0303 74 00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	0
0303 75 00	-- Dogfish and other sharks	0
0303 76 00	-- Eels ( <i>Anguilla</i> spp.)	0
	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> ):	
0303 77 01	--- Farmed sea bass	0
0303 77 09	--- Other	0
0303 78 00	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	0
	-- Other:	
0303 79 11	--- Capelin, factory processed	0
0303 79 12	--- Capelin, vessel processed	0
0303 79 13	--- Ling	0
0303 79 14	--- Tusk	0
0303 79 15	--- Catfish	0
0303 79 16	--- Skate	0
0303 79 17	--- Redfish, factory processed	0
0303 79 18	--- Redfish, vessel processed	0
0303 79 21	--- Greater silver smelt	0
0303 79 22	--- Blue whiting, factory processed	0
0303 79 23	--- Blue whiting, vessel processed	0
0303 79 24	--- Monkfish, whole with head	0
0303 79 25	--- Monkfish, tails	0
0303 79 26	--- Monkfish, other	0
0303 79 90	--- Other	0
	- Livers and roes:	
0303 80 01	-- Cod roes, for industrial use (crushed, cracked)	0
0303 80 02	-- Other roes, for industrial use	0
0303 80 03	-- Capelin roes	0
0303 80 04	-- Cod roes, graded	0
0303 80 05	-- Other roes, graded	0
0303 80 06	-- Livers	0
0303 80 09	-- Other	0
<b>0304</b>	<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:</b>	
	- Fresh or chilled:	
0304 10 11	-- Haddock	0
0304 10 12	-- Cod	0
0304 10 13	-- Saithe	0
0304 10 14	-- Herrings	0
0304 10 15	-- Capelin	0
0304 10 16	-- Redfish	0
0304 10 17	-- Ling	0
0304 10 18	-- Tusk	0
0304 10 19	-- Other, chilled, excluding flat fish	0
	-- Flat fish:	
0304 10 21	--- Greenland halibut	0
0304 10 22	--- Halibut	0
0304 10 29	--- Other	0
0304 10 31	-- Salmon	0
0304 10 32	-- Trout	0
0304 10 39	-- Other	0
	- Frozen fillets:	
	-- Factory processed:	
0304 20 01	--- Herrings	0
0304 20 02	--- Capelin	0
0304 20 03	--- Halibut, glazed blocks	0
0304 20 04	--- Halibut, other	0
0304 20 05	--- Greenland halibut, glazed blocks	0
0304 20 06	--- Greenland halibut, other	0
0304 20 07	--- Plaice, glazed blocks	0
0304 20 08	--- Plaice, other	0
0304 20 09	--- Other flatfish, glazed blocks	0
0304 20 11	--- Other flatfish	0
0304 20 12	--- Dogfish, glazed blocks	0
0304 20 13	--- Dogfish, other	0
0304 20 14	--- Porbeagle, glazed blocks	0
0304 20 15	--- Porbeagle, other	0
0304 20 16	--- Redfish, glazed blocks	0
0304 20 17	--- Redfish, other	0
0304 20 18	--- Ling, glazed blocks	0
0304 20 19	--- Ling, other	0
0304 20 20	--- Blue whiting	0
0304 20 21	--- Tusk, glazed blocks	0
0304 20 22	--- Tusk, other	0
0304 20 23	--- Skate, glazed blocks	0
0304 20 24	--- Skate, other	0
0304 20 25	--- Catfish, glazed blocks	0

Code	Description of Goods	Rate of duty (%) A
0304 20 26	--- Catfish, other	0
0304 20 27	--- Saithe, glazed blocks	0
0304 20 28	--- Saithe, other	0
0304 20 29	--- Haddock, glazed blocks	0
0304 20 31	--- Haddock, other	0
0304 20 32	--- Cod, glazed blocks	0
0304 20 33	--- Cod, other	0
0304 20 34	--- Salmon, glazed blocks	0
0304 20 35	--- Salmon, other	0
0304 20 36	--- Trout, glazed blocks	0
0304 20 37	--- Trout, other	0
0304 20 38	--- Other, glazed blocks	0
0304 20 39	--- Other	0
	-- Vessel processed:	
0304 20 41	--- Herrings	0
0304 20 42	--- Capelin	0
0304 20 43	--- Halibut, glazed blocks	0
0304 20 44	--- Halibut, other	0
0304 20 45	--- Greenland halibut, glazed blocks	0
0304 20 46	--- Greenland halibut, other	0
0304 20 47	--- Plaice, glazed blocks	0
0304 20 48	--- Plaice, other	0
0304 20 49	--- Other flatfish, glazed blocks	0
0304 20 51	--- Other flatfish	0
0304 20 52	--- Dogfish, glazed blocks	0
0304 20 53	--- Dogfish, other	0
0304 20 54	--- Porbeagle, glazed blocks	0
0304 20 55	--- Porbeagle, other	0
0304 20 56	--- Redfish, glazed blocks	0
0304 20 57	--- Redfish, other	0
0304 20 58	--- Ling, glazed blocks	0
0304 20 59	--- Ling, other	0
0304 20 60	--- Blue whiting	0
0304 20 61	--- Tusk, glazed blocks	0
0304 20 62	--- Tusk, other	0
0304 20 63	--- Skate, glazed blocks	0
0304 20 64	--- Skate, other	0
0304 20 65	--- Catfish, glazed blocks	0
0304 20 66	--- Catfish, other	0
0304 20 67	--- Saithe, glazed blocks	0
0304 20 68	--- Saithe, other	0
0304 20 69	--- Haddock, glazed blocks	0
0304 20 71	--- Haddock, other	0
0304 20 72	--- Cod, glazed blocks	0
0304 20 73	--- Cod, other	0
0304 20 74	--- Other, glazed blocks	0
0304 20 75	--- Other	0
	- Other:	
0304 90 11	-- Redfish, minced or strained	0
0304 90 12	-- Ling, minced or strained	0
0304 90 13	-- Tusk, minced or strained	0
0304 90 14	-- Catfish, minced or strained	0
0304 90 15	-- Saithe, minced or strained	0
0304 90 16	-- Haddock, minced or strained	0
0304 90 17	-- Cod, boneless, minced or strained	0
0304 90 18	-- Cod, other, minced or strained	0
0304 90 19	-- Other, minced or strained	0
0304 90 21	-- Tongues	0
0304 90 22	-- Cheeks	0
0304 90 23	-- Tongues with cheeks, unsplit	0
0304 90 24	-- Waste, n.e.s.	0
0304 90 25	-- Tuna in bits	0
0304 90 26	-- Herring butterflies or flaps	0
0304 90 27	-- Greenland halibut, heads (frozen)	0
0304 90 28	-- Tuna in bits (frozen)	0
0304 90 29	-- Other	0
<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	0
	- Livers and roes of fish, dried, smoked, salted or in brine:	
0305 20 01	-- Lumpfish roes, salted	0
0305 20 02	-- Cod roes, sugar salted	0
0305 20 03	-- Other roes, sugar salted	0
0305 20 04	-- Cod roes, roughly salted	0
0305 20 05	-- Capelin roes, roughly salted	0

Code	Description of Goods	Rate of duty (%) A
0305 20 06	-- Other roes, roughly salted	0
0305 20 09	-- Other	0
	- Fish fillets, dried, salted or in brine, but not smoked:	
	-- Salted:	
0305 30 11	--- Cod	0
0305 30 12	--- Cod, in retail packings	0
0305 30 13	--- Saithe	0
0305 30 14	--- Herrings	0
0305 30 15	--- Ling	0
0305 30 16	--- Tusk	0
0305 30 19	--- Other	0
0305 30 20	-- Other	0
	- Smoked fish, including fillets:	
0305 41 00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	0
0305 42 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	0
	-- Other:	
0305 49 01	--- Trout	0
0305 49 02	--- Eel	0
0305 49 09	--- Other	0
	- Dried fish, whether or not salted but not smoked:	
	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ):	
0305 51 01	--- Cod heads, dried	0
0305 51 02	--- Salted, in retail packings	0
0305 51 03	--- Stockfish	0
0305 51 04	--- Dried fish (harðfiskur)	0
0305 51 09	--- Other	0
	-- Other:	
0305 59 10	--- Ling	0
0305 59 20	--- Tusk	0
	--- Saithe:	
0305 59 31	---- Saithe heads, dried	0
0305 59 31	---- Stockfish	0
0305 59 31	---- Dried fish (harðfiskur)	0
0305 59 31	---- Other	0
	--- Haddock:	
0305 59 41	---- Haddock heads, dried	0
0305 59 42	---- Stockfish	0
0305 59 43	---- Dried fish (harðfiskur)	0
0305 59 49	---- Other	0
0305 59 70	--- Capelin	0
0305 59 80	--- Blue whiting	0
	--- Other:	
0305 59 91	---- Heads, dried	0
0305 59 99	---- Other	0
	- Fish, salted but not dried or smoked and fish in brine:	
	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ):	
0305 61 01	--- Whole, salted	0
0305 61 02	--- Headless, salted	0
0305 61 09	--- Other	0
	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ):	
0305 62 10	--- In retail packings	0
	--- Other:	
0305 62 91	---- Wings	0
0305 62 92	---- Tongues	0
0305 62 93	---- Tongues and cheeks, unsplit	0
0305 62 94	---- Cod, flattened, not in retail packings	0
0305 62 99	---- Other	0
0305 62 09	--- Other	0
0305 63 00	-- Anchovies ( <i>Engraulis spp.</i> )	0
	-- Other:	
0305 69 10	--- In retail packings	0
	--- Other:	
0305 69 21	---- Haddock	0
0305 69 22	---- Saithe	0
0305 69 23	---- Ling	0
0305 69 24	---- Tusk	0
0305 69 25	---- Wings	0
0305 69 26	---- Tongues	0
0305 69 27	---- Tongues and cheeks, unsplit	0
0305 69 29	---- Other	0

Code	Description of Goods	Rate of duty (%) A
<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> )	0
	-- Lobsters ( <i>Homarus spp.</i> ):	
0306 12 01	--- Shelled	0
0306 12 09	--- Other	0
	-- Shrimps and prawns:	
	--- Factory processed:	
0306 13 11	---- Shelled	0
0306 13 19	---- Other	0
	--- Vessel processed:	
0306 13 21	---- Shelled	0
0306 13 29	---- Other	0
0306 14 00	-- Crabs	0
0306 19 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	0
	- Not frozen:	
0306 21 00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	0
0306 22 00	-- Lobsters ( <i>Homarus spp.</i> )	0
	-- Shrimps and prawns:	
0306 23 01	--- Shrimps, dried	0
0306 23 09	--- Other	0
0306 24 00	-- Crabs	0
0306 29 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	0
<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	0
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	
0307 21 00	-- Live, fresh or chilled	0
	-- Other:	
0307 29 01	--- Frozen	0
0307 29 09	--- Other	0
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):	
0307 31 00	-- Live, fresh or chilled	0
0307 39 00	-- Other	0
	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiolo spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):	
0307 41 00	-- Live, fresh or chilled	0
0307 49 00	-- Other	0
	- Octopus ( <i>Octopus spp.</i> ):	
0307 51 00	-- Live, fresh or chilled	0
0307 59 00	-- Other	0
0307 60 00	- Snails, other than sea snails	0
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
	-- Live, fresh or chilled:	
0307 91 01	--- Sea-urchins ( <i>Echinoidea</i> )	0
0307 91 02	--- Sea-urchin roes	0
0307 91 03	--- Sea cucumbers ( <i>Holothuroidea</i> )	0
0307 91 04	--- <i>Ophiuroidea</i>	0
0307 91 05	--- Star-fish ( <i>Asteroidea</i> )	0
0307 91 06	--- <i>Cyprina islandica</i>	0
0307 91 07	--- Whelk ( <i>Buccinum undatum</i> )	0
0307 91 08	--- Red abalone ( <i>Haliotis rufescens</i> )	0
0307 91 09	--- Other	0
	-- Other:	
	--- Frozen:	
0307 99 11	---- <i>Cyprina islandica</i>	0
0307 99 12	---- Whelk ( <i>Buccinum undatum</i> )	0
0307 99 13	---- Red abalone ( <i>Haliotis rufescens</i> )	0
0307 99 19	---- Other	0
0307 99 20	---- Other	0

**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).

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
<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%	30	44	
0401 20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	30	44	
0401 30 00	- Of a fat content, by weight, exceeding 6%	30	228	
<b>0402</b>	<b>Milk and cream, concentrated or containing added sugar or other sweetening matter:</b>			
0402 10 00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	30	344	
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:			
0402 21 00	-- Not containing added sugar or other sweetening matter	30	430	
0402 29 00	-- Other	30	430	
	- Other:			
0402 91 00	-- Not containing added sugar or other sweetening matter	30	430	
0402 99 00	-- Other	30	430	
<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>			
	- Yogurt:			
0403 10 11	-- Containing cocoa	30	61	0
0403 10 12	-- Containing fruit or nuts	30	61	0
0403 10 13	-- Flavoured, n.e.s.	30	61	
0403 10 19	-- Other	30	61	
	-- Beverage yogurt:			
0403 10 21	--- Containing cocoa	30	61	0
0403 10 22	--- Containing fruit or nuts	30	61	0
0403 10 29	--- Other	30	61	
	- Other:			
0403 90 11	-- Containing cocoa	30	53	0
0403 90 12	-- Containing fruit or nuts	30	53	0
0403 90 13	-- Flavoured, n.e.s.	30	53	
0403 90 14	-- Of a milkfat content, by weight, exceeding 6%	30	136	
0403 90 19	-- Other	30	53	

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
	-- Beverages:			
0403 90 21	--- Containing cocoa	30	53	0
0403 90 22	--- Containing fruit or nuts	30	53	0
0403 90 29	--- Other	30	53	
<b>0404</b>	<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:</b>			
0404 10 00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	30	15	
0404 90 00	- Other	30	15	
<b>0405</b>	<b>Butter and other fats and oils derived from milk; dairy spreads:</b>			
0405 10 00	- Butter	30	623	
0405 20 00	- Dairy spreads	30	220	
0405 90 00	- Other	30	623	
<b>0406</b>	<b>Cheese and curd:</b>			
0406 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	30	430	
0406 20 00	- Grated or powdered cheese, of all kinds	30	430	
0406 30 00	- Processed cheese, not grated or powdered	30	430	
0406 40 00	- Blue-veined cheese	30	500	
0406 90 00	- Other cheese	30	500	
<b>0407</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked:</b>			
0407 00 01	- Hatching eggs (of the species Gallus domesticus)	30	243	
0407 00 09	- Other	30	243	
<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	30	875	
	-- Other:			
0408 19 01	--- Pasteurized egg yolk containing 7% salt, in packings of 5 kg or more	30	390	
0408 19 09	--- Other	30	390	
	- Other:			
0408 91 00	-- Dried	30	875	
	-- Other:			
0408 99 01	--- Cooked eggs in packings of 10 kg or more	30	208	
0408 99 09	--- Other	30	208	
<b>0409 00 00</b>	<b>Natural honey</b>	0		
<b>0410 00 00</b>	<b>Edible products of animal origin, not elsewhere specified or included</b>	0		

**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.

Code	Description of Goods	Rate of duty (%) A
<b>0501 00 00</b>	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair</b>	0
<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	0
0502 90 00	- Other	0
<b>0503 00 00</b>	<b>Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material</b>	0
<b>0504</b>	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:</b>	
0504 00 01	- Guts, salted and dressed	0
0504 00 02	- Guts, salted but not dressed	0
0504 00 09	- Other	0
<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>	
	- Feathers of a kind used for stuffing; down:	
0505 10 01	-- Feathers	0
0505 10 02	-- Eider down, cleaned	0
0505 10 03	-- Other down	0
0505 10 09	-- Other	0
0505 90 00	- Other	0
<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	0
0506 90 00	- Other	0
<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>	
	- Ivory; ivory powder and waste:	
0507 10 01	-- Whale teeth	0
0507 10 09	-- Other	0
	- Other:	
0507 90 01	-- Whalebone	0
0507 90 02	-- Birds' claws	0
0507 90 03	-- Sheep's horns	0
0507 90 04	-- Bovine horns	0
0507 90 09	-- Other	0
<b>0508 00 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>	0
<b>0509 00 00</b>	<b>Natural sponges of animal origin</b>	0
<b>0510</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>	0

Code	Description of Goods	Rate of duty (%) A
<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
	- Other:	
	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:	
0511 91 11	--- Fish, fresh or chilled, for reduction, n.e.s.	0
0511 91 12	--- Herrings for bait, frozen	0
0511 91 13	--- Capelin for bait, frozen	0
0511 91 14	--- Salted roes	0
0511 91 15	--- Fish waste for feed purposes, frozen	0
0511 91 16	--- Scales of fish	0
0511 91 17	--- Fish bile	0
0511 91 18	--- Swim bladder, dried	0
0511 91 19	--- Swim bladder, salted	0
0511 91 21	--- Fish guts, n.e.s.	0
0511 91 22	--- Fish waste, n.e.s.	0
0511 91 23	--- Fertile halibut eggs	0
0511 91 24	--- Fish for bait, frozen, n.e.s.	0
0511 91 29	--- Other	0
	-- Other:	
0511 99 01	--- Animal blood	0
0511 99 09	--- Other	0

## 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.

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
<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 - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:	0	
0601 20 01	-- Chicory roots	0	
0601 20 02	-- Flowering potted plants	30	480
0601 20 03	-- Green potted plants	30	480
0601 20 09	-- Other	30	265
<b>0602</b>	<b>Other live plants (including their roots), cuttings and slips; mushroom spawn:</b>		
0602 10 00	- Unrooted cuttings and slips	0	270
0602 20 00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	30	200
0602 30 00	- Rhododendrons and azaleas, grafted or not	30	200
0602 40 00	- Roses, grafted or not	30	200
	- Other:		
0602 90 10	-- Mushroom spawn ( <i>Mycelium</i> )	0	
0602 90 20	-- Pineapple trees	30	200
0602 90 30	-- Vegetable plants and strawberry plants	30	200
	-- Other:		
	---- Outdoor plants:		
	----- Trees, shrubs and bushes:		
0602 90 41	----- Forest trees	30	200
	----- Other:		
0602 90 45	----- Slips, rooted, and young growth	30	200
0602 90 49	----- Other	30	200
	---- Other outdoor plants:		
0602 90 51	----- Perennial plant like plants	30	200
0602 90 59	----- Other	30	200
	---- Indoor plants:		
0602 90 70	----- Slips, rooted, and young growth, excluding cacti and thistleleaves	30	200
	----- Other:		
0602 90 91	----- Cacti and thistleleaves	30	200
0602 90 92	----- Potted plants of the genus <i>Bromilea</i>	30	200
0602 90 93	----- The plants <i>Erica Gracilis</i> and <i>Calluna</i>	30	200
0602 90 94	----- Orchids	30	200
0602 90 95	----- Other potted plants not exceeding 1 m in height	30	200
0602 90 99	----- Other	30	200
<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>		
	- Fresh:		
	-- Carnations, (spider flowers, flamingo flowers or tail flowers, wonder flowers or chinchilla and bird of paradise):		
0603 10 01	--- Imported from 1 December to 30 April	30	95
0603 10 02	--- Imported at other time	30	95
0603 10 03	-- Of the genera <i>Protea</i> , <i>Banksia</i> , <i>Leucadendron</i> and <i>Brunia</i>	30	95
0603 10 04	-- Cut branches with berries or fruit on, not edible, of the genera: <i>Ligustrum</i> , <i>Callicarpa</i> , <i>Gossypium</i> , <i>Hypericum</i> , <i>Ilex</i> og <i>Symphoricarpos</i>	30	95
0603 10 05	-- Flowers of Orchids	30	95
0603 10 06	-- Forsythia	30	95
0603 10 09	-- Other	30	95
0603 90 00	- Other	30	95

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
<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 - Other:	0	
	-- Fresh:		
0604 91 01	--- Christmas trees, without roots	30	650
0604 91 02	--- Christmas tree branches	30	50
0604 91 09	--- Other	30	50
0604 99 00	-- Other	30	50

## 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).

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
<b>0701</b>	<b>Potatoes, fresh or chilled:</b>		
0701 10 00	- Seed	30	55
	- Other:		
0701 90 01	-- Baking potatoes, 65 mm or larger	30	60
0701 90 09	-- Other	30	60
<b>0702</b>	<b>Tomatoes, fresh or chilled:</b>		
0702 00 01	- Imported from 1 November to 15 March	30	198
0702 00 02	- Imported at other time	30	198
<b>0703</b>	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:</b>		
	- Onions and shallots:		
0703 10 01	-- Onions	30	
0703 10 09	-- Shallots	30	
0703 20 00	- Garlic	30	
	- Leeks and other alliaceous vegetables:		
0703 90 01	-- Leeks	30	227
0703 90 09	-- Other	30	
<b>0704</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:</b>		
0704 10 00	- Cauliflowers and headed broccoli	30	176
0704 20 00	- Brussels sprouts	30	215
	- Other:		
0704 90 01	-- Cabbages	30	79
0704 90 02	-- Red cabbage	30	110
0704 90 03	-- Chinese cabbage	30	206
0704 90 04	-- Sprouting broccoli or calabrese ( <i>Brassica oleracea var. italica</i> )	30	282
0704 90 05	-- Curly kale ( <i>Brassica oleracea acepjala</i> )	30	196
0704 90 09	-- Other	30	196
<b>0705</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled:</b>		
	- Lettuce:		
	-- Cabbage lettuce (head lettuce):		
	--- Iceberg lettuce:		
0705 11 11	---- Imported from 1 November to 15 March	30	194
0705 11 12	---- Importation at other time	30	194
	--- Other:		
0705 11 91	--- Imported from 1 November to 15 March	30	194
0705 11 99	--- Imported at other time	30	194
0705 19 00	-- Other	30	194
	- Chicory:		
0705 21 00	-- Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	30	194
0705 29 00	-- Other	30	194
<b>0706</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:</b>		
0706 10 00	- Carrots and turnips	30	136
	- Other:		
0706 90 01	-- Carrots	30	136
0706 90 02	-- Salad beetroot	30	136
0706 90 09	-- Other	30	136
0706 90 00	- Other	30	136

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
<b>0707</b>	<b>Cucumbers and gherkins, fresh or chilled:</b>		
	- Imported from 1 November to 15 March:		
0707 00 11	-- Cucumbers	30	197
0707 00 12	-- Gherkins	30	197
	- Imported at other time:		
0707 00 21	-- Cucumbers	30	197
0707 00 22	-- Gherkins	30	197
<b>0708</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled:</b>		
0708 10 00	- Peas ( <i>Pisum sativum</i> )	25	
0708 20 00	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	25	
0708 90 00	- Other leguminous vegetables	25	
<b>0709</b>	<b>Other vegetables, fresh or chilled:</b>		
0709 10 00	- Globe artichokes	30	
0709 20 00	- Asparagus	30	
0709 30 00	- Aubergines (egg-plants)	30	116
0709 40 00	- Celery other than celeriac	30	116
	- Mushrooms and truffles:		
0709 51 00	-- Mushrooms of the genus <i>Agaricus</i>	30	400
0709 52 00	-- Truffles	30	
0709 59 00	-- Other	30	400
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
0709 60 01	-- Pimento	30	
	-- Peppers:		
0709 60 02	--- Imported from 1 November to 15 March	30	397
	--- Imported at other dates:		
0709 60 03	--- Green peppers	30	397
0709 60 03	--- Other peppers	30	397
0709 60 09	-- Other	30	397
0709 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	20	
	- Other:		
0709 90 01	-- Sweet corn	30	
0709 90 02	-- Courgettes	30	397
0709 90 03	-- Olives	30	
0709 90 04	-- Parsley	30	227
0709 90 09	-- Other	30	385
<b>0710</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</b>		
0710 10 00	- Potatoes	30	59
	- Leguminous vegetables, shelled or unshelled:		
0710 21 00	-- Peas ( <i>Pisum sativum</i> )	30	
0710 22 00	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	30	
0710 29 00	-- Other	30	
0710 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	30	
0710 40 00	- Sweet corn	30	
	- Other vegetables:		
	-- Peppers:		
0710 80 01	--- Imported from 1 November to 15 March	30	
0710 80 02	--- Imported at other times	30	
0710 80 03	-- Onions	30	
0710 80 09	-- Other	30	
0710 90 00	- Mixtures of vegetables	30	
<b>0711</b>	<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in solutions), but unsuitable in that state for immediate consumption:</b>		
0711 20 00	- Olives	30	
0711 30 00	- Capers	30	
0711 40 00	- Cucumbers and gherkins	30	
	- Mushrooms and truffles:		
0711 51 00	-- Mushrooms of the genus <i>Agaricus</i>	30	
0711 59 00	-- Other	30	
	- Other vegetables; mixtures of vegetables:		
0711 90 01	-- Potatoes	30	
0711 90 02	-- Sweet corn	30	
0711 90 03	-- Onions	30	
0711 90 09	-- Other	30	
<b>0712</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:</b>		
0712 20 00	- Onions	30	
	- 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	
0712 32 00	-- Wood ears ( <i>Auricularia spp.</i> ),	30	
0712 33 00	-- Jelly fungi ( <i>Tremella spp.</i> )	30	
0712 39 00	-- Other	30	

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
0712 90 01	- Other vegetables; mixtures of vegetables:		
0712 90 02	-- Sweet corn, tomatoes and carrots, excluding mixtures of vegetables	30	
0712 90 09	-- Potatoes, whether or not cut or sliced, but not further prepared	30	
0712 90 09	-- Other	30	
<b>0713</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split:</b>		
0713 10 00	- Peas ( <i>Pisum sativum</i> )	0	
0713 20 00	- Chickpeas ( <i>garbanzos</i> )	0	
	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
0713 31 00	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	0	
0713 32 00	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	0	
0713 33 00	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	0	
0713 39 00	-- Other	0	
0713 40 00	- Lentils	0	
0713 50 00	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	0	
0713 90 00	- Other	0	
<b>0714</b>	<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:</b>		
0714 10 00	- Manioc (cassava)	30	
0714 20 00	- Sweet potatoes	30	
0714 90 00	- Other	30	

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

**NOTES**

1. This Chapter does not cover inedible nuts or fruits.
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.

Code	Description of Goods	Rate of duty (%) A
<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	0
0801 19 00	-- Other	0
	- Brazil nuts:	
0801 21 00	-- In shell	0
0801 22 00	-- Shelled	0
	- Cashew nuts:	
0801 31 00	-- In shell	0
0801 32 00	-- Shelled	0
<b>0802</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled:</b>	
	- Almonds:	
0802 11 00	-- In shell	0
0802 12 00	-- Shelled	0
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ):	
0802 21 00	-- In shell	0
0802 22 00	-- Shelled	0
	- Walnuts:	
0802 31 00	-- In shell	0
0802 32 00	-- Shelled	0
0802 40 00	- Chestnuts ( <i>Castanea spp.</i> )	0
0802 50 00	- Pistachios	0
0802 90 00	- Other	0
<b>0803 00 00</b>	<b>Bananas, including plantains, fresh or dried</b>	
<b>0804</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:</b>	
	- Dates:	
0804 10 01	-- Fresh	0
0804 10 09	-- Other	0
0804 20 00	- Figs	0
0804 30 00	- Pineapples	0
0804 40 00	- Avocados	0
0804 50 00	- Guavas, mangoes and mangosteens	0
<b>0805</b>	<b>Citrus fruit, fresh or dried:</b>	
0805 10 00	- Oranges	0
0805 20 00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	0
0805 40 00	- Grapefruit	0
	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ):	
0805 50 01	-- Lemons	0
0805 50 09	-- Other	0
0805 90 00	- Other	0
<b>0806</b>	<b>Grapes, fresh or dried:</b>	
0806 10 00	- Fresh	0
	- Dried:	
0806 20 01	-- Raisins	0
0806 20 09	-- Other	0
<b>0807</b>	<b>Melons (including watermelons) and papaws (papayas), fresh:</b>	
	- Melons (including watermelons):	
0807 11 00	-- Watermelons	0
0807 19 00	-- Other	0
0807 20 00	- Papaws (papayas)	0
<b>0808</b>	<b>Apples, pears and quinces, fresh:</b>	
0808 10 00	- Apples	0
0808 20 00	- Pears and quinces	0

Code	Description of Goods	Rate of duty (%) A
<b>0809</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:</b>	
0809 10 00	- Apricots	0
0809 20 00	- Cherries	0
0809 30 00	- Peaches, including nectarines	0
0809 40 00	- Plums and sloes	0
<b>0810</b>	<b>Other fruit, fresh:</b>	
0810 10 00	- Strawberries	0
0810 20 00	- Raspberries, blackberries, mulberries and loganberries	0
0810 30 00	- Black, white or red currants and gooseberries	0
0810 40 00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	0
0810 50 00	- Kiwifruit	0
0810 60 00	- Durians	0
0810 90 00	- Other	0
<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>	
	- Strawberries:	
0811 10 01	-- Containing added sugar or other sweetening matters	0
0811 10 09	-- Other	0
	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:	
0811 20 01	-- Containing added sugar or other sweetening matters	0
0811 20 09	-- Other	0
	- Other:	
0811 90 01	-- Containing added sugar or other sweetening matters	0
0811 90 09	-- Other	0
<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	0
0812 90 00	- Other	0
<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	0
0813 20 00	- Prunes	0
0813 30 00	- Apples	0
	- Other fruit:	
0813 40 01	-- For making broths	0
0813 40 09	-- Other	0
	- Mixtures of nuts or dried fruits of this Chapter:	
0813 50 01	-- For making broths	0
0813 50 09	-- Other	0
<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>	0

## 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.

Code	Description of Goods	Rate of duty (%) A
<b>0901</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:</b>	
	- Coffee, not roasted:	
0901 11 00	- - Not decaffeinated	0
0901 12 00	- - Decaffeinated	0
	- Coffee, roasted:	
	- - Not decaffeinated:	
0901 21 01	- - - Ground or unground, in retail packings of 2 kg or less	0
0901 21 09	- - - Other	0
	- - Decaffeinated:	
0901 22 01	- - - Ground or unground, in retail packings of 2 kg or less	0
0901 22 09	- - - Other	0
0901 90 00	- Other	0
<b>0902</b>	<b>Tea, whether or not flavoured:</b>	
0902 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	0
0902 20 00	- Other green tea (not fermented)	0
0902 30 00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0
0902 40 00	- Other black tea (fermented) and other partly fermented tea	0
<b>0903 00 00</b>	<b>Maté</b>	0
<b>0904</b>	<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>:</b>	
	- Pepper:	
0904 11 00	- - Neither crushed nor ground	0
0904 12 00	- - Crushed or ground	0
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:	
0904 20 01	- - Sweet peppers, not ground	0
0904 20 09	- - Other	0
<b>0905 00 00</b>	<b>Vanilla</b>	0
<b>0906</b>	<b>Cinnamon and cinnamon-tree flowers:</b>	
0906 10 00	- Neither crushed nor ground	0
0906 20 00	- Crushed or ground	0
<b>0907 00 00</b>	<b>Cloves (whole fruit, cloves and stems)</b>	0
<b>0908</b>	<b>Nutmeg, mace and cardamoms:</b>	
0908 10 00	- Nutmeg	0
0908 20 00	- Mace	0
0908 30 00	- Cardamoms	0
<b>0909</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:</b>	
	- Seeds of anise or badian:	
0909 10 01	- - For making broths	0
0909 10 09	- - Other	0
0909 20 00	- Seeds of coriander	0
0909 30 00	- Seeds of cumin	0
0909 40 00	- Seeds of caraway	0
	- Seeds of fennel; juniper berries:	
0909 50 01	- - For making broths	0
0909 50 09	- - Other	0
<b>0910</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:</b>	
0910 10 00	- Ginger	0
0910 20 00	- Saffron	0
0910 30 00	- Turmeric (curcuma)	0
0910 40 00	- Thyme; bay leaves	0
0910 50 00	- Curry	0
	- Other spices:	
0910 91 00	- - Mixtures referred to in Note 1 b) to this Chapter	0
0910 99 00	- - Other	0

## 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.

Code	Description of Goods	Rate of duty (%) A
<b>1001</b>	<b>Wheat and meslin:</b>	
	- Durum wheat:	
1001 10 01	-- For feed purposes	55
1001 10 09	-- Other, subject to compliance with further definition of the Ministry of Finance	0
	- Other:	
1001 90 01	-- For feed purposes	55
1001 90 09	-- Other, subject to compliance with further definition of the Ministry of Finance	0
<b>1002</b>	<b>Rye:</b>	
1002 00 01	- For feed purposes	55
1002 00 09	- Other, subject to compliance with further definition of the Ministry of Finance	0
<b>1003</b>	<b>Barley:</b>	
1003 00 01	- For feed purposes	55
1003 00 09	- Other, subject to compliance with further definition of the Ministry of Finance	0
<b>1004</b>	<b>Oats:</b>	
1002 00 01	- For feed purposes	55
1002 00 09	- Other, subject to compliance with further definition of the Ministry of Finance	0
<b>1005</b>	<b>Maize (corn):</b>	
1005 10 00	- Seed	0
	- Other:	
1005 90 01	-- For feed purposes	55
1005 90 09	-- Other, subject to compliance with further definition of the Ministry of Finance	0
<b>1006</b>	<b>Rice:</b>	
	- Rice in the husk (paddy or rough):	
1006 10 01	-- In retail packings of 5 kg or less	0
1006 10 09	-- Other	0
	- Husked (brown) rice:	
1006 20 01	-- In retail packings of 5 kg or less	0
1006 20 09	-- Other	0
	- Semi-milled or wholly milled rice, whether or not polished or glazed:	
1006 30 01	-- In retail packings of 5 kg or less	0
1006 30 09	-- Other	0
	- Broken rice:	
1006 40 01	-- In retail packings of 5 kg or less	0
1006 40 09	-- Other	0
<b>1007</b>	<b>Grain sorghum:</b>	
1007 00 01	-- For feed purposes	55
1007 00 09	-- Other, subject to compliance with further definition of the Ministry of Finance	0
<b>1008</b>	<b>Buckwheat, millet and canary seed; other cereals:</b>	
	- Buckwheat:	
1008 10 01	-- For feed purposes	55
1008 10 09	-- Other, subject to compliance with further definition of the Ministry of Finance	0
	- Millet:	
1008 20 01	-- For feed purposes	55
1008 20 09	-- Other, subject to compliance with further definition of the Ministry of Finance	0
	- Canary seed:	
1008 30 01	-- For feed purposes	55
1008 30 09	-- Other, subject to compliance with further definition of the Ministry of Finance	0
	- Other cereals:	
1008 90 01	-- For feed purposes	55
1008 90 09	-- Other, subject to compliance with further definition of the Ministry of Finance	0

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

**NOTES**

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

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

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

Code	Description of Goods	Rate of duty (%) A
<b>1101</b>	<b>Wheat or meslin flour:</b>	
1101 00 10	- In retail packings of 5 kg or less	0
	- Other:	
1101 00 21	-- For feed purposes	55
1101 00 29	-- Other, subject to compliance with further definition of the Ministry of Finance	0
<b>1102</b>	<b>Cereal flours other than of wheat or meslin:</b>	
	- Rye flour:	
1102 10 01	-- In retail packing of 5 kg or less	0
1102 10 09	-- Other	0
	- Maize (corn) flour:	
1102 20 01	-- For feed purposes	55
1102 20 09	-- Other, subject to compliance with further definition of the Ministry of Finance	0
	- Rice flour:	
1102 30 01	-- In retail packings of 5 kg or less	0
1102 30 09	-- Other	0
	- Other:	
	-- Of barley:	
1102 90 11	--- For feed purposes	55
1102 90 19	--- Other, subject to compliance with further definition of the Ministry of Finance	0
	-- Other:	
1102 90 21	--- For feed purposes	55
1102 90 29	--- Other, subject to compliance with further definition of the Ministry of Finance	0

Code	Description of Goods	Rate of duty (%) A
<b>1103</b>	<b>Cereal groats, meal and pellets:</b>	
	- Groats and meal:	
	-- Of wheat:	
1103 11 01	---- For feed purposes	55
1103 11 09	---- Other, subject to compliance with further definition of the Ministry of Finance	0
	-- Of maize (corn):	
	---- Cereal groats:	
1103 13 11	----- For feed purposes	55
1103 13 19	----- Other, subject to compliance with further definition of the Ministry of Finance	0
	---- Other:	
1103 13 21	----- For feed purposes	55
1103 13 29	----- Other, subject to compliance with further definition of the Ministry of Finance	0
	-- Of other cereals:	
1103 19 01	---- For feed purposes	55
1103 19 09	---- Other, subject to compliance with further definition of the Ministry of Finance	0
	- Pellets:	
1103 20 01	-- For feed purposes	55
1103 20 09	-- Other, subject to compliance with further definition of the Ministry of Finance	0
<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:	
	-- Of oats:	
1104 12 10	--- In retail packings of 5 kg or less	0
	--- Other:	
1104 12 21	---- For feed purposes	55
1104 12 29	---- Other, subject to compliance with further definition of the Ministry of Finance	0
	-- Of other cereals:	
1104 19 01	--- For feed purposes	55
1104 19 09	--- Other, subject to compliance with further definition of the Ministry of Finance	0
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):	
	-- Of oats:	
1104 22 10	--- In retail packings of 5 kg or less	0
	--- Other:	
1104 22 21	---- For feed purposes	55
1104 22 29	---- Other, subject to compliance with further definition of the Ministry of Finance	0
	-- Of maize (corn):	
1104 23 01	--- For feed purposes	55
1104 23 09	--- Other, subject to compliance with further definition of the Ministry of Finance	0
	-- Of other cereals:	
1104 29 01	--- For feed purposes	55
1104 29 09	--- Other, subject to compliance with further definition of the Ministry of Finance	0
	- Germ of cereals, whole, rolled, flaked or ground:	
1104 30 01	-- For feed purposes	55
1104 30 09	-- Other, subject to compliance with further definition of the Ministry of Finance	0
<b>1105</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes:</b>	
	- Flour, meal and powder:	
1105 10 01	-- In retail packings of 5 kg or less	0
1105 10 09	-- Other	0
	- Flakes, granules and pellets:	
1105 20 01	-- In retail packings of 5 kg or less	12
1105 20 09	-- Other	12
<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	0
	- Of sago or of roots or tubers of heading 0714:	
1106 20 01	-- Meal of manioc for feed purposes	55
1106 20 09	-- Other	0
1106 30 00	- Of the products of Chapter 8	0
<b>1107</b>	<b>Malt, whether or not roasted:</b>	
1107 10 00	- Not roasted	0
1107 20 00	- Roasted	0
<b>1108</b>	<b>Starches; inulin:</b>	
	- Starches:	
	-- Wheat starch:	
1108 11 01	--- In retail packings of 5 kg or less	0
1108 11 09	--- Other	0
	-- Maize (corn) starch:	
1108 12 01	--- In retail packings of 5 kg or less	0
1108 12 09	--- Other	0

Code	Description of Goods	Rate of duty (%) A
1108 13 01	-- Potato starch: --- In retail packings of 5 kg or less	5
1108 13 09	--- Other	5
1108 14 01	-- Manioc (cassava) starch: --- In retail packings of 5 kg or less	0
1108 14 09	--- Other	0
1108 19 01	-- Other starches: --- In retail packings of 5 kg or less	0
1108 19 09	--- Other	0
1108 20 01	- Inulin: -- In retail packings of 5 kg or less	0
1108 20 09	-- Other	0
<b>1109 00 00</b>	<b>Wheat gluten, whether or not dried</b>	0

**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.

Code	Description of Goods	Rate of duty (%) A
<b>1201 00 00</b>	<b>Soya beans, whether or not broken</b>	0
<b>1202</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</b>	
1202 10 00	- In shell	0
1202 20 00	- Shelled, whether or not broken	0
<b>1203 00 00</b>	<b>Copra</b>	0
<b>1204 00 00</b>	<b>Linseed, whether or not broken</b>	0
<b>1205</b>	<b>Rape or colza seeds, whether or not broken:</b>	
1205 10 00	- Low erucic acid rape or colza seeds	0
1205 90 00	- Other	0
<b>1206 00 00</b>	<b>Sunflower seeds, whether or not broken</b>	0
<b>1207</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken:</b>	
1207 10 00	- Palm nuts and kernels	0
1207 20 00	- Cotton seeds	0
1207 30 00	- Castor oil seeds	0
1207 40 00	- Sesamum seeds	0
1207 50 00	- Mustard seeds	0
1207 60 00	- Safflower seeds	0
	- Other:	
1207 91 00	-- Poppy seeds	0
1207 99 00	-- Other	0
<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	0
1208 90 00	- Other	0
<b>1209</b>	<b>Seeds, fruit and spores, of a kind used for sowing:</b>	
	- Sugar beet seed:	
1209 10 01	-- In packings of 10 kg or more	0
1209 10 09	-- Other	0

Code	Description of Goods	Rate of duty (%) A
	- Seeds of forage plants:	
	- - Lucerne (alfalfa) seed:	
1209 21 01	- - - In packings of 10 kg or more	0
1209 21 09	- - - Other	0
	- - Clover ( <i>Trifolium spp.</i> ) seed:	
1209 22 01	- - - In packings of 10 kg or more	0
1209 22 09	- - - Other	0
	- - Fescue seed:	
1209 23 01	- - - In packings of 10 kg or more	0
1209 23 09	- - - Other	0
	- - Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed:	
1209 24 01	- - - In packings of 10 kg or more	0
1209 24 09	- - - Other	0
	- - Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed:	
1209 25 01	- - - In packings of 10 kg or more	0
1209 25 09	- - - Other	0
	- - Timothy grass seed:	
1209 26 01	- - - In packings of 10 kg or more	0
1209 26 09	- - - Other	0
	- - Other:	
1209 29 01	- - - Other grass seeds in packings 10 kg or more	0
1209 29 09	- - - Other	0
1209 30 00	- Seeds of herbaceous plants cultivated principally for their flowers	0
	- Other:	
1209 91 00	- - Vegetable seeds	0
	- - Other:	
1209 99 01	- - - Mushroom spores	0
1209 99 09	- - - Other	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	0
1210 20 00	- Hop cones, ground, powdered or in the form of pellets; lupulin	0
<b>1211</b>	<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:</b>	
1211 10 00	- Liquorice roots	0
1211 20 00	- Ginseng roots	0
1211 30 00	- Coca leaf	0
1211 40 00	- Poppy straw	0
	- Other:	
1211 90 01	- - For making broths	0
1211 90 02	- - Basil, borage, all species of mints, rosemary, rue, sage and wormwood	0
1211 90 09	- - Other	0
<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 00	- Locust beans, including locust bean seeds	0
	- Seaweeds and other algae:	
1212 20 01	- - Used primarily in perfumery, beverages, medicaments or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, ground or powdered	0
1212 20 09	- - Other	0
1212 30 00	- Apricot, peach (including nectarine) or plum stones and kernels	0
	- Other:	
1212 91 00	- - Sugar beet	0
1212 99 00	- - Other	0
<b>1213</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:</b>	
	- Ground, pressed or in the form of pellets:	
1213 00 11	- - For feed purposes	55
1213 00 19	- - Other, subject to compliance with further definition of the Ministry of Finance	0
	- Other:	
1213 00 21	- - For feed purposes	55
1213 00 29	- - Other, subject to compliance with further definition of the Ministry of Finance	0
<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	0
1214 90 00	- Other	0

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

**NOTE**

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

Code	Description of Goods	Rate of duty (%) A
<b>1301</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):</b>	
1301 10 00	- Lac	0
1301 20 00	- Gum Arabic	0
1301 90 00	- Other	0
<b>1302</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</b>	
	- Vegetable saps and extracts:	
1302 11 00	-- Opium	0
	-- Of liquorice:	
1302 12 01	--- Liquorice extract in blocks of 4 kg or more and liquorice extract or liquorice powder, in containers of 3 litres or more	0
1302 12 09	--- Other	0
1302 13 00	-- Of hops	0
1302 14 00	-- Of pyrethrum or of the roots of plants containing rotenone	0
1302 19 00	-- Other	0
	- Pectic substances, pectinates and pectates:	
1302 20 01	-- Containing by weight 5% or more of added sugar	0
1302 20 09	-- Other	0
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
	-- Agar-agar:	
1302 31 01	--- Modified	0
1302 31 09	--- Other	0
	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
1302 32 01	--- Modified	0
1302 32 09	--- Other	0
	-- Other:	
1302 39 01	--- Modified	0
1302 39 09	--- Other	0

**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).

Code	Description of Goods	Rate of duty (%) A
<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	0
1401 20 00	- Rattans	0
1401 90 00	- Other	0
<b>1402 00 00</b>	<b>Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material</b>	0
<b>1403 00 00</b>	<b>Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles</b>	0
<b>1404</b>	<b>Vegetable products not elsewhere specified or included:</b>	
1404 10 00	- Raw vegetable materials of a kind used primarily in dyeing or tanning	0
1404 20 00	- Cotton linters	0
	- Other:	
1404 90 01	-- Teazel-heads	0
1404 90 09	-- Other	0

**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 0210;
  - 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.

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
<b>1501</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:</b>		
	- Bone fat and fats obtained from waste:		
1501 00 11	-- For food preparations	0	
1501 00 19	-- Other	0	
	- Other:		
1501 00 21	-- For food preparations	0	
1501 00 29	-- Other	0	
<b>1502 00</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 1503:</b>		
	- Bone fat and fats obtained from waste:		
1502 00 11	-- For food preparations	0	
1502 00 19	-- Other	0	
	- Other:		
1502 00 21	-- For food preparations	0	
1502 00 29	-- Other	0	
<b>1503</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:</b>		
1503 00 01	- For food preparations	0	
1503 00 09	- Other	0	
<b>1504</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</b>		
	- Fish-liver oils and their fractions:		
1504 10 01	-- Cod liver oil, cold refined	0	
1504 10 02	-- Other cod liver oil	0	
1504 10 03	-- Industrial fish liver oils	0	
1504 10 04	-- Other fish liver oils	0	
1504 10 05	-- Fish stearin	0	
1504 10 09	-- Other	0	
	- Fats and oils and their fractions, of fish, other than liver oils:		
1504 20 01	-- Herring oil	0	
1504 20 02	-- Capelin oil	0	
1504 20 03	-- Redfish oil	0	
1504 20 04	-- Fish body oil, n.e.s.	0	
1504 20 05	-- Fish stearin	0	
1504 20 09	-- Other	0	
	- Fats and oils and their fractions, of marine mammals:		
1504 30 01	-- Whale oil	0	
1504 30 02	-- Mechanically solidified oils	0	
1504 30 09	-- Other	0	
<b>1505 00 00</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin)</b>	0	
<b>1506</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</b>		
1506 00 01	- Animal oils and their fractions	0	
1506 00 09	- Other	0	

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
<b>1507</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified:</b>		
	- Crude oil, whether or not degummed:		
1507 10 01	-- For food preparations	0	
1507 10 09	-- Other	0	
	- Other:		
1507 90 01	-- For food preparations	0	
1507 90 09	-- Other	0	
<b>1508</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified:</b>		
	- Crude oil:		
1508 10 01	-- For food preparations	0	
1508 10 09	-- Other	0	
	- Other:		
1508 90 01	-- For food preparations	0	
1508 90 09	-- Other	0	
<b>1509</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified:</b>		
	- Virgin:		
1509 10 01	-- For food preparations	0	
1509 10 09	-- Other	0	
	- Other:		
1509 90 01	-- For food preparations	0	
1509 90 09	-- Other	0	
<b>1510</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 01	- For food preparations	0	
1510 00 09	- Other	0	
<b>1511</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified:</b>		
	- Crude oil:		
1511 10 01	-- For food preparations	0	
1511 10 09	-- Other	0	
	- Other:		
1511 90 01	-- For food preparations	0	
1511 90 09	-- Other	0	
<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:		
	-- Crude oil:		
1512 11 01	--- For food preparations	0	
1512 11 09	--- Other	0	
	-- Other:		
1512 19 01	--- For food preparations	0	
1512 19 09	--- Other	0	
	- Cotton-seed oil and its fractions:		
	-- Crude oil, whether or not gossypol has been removed:		
1512 21 01	--- For food preparations	0	
1512 21 09	--- Other	0	
	-- Other:		
1512 29 01	--- For food preparations	0	
1512 29 09	--- Other	0	
<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:		
	-- Crude oil:		
1513 11 01	--- For food preparations	0	
1513 11 09	--- Other	0	
	-- Other:		
1513 19 01	--- For food preparations	0	
1513 19 09	--- Other	0	
	- Palm kernel or babassu oil and fractions thereof:		
	-- Crude oil:		
1513 21 01	--- For food preparations	0	
1513 21 09	--- Other	0	
	-- Other:		
1513 29 01	--- For food preparations	0	
1513 29 09	--- Other	0	
<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:		
	-- Crude oil:		
1514 11 01	--- For food preparations	0	
1514 11 09	--- Other	0	

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
1514 19 01	-- Other:		
	--- For food preparations	0	
1514 19 09	--- Other	0	
	- Other:		
	-- Crude oil:		
1514 91 01	--- For food preparations	0	
1514 91 09	--- Other	0	
	-- Other:		
1514 99 01	--- For food preparations	0	
1514 99 09	--- Other	0	
<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	0	
1515 19 00	-- Other	0	
	- Maize (corn) oil and its fractions:		
	-- Crude oil:		
1515 21 01	--- For food preparations	0	
1515 21 09	--- Other	0	
	-- Other:		
1515 29 01	--- For food preparations	0	
1515 29 09	--- Other	0	
1515 30 00	- Castor oil and its fractions	0	
1515 40 00	- Tung oil and its fractions	0	
	- Sesame oil and its fractions:		
1515 50 01	-- For food preparations	0	
1515 50 09	-- Other	0	
	- Other:		
1515 90 01	-- For food preparations	0	
1515 90 09	-- Other	0	
<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 01	-- Fats and oils and their fractions obtained from fish and marine mammals, re-esterified	0	
1516 10 02	-- Other animal fats and oils, re-esterified	0	
1516 10 09	-- Other	0	
	- Vegetable fats and oils and their fractions:		
1516 20 01	-- Soya-bean oil	0	
1516 20 02	-- Cotton-seed oil	0	
1516 20 03	-- Hydrogenated oils (having the character of waxes, for example opal wax)	0	
1516 20 09	-- Other	0	
<b>1517</b>	<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516:</b>		
	- Margarine, excluding liquid margarine:		
1517 10 01	-- Containing more than 10% but not more than 15% by weight of milkfat	0	90
1517 10 09	-- Other	0	60
	- Other:		
1517 90 01	-- Containing 10% or less by weight of milk fat	0	60
1517 90 02	-- Containing more than 10% but not more than 15% by weight of milk fats	0	90
1517 90 03	-- Edible mixtures of fluid soya-bean oil and cotton-seed oil	0	
1517 90 04	-- Edible mixture of other fluid vegetable oils	0	
1517 90 05	-- Edible mixtures of animal or vegetable fats and oils for use as mould release preparations	0	
1517 90 09	-- Other	0	
<b>1518 00 00</b>	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included</b>	0	
<b>1520 00 00</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes</b>	0	
<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	0	
1521 90 00	- Other	0	
<b>1522 00 00</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes</b>	0	

**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.

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
<b>1601</b>	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:</b>		
1601 00 10	- Blood and liver sausages - Other:	30	234
1601 00 21	-- Dry sausages	30	975
1601 00 22	-- Sausages, containing more than 60% by weight of meat, meat offal or blood, in addition to other ingredients, n.e.s.	30	883
1601 00 23	-- Sausages, containing more than 20% up to and including 60% by weight of meat, meat offal or blood, in addition to other ingredients, n.e.s.	30	530
1601 00 29	-- Other	30	883
<b>1602</b>	<b>Other prepared or preserved meat, meat offal or blood:</b>		
	- Homogenized preparations:		
1602 10 01	-- Containing more than 60% by weight of meat, meat offal or blood	30	883
1602 10 09	-- Containing more than 20% up to and including 60% by weight of meat, meat offal or blood - Of liver of any animal:	30	530
	-- Pâtés:		
1602 20 11	--- Containing more than 60% by weight of animal liver	30	440
1602 20 12	--- Containing more than 20% up to and including 60% by weight of animal liver	30	264
1602 20 19	--- Other -- Other:	30	88
1602 20 21	--- Containing more than 60% by weight of animal liver	30	260
1602 20 22	--- Containing more than 20% up to and including 60% by weight of animal liver	30	156
1602 20 29	--- Other - Of poultry of heading 0105: -- Of turkeys:	30	52
1602 31 01	--- Containing more than 60% by weight of products from turkeys	30	1 144
1602 31 02	--- Containing more than 20% up to and including 60% by weight of products from turkeys	30	686
1602 31 09	--- Other -- Of fowls of the species <i>Gallus domesticus</i> :	30	229
1602 32 01	--- Containing more than 60% by weight of products from the species <i>Gallus domesticus</i>	30	1 144
1602 32 02	--- Containing more than 20% up to and including 60% by weight of products from the species <i>Gallus domesticus</i>	30	686
1602 32 09	--- Other	30	229

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
	-- Other:		
1602 39 01	--- Containing more than 60% by weight of products from poultry, n.e.s.	30	1 144
1602 39 02	--- Containing more than 20% up to and including 60% by weight of products from poultry, n.e.s.	30	686
1602 39 09	--- Other	30	229
	- Of swine:		
	-- Hams and cuts thereof:		
1602 41 01	--- Containing more than 60% by weight of meat	30	1 144
1602 41 02	--- Containing more than 20% up to and including 60% by weight of meat	30	686
1602 41 09	--- Other	30	229
	-- Shoulders and cuts thereof:		
1602 42 01	--- Containing more than 60% by weight of meat	30	823
1602 42 02	--- Containing more than 20% up to and including 60% by weight of meat	20	494
1602 42 09	--- Other	30	165
	-- Other, including mixtures:		
1602 49 01	--- Containing more than 60% by weight of meat	30	1 022
1602 49 02	--- Containing more than 20% up to and including 60% by weight of meat	30	613
1602 49 09	--- Other	30	204
	- Of bovine animals:		
1602 50 01	-- Containing more than 60% by weight of meat or other parts of bovine animals	30	1 014
1602 50 02	-- Containing more than 20% up to and including 60% by weight of meat or other parts of bovine animals	30	608
1602 50 09	-- Other	30	203
	- Other, including preparations of blood of any animal:		
	-- Of lamb meat:		
1602 90 11	--- Containing more than 60% by weight of meat	30	883
1602 90 12	--- Containing more than 20% up to and including 60% by weight of meat	30	530
1602 90 19	--- Other	30	177
	-- Other:		
1602 90 21	--- Containing more than 60% by weight of meat, meat offal or blood, n.e.s.	30	883
1602 90 22	--- Containing more than 20% up to and including 60% by weight of meat, meat offal or blood, n.e.s.	30	530
1602 90 29	--- Other	30	177
<b>1603</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:</b>		
1603 00 01	- Whale meat extracts	0	
1603 00 02	- Fish meat extracts	0	
1603 00 03	- Extracts and juices of crustaceans, molluscs or other aquatic invertebrates	0	
1603 00 09	- Other	0	
<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:		
	-- Salmon:		
1604 11 01	--- In airtight packings	10	0
1604 11 09	--- Other	10	0
	-- Herrings:		
	--- In airtight packings:		
1604 12 11	---- Semi-conserved, titbits	10	0
1604 12 12	---- Conserved fillets, cured in sauces	10	0
1604 12 13	---- Conserved fillets, smoked (kippers)	10	0
1604 12 14	---- Titbits in sauce or oil, n.e.s.	10	0
1604 12 15	---- Fillets, smoked	10	0
1604 12 16	---- Whole, smoked	10	0
1604 12 17	---- Semi-conserved fillets (spiced)	10	0
1604 12 19	---- Conserved small herring	10	0
1604 12 21	---- Fillets, n.e.s.	10	0
1604 12 22	---- Smoked (kippers), n.e.s.	10	0
1604 12 29	---- Other	10	0
	--- In other packings:		
1604 12 31	---- Fillets	10	0
1604 12 39	---- Other	10	0
	-- Sardines, sardinella, brisling or sprats:		
1604 13 01	--- In airtight packings	10	0
1604 13 09	--- Other	10	0
	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> ):		
1604 14 01	--- In airtight packings	10	0
1604 14 09	--- Other	10	0
	-- Mackerel:		
1604 15 01	--- In airtight packings	10	0
1604 15 09	--- Other	10	0
	-- Anchovies:		
1604 16 01	--- In airtight packings	10	0
1604 16 09	--- Other	10	0

Code	Description of Goods	Rate of duty	
		A (%)	A1 (Kr/kg)
	-- Other:		
1604 19 01	--- Semi-conserved rainbow trout fillets, smoked	10	0
1604 19 02	--- Conserved capelin	10	0
1604 19 03	--- Conserved wings	10	0
1604 19 04	--- Semi-conserved saith fillets	10	0
1604 19 05	--- Trout (arctic char), conserved or semi-conserved	10	0
1604 19 06	--- Conserved salted fish	10	0
1604 19 07	--- Conserved squid	10	0
1604 19 09	--- Other	10	0
	- Other prepared or preserved fish:		
1604 20 01	-- Conserved fish balls	10	0
1604 20 02	-- Conserved fish loaf	10	0
1604 20 03	-- Conserved fish meat, n.e.s.	10	0
1604 20 04	-- Conserved fish liver	10	0
1604 20 05	-- Conserved herring pâté, smoked and spiced	10	0
1604 20 06	-- Conserved liver pâté	10	0
1604 20 07	-- Conserved soft cod roes	10	0
1604 20 08	-- Conserved soft herring roes	10	0
1604 20 09	-- Conserved fillets, cured in sauces, n.e.s.	10	0
1604 20 19	-- Other	10	0
	- Caviar and caviar substitutes:		
1604 30 01	-- Conserved capelin roes	10	0
1604 30 02	-- Semi-conserved lump fish roes	10	0
1604 30 03	-- Conserved cod roes	10	0
1604 30 04	-- Semi-conserved cod roes	10	0
1604 30 05	-- Semi-conserved arctic char roes	10	0
1604 30 09	-- Other	10	0
<b>1605</b>	<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:</b>		
	- Crab:		
1605 10 01	-- In airtight packings	10	0
1605 10 09	-- Other	10	0
	- Shrimps and prawns:		
	-- In airtight packings:		
1605 20 11	--- Shrimps, conserved	10	0
1605 20 12	--- Shrimp paste, conserved	10	0
1605 20 19	--- Other	10	0
	-- In other packings:		
1605 20 21	--- Shrimps	10	0
1605 20 29	--- Other	10	0
	- Lobster:		
1605 30 01	-- In airtight packings	10	0
1605 30 09	-- Other	10	0
	- Other crustaceans:		
1605 40 01	-- In airtight packings	10	0
1605 40 09	-- Other	10	0
	- Other:		
	-- In airtight packings:		
1605 90 11	--- Conserved scallops	10	0
1605 90 12	--- Mussels	10	0
1605 90 19	--- Other	10	0
	-- Other:		
1605 90 21	--- Mussels	10	0
1605 90 29	--- Other	10	0

## 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°.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
1701 12 00	-- Beet sugar	0	
	- Other:		
	-- Containing added flavouring or colouring matter:		
1701 91 01	--- Cube sugar in retail packings of 5 kg or less	0	
1701 91 02	--- Cube sugar in other packings	0	
1701 91 03	--- Granulated sugar in retail packings of 5 kg or less	0	
1701 91 04	--- Granulated sugar in other packings	0	
1701 91 05	--- Soft brown sugar	0	
1701 91 06	--- Castor sugar	0	
1701 91 07	--- Candy sugar	0	
1701 91 09	--- Other	0	
	-- Other:		
1701 99 01	--- Cube sugar in retail packings of 5 kg or less	0	
1701 99 02	--- Cube sugar in other packings	0	
1701 99 03	--- Granulated sugar in retail packings of 5 kg or less	0	
1701 99 04	--- Granulated sugar in other packings	0	
1701 99 05	--- Soft brown sugar	0	
1701 99 06	--- Castor sugar	0	
1701 99 07	--- Candy sugar	0	
1701 99 09	--- Other	0	
<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	
1702 19 00	-- Other	0	
1702 20 00	- Maple sugar and maple syrup	0	
	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
1702 30 01	-- Glucose, not containing added flavouring or colouring matter	0	
1702 30 02	-- Syrup	0	
1702 30 09	-- Other	0	
	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:		
1702 40 01	-- Glucose, not containing added flavouring or colouring matter	0	
1702 40 02	-- Syrup	0	
1702 40 09	-- Other	0	
1702 50 00	- Chemically pure fructose	0	
1702 60 00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	0	
	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
1702 90 01	-- Artificial honey, also mixed with natural honey	0	
1702 90 02	-- Syrup	0	
1702 90 03	-- Caramel	0	
1702 90 04	-- Chemically pure maltose	0	
1702 90 09	-- Other	0	
<b>1703</b>	<b>Molasses resulting from the extraction or refining of sugar:</b>		
	- Cane molasses:		
1703 10 01	-- For animal fodder	0	
1703 10 02	-- Flavoured or coloured	0	
1703 10 09	-- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
1703 90 01	- Other: -- For animal fodder	0	
1703 90 09	-- Other	0	
<b>1704</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa:</b>		
1704 10 00	- Chewing gum, whether or not sugar-coated	20	0
	- Other:		
1704 90 01	-- Paste of powdered almonds with added sugar, and persipan (imitations of powdered almond paste), in units of 5 kg or more	0	
1704 90 02	-- Paste of powdered almonds, with added sugar, and persipan (imitations of powdered almond paste), in units of less than 5 kg	20	0
1704 90 03	-- Moulded ornamental sugar	20	0
1704 90 04	-- Liquorice, with sugar and liquorice preparations	20	0
1704 90 05	-- Sugar bonbons, sweet tablets (lozenges), n.e.s.	20	0
1704 90 06	-- Caramels	20	0
1704 90 07	-- Preparations of gum Arabic	20	0
1704 90 08	-- Sugar confectionery not containing gluten nor protein specially prepared for allergy- and metabolism disorder	0	0
1704 90 09	-- Other	20	0

**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.

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
1801 00 00	<b>Cocoa beans, whole or broken, raw or roasted</b>	0		
1802 00 00	<b>Cocoa shells, husks, skins and other cocoa waste</b>	0		
1803	<b>Cocoa paste, whether or not defatted:</b>			
1803 10 00	- Not defatted	0		
1803 20 00	- Wholly or partly defatted	0		
1804 00 00	<b>Cocoa butter, fat and oil</b>	0		
1805	<b>Cocoa powder, not containing added sugar or other sweetening matter:</b>			
1805 00 01	- In retail packings of 5 kg or less	0		
1805 00 09	- Other	0		
1806	<b>Chocolate and other food preparations containing cocoa:</b>			
1806 10 00	- Cocoa powder, containing added sugar or other sweetening matter	10		0
	- 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 01	-- Paste of nougat in blocks of 5 kg or more	0		
1806 20 02	-- Powder for making desserts	0		
1806 20 03	-- Cocoa powder, excluding products of heading 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	10	129	0
1806 20 04	-- Cocoa powder, excluding products of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	10	47	0
	-- Other:			
1806 20 05	--- Other preparations, excluding products of heading 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder	10	129	0
1806 20 06	--- Other preparations, excluding products of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder	10	47	0
1806 20 07	--- Breakfast cereals	10		0
1806 20 09	--- Other	10		0
	- Other, in blocks, slabs or bars:			
	-- Filled:			
1806 31 01	--- Filled chocolate in slabs or bars	10	54	0
1806 31 09	--- Other	10	54	0
	-- Not filled:			
1806 32 01	--- Chocolate composed solely of cocoa paste, sugar and not more than 30% of cocoa butter, in slabs and bars	10		0
1806 32 02	--- Chocolate containing cocoa paste, sugar, cocoa butter and milk powder, in slabs or bars	10	50	0
1806 32 03	--- Imitation chocolate in slabs or bars	10	47	0
1806 32 09	--- Other	10	22	0
	- Other:			
	-- Substances for the manufacture of beverages:			
1806 90 11	--- Prepared substances for beverages, with a basis of goods of headings 0401 to 0404, containing by weight 5% or more of cocoa powder calculated on a totally defatted basis, n.e.s., sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter	10	22	0
1806 90 12	--- Prepared substances for beverages, containing cocoa together with proteins and/or other nutritive elements, also vitamins, minerals, vegetable fibres, polyunsaturated fatty acids and flavouring matter	10		0
1806 90 19	--- Other	10		0
	-- Other:			
1806 90 21	--- Powder for making desserts; puddings and soups	0		
1806 90 22	--- Food specially prepared for infants and for dietetic purposes	0	19	0
1806 90 23	--- Easter eggs	20	51	0
1806 90 24	--- Ice-cream sauces and dips	20	47	0

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
1806 90 25	--- Coated or covered, such as raisins, nuts, "puffed" cereals, liquorice, caramels and jellies	20	56	0
1806 90 26	--- Chocolate creams (konfekt)	20	51	0
1806 90 27	--- Breakfast cereals	20		0
1806 90 28	--- Cocoa powder, excluding products of heading 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	20	139	0
1806 90 29	--- Cocoa powder, excluding products of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	20	50	0
1806 90 39	--- Other	20	50	0

## 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.

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
<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 00	- Preparations for infant use, put up for retail sale - Mixes and doughs for the preparation of bakers' wares of heading 1905: -- Containing a total of 3% or more of fresh milk powder, skimmed milk powder, eggs, milkfat (such as butter), cheese or meat:	0		
1901 20 11	--- For the preparation of crispbread of heading 1905 10 00	0		
1901 20 12	--- For the preparation of gingerbread and the like of heading 1905 20 00	0	25	
1901 20 13	--- For the preparation of sweet biscuits of headings 1905 30 11 and 1905 30 29, including cookies	0	20	
1901 20 14	--- For the preparation of ginger snaps of heading 1905 30 21	0	35	
1901 20 15	--- For the preparation of waffles and wafers of heading 1905 30 30	0	12	
1901 20 16	--- For the preparation of rusks, toasted bread and similar toasted products of heading 1905 40 00	0	15	
1901 20 17	--- For the preparation of bread of heading 1905 90 11 with filling based on butter or other dairy products	0	47	
1901 20 18	--- For the preparation of bread of heading 1905 90 19	0	6	
1901 20 19	--- For the preparation of plain biscuits of heading 1905 90 20	0	5	
1901 20 21	--- For the preparation of savoury and salted biscuits of heading 1905 90 30	0		
1901 20 22	--- For the preparation of cakes and pastry of heading 1905 90 40	0	40	
1901 20 23	--- Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading 1905 90 51	0	99	
1901 20 24	--- Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905 90 59	0	67	
1901 20 25	--- For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like	0		
1901 20 29	--- For the preparation of products of heading 1905 90 90 -- Other:	0	52	
1901 20 31	--- For the preparation of crispbread of heading 1905 10 00	0		
1901 20 32	--- For the preparation of gingerbread and the like of heading 1905 20 00	0		
1901 20 33	--- For the preparation of sweet biscuits of headings 1905 30 11 and 1905 30 29, including cookies	0		
1901 20 34	--- For the preparation of ginger snaps of heading 1905 30 21	0		
1901 20 35	--- For the preparation of waffles and wafers of heading 1905 30 30	0		
1901 20 36	--- For the preparation of rusks, toasted bread and similar toasted products of heading 1905 40 00	0		
1901 20 37	--- For the preparation of bread of heading 1905 90 11 with filling based on butter or other dairy products	0		
1901 20 38	--- For the preparation of bread of heading 1905 90 19	0		
1901 20 39	--- For the preparation of plain biscuits of heading 1905 90 20	0		
1901 20 41	--- For the preparation of savoury and salted biscuits of heading 1905 90 30	0		
1901 20 42	--- For the preparation of cakes and pastry of heading 1905 90 40	0		
1901 20 43	--- Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading 1905 90 51	0		

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
1901 20 44	--- Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905 90 59	0		
1901 20 45	--- For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like	0		
1901 20 49	--- For the preparation of products of heading 1905 90 90	0		
	- Other:			
	-- Substances for the manufacture of beverages:			
1901 90 11	--- Prepared substances for beverages, with a basis of goods of headings 0401 to 0404, not containing cocoa or containing by weight less than 5% of cocoa calculated on a totally defatted basis, n.e.s., added sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter	0		
1901 90 19	--- Other	0		
1901 90 20	-- Other	0		
<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	0	13	
1902 19 00	-- Other	0		
	- Stuffed pasta, whether or not cooked or otherwise prepared:			
	-- Stuffed with preparations of fish, crustaceans, molluscs and other aquatic invertebrates:			
1902 20 11	--- In a proportion exceeding 20% by weight	0		
1902 20 19	--- Other	0		
	-- Stuffed with preparations of sausages, meat, meat offal or blood or mixtures thereof:			
1902 20 21	--- In a proportion exceeding 20% by weight of sausages, meat, meat offal or blood or mixtures thereof	0	145	
1902 20 22	--- Containing 3% up to and including 20% by weight of sausages, meat, meat offal or blood or mixtures thereof	0	52	
1902 20 29	--- Other	0		
	-- Stuffed with cheese:			
1902 20 31	--- Containing more than 3% by weight of cheese	0	45	
1902 20 39	--- Other	0		
	-- Stuffed with meat and cheese:			
1902 20 41	--- Containing more than 20% by weight of meat and cheese	0	145	
1902 20 42	--- Containing a total of 3% up to and including 20% by weight of meat and cheese	0	52	
1902 20 49	--- Other	0		
1902 20 50	-- Other	0		
	- Other pasta:			
1902 30 10	-- With fish, crustaceans, molluscs and other aquatic invertebrates	0		
	-- With sausages, meat, meat offal or blood or mixtures thereof:			
1902 30 21	--- In a proportion of 3% up to and including 20% by weight	0	52	
1902 30 29	--- Other	0		
	-- With cheese:			
1902 30 31	--- In a proportion exceeding 3% by weight	0	45	
1902 30 39	--- Other	0		
	-- With meat and cheese:			
1902 30 41	--- In a proportion of 3% up to and including 20% by weight, total	0	52	
1902 30 49	--- Other	0		
1902 30 50	-- Other	0		
	- Couscous:			
1902 40 10	-- With fish, crustaceans, molluscs and other aquatic invertebrates	0		
	-- With sausages, meat, meat offal or blood or mixtures thereof:			
1902 40 21	--- In a proportion of 3% up to and including 20% by weight	0	52	
1902 40 29	--- Other	0		
1902 40 30	-- Other	0		
<b>1903</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:</b>			
1903 00 01	- In retail packings of 5 kg or less	13		
1903 00 09	- Other	13		
<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>			
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:			
1904 10 01	-- Snacks, such as flakes, screws, rings, cones, sticks, and the like	7.5		0
1904 10 02	-- Breakfast cereals	0		
1904 10 09	-- Other	7.5		0

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:			
1904 20 01	-- Based on swelled cereals or roasted cereals or products of cereals	7.5		0
1904 20 09	-- Other	7.5		0
	- Bulgur wheat:			
1904 30 01	-- Containing meat in a proportion of 3% up to and including 20% by weight	7.5	52	0
1904 30 09	-- Other	7.5		0
	- Other:			
1904 90 01	-- Containing meat in a proportion of 3% up to and including 20% by weight	7.5	52	0
1904 90 09	-- Other	7.5		0
<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	20		0
1905 20 00	- Gingerbread and the like	20	85	0
	- Sweet biscuits; waffles and wafers:			
	-- Sweet biscuits:			
1905 31 10	--- Coated or covered with chocolate or with fondants containing cocoa	20	20	0
1905 31 20	--- Not containing gluten nor protein specially prepared for allergy- and metabolism disorder	0	23	0
	--- Other:			
1905 31 31	---- Ginger snaps	20	38	0
1905 31 32	---- Sweet biscuits and cookies, containing less than 20% of sugar	20	23	0
1905 31 39	---- Other sweet biscuits and cookies	20	23	0
	-- Waffles and wafers:			
1905 32 01	--- Coated or covered with chocolate or with fondants containing cocoa	20	19	0
1905 32 09	--- Other	20	13	0
1905 40 00	- Rusks, toasted bread and similar toasted products	20	19	0
	- Other:			
	-- Bread:			
1905 90 11	--- With a filling consisting essentially of butter or other dairy products (for example, garlic butter)	20	47	0
1905 90 19	--- Other	20	6	0
	-- Plain biscuits:			
1905 90 21	--- Not containing gluten nor protein specially prepared for allergy- and metabolism disorder	0	5	0
1905 90 29	--- Other	20	5	0
1905 90 30	-- Savoury and salted biscuits	20		0
	-- Cakes and pastry:			
1905 90 41	--- Not containing gluten nor protein specially prepared for allergy- and metabolism disorder	0	43	0
1905 90 49	--- Other	20	43	0
	-- Pies, including pizza:			
1905 90 51	--- Containing meat	20	99	0
1905 90 59	--- Other	20	68	0
1905 90 60	-- Snacks, such as flakes, screws, rings, cones, sticks, and the like	20		0
1905 90 90	-- Other	20	55	0

**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.

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
<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	0		
	- Other:			
2001 90 01	-- Sweet corn ( <i>Zea mays var. saccharata</i> )	0		
2001 90 02	-- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	0		
	-- Potatoes and products thereof, n.e.s.:			
2001 90 03	--- Based on potato flour	42		
2001 90 04	--- Other	76		
2001 90 05	-- Onion	0		
2001 90 09	-- Other	0		
<b>2002</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:</b>			
2002 10 00	- Tomatoes, whole or in pieces	0		
	- Other:			
2002 90 01	-- Purée	0		
2002 90 09	-- Other	0		
<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>	0		
2003 20 00	- Truffles	0		
2003 90 00	- Other	0		
<b>2004</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:</b>			
	- Potatoes:			
2004 10 01	-- Flour, meal or flakes	15		
2004 10 02	-- Potato chips	76		
2004 10 03	-- Preparations based solely on potato flour	42		
2004 10 09	-- Other	59		

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
	- Other vegetables and mixtures of vegetables:			
2004 90 01	-- Sweet corn ( <i>Zea mays var. saccharata</i> )	0		
2004 90 02	-- Globe artichokes	0		
2004 90 03	-- Green or black olives	0		
2004 90 04	-- Green peas and beans	0		
2004 90 05	-- Preparations with a basis of flours of leguminous plants	0		
2004 90 06	-- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	
2004 90 09	-- Other	0		
<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	0		
	- Potatoes:			
2005 20 01	-- Flour, meal or flakes	15		
2005 20 02	-- Potato chips	76		
2005 20 03	-- Snacks, such as flakes, screws, rings, cones, sticks, and the like	59		
2005 20 04	-- Preparations based on potato flour	42		
2005 20 09	-- Other	59		
2005 40 00	- Peas ( <i>Pisum sativum</i> )	0		
	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
2005 51 00	-- Beans, shelled	0		
2005 59 00	-- Other	0		
2005 60 00	- Asparagus	0		
2005 70 00	- Olives	0		
2005 80 00	- Sweet corn ( <i>Zea mays var. saccharata</i> )	0		
	- Other vegetables and mixtures of vegetables:			
2005 90 01	-- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	
2005 90 09	-- Other	0		
<b>2006</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized):</b>			
	- Frozen vegetables:			
2006 00 11	-- Sweet corn ( <i>Zea mays var. saccharata</i> )	0		
2006 00 12	-- Asparagus	0		
2006 00 19	-- Other	0		
	- Other vegetables:			
2006 00 21	-- Sweet corn ( <i>Zea mays var. saccharata</i> )	0		
2006 00 22	-- Asparagus	0		
2006 00 23	-- Pimento	0		
2006 00 29	-- Other	0		
2006 00 30	- Other	0		
<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	0		
	- Other:			
2007 91 00	-- Citrus fruit	0		
2007 99 00	-- Other	0		
<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:			
	-- Ground-nuts:			
2008 11 01	--- Peanut butter	0		
2008 11 09	--- Other	0		
2008 19 00	-- Other, including mixtures	0		
	- Pineapples:			
2008 20 01	-- Pineapple soups and porridge	0		
2008 20 09	-- Other	0		
	- Citrus fruit:			
2008 30 01	-- Citrus fruit soups and porridge	0		
2008 30 09	-- Other	0		
	- Pears:			
2008 40 01	-- Pear soups and porridge	0		
2008 40 09	-- Other	0		
	- Apricots:			
2008 50 01	-- Apricot soups and porridge	0		
2008 50 09	-- Other	0		
	- Cherries:			
2008 60 01	-- Cherry soups and porridge	0		
2008 60 09	-- Other	0		
	- Peaches, including nectarines:			
2008 70 01	-- Peach soups and porridge	0		
2008 70 09	-- Other	0		

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
	- Strawberries:			
2008 80 01	-- Strawberry soups and porridge	0		
2008 80 09	-- Other	0		
	- Other, including mixtures other than those of subheading 2008 19:			
2008 91 00	-- Palm hearts	0		
	-- Mixtures:			
2008 92 01	--- Soups and porridge of fruits	0		
2008 92 09	--- Other	0		
	-- Other:			
2008 99 01	--- Soups and porridge of fruits	0		
2008 99 02	--- Maize (corn), other than sweet corn ( <i>Zea mays var., saccharata</i> )	0		
2008 99 09	--- Other	0		
<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:			
	-- Frozen:			
2009 11 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 11 21	---- In disposable packings of steel	20		0
2009 11 22	---- In disposable packings of aluminium	20		0
2009 11 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 11 24	---- In disposable packings of glass for 500 ml or less	20		0
2009 11 25	---- In disposable packings of plastic, coloured	20		0
2009 11 26	---- In disposable packings of plastic, uncoloured	20		0
2009 11 29	---- Other	20		0
2009 11 90	--- Other	20		0
	-- Not frozen, of a Brix value not exceeding 20:			
2009 12 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 12 21	---- In disposable packings of steel	20		0
2009 12 22	---- In disposable packings of aluminium	20		0
2009 12 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 12 24	---- In disposable packings of glass for 500 ml or less	20		0
2009 12 25	---- In disposable packings of plastic, coloured	20		0
2009 12 26	---- In disposable packings of plastic, uncoloured	20		0
2009 12 29	---- Other	20		0
2009 12 90	--- Other	20		0
	-- Other:			
2009 19 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 19 21	---- In disposable packings of steel	20		0
2009 19 22	---- In disposable packings of aluminium	20		0
2009 19 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 19 24	---- In disposable packings of glass for 500 ml or less	20		0
2009 19 25	---- In disposable packings of plastic, coloured	20		0
2009 19 26	---- In disposable packings of plastic, uncoloured	20		0
2009 19 29	---- Other	20		0
2009 19 90	--- Other	20		0
	- Grapefruit juice:			
	-- Of a Brix value not exceeding 20:			
2009 21 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 21 21	---- In disposable packings of steel	20		0
2009 21 22	---- In disposable packings of aluminium	20		0
2009 21 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 21 24	---- In disposable packings of glass for 500 ml or less	20		0
2009 21 25	---- In disposable packings of plastic, coloured	20		0
2009 21 26	---- In disposable packings of plastic, uncoloured	20		0
2009 21 29	---- Other	20		0
2009 21 90	--- Other	20		0
	-- Other:			
2009 29 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 29 21	---- In disposable packings of steel	20		0
2009 29 22	---- In disposable packings of aluminium	20		0
2009 29 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 29 24	---- In disposable packings of glass for 500 ml or less	20		0
2009 29 25	---- In disposable packings of plastic, coloured	20		0
2009 29 26	---- In disposable packings of plastic, uncoloured	20		0
2009 29 29	---- Other	20		0
2009 29 90	--- Other	20		0
	- Juice of any other single citrus fruit:			
	-- Of a Brix value not exceeding 20:			
2009 31 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
	--- Prepared beverages:			
2009 31 21	---- In disposable packings of steel	20		0
2009 31 22	---- In disposable packings of aluminium	20		0
2009 31 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 31 24	---- In disposable packings of glass for 500 ml or less	20		0
2009 31 25	---- In disposable packings of plastic, coloured	20		0
2009 31 26	---- In disposable packings of plastic, uncoloured	20		0
2009 31 29	---- Other	20		0
2009 31 90	--- Other	20		0
	-- Other:			
2009 39 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 39 21	---- In disposable packings of steel	20		0
2009 39 22	---- In disposable packings of aluminium	20		0
2009 39 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 39 24	---- In disposable packings of glass for 500 ml or less	20		0
2009 39 25	---- In disposable packings of plastic, coloured	20		0
2009 39 26	---- In disposable packings of plastic, uncoloured	20		0
2009 39 29	---- Other	20		0
2009 39 90	--- Other	20		0
	- Pineapple juice:			
	-- Of a Brix value not exceeding 20:			
2009 41 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 41 21	---- In disposable packings of steel	20		0
2009 41 22	---- In disposable packings of aluminium	20		0
2009 41 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 41 24	---- In disposable packings of glass for 500 ml or less	20		0
2009 41 25	---- In disposable packings of plastic, coloured	20		0
2009 41 26	---- In disposable packings of plastic, uncoloured	20		0
2009 41 29	---- Other	20		0
2009 41 90	--- Other	20		0
	-- Other:			
2009 49 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 49 21	---- In disposable packings of steel	20		0
2009 49 22	---- In disposable packings of aluminium	20		0
2009 49 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 49 24	---- In disposable packings of glass for 500 ml or less	20		0
2009 49 25	---- In disposable packings of plastic, coloured	20		0
2009 49 26	---- In disposable packings of plastic, uncoloured	20		0
2009 49 29	---- Other	20		0
2009 49 90	--- Other	20		0
	- Tomato juice:			
	-- Unfermented and not containing sugar, in containers of 50 kg or more			
2009 50 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 50 21	---- In disposable packings of steel	20		0
2009 50 22	---- In disposable packings of aluminium	20		0
2009 50 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 50 24	---- In disposable packings of glass for 500 ml or less	20		0
2009 50 25	---- In disposable packings of plastic, coloured	20		0
2009 50 26	---- In disposable packings of plastic, uncoloured	20		0
2009 50 29	---- In disposable packings of steel	20		0
2009 50 90	-- Other	20		0
	- Grape juice (including grape must):			
	-- Of a Brix value not exceeding 20:			
2009 61 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 61 21	---- In disposable packings of steel	20		0
2009 61 22	---- In disposable packings of aluminium	20		0
2009 61 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 61 24	---- In disposable packings of glass for 500 ml or less	20		0
2009 61 25	---- In disposable packings of plastic, coloured	20		0
2009 61 26	---- In disposable packings of plastic, uncoloured	20		0
2009 61 29	---- Other	20		0
2009 61 90	--- Other	20		0
	-- Other:			
2009 69 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 69 21	---- In disposable packings of steel	20		0
2009 69 22	---- In disposable packings of aluminium	20		0
2009 69 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 69 24	---- In disposable packings of glass for 500 ml or less	20		0

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
2009 69 25	---- In disposable packings of plastic, coloured	20		0
2009 69 26	---- In disposable packings of plastic, uncoloured	20		0
2009 69 29	---- Other	20		0
2009 69 90	--- Other	20		0
	- Apple juice:			
	-- Of a Brix value not exceeding 20:			
2009 71 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 71 21	---- In disposable packings of steel	20		0
2009 71 22	---- In disposable packings of aluminium	20		0
2009 71 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 71 24	---- In disposable packings of glass for 500 ml or less	20		0
2009 71 25	---- In disposable packings of plastic, coloured	20		0
2009 71 26	---- In disposable packings of plastic, uncoloured	20		0
2009 71 29	---- Other	20		0
2009 71 90	--- Other	20		0
	-- Other:			
2009 79 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 79 21	---- In disposable packings of steel	20		0
2009 79 22	---- In disposable packings of aluminium	20		0
2009 79 23	---- In disposable packings of glass for more than 500 ml	20		0
2009 79 24	---- In disposable packings of glass for 500 ml or less	20		0
2009 79 25	---- In disposable packings of plastic, coloured	20		0
2009 79 26	---- In disposable packings of plastic, uncoloured	20		0
2009 79 29	---- Other	20		0
2009 79 90	--- Other	20		0
	- Juice of any other single fruit or vegetable:			
2009 80 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 80 21	--- In disposable packings of steel	20		0
2009 80 22	--- In disposable packings of aluminium	20		0
2009 80 23	--- In disposable packings of glass for more than 500 ml	20		0
2009 80 24	--- In disposable packings of glass for 500 ml or less	20		0
2009 80 25	--- In disposable packings of plastic, coloured	20		0
2009 80 26	--- In disposable packings of plastic, uncoloured	20		0
2009 80 29	--- Other	20		0
2009 80 90	-- Other	20		0
	- Mixtures of juices:			
2009 90 10	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
	--- Prepared beverages:			
2009 90 21	--- In disposable packings of steel	20		0
2009 90 22	--- In disposable packings of aluminium	20		0
2009 90 23	--- In disposable packings of glass for more than 500 ml	20		0
2009 90 24	--- In disposable packings of glass for 500 ml or less	20		0
2009 90 25	--- In disposable packings of plastic, coloured	20		0
2009 90 26	--- In disposable packings of plastic, uncoloured	20		0
2009 90 29	--- Other	20		0
2009 90 90	-- Other	20		0

## 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.

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
<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 00	-- Extracts, essences and concentrates	20		0
	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:			
2101 12 01	--- Containing by weight 1.5% or more of milkfat, 2.5% or more of milk protein, 5% or more of sugar or 5% or more of starch	20		0
2101 12 09	--- Other	20		0
	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:			
2101 20 01	-- Containing by weight 1.5% or more of milkfat, 2.5% or more of milk protein, 5% or more of sugar or 5% or more of starch	20		0
2101 20 09	-- Other	20		0
	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:			
2101 30 01	-- Other roasted coffee substitutes, excluded roasted chicory, extracts, essences and concentrates of other roasted coffee substitutes, excluded roasted chicory	20		0
2101 30 09	-- Other	20		0
<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>			
	- Active yeasts:			
2102 10 01	-- Other than for baking of bread, excluded yeasts for use in animal fodder	0		
2102 10 09	-- Other	0		
	- Inactive yeasts; other single-cell micro-organisms, dead:			
2102 20 01	-- Inactive yeasts	0		
2102 20 02	-- Dead, single-cell algae	0		
2102 20 03	-- For use in animal fodder	0		
2102 20 09	-- Other	0		
	- Prepared baking powders:			
2102 30 01	-- In retail packings of 5 kg or less	0		
2102 30 09	-- Other	0		
<b>2103</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</b>			
	- Soya sauce	0		
2103 20 00	- Tomato ketchup and other tomato sauces	0		
	- Mustard flour and meal and prepared mustard:			
2103 30 01	-- Prepared mustard containing 5% or more by weight of added sugar	0		
2103 30 09	-- Other	0		
	- Other:			
2103 90 10	-- Preparations of vegetable sauces with a basis of flour, meal, starch or malt extract	0		
2103 90 20	-- Mayonnaise	0	19	

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
2103 90 30	-- Sauces of oil n.e.s. (for example rémoulade sauces)	0	19	
2103 90 40	-- Mango chutney, liquid	0		
	-- Containing meat:			
2103 90 51	--- In a proportion exceeding 20% by weight	0	99	
2103 90 52	--- In a proportion of 3% up to and including 20% by weight	0	52	
2103 90 59	--- Other	0		
2103 90 90	-- Other	0		
<b>2104</b>	<b>Soups and broths and preparations therefor; homogenized composite food preparations:</b>			
	- Soups and broths and preparations therefor:			
2104 10 01	-- Preparations of vegetable soups with a basis of flour, meal, starch or malt extract	0	4	
2104 10 02	-- Other soup powder in packings of 5 kg or more	0	32	
2104 10 03	-- Canned fish soups	0	32	
	-- Other soups:			
2104 10 11	--- Containing meat in a proportion exceeding 20% by weight	0	99	
2104 10 12	--- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	
2104 10 19	--- Other	0	24	
	-- Other:			
2104 10 21	--- Containing meat in a proportion exceeding 20% by weight	0	99	
2104 10 22	--- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	
2104 10 29	--- Other	0	24	
	- Homogenized composite food preparations:			
2104 20 01	-- Containing meat in a proportion exceeding 20% by weight	0	99	
2104 20 02	-- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	
2104 20 03	-- Containing fish, crustaceans, molluscs or other aquatic invertebrates	0	24	
2104 20 09	-- Other	0	24	
<b>2105</b>	<b>Ice cream and other edible ice, whether or not containing cocoa:</b>			
	- Containing by weight 3% or more of milk fat:			
2105 00 11	-- Containing cocoa	30	110	
2105 00 19	-- Other	30	110	
	- Other:			
2105 00 21	-- Containing cocoa	30	110	
2105 00 29	-- Other	30	110	
<b>2106</b>	<b>Food preparations not elsewhere specified or included:</b>			
2106 10 00	- Protein concentrates and textured protein substances	0		
	- Other:			
	-- Fruit juices, prepared or mixed more than specified in heading 2009:			
2106 90 11	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		
2106 90 19	--- Other	20		0
	-- Preparations for making beverages:			
2106 90 21	--- Non-alcoholic preparations (concentrated extracts)	0		
2106 90 22	--- Flavoured or coloured syrup	20		0
2106 90 23	--- Mixtures of plants or parts of plants, whether or not mixed with extracts from plants, for the preparations of plant broths	0		
2106 90 24	--- Specially prepared as infant food or for dietetic purposes	0		
2106 90 25	--- Prepared substances for beverages, containing proteins and/or other nutritive elements, also vitamins, minerals, vegetable fibres, polyunsaturated fatty acids and flavouring matter	20		0
2106 90 26	--- Prepared substances for beverages, of ginseng extract mixed with other ingredients, for example glucose or lactose	20		0
	--- Alcoholic preparations of an alcoholic strength by volume exceeding 0.5%, for making beverages:			
2106 90 31	---- Of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol	20		0
2106 90 32	---- Of an alcoholic strength by volume of more than 2,25% up to and including 15% vol	0		
2106 90 33	---- Of an alcoholic strength by volume of more than 15% up to and including 22% vol	0		
2106 90 34	---- Of an alcoholic strength by volume more than 22% up to and including 32% vol	0		
2106 90 35	---- Of an alcoholic strength by volume more than 32% up to and including 40% vol	0		
2106 90 36	---- Of an alcoholic strength by volume more than 40% up to and including 50% vol	0		
2106 90 37	---- Of an alcoholic strength by volume more than 50% up to and including 60% vol	0		
2106 90 38	---- Other	0		
2106 90 39	--- Other	20		0
	-- Powder for making desserts:			
2106 90 41	--- In retail packings of 5 kg or less, containing milk powder, egg white or egg yolks	0	82	
2106 90 42	--- In retail packings of 5 kg or less, not containing milk powder, egg white or egg yolks	0		

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
2106 90 48	-- Other, containing milk powder, egg white or egg yolks	0	82	
2106 90 49	-- Other, not containing milk powder, egg white or egg yolks	0		
2106 90 51	-- Mixtures of chemical substances and food, such as saccharin and lactose used as sweetening matter	0		
2106 90 59	-- Preparations with a basis of fat and water, containing more than 15% by weight of butter or other milkfat	30	220	
2106 90 61	-- Candy, containing neither sugar nor cocoa	13		0
2106 90 62	-- Fruit soups and porridge	0		
2106 90 63	-- Flavoured or coloured sugar syrups	0		
2106 90 64	-- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	
2106 90 69	-- Other	0		

## 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.

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
<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>			
	- Mineral waters and aerated waters:			
2201 10 11	-- In disposable packings of steel	20		0
2201 10 12	-- In disposable packings of aluminium	20		0
2201 10 13	-- In disposable packings of glass for more than 500 ml	20		0
2201 10 14	-- In disposable packings of glass for 500 ml or less	20		0
2201 10 15	-- In disposable packings of plastic, coloured	20		0
2201 10 16	-- In disposable packings of plastic, uncoloured	20		0
2201 10 19	-- Other	20		0
	- Other:			
	-- Drinking water, packaged for use in lifeboats:			
2201 90 11	--- In disposable packings of steel	0		
2201 90 12	--- In disposable packings of aluminium	0		
2201 90 13	--- In disposable packings of glass for more than 500 ml	0		
2201 90 14	--- In disposable packings of glass for 500 ml or less	0		
2201 90 15	--- In disposable packings of plastic, coloured	0		
2201 90 16	--- In disposable packings of plastic, uncoloured	0		
2201 90 19	--- Other	0		
	-- Other drinking water:			
2201 90 21	--- In disposable packings of steel	0		
2201 90 22	--- In disposable packings of aluminium	0		
2201 90 23	--- In disposable packings of glass for more than 500 ml	0		
2201 90 24	--- In disposable packings of glass for 500 ml or less	0		
2201 90 25	--- In disposable packings of plastic, coloured	0		
2201 90 26	--- In disposable packings of plastic, uncoloured	0		
2201 90 29	--- Other	0		
2201 90 90	-- Other	0		
<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>			
	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
	-- Carbonated beverages:			
2202 10 11	--- In disposable packings of steel	20		0
2202 10 12	--- In disposable packings of aluminium	20		0
2202 10 13	--- In disposable packings of glass for more than 500 ml	20		0
2202 10 14	--- In disposable packings of glass for 500 ml or less	20		0
2202 10 15	--- In disposable packings of plastic, coloured	20		0
2202 10 16	--- In disposable packings of plastic, uncoloured	20		0
2202 10 19	--- Other	20		0
	-- Specially prepared as infant food or for dietetic purposes:			
2202 10 21	--- In packings of paperboard	0		
2202 10 22	--- In disposable packings of steel	0		
2202 10 23	--- In disposable packings of aluminium	0		
2202 10 24	--- In disposable packings of glass for more than 500 ml	0		
2202 10 25	--- In disposable packings of glass for 500 ml or less	0		

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
2202 10 26	--- In disposable packings of plastic, coloured	0		
2202 10 27	--- In disposable packings of plastic, uncoloured	0		
2202 10 29	--- Other	0		
	-- Other:			
2202 10 91	--- In packings of paperboard	20		0
2202 10 92	--- In disposable packings of steel	20		0
2202 10 93	--- In disposable packings of aluminium	20		0
2202 10 94	--- In disposable packings of glass for more than 500 ml	20		0
2202 10 95	--- In disposable packings of glass for 500 ml or less	20		0
2202 10 96	--- In disposable packings of plastic, coloured	20		0
2202 10 97	--- In disposable packings of plastic, uncoloured	20		0
2202 10 99	--- Other	20		0
	- Other:			
	-- Of dairy products with other ingredients, provided that the dairy products are 75% or more by weight excluding packings:			
2202 90 11	--- In packings of paperboard	20	42	0
2202 90 12	--- In disposable packings of steel	20	42	0
2202 90 13	--- In disposable packings of aluminium	20	42	0
2202 90 14	--- In disposable packings of glass for more than 500 ml	20	42	0
2202 90 15	--- In disposable packings of glass for 500 ml or less	20	42	0
2202 90 16	--- In disposable packings of plastic, coloured	20	42	0
2202 90 17	--- In disposable packings of plastic, uncoloured	20	42	0
2202 90 19	--- Other	20	42	0
	-- Specially prepared as infant food or for dietetic purposes:			
2202 90 21	--- In packings of paperboard	0		
2202 90 22	--- In disposable packings of steel	0		
2202 90 23	--- In disposable packings of aluminium	0		
2202 90 24	--- In disposable packings of glass for more than 500 ml	0		
2202 90 25	--- In disposable packings of glass for 500 ml or less	0		
2202 90 26	--- In disposable packings of plastic, coloured	0		
2202 90 27	--- In disposable packings of plastic, uncoloured	0		
2202 90 29	--- Other	0		
	-- Other:			
2202 90 91	--- In packings of paperboard	20		0
2202 90 92	--- In disposable packings of steel	20		0
2202 90 93	--- In disposable packings of aluminium	20		0
2202 90 94	--- In disposable packings of glass for more than 500 ml	20		0
2202 90 95	--- In disposable packings of glass for 500 ml or less	20		0
2202 90 96	--- In disposable packings of plastic, coloured	20		0
2202 90 97	--- In disposable packings of plastic, uncoloured	20		0
2202 90 99	--- Other	20		0
<b>2203</b>	<b>Beer made from malt:</b>			
	- Malt ale of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol:			
2203 00 11	-- In disposable packings of steel	20		0
2203 00 12	-- In disposable packings of aluminium	20		0
2203 00 13	-- In disposable packings of glass for more than 500 ml	20		0
2203 00 14	-- In disposable packings of glass for 500 ml or less	20		0
2203 00 15	-- In disposable packings of plastic, coloured	20		0
2203 00 16	-- In disposable packings of plastic, uncoloured	20		0
2203 00 19	-- Other	20		0
	- Other:			
2203 00 91	-- In disposable packings of steel	0		
2203 00 92	-- In disposable packings of aluminium	0		
2203 00 93	-- In disposable packings of glass for more than 500 ml	0		
2203 00 94	-- In disposable packings of glass for 500 ml or less	0		
2203 00 95	-- In disposable packings of plastic, coloured	0		
2203 00 96	-- In disposable packings of plastic, uncoloured	0		
2203 00 99	-- Other	0		
<b>2204</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:</b>			
	- Sparkling wine:			
	-- Of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol:			
2204 10 11	--- In disposable packings of steel	0		
2204 10 12	--- In disposable packings of aluminium	0		
2204 10 13	--- In disposable packings of glass for more than 500 ml	0		
2204 10 14	--- In disposable packings of glass for 500 ml or less	0		
2204 10 15	--- In disposable packings of plastic, coloured	0		
2204 10 16	--- In disposable packings of plastic, uncoloured	0		
2204 10 19	--- Other	0		

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
	-- Wine neither mixed with other fermented beverages nor non-alcoholic beverages provided the product is of an alcoholic strength by volume of more than 2.25% and a maximum of 15% and contains solely alcohol formed by fermentation without any kind of distillation:			
2204 10 21	--- In disposable packings of steel	0		
2204 10 22	--- In disposable packings of aluminium	0		
2204 10 23	--- In disposable packings of glass for more than 500 ml	0		
2204 10 24	--- In disposable packings of glass for 500 ml or less	0		
2204 10 25	--- In disposable packings of plastic, coloured	0		
2204 10 26	--- In disposable packings of plastic, uncoloured	0		
2204 10 29	--- Other	0		
	-- Other of an alcoholic strength by volume of more than 2,25%:			
2204 10 31	--- In disposable packings of steel	0		
2204 10 32	--- In disposable packings of aluminium	0		
2204 10 33	--- In disposable packings of glass for more than 500 ml	0		
2204 10 34	--- In disposable packings of glass for 500 ml or less	0		
2204 10 35	--- In disposable packings of plastic, coloured	0		
2204 10 36	--- In disposable packings of plastic, uncoloured	0		
2204 10 39	--- Other	0		
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
	-- In containers holding 2 litres or less:			
	--- Fortified grape must of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol:			
2204 21 11	---- In disposable packings of steel	10		0
2204 21 12	---- In disposable packings of aluminium	10		0
2204 21 13	---- In disposable packings of glass for more than 500 ml	10		0
2204 21 14	---- In disposable packings of glass for 500 ml or less	10		0
2204 21 15	---- In disposable packings of plastic, coloured	10		0
2204 21 16	---- In disposable packings of plastic, uncoloured	10		0
2204 21 19	---- Other	10		0
	--- Fortified grape must of an alcoholic strength by volume of more than 2.25%:			
2204 21 21	---- In disposable packings of steel	0		
2204 21 22	---- In disposable packings of aluminium	0		
2204 21 23	---- In disposable packings of glass for more than 500 ml	0		
2204 21 24	---- In disposable packings of glass for 500 ml or less	0		
2204 21 25	---- In disposable packings of plastic, coloured	0		
2204 21 26	---- In disposable packings of plastic, uncoloured	0		
2204 21 29	---- Other	0		
	--- Other of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol:			
2204 21 31	---- In disposable packings of steel	0		
2204 21 32	---- In disposable packings of aluminium	0		
2204 21 33	---- In disposable packings of glass for more than 500 ml	0		
2204 21 34	---- In disposable packings of glass for 500 ml or less	0		
2204 21 35	---- In disposable packings of plastic, coloured	0		
2204 21 36	---- In disposable packings of plastic, uncoloured	0		
2204 21 39	---- Other	0		
	--- Wine neither mixed with other fermented beverages nor non-alcoholic beverages provided the product is of an alcoholic strength by volume of more than 2.25% and a maximum of 15% and contains solely alcohol formed by fermentation without any kind of distillation:			
	---- White wines:			
2204 21 41	----- In disposable packings of steel	0		
2204 21 42	----- In disposable packings of aluminium	0		
2204 21 43	----- In disposable packings of glass for more than 500 ml	0		
2204 21 44	----- In disposable packings of glass for 500 ml or less	0		
2204 21 45	----- In disposable packings of plastic, coloured	0		
2204 21 46	----- In disposable packings of plastic, uncoloured	0		
2204 21 49	----- Other	0		
	---- Red wines:			
2204 21 51	----- In disposable packings of steel	0		
2204 21 52	----- In disposable packings of aluminium	0		
2204 21 53	----- In disposable packings of glass for more than 500 ml	0		
2204 21 54	----- In disposable packings of glass for 500 ml or less	0		
2204 21 55	----- In disposable packings of plastic, coloured	0		
2204 21 56	----- In disposable packings of plastic, uncoloured	0		
2204 21 59	----- Other	0		
	---- Other wines:			
2204 21 61	----- In disposable packings of steel	0		
2204 21 62	----- In disposable packings of aluminium	0		
2204 21 63	----- In disposable packings of glass for more than 500 ml	0		
2204 21 64	----- In disposable packings of glass for 500 ml or less	0		
2204 21 65	----- In disposable packings of plastic, coloured	0		
2204 21 66	----- In disposable packings of plastic, uncoloured	0		

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
2204 21 69	----- Other	0		
	--- Other of an alcoholic strength by volume of more than 2.25%:			
2204 21 91	----- In disposable packings of steel	0		
2204 21 92	----- In disposable packings of aluminium	0		
2204 21 93	----- In disposable packings of glass for more than 500 ml	0		
2204 21 94	----- In disposable packings of glass for 500 ml or less	0		
2204 21 95	----- In disposable packings of plastic, coloured	0		
2204 21 96	----- In disposable packings of plastic, uncoloured	0		
2204 21 99	----- Other	0		
	-- Other:			
	--- Fortified grape must of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol:			
2204 29 11	----- In disposable packings of steel	10		0
2204 29 12	----- In disposable packings of aluminium	10		0
2204 29 13	----- In disposable packings of glass	10		0
2204 29 15	----- In disposable packings of plastic, coloured	10		0
2204 29 16	----- In disposable packings of plastic, uncoloured	10		0
2204 29 19	----- Other	10		0
	--- Fortified grape must of an alcoholic strength by volume of more than 2.25%:			
2204 29 21	----- In disposable packings of steel	0		
2204 29 22	----- In disposable packings of aluminium	0		
2204 29 23	----- In disposable packings of glass	0		
2204 29 25	----- In disposable packings of plastic, coloured	0		
2204 29 26	----- In disposable packings of plastic, uncoloured	0		
2204 29 29	----- Other	0		
	--- Other of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol:			
2204 29 31	----- In disposable packings of steel	0		
2204 29 32	----- In disposable packings of aluminium	0		
2204 29 33	----- In disposable packings of glass	0		
2204 29 35	----- In disposable packings of plastic, coloured	0		
2204 29 36	----- In disposable packings of plastic, uncoloured	0		
2204 29 39	----- Other	0		
	--- Wine neither mixed with other fermented beverages nor non-alcoholic beverages provided the product is of an alcoholic strength by volume of more than 2.25% and a maximum of 15% and contains solely alcohol formed by fermentation without any kind of distillation:			
	---- White wines:			
2204 29 41	----- In disposable packings of steel	0		
2204 29 42	----- In disposable packings of aluminium	0		
2204 29 43	----- In disposable packings of glass	0		
2204 29 45	----- In disposable packings of plastic, coloured	0		
2204 29 46	----- In disposable packings of plastic, uncoloured	0		
2204 29 49	----- Other	0		
	---- Red wines:			
2204 29 51	----- In disposable packings of steel	0		
2204 29 52	----- In disposable packings of aluminium	0		
2204 29 53	----- In disposable packings of glass	0		
2204 29 55	----- In disposable packings of plastic, coloured	0		
2204 29 56	----- In disposable packings of plastic, uncoloured	0		
2204 29 59	----- Other	0		
	---- Other wines:			
2204 29 61	----- In disposable packings of steel	0		
2204 29 62	----- In disposable packings of aluminium	0		
2204 29 63	----- In disposable packings of glass	0		
2204 29 65	----- In disposable packings of plastic, coloured	0		
2204 29 66	----- In disposable packings of plastic, uncoloured	0		
2204 29 69	----- Other	0		
	--- Other of an alcoholic strength by volume of more than 2.25%:			
2204 29 91	----- In disposable packings of steel	0		
2204 29 92	----- In disposable packings of aluminium	0		
2204 29 93	----- In disposable packings of glass	0		
2204 29 95	----- In disposable packings of plastic, coloured	0		
2204 29 96	----- In disposable packings of plastic, uncoloured	0		
	- Other grape must:			
	-- Of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol:			
2204 30 11	--- In disposable packings of steel	10		0
2204 30 12	--- In disposable packings of aluminium	10		0
2204 30 13	--- In disposable packings of glass for more than 500 ml	10		0
2204 30 14	--- In disposable packings of glass for 500 ml or less	10		0
2204 30 15	--- In disposable packings of plastic, coloured	10		0
2204 30 16	--- In disposable packings of plastic, uncoloured	10		0
2204 30 19	--- Other	10		0

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
	-- Of an alcoholic strength by volume of more than 2.25% vol:			
2204 30 21	--- In disposable packings of steel	0		
2204 30 22	--- In disposable packings of aluminium	0		
2204 30 23	--- In disposable packings of glass for more than 500 ml	0		
2204 30 24	--- In disposable packings of glass for 500 ml or less	0		
2204 30 25	--- In disposable packings of plastic, coloured	0		
2204 30 26	--- In disposable packings of plastic, uncoloured	0		
2204 30 29	--- Other	0		
<b>2205</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>			
	- In containers holding 2 litres or less:			
	-- Of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol:			
2205 10 11	--- In disposable packings of steel	0		
2205 10 12	--- In disposable packings of aluminium	0		
2205 10 13	--- In disposable packings of glass for more than 500 ml	0		
2205 10 14	--- In disposable packings of glass for 500 ml or less	0		
2205 10 15	--- In disposable packings of plastic, coloured	0		
2205 10 16	--- In disposable packings of plastic, uncoloured	0		
2205 10 19	--- Other	0		
	-- Of an alcoholic strength by volume of more than 2.25% up to and including 15% of pure alcohol provided the goods contains solely alcohol formed by fermentation without any kind of distillation:			
2205 10 21	--- In disposable packings of steel	0		
2205 10 22	--- In disposable packings of aluminium	0		
2205 10 23	--- In disposable packings of glass for more than 500 ml	0		
2205 10 24	--- In disposable packings of glass for 500 ml or less	0		
2205 10 25	--- In disposable packings of plastic, coloured	0		
2205 10 26	--- In disposable packings of plastic, uncoloured	0		
2205 10 29	--- Other	0		
	-- Other:			
2205 10 91	--- In disposable packings of steel	0		
2205 10 92	--- In disposable packings of aluminium	0		
2205 10 93	--- In disposable packings of glass for more than 500 ml	0		
2205 10 94	--- In disposable packings of glass for 500 ml or less	0		
2205 10 95	--- In disposable packings of plastic, coloured	0		
2205 10 96	--- In disposable packings of plastic, uncoloured	0		
2205 10 99	--- Other	0		
	- Other:			
	-- Of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol:			
2205 90 11	--- In disposable packings of steel	0		
2205 90 12	--- In disposable packings of aluminium	0		
2205 90 13	--- In disposable packings of glass	0		
2205 90 15	--- In disposable packings of plastic, coloured	0		
2205 90 16	--- In disposable packings of plastic, uncoloured	0		
2205 90 19	--- Other	0		
	-- Of an alcoholic strength by volume of more than 2.25% and a maximum of 15% and contains solely alcohol formed by fermentation without any kind of distillation:			
2205 90 21	--- In disposable packings of steel	0		
2205 90 22	--- In disposable packings of aluminium	0		
2205 90 23	--- In disposable packings of glass	0		
2205 90 25	--- In disposable packings of plastic, coloured	0		
2205 90 26	--- In disposable packings of plastic, uncoloured	0		
2205 90 29	--- Other	0		
	-- Other:			
2205 90 91	--- In disposable packings of steel	0		
2205 90 92	--- In disposable packings of aluminium	0		
2205 90 93	--- In disposable packings of glass	0		
2205 90 95	--- In disposable packings of plastic, coloured	0		
2205 90 96	--- In disposable packings of plastic, uncoloured	0		
2205 90 99	--- Other	0		
<b>2206</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>			
	- Of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol:			
2206 00 31	-- In disposable packings of steel	0		
2206 00 32	-- In disposable packings of aluminium	0		
2206 00 33	-- In disposable packings of glass for more than 500 ml	0		
2206 00 34	-- In disposable packings of glass for 500 ml or less	0		
2206 00 35	-- In disposable packings of plastic, coloured	0		
2206 00 36	-- In disposable packings of plastic, uncoloured	0		
2206 00 39	-- Other	0		

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
	- Fermented beverages neither mixed with other fermented beverages nor non-alcoholic beverages, other than with those to be found in the mixed beverage, provided the product is of an alcoholic strength by volume maximum 15% and contains solely alcohol formed by fermentation without any kind of distillation:			
2206 00 41	-- In disposable packings of steel	0		
2206 00 42	-- In disposable packings of aluminium	0		
2206 00 43	-- In disposable packings of glass for more than 500 ml	0		
2206 00 44	-- In disposable packings of glass for 500 ml or less	0		
2206 00 45	-- In disposable packings of plastic, coloured	0		
2206 00 46	-- In disposable packings of plastic, uncoloured	0		
2206 00 49	-- Other	0		
	- Mixtures of beer and non-alcoholic beverages of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol:			
2206 00 51	-- In disposable packings of steel	0		
2206 00 52	-- In disposable packings of aluminium	0		
2206 00 53	-- In disposable packings of glass for more than 500 ml	0		
2206 00 54	-- In disposable packings of glass for 500 ml or less	0		
2206 00 55	-- In disposable packings of plastic, coloured	0		
2206 00 56	-- In disposable packings of plastic, uncoloured	0		
2206 00 59	-- Other	0		
	- Other of an alcoholic strength by volume of more than 2.25% vol:			
2206 00 81	-- In disposable packings of steel	0		
2206 00 82	-- In disposable packings of aluminium	0		
2206 00 83	-- In disposable packings of glass for more than 500 ml	0		
2206 00 84	-- In disposable packings of glass for 500 ml or less	0		
2206 00 85	-- In disposable packings of plastic, coloured	0		
2206 00 86	-- In disposable packings of plastic, uncoloured	0		
2206 00 89	-- Other	0		
<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	0		
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	0		
<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>			
	- Spirits obtained by distilling grape wine or grape marc:			
	-- Cognac:			
2208 20 21	--- In disposable packings of steel	0		
2208 20 22	--- In disposable packings of aluminium	0		
2208 20 23	--- In disposable packings of glass for more than 500 ml	0		
2208 20 24	--- In disposable packings of glass for 500 ml or less	0		
2208 20 25	--- In disposable packings of plastic, coloured	0		
2208 20 26	--- In disposable packings of plastic, uncoloured	0		
2208 20 29	--- Other	0		
	-- Other:			
2208 20 81	--- In disposable packings of steel	0		
2208 20 82	--- In disposable packings of aluminium	0		
2208 20 83	--- In disposable packings of glass for more than 500 ml	0		
2208 20 84	--- In disposable packings of glass for 500 ml or less	0		
2208 20 85	--- In disposable packings of plastic, coloured	0		
2208 20 86	--- In disposable packings of plastic, uncoloured	0		
2208 20 89	--- Other	0		
	- Whiskies:			
2208 30 11	-- In disposable packings of steel	0		
2208 30 12	-- In disposable packings of aluminium	0		
2208 30 13	-- In disposable packings of glass for more than 500 ml	0		
2208 30 14	-- In disposable packings of glass for 500 ml or less	0		
2208 30 15	-- In disposable packings of plastic, coloured	0		
2208 30 16	-- In disposable packings of plastic, uncoloured	0		
2208 30 19	-- Other	0		
	- Rum and tafia:			
2208 40 11	-- In disposable packings of steel	0		
2208 40 12	-- In disposable packings of aluminium	0		
2208 40 13	-- In disposable packings of glass for more than 500 ml	0		
2208 40 14	-- In disposable packings of glass for 500 ml or less	0		
2208 40 15	-- In disposable packings of plastic, coloured	0		
2208 40 16	-- In disposable packings of plastic, uncoloured	0		
2208 40 19	-- Other	0		
	- Gin and Geneva:			
	-- Gin:			
2208 50 31	--- In disposable packings of steel	0		
2208 50 32	--- In disposable packings of aluminium	0		
2208 50 33	--- In disposable packings of glass for more than 500 ml	0		
2208 50 34	--- In disposable packings of glass for 500 ml or less	0		
2208 50 35	--- In disposable packings of plastic, coloured	0		

Code	Description of goods	Rate of duty		
		A (%)	A1 (Kr/kg)	E (%)
2208 50 36	--- In disposable packings of plastic, uncoloured	0		
2208 50 39	--- Other	0		
	-- Geneva:			
2208 50 41	--- In disposable packings of steel	0		
2208 50 42	--- In disposable packings of aluminium	0		
2208 50 43	--- In disposable packings of glass for more than 500 ml	0		
2208 50 44	--- In disposable packings of glass for 500 ml or less	0		
2208 50 45	--- In disposable packings of plastic, coloured	0		
2208 50 46	--- In disposable packings of plastic, uncoloured	0		
2208 50 49	--- Other	0		
	- Vodka:			
2208 60 11	-- In disposable packings of steel	0		
2208 60 12	-- In disposable packings of aluminium	0		
2208 60 13	-- In disposable packings of glass for more than 500 ml	0		
2208 60 14	-- In disposable packings of glass for 500 ml or less	0		
2208 60 15	-- In disposable packings of plastic, coloured	0		
2208 60 16	-- In disposable packings of plastic, uncoloured	0		
2208 60 19	-- Other	0		
	- Liqueurs and cordials:			
	-- Of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol:			
2208 70 21	--- In disposable packings of steel	0		
2208 70 22	--- In disposable packings of aluminium	0		
2208 70 23	--- In disposable packings of glass for more than 500 ml	0		
2208 70 24	--- In disposable packings of glass for 500 ml or less	0		
2208 70 25	--- In disposable packings of plastic, coloured	0		
2208 70 26	--- In disposable packings of plastic, uncoloured	0		
2208 70 29	--- Other	0		
	-- Other:			
2208 70 81	--- In disposable packings of steel	0		
2208 70 82	--- In disposable packings of aluminium	0		
2208 70 83	--- In disposable packings of glass for more than 500 ml	0		
2208 70 84	--- In disposable packings of glass for 500 ml or less	0		
2208 70 85	--- In disposable packings of plastic, coloured	0		
2208 70 86	--- In disposable packings of plastic, uncoloured	0		
2208 70 89	--- Other	0		
	- Other:			
	-- Aqua vitae (brennivín):			
2208 90 21	--- In disposable packings of steel	0		
2208 90 22	--- In disposable packings of aluminium	0		
2208 90 23	--- In disposable packings of glass for more than 500 ml	0		
2208 90 24	--- In disposable packings of glass for 500 ml or less	0		
2208 90 25	--- In disposable packings of plastic, coloured	0		
2208 90 26	--- In disposable packings of plastic, uncoloured	0		
2208 90 29	--- Other	0		
	-- Aquavit:			
2208 90 31	--- In disposable packings of steel	0		
2208 90 32	--- In disposable packings of aluminium	0		
2208 90 33	--- In disposable packings of glass for more than 500 ml	0		
2208 90 34	--- In disposable packings of glass for 500 ml or less	0		
2208 90 35	--- In disposable packings of plastic, coloured	0		
2208 90 36	--- In disposable packings of plastic, uncoloured	0		
2208 90 39	--- Other	0		
	-- Other of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol:			
2208 90 71	--- In disposable packings of steel	10		0
2208 90 72	--- In disposable packings of aluminium	10		0
2208 90 73	--- In disposable packings of glass for more than 500 ml	10		0
2208 90 74	--- In disposable packings of glass for 500 ml or less	10		0
2208 90 75	--- In disposable packings of plastic, coloured	10		0
2208 90 76	--- In disposable packings of plastic, uncoloured	10		0
2208 90 79	--- Other	10		0
	-- Other:			
2208 90 81	--- In disposable packings of steel	0		
2208 90 82	--- In disposable packings of aluminium	0		
2208 90 83	--- In disposable packings of glass for more than 500 ml	0		
2208 90 84	--- In disposable packings of glass for 500 ml or less	0		
2208 90 85	--- In disposable packings of plastic, coloured	0		
2208 90 86	--- In disposable packings of plastic, uncoloured	0		
2208 90 89	--- Other	0		
<b>2209 00 00</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid</b>	<b>20</b>		<b>0</b>

**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.

Code	Description of Goods	Rate of duty (%) A
<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>	
	- Flours, meals and pellets, of meat or meat offal; greaves:	
2301 10 01	-- Whale meal	0
2301 10 02	-- Meat meal, n.e.s.	0
2301 10 09	-- Other	0
	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:	
2301 20 11	-- Norway pout meal	0
2301 20 12	-- Blue whiting meal	0
2301 20 13	-- Demersal fish meal	0
2301 20 14	-- Herring meal	0
2301 20 15	-- Herring solubles, dried	0
2301 20 16	-- Herring solubles, not dried	0
2301 20 17	-- Capelin meal	0
2301 20 18	-- Red fish meal	0
2301 20 19	-- Cat fish meal	0
2301 20 21	-- Fish liver meal	0
2301 20 22	-- Lobster meal	0
2301 20 23	-- Shrimp meal	0
2301 20 29	-- Other	0
<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)	55
2302 20 00	- Of rice	55
2302 30 00	- Of wheat	55
2302 40 00	- Of other cereals	55
2302 50 00	- Of leguminous plants	55
<b>2303</b>	<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:</b>	
2303 10 00	- Residues of starch manufacture and similar residues	55
2303 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	55
2303 30 00	- Brewing or distilling dregs and waste	55
<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>	55
<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>	55
<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	55
2306 20 00	- Of linseed	55
2306 30 00	- Of sunflower seeds	55
	- Of rape or colza seeds:	
2306 40 01	-- Of low erucic acid rape or colza seeds	55
2306 40 09	-- Other	55
2306 50 00	- Of coconut or copra	55
2306 60 00	- Of palm nuts or kernels	55
2306 70 00	- Of maize (corn) germ	55
2306 90 00	- Other	55
<b>2307 00 00</b>	<b>Wine lees; argol</b>	0
<b>2308</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>	
2308 00 01	- Vegetable products of a kind used in animal feeding	55
2308 00 09	- Other	55

Code	Description of Goods	Rate of duty (%) A
<b>2309</b>	<b>Preparations of a kind used in animal feeding:</b>	
2309 10 00	- Dog or cat food, put up for retail sale	0
	- Other:	
2309 90 01	-- Fish silage for animal feeding	55
2309 90 02	-- Seaweed meal	55
2309 90 03	-- Premixes prepared for animal feeding	0
2309 90 04	-- Fish food, n.e.s.	55
2309 90 05	-- Fish silage	55
2309 90 09	-- Other	55

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

**NOTE**

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

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>2401</b>	<b>Unmanufactured tobacco; tobacco refuse:</b>		
	- Tobacco, not stemmed/stripped:		
2401 10 01	-- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation	0	
2401 10 09	-- Other	0	
	- Tobacco, partly or wholly stemmed/stripped:		
2401 20 01	-- Other	0	
2401 20 09	-- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation	0	
	- Tobacco refuse:		
2401 30 01	-- Other	0	
2401 30 09	-- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation	0	
<b>2402</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>		
	- Cigars, cheroots and cigarillos, containing tobacco:		
2402 10 01	-- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation	0	
2402 10 09	-- Other	0	
	- Cigarettes containing tobacco:		
2402 20 01	-- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation	0	
2402 20 09	-- Other	0	
	- Other:		
	-- Cigars, cheroots and cigarillos of tobacco substitutes:		
2402 90 11	--- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation	0	
2402 90 19	--- Other	0	
	-- Other:		
2402 90 91	--- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation	0	
2402 90 99	--- Other	0	
<b>2403</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:</b>		
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403 10 01	-- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation	0	
2403 10 09	-- Other	0	
	- Other:		
	-- "Homogenized" or "reconstituted" tobacco:		
2403 91 01	--- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation	0	
2403 91 09	--- Other	0	
	-- Other:		
	--- Snuff containing <i>solutio ammoniae</i> :		
2403 99 11	---- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation	10	0
2403 99 19	---- Other	10	0
	--- Other snuff:		
2403 99 21	---- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation	10	0
2403 99 29	---- Other	10	0
	--- Other:		
2403 99 91	---- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation	10	0
2403 99 99	---- Other	10	0

**SECTION V  
MINERAL PRODUCTS**

**CHAPTER 25**

**SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT**

**NOTES**

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

Code	Description of Goods	Rate of duty (%) A
<b>2501</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 01	- Common salt (rock salt, sea salt and table salt) in retail packings of 5 kg or less	0
2501 00 02	- Feeding salt	0
2501 00 09	- Other	0
<b>2502 00 00</b>	<b>Unroasted iron pyrites</b>	0
<b>2503 00 00</b>	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur</b>	0
<b>2504</b>	<b>Natural graphite:</b>	
2504 10 00	- In powder or in flakes	0
2504 90 00	- Other	0
<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	0
2505 90 00	- Other	0
<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	0
	- Quartzite:	
2506 21 00	- - Crude or roughly trimmed	0
2506 29 00	- - Other	0
<b>2507 00 00</b>	<b>Kaolin and other kaolinic clays, whether or not calcined</b>	0
<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	0
2508 20 00	- Decolourizing earths and fuller's earth	0
2508 30 00	- Fire-clay	0
2508 40 00	- Other clays	0
2508 50 00	- Andalusite, kyanite and sillimanite	0
2508 60 00	- Mullite	0
2508 70 00	- Chamotte or dinas earths	0

Code	Description of Goods	Rate of duty (%) A
<b>2509 00 00</b>	<b>Chalk</b>	0
<b>2510</b>	<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:</b>	
2510 10 00	- Unground	0
2510 20 00	- Ground	0
<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)	0
2511 20 00	- Natural barium carbonate (witherite)	0
<b>2512</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>	
2512 00 01	- Kieselguhr	0
2512 00 09	- Other	0
<b>2513</b>	<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:</b>	
	- Pumice stone:	
	- - Crude or in irregular pieces, including crushed pumice ("bimskies"):	
2513 11 01	- - - Pumice for construction	0
2513 11 02	- - - Pumice for washing	0
2513 11 09	- - - Other	0
2513 19 00	- - Other	0
2513 20 00	- Emery, natural corundum, natural garnet and other natural abrasives	0
<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>	0
<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	0
2515 12 00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0
2515 20 00	- Ecaussine and other calcareous monumental or building stone; alabaster	0
<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	0
2516 12 00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0
	- Sandstone:	
2516 21 00	- - Crude or roughly trimmed	0
2516 22 00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0
2516 90 00	- Other monumental or building stone	0
<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>	
	- 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 01	- - Gravel, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast	0
2517 10 02	- - Red lava gravel	0
2517 10 09	- - Other	0
2517 20 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517 10	0
2517 30 00	- Tarred macadam	0
	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:	
2517 41 00	- - Of marble	0
	- - Other:	
2517 49 01	- - - Obsidian	0
2517 49 09	- - - Other	0
<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	0
2518 20 00	- Calcined or sintered dolomite	0
2518 30 00	- Dolomite ramming mix	0

Code	Description of Goods	Rate of duty (%) A
<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)	0
2519 90 00	- Other	0
<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>	
	- Gypsum; anhydrite:	
2520 10 01	-- Gypsum, unworked, whether or not ground	0
2520 10 09	-- Other	0
	- Plasters:	
2520 20 01	-- Plasters specially prepared for use in dentistry	0
2520 20 09	-- Other	0
<b>2521</b>	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement:</b>	
2521 00 01	- Lime fertilizer	0
2521 00 09	- Other	0
<b>2522</b>	<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825:</b>	
2522 10 00	- Quicklime	0
2522 20 00	- Slaked lime	0
2522 30 00	- Hydraulic lime	0
<b>2523</b>	<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:</b>	
2523 10 00	- Cement clinkers	0
	- Portland cement:	
2523 21 00	-- White cement, whether or not artificially coloured	0
2523 29 00	-- Other	0
2523 30 00	- Aluminous cement	0
2523 90 00	- Other hydraulic cements	0
<b>2524 00 00</b>	<b>Asbestos</b>	0
<b>2525</b>	<b>Mica, including splittings; mica waste:</b>	
2525 10 00	- Crude mica and mica rifted into sheets or splittings	0
2525 20 00	- Mica powder	0
2525 30 00	- Mica waste	0
<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	0
2526 20 00	- Crushed or powdered	0
<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 H3BO3 calculated on the dry weight:</b>	
2528 10 00	- Natural sodium borates and concentrates thereof (whether or not calcined)	0
2528 90 00	- Other	0
<b>2529</b>	<b>Felspar; leucite; nepheline and nepheline syenite; fluorspar:</b>	
2529 10 00	- Felspar	0
	- Fluorspar:	
2529 21 00	-- Containing by weight 97% or less of calcium fluoride	0
2529 22 00	-- Containing by weight more than 97% of calcium fluoride	0
2529 30 00	- Leucite; nepheline and nepheline syenite	0
<b>2530</b>	<b>Mineral substances not elsewhere specified or included:</b>	
	- Vermiculite, pearlite and chlorites, unexpanded:	
2530 10 01	-- Natural pearlite, unworked or ground and sieved (assorted)	0
2530 10 09	-- Other	0
2530 20 00	- Kieserite, epsomite (natural magnesium sulphates)	0
2530 90 00	- Other	0

## 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.

Code	Description of Goods	Rate of duty (%) A
<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
2601 12 00	- - Agglomerated	0
2601 20 00	- Roasted iron pyrites	0
<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>	0
<b>2603 00 00</b>	<b>Copper ores and concentrates</b>	0
<b>2604 00 00</b>	<b>Nickel ores and concentrates</b>	0
<b>2605 00 00</b>	<b>Cobalt ores and concentrates</b>	0
<b>2606 00 00</b>	<b>Aluminium ores and concentrates</b>	0
<b>2607 00 00</b>	<b>Lead ores and concentrates</b>	0
<b>2608 00 00</b>	<b>Zinc ores and concentrates</b>	0
<b>2609 00 00</b>	<b>Tin ores and concentrates</b>	0
<b>2610 00 00</b>	<b>Chromium ores and concentrates</b>	0
<b>2611 00 00</b>	<b>Tungsten ores and concentrates</b>	0
<b>2612</b>	<b>Uranium or thorium ores and concentrates:</b>	
2612 10 00	- Uranium ores and concentrates	0
2612 20 00	- Thorium ores and concentrates	0
<b>2613</b>	<b>Molybdenum ores and concentrates:</b>	
2613 10 00	- Roasted	0
2613 90 00	- Other	0
<b>2614 00 00</b>	<b>Titanium ores and concentrates</b>	0
<b>2615</b>	<b>Niobium, tantalum, vanadium or zirconium ores and concentrates:</b>	
2615 10 00	- Zirconium ores and concentrates	0
2615 90 00	- Other	0

Code	Description of Goods	Rate of duty (%) A
<b>2616</b>	<b>Precious metal ores and concentrates:</b>	
2616 10 00	- Silver ores and concentrates	0
2616 90 00	- Other	0
<b>2617</b>	<b>Other ores and concentrates:</b>	
2617 10 00	- Antimony ores and concentrates	0
2617 90 00	- Other	0
<b>2618 00 00</b>	<b>Granulated slag (slag sand) from the manufacture of iron or steel</b>	0
<b>2619 00 00</b>	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel</b>	0
<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	0
2620 19 00	- - Other	0
	- Containing mainly lead:	
2620 21 00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	0
2620 29 00	- - Other	0
2620 30 00	- Containing mainly copper	0
2620 40 00	- Containing mainly aluminium	0
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	0
	- Other:	
2620 91 00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	0
2620 99 00	- - Other	0
<b>2621</b>	<b>Other slag and ash, including seaweed ash (kelp):</b>	
2621 10 00	- Ash and residues from the incineration of municipal waste	0
2621 90 00	- Other	0

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

**NOTES**

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

**SUBHEADING NOTES**

1. For the purposes of subheading 2701 11, "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).

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
2701 12 00	-- Bituminous coal	0	
2701 19 00	-- Other coal	0	
2701 20 00	- Briquettes, ovoids and similar solid fuels manufactured from coal	0	
<b>2702</b>	<b>Lignite, whether or not agglomerated, excluding jet:</b>		
2702 10 00	- Lignite, whether or not pulverized, but not agglomerated	0	
2702 20 00	- Agglomerated lignite	0	
<b>2703 00 00</b>	<b>Peat (including peat litter), whether or not agglomerated</b>	0	
<b>2704 00 00</b>	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon</b>	0	
<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	
<b>2706 00 00</b>	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars</b>	0	
<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)	0	
2707 20 00	- Toluene (toluene)	0	
2707 30 00	- Xylol (xylenes)	0	
2707 40 00	- Naphthalene	0	
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	0	
2707 60 00	- Phenols	0	
	- Other:		
2707 91 00	-- Creosote oils	0	
2707 99 00	-- Other	0	
<b>2708</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars:</b>		
2708 10 00	- Pitch	0	
2708 20 00	- Pitch coke	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>2709 00 00</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude</b>	0	
<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:		
	-- Light oils and preparations:		
	--- Motor spirit, including aviation spirit:		
2710 11 10	---- Aviation spirit	0	
	---- Other:		
2710 11 21	----- Without lead	0	
2710 11 29	----- Other	0	
2710 11 30	--- Spirit type jet fuel	0	
	--- Other light oils and preparations:		
2710 11 41	---- White spirit	0	
2710 11 49	---- Other	0	
	-- Other:		
	--- Kerosene, including kerosene type jet fuel:		
2710 19 11	---- Kerosene refined as fuel for lamps	0	
2710 19 12	---- Jet fuel	0	
2710 19 19	---- Other	0	
2710 19 20	--- Other medium oils and preparations	0	
2710 19 30	--- Gas oils	0	
2710 19 40	--- Fuel oils	0	
	--- Lubricating oils, other heavy oils and preparations:		
2710 19 51	---- Lubricating oils and greases	0	
2710 19 52	---- Anti-rust preparations and the like	5	0
2710 19 59	---- Other	0	
	- Waste oils:		
2710 91 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0	
2710 99 00	-- Other	0	
<b>2711</b>	<b>Petroleum gases and other gaseous hydrocarbons:</b>		
	- Liquefied:		
2711 11 00	-- Natural gas	0	
	-- Propane:		
2711 12 01	--- In containers of 1 kg or more	0	
2711 12 09	--- Other	0	
	-- Butanes:		
2711 13 01	--- In containers of 1 kg or more	0	
2711 13 09	--- Other	0	
2711 14 00	-- Ethylene, propylene, butylene and butadiene	0	
2711 19 00	-- Other	0	
	- In gaseous state:		
2711 21 00	-- Natural gas	0	
2711 29 00	-- Other	0	
<b>2712</b>	<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:</b>		
2712 10 00	- Petroleum jelly	0	
2712 20 00	- Paraffin wax containing by weight less than 0.75% of oil	0	
2712 90 00	- Other	0	
<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	0	
2713 12 00	-- Calcined	0	
2713 20 00	- Petroleum bitumen	0	
2713 90 00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	0	
<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	0	
2714 90 00	- Other	0	
<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>	0	
<b>2716 00 00</b>	<b>Electrical energy</b>	0	

## 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.

Code	Description of Goods	Rate of duty (%) A
<b>I. CHEMICAL ELEMENTS</b>		
<b>2801</b>	<b>Fluorine, chlorine, bromine and iodine:</b>	
2801 10 00	- Chlorine	0
2801 20 00	- Iodine	0
2801 30 00	- Fluorine; bromine	0
<b>2802 00 00</b>	<b>Sulphur, sublimed or precipitated; colloidal sulphur</b>	0
<b>2803 00 00</b>	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)</b>	0
<b>2804</b>	<b>Hydrogen, rare gases and other non-metals:</b>	
2804 10 00	- Hydrogen	0
	- Rare gases:	
2804 21 00	-- Argon	0
2804 29 00	-- Other	0
2804 30 00	- Nitrogen	0
2804 40 00	- Oxygen	0
2804 50 00	- Boron; tellurium	0
	- Silicon:	
2804 61 00	-- Containing by weight not less than 99.99% of silicon	0
2804 69 00	-- Other	0
2804 70 00	- Phosphorus	0
2804 80 00	- Arsenic	0
2804 90 00	- Selenium	0
<b>2805</b>	<b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not inter-mixed or interalloyed; mercury:</b>	
	- Alkali or alkaline-earth metals:	
2805 11 00	-- Sodium	0
2805 12 00	-- Calcium	0
2805 19 00	-- Other	0
2805 30 00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0
2805 40 00	- Mercury	0
<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)	0
2806 20 00	- Chlorosulphuric acid	0
<b>2807 00 00</b>	<b>Sulphuric acid; oleum</b>	0
<b>2808 00 00</b>	<b>Nitric acid; sulphonitric acids</b>	0
<b>2809</b>	<b>Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:</b>	
2809 10 00	- Diphosphorus pentoxide	0
2809 20 00	- Phosphoric acid and polyphosphoric acids	0
<b>2810 00 00</b>	<b>Oxides of boron; boric acids</b>	0

Code	Description of Goods	Rate of duty (%) A
<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
2811 19 00	- - Other	0
	- Other inorganic oxygen compounds of non-metals:	
2811 21 00	- - Carbon dioxide	0
2811 22 00	- - Silicon dioxide	0
2811 23 00	- - Sulphur dioxide	0
2811 29 00	- - Other	0
	<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
2812 90 00	- Other	0
<b>2813</b>	<b>Sulphides of non-metals; commercial phosphorus trisulphide:</b>	
2813 10 00	- Carbon disulphide	0
2813 90 00	- Other	0
	<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	0
2814 20 00	- Ammonia in aqueous solution	0
<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	0
2815 12 00	- - In aqueous solution (soda lye or liquid soda)	0
2815 20 00	- Potassium hydroxide (caustic potash)	0
2815 30 00	- Peroxides of sodium or potassium	0
<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	0
2816 40 00	- Oxide, hydroxide and peroxide of strontium or barium	0
<b>2817 00 00</b>	<b>Zinc oxide; zinc peroxide</b>	0
<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
2818 20 00	- Aluminium oxide, other than artificial corundum	0
2818 30 00	- Aluminium hydroxide	0
<b>2819</b>	<b>Chromium oxides and hydroxides:</b>	
2819 10 00	- Chromium trioxide	0
2819 90 00	- Other	0
<b>2820</b>	<b>Manganese oxides:</b>	
2820 10 00	- Manganese dioxide	0
2820 90 00	- Other	0
<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
2821 20 00	- Earth colours	0
<b>2822 00 00</b>	<b>Cobalt oxides and hydroxides; commercial cobalt oxides</b>	0
<b>2823 00 00</b>	<b>Titanium oxides</b>	0
<b>2824</b>	<b>Lead oxides; red lead and orange lead:</b>	
2824 10 00	- Lead monoxide (litharge, massicot)	0
2824 20 00	- Red lead and orange lead	0
2824 90 00	- Other	0
<b>2825</b>	<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:</b>	
2825 10 00	- Hydrazine and hydroxylamine and their inorganic salts	0
2825 20 00	- Lithium oxide and hydroxide	0
2825 30 00	- Vanadium oxides and hydroxides	0
2825 40 00	- Nickel oxides and hydroxides	0
2825 50 00	- Copper oxides and hydroxides	0
2825 60 00	- Germanium oxides and zirconium dioxide	0
2825 70 00	- Molybdenum oxides and hydroxides	0
2825 80 00	- Antimony oxides	0
2825 90 00	- Other	0

Code	Description of Goods	Rate of duty (%) A
<b>V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</b>		
<b>2826</b>	<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:</b>	
	- Fluorides:	
2826 11 00	-- Of ammonium or of sodium	0
2826 12 00	-- Of aluminium	0
2826 19 00	-- Other	0
2826 20 00	- Fluorosilicates of sodium or of potassium	0
2826 30 00	- Sodium hexafluoroaluminate (synthetic cryolite)	0
2826 90 00	- Other	0
<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
2827 20 00	- Calcium chloride	0
	- Other chlorides:	
2827 31 00	-- Of magnesium	0
2827 32 00	-- Of aluminium	0
2827 33 00	-- Of iron	0
2827 34 00	-- Of cobalt	0
2827 35 00	-- Of nickel	0
2827 36 00	-- Of zinc	0
2827 39 00	-- Other	0
	- Chloride oxides and chloride hydroxides:	
2827 41 00	-- Of copper	0
2827 49 00	-- Other	0
	- Bromides and bromide oxides:	
2827 51 00	-- Bromides of sodium or of potassium	0
2827 59 00	-- Other	0
2827 60 00	- Iodides and iodide oxides	0
<b>2828</b>	<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:</b>	
2828 10 00	- Commercial calcium hypochlorite and other calcium hypochlorites	0
2828 90 00	- Other	0
<b>2829</b>	<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates:</b>	
	- Chlorates:	
2829 11 00	-- Of sodium	0
2829 19 00	-- Other	0
2829 90 00	- Other	0
<b>2830</b>	<b>Sulphides; polysulphides, whether or not chemically defined:</b>	
2830 10 00	- Sodium sulphides	0
2830 20 00	- Zinc sulphide	0
2830 30 00	- Cadmium sulphide	0
2830 90 00	- Other	0
<b>2831</b>	<b>Dithionites and sulphonylates:</b>	
2831 10 00	- Of sodium	0
2831 90 00	- Other	0
<b>2832</b>	<b>Sulphites; thiosulphates:</b>	
2832 10 00	- Sodium sulphites	0
2832 20 00	- Other sulphites	0
2832 30 00	- Thiosulphates	0
<b>2833</b>	<b>Sulphates; alums; peroxosulphates (persulphates):</b>	
	- Sodium sulphates:	
2833 11 00	-- Disodium sulphate	0
2833 19 00	-- Other	0
	- Other sulphates:	
2833 21 00	-- Of magnesium	0
2833 22 00	-- Of aluminium	0
2833 23 00	-- Of chromium	0
2833 24 00	-- Of nickel	0
2833 25 00	-- Of copper	0
2833 26 00	-- Of zinc	0
2833 27 00	-- Of barium	0
2833 29 00	-- Other	0
2833 30 00	- Alums	0
2833 40 00	- Peroxosulphates (persulphates)	0
<b>2834</b>	<b>Nitrites; nitrates:</b>	
2834 10 00	- Nitrites	0
	- Nitrates:	
2834 21 00	-- Of potassium	0
2834 29 00	-- Other	0

Code	Description of Goods	Rate of duty (%) A
<b>2835</b>	<b>Phosphinates (hypophosphites), phosphonates (phosphites), phosphates; polyphosphates, whether or not chemically defined:</b>	
2835 10 00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0
	- Phosphates:	
2835 22 00	-- Of mono- or disodium	0
2835 23 00	-- Of trisodium	0
2835 24 00	-- Of potassium	0
2835 25 00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	0
2835 26 00	-- Other phosphates of calcium	0
2835 29 00	-- Other	0
	- Polyphosphates:	
2835 31 00	-- Sodium triphosphate (sodium tripolyphosphate)	0
2835 39 00	-- Other	0
<b>2836</b>	<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:</b>	
	- Commercial ammonium carbonate and other ammonium carbonates:	
2836 10 01	-- Ammonium carbonate, in retail packings of 1 kg or less	0
2836 10 09	-- Other	0
2836 20 00	- Disodium carbonate	0
	- Sodium hydrogencarbonate (sodium bicarbonate):	
2836 30 01	-- In retail packings of 1 kg or less	0
2836 30 09	-- Other	0
	- Potassium carbonates:	
2836 40 01	-- In retail packings of 1 kg or less	0
2836 40 09	-- Other	0
2836 50 00	- Calcium carbonate	0
2836 60 00	- Barium carbonate	0
2836 70 00	- Lead carbonate	0
	- Other:	
2836 91 00	-- Lithium carbonates	0
2836 92 00	-- Strontium carbonate	0
	-- Other:	
2836 99 01	--- Bismuth carbonate	0
2836 99 02	--- In retail packings of 1 kg or less	0
2836 99 09	--- Other	0
<b>2837</b>	<b>Cyanides, cyanide oxides and complex cyanides:</b>	
	- Cyanides and cyanide oxides:	
2837 11 00	-- Of sodium	0
2837 19 00	-- Other	0
2837 20 00	- Complex cyanides	0
<b>2838 00 00</b>	<b>Fulminates, cyanates and thiocyanates</b>	0
<b>2839</b>	<b>Silicates; commercial alkali metal silicates:</b>	
	- Of sodium:	
2839 11 00	-- Sodium metasilicates	0
2839 19 00	-- Other	0
2839 20 00	- Of potassium	0
2839 90 00	- Other	0
<b>2840</b>	<b>Borates; peroxoborates (perborates):</b>	
	- Disodium tetraborate (refined borax):	
2840 11 00	-- Anhydrous	0
2840 19 00	-- Other	0
2840 20 00	- Other borates	0
2840 30 00	- Peroxoborates (perborates)	0
<b>2841</b>	<b>Salts of oxometallic or peroxometallic acids:</b>	
2841 10 00	- Aluminates	0
2841 20 00	- Chromates of zinc or of lead	0
2841 30 00	- Sodium dichromate	0
2841 50 00	- Other chromates and dichromates; peroxochromates	0
	- Manganites, manganates and permanganates:	
2841 61 00	-- Potassium permanganate	0
2841 69 00	-- Other	0
2841 70 00	- Molybdates	0
2841 80 00	- Tungstates (wolframates)	0
2841 90 00	- Other	0
<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
2842 90 00	- Other	0

Code	Description of Goods	Rate of duty (%) A
<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
	- Silver compounds:	
2843 21 00	- - Silver nitrate	0
2843 29 00	- - Other	0
2843 30 00	- Gold compounds	0
2843 90 00	- Other compounds; amalgams	0
<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 00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	0
2844 20 00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0
2844 30 00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0
2844 40 00	- 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	0
2844 50 00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0
<b>2845</b>	<b>Isotopes other than 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
2845 90 00	- Other	0
<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
2846 90 00	- Other	0
<b>2847 00 00</b>	<b>Hydrogen peroxide, whether or not solidified with urea</b>	0
<b>2848 00 00</b>	<b>Phosphides, whether or not chemically defined, excluding ferrophosphorus</b>	0
<b>2849</b>	<b>Carbides, whether or not chemically defined:</b>	
2849 10 00	- Of calcium	0
2849 20 00	- Of silicon	0
2849 90 00	- Other	0
<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
<b>2851 00 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>	0

## CHAPTER 29 ORGANIC CHEMICALS

### NOTES

- Except where the context otherwise requires, the headings of this Chapter apply only to:
  - separate chemically defined organic compounds, whether or not containing impurities;
  - 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);
  - 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;
  - the products mentioned in a), b) or c) above dissolved in water;
  - 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;
  - 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;
  - 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;
  - 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.
- This Chapter does not cover:
  - goods of heading 1504 or crude glycerol of heading 1520;
  - ethyl alcohol (heading 2207 or 2208);
  - methane or propane (heading 2711);
  - the compounds of carbon mentioned in Note 2 to Chapter 28;
  - urea (heading 3102 or 3105);
  - 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);
  - enzymes (heading 3507);
  - 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);
  - 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
  - optical elements, for example, of ethylenediamine tartrate (heading 9001).
- 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.
- 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.
- 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.
  - 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.
  - Subject to Note 1 to Section VI and Note 2 to Chapter 28:
    - 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
    - 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.
  - Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).
  - Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
- 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.

Code	Description of Goods	Rate of duty (%) A
<b>I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>2901</b>	<b>Acyclic hydrocarbons:</b>	
2901 10 00	- Saturated	0
	- Unsaturated:	
2901 21 00	-- Ethylene	0
2901 22 00	-- Propene (propylene)	0
2901 23 00	-- Butene (butylene) and isomers thereof	0
2901 24 00	-- Buta-1,3-diene and isoprene	0
	-- Other:	
2901 29 01	--- Acetylene	0
2901 29 09	--- Other	0
<b>2902</b>	<b>Cyclic hydrocarbons:</b>	
	- Cyclanes, cyclenes and cycloterpenes:	
2902 11 00	-- Cyclohexane	0
2902 19 00	-- Other	0
2902 20 00	- Benzene	0
2902 30 00	- Toluene	0
	- Xylenes:	
2902 41 00	-- o-Xylene	0
2902 42 00	-- m-Xylene	0
2902 43 00	-- p-Xylene	0
2902 44 00	-- Mixed xylene isomers	0
2902 50 00	- Styrene	0
2902 60 00	- Ethylbenzene	0
2902 70 00	- Cumene	0
2902 90 00	- Other	0
<b>2903</b>	<b>Halogenated derivatives of hydrocarbons:</b>	
	- Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903 11 00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0
2903 12 00	-- Dichloromethane (methylene chloride)	0
2903 13 00	-- Chloroform (trichloromethane)	0
2903 14 00	-- Carbon tetrachloride	0
2903 15 00	-- 1,2-Dichloroethane (ethylene dichloride)	0
	-- Other:	
2903 19 01	--- 1,1,1-Trichloroethane	0
2903 19 09	--- Other	0
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903 21 00	-- Vinyl chloride (chloroethylene)	0
2903 22 00	-- Trichloroethylene	0
2903 23 00	-- Tetrachloroethylene (perchloroethylene)	0
2903 29 00	-- Other	0
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	
2903 30 10	-- Tetrafluoroethane	0
2903 30 90	-- Other	0
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903 41 00	-- Trichlorofluoromethane	0
2903 42 00	-- Dichlorodifluoromethane	0
2903 43 00	-- Trichlorotrifluoroethanes	0
2903 44 00	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	0
	-- Other derivatives perhalogenated only with fluorine and chlorine:	
2903 45 10	--- Chlorotrifluoromethane	0
2903 45 20	--- Pentachlorofluoroethane	0
2903 45 30	--- Tetrachlorodifluoropropanes	0

Code	Description of Goods	Rate of duty (%) A
2903 45 40	--- Heptachlorodifluoropropanes	0
2903 45 50	--- Hexachlorodifluoropropanes	0
2903 45 60	--- Pentachlorotrifluoropropanes	0
2903 45 70	--- Tetrachlorotetrafluoropropanes	0
2903 45 80	--- Trichloropentafluoropropanes	0
2903 45 91	--- Dichlorohexafluoropropanes	0
2903 45 99	--- Chloroheptafluoropropanes	0
2903 46 00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	0
2903 47 00	-- Other perhalogenated derivatives	0
	-- Other:	
2903 49 10	--- Bromochloromethane	0
2903 49 20	--- Chlorodifluoromethane	0
2903 49 90	--- Other	0
2903 49 90	--- Other	0
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903 51 00	-- 1,2,3,4,5,6-Hexachlorocyclohexane	0
2903 59 00	-- Other	0
	- Halogenated derivatives of aromatic hydrocarbons:	
2903 61 00	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	0
2903 62 00	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis ( <i>p</i> -chlorophenyl)ethane)	0
2903 69 00	-- Other	0
<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	0
2904 20 00	- Derivatives containing only nitro or only nitroso groups	0
2904 90 00	- Other	0
	<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
2905 12 00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0
2905 13 00	-- Butan-1-ol ( <i>n</i> -butyl alcohol)	0
2905 14 00	-- Other butanols	0
2905 15 00	-- Pentanol (amyl alcohol) and isomers thereof	0
2905 16 00	-- Octanol (octyl alcohol) and isomers thereof	0
2905 17 00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0
2905 19 00	-- Other	0
	- Unsaturated monohydric alcohols:	
2905 22 00	-- Acyclic terpene alcohols	0
2905 29 00	-- Other	0
	- Diols:	
2905 31 00	-- Ethylene glycol (ethanediol)	0
2905 32 00	-- Propylene glycol (propane-1,2-diol)	0
2905 39 00	-- Other	0
	- Other polyhydric alcohols:	
2905 41 00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0
2905 42 00	-- Pentaerythritol	0
2905 43 00	-- Mannitol	0
2905 44 00	-- D-glucitol (sorbitol)	0
2905 45 00	-- Glycerol	0
2905 49 00	-- Other	0
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
2905 51 00	-- Ethchlorvynol (INN)	0
2905 59 00	-- Other	0
<b>2906</b>	<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	- Cyclanic, cyclenic or cycloterpenic:	
2906 11 00	-- Menthol	0
2906 12 00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0
2906 13 00	-- Sterols and inositols	0
2906 14 00	-- Terpeneols	0
2906 19 00	-- Other	0
	- Aromatic:	
2906 21 00	-- Benzyl alcohol	0
2906 29 00	-- Other	0

Code	Description of Goods	Rate of duty (%) A
	<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
2907 12 00	-- Cresols and their salts	0
2907 13 00	-- Octylphenol, nonylphenol and their isomers; salts thereof	0
2907 14 00	-- Xylenols and their salts	0
2907 15 00	-- Naphthols and their salts	0
2907 19 00	-- Other	0
	- Polyphenols; phenol-alcohols:	
2907 21 00	-- Resorcinol and its salts	0
2907 22 00	-- Hydroquinone (quinol) and its salts	0
2907 23 00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0
2907 29 00	-- Other	0
<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
2908 20 00	- Derivatives containing only sulpho groups, their salts and esters	0
2908 90 00	- Other	0
	<b>IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>	
<b>2909</b>	<b>Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909 11 00	-- Diethyl ether	0
2909 19 00	-- Other	0
2909 20 00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0
2909 30 00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909 41 00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	0
2909 42 00	-- Monomethyl ethers of ethylene glycol or of diethylene glycol	0
2909 43 00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	0
2909 44 00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	0
2909 49 00	-- Other	0
2909 50 00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0
2909 60 00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0
<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
2910 20 00	- Methyloxirane (propylene oxide)	0
2910 30 00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0
2910 90 00	- Other	0
<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
	<b>V. ALDEHYDE-FUNCTION COMPOUNDS</b>	
<b>2912</b>	<b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; para-formaldehyde:</b>	
	- Acyclic aldehydes without other oxygen function:	
2912 11 00	-- Methanal (formaldehyde)	0
2912 12 00	-- Ethanal (acetaldehyde)	0
2912 13 00	-- Butanal (butyraldehyde, normal isomer)	0
2912 19 00	-- Other	0
	- Cyclic aldehydes without other oxygen function:	
2912 21 00	-- Benzaldehyde	0
2912 29 00	-- Other	0
2912 30 00	- Aldehyde-alcohols	0
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912 41 00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0
2912 42 00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0
2912 49 00	-- Other	0
2912 50 00	- Cyclic polymers of aldehydes	0
2912 60 00	- Paraformaldehyde	0
<b>2913 00 00</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912</b>	0

Code	Description of Goods	Rate of duty (%) A
	<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
2914 12 00	-- Butanone (methyl ethyl ketone)	0
2914 13 00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	0
2914 19 00	-- Other	0
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914 21 00	-- Camphor	0
2914 22 00	-- Cyclohexanone and methylcyclohexanones	0
2914 23 00	-- Ionones and methylinones	0
2914 29 00	-- Other	0
	- Aromatic ketones without other oxygen function:	
2914 31 00	-- Phenylacetone (phenylpropan-2-one)	0
2914 39 00	-- Other	0
2914 40 00	- Ketone-alcohols and ketone-aldehydes	0
2914 50 00	- Ketone-phenols and ketones with other oxygen function	0
	- Quinones:	
2914 61 00	-- Anthraquinone	0
2914 69 00	-- Other	0
2914 70 00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	0
	<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
2915 12 00	-- Salts of formic acid	0
2915 13 00	-- Esters of formic acid	0
	- Acetic acid and its salts; acetic anhydride:	
2915 21 00	-- Acetic acid	0
2915 22 00	-- Sodium acetate	0
2915 23 00	-- Cobalt acetates	0
2915 24 00	-- Acetic anhydride	0
2915 29 00	-- Other	0
	- Esters of acetic acid:	
2915 31 00	-- Ethyl acetate	0
2915 32 00	-- Vinyl acetate	0
2915 33 00	-- <i>n</i> -Butyl acetate	0
2915 34 00	-- Isobutyl acetate	0
2915 35 00	-- 2-Ethoxyethyl acetate	0
2915 39 00	-- Other	0
2915 40 00	- Mono-, di- or trichloroacetic acids, their salts and esters	0
2915 50 00	- Propionic acid, its salts and esters	0
2915 60 00	- Butanoic acids, pentanoic acids, their salts and esters	0
2915 70 00	- Palmitic acid, stearic acid, their salts and esters	0
2915 90 00	- Other	0
<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
2916 12 00	-- Esters of acrylic acid	0
2916 13 00	-- Methacrylic acid and its salts	0
2916 14 00	-- Esters of methacrylic acid	0
2916 15 00	-- Oleic, linoleic or linolenic acids, their salts and esters	0
2916 19 00	-- Other	0
2916 20 00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916 31 00	-- Benzoic acid, its salts and esters	0
2916 32 00	-- Benzoyl peroxide and benzoyl chloride	0
2916 34 00	-- Phenylacetic acid and its salts	0
2916 35 00	-- Esters of phenylacetic acid	0
2916 39 00	-- Other	0

Code	Description of Goods	Rate of duty (%) A
<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
2917 12 00	-- Adipic acid, its salts and esters	0
2917 13 00	-- Azelaic acid, sebacic acid, their salts and esters	0
2917 14 00	-- Maleic anhydride	0
2917 19 00	-- Other	0
2917 20 00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917 31 00	-- Dibutyl orthophthalates	0
2917 32 00	-- Dioctyl orthophthalates	0
2917 33 00	-- Dinonyl or didecyl orthophthalates	0
2917 34 00	-- Other esters of orthophthalic acid	0
2917 35 00	-- Phthalic anhydride	0
2917 36 00	-- Terephthalic acid and its salts	0
2917 37 00	-- Dimethyl terephthalate	0
2917 39 00	-- Other	0
<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
2918 12 00	-- Tartaric acid	0
2918 13 00	-- Salts and esters of tartaric acid	0
2918 14 00	-- Citric acid	0
2918 15 00	-- Salts and esters of citric acid	0
2918 16 00	-- Gluconic acid, its salts and esters	0
2918 19 00	-- Other	0
	- 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
2918 22 00	-- O-Acetylsalicylic acid, its salts and esters	0
2918 23 00	-- Other esters of salicylic acid and their salts	0
2918 29 00	-- Other	0
2918 30 00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0
2918 90 00	- Other	0
	<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>	0
<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
2920 90 00	- Other	0
	<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
2921 12 00	-- Diethylamine and its salts	0
2921 19 00	-- Other	0
	- Acyclic polyamines and their derivatives; salts thereof:	
2921 21 00	-- Ethylenediamine and its salts	0
2921 22 00	-- Hexamethylenediamine and its salts	0
2921 29 00	-- Other	0
2921 30 00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0
	- Aromatic monoamines and their derivatives; salts thereof:	
2921 41 00	-- Aniline and its salts	0
2921 42 00	-- Aniline derivatives and their salts	0
2921 43 00	-- Toluidines and their derivatives; salts thereof	0
2921 44 00	-- Diphenylamine and its derivatives; salts thereof	0
2921 45 00	-- 1-Naphthylamine ( $\alpha$ -naphthylamine), 2-naphthylamine ( $\beta$ -naphthylamine) and their derivatives; salts thereof	0
2921 46 00	-- Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fenpropion (INN), lisdextroamphetamine (INN), levamphetamine (INN), mephentermine (INN) and phentermine (INN); salts thereof	0
2921 49 00	-- Other	0

Code	Description of Goods	Rate of duty (%) A
2921 51 00	- Aromatic polyamines and their derivatives; salts thereof: -- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	0
2921 59 00	-- Other	0
<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	0
2922 12 00	-- Diethanolamine and its salts	0
2922 13 00	-- Triethanolamine and its salts	0
2922 14 00	-- Dextropropoxyphene (INN) and its salts	0
2922 19 00	-- Other	0
	- 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	0
2922 22 00	-- Anisidines, dianisidines, phenetidines, and their salts	0
2922 29 00	-- Other	0
	- 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	0
2922 39 00	-- Other	0
	- 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	0
	-- Glutamic acid and its salts:	
2922 42 01	--- For food preparations, in retail packings of 1 kg or less	0
2922 42 09	--- Other	0
2922 43 00	-- Anthranilic acid and its salts	0
2922 44 00	-- Tildine (INN) and its salts	0
	-- Other:	
2922 49 10	--- Glycine	0
2922 49 30	--- 4-aminobenzoic acid ( <i>p</i> -aminobenzoic acid) and its salts and esters	0
2922 49 90	--- Other	0
2922 50 00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0
<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
2923 20 00	- Lecithins and other phosphoaminolipids	0
2923 90 00	- Other	0
<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
2924 19 00	-- Other	0
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924 21 00	-- Ureines and their derivatives; salts thereof	0
2924 23 00	-- 2-Acetamidobenzoic acid ( <i>N</i> -acetylanthranilic acid) and its salts	0
2924 24 00	-- Ethinamate (INN)	0
	-- Other:	
2924 29 10	--- Lidocaine	0
2924 29 30	--- Paracetamol	0
2924 29 50	--- 2-Acetamidobenzoic acid ( <i>N</i> -acetylanthranilic acid) and its salts	0
2924 29 80	--- Other	0
<b>2925</b>	<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:</b>	
	- Imides and their derivatives; salts thereof:	
	-- Saccharin and its salts:	
2925 11 01	--- In retail packings of 1 kg or less	0
2925 11 09	--- Other	0
2925 12 00	-- Glutethimide (INN)	0
2925 19 00	-- Other	0
2925 20 00	- Imines and their derivatives; salts thereof	0
<b>2926</b>	<b>Nitrile-function compounds:</b>	
2926 10 00	- Acrylonitrile	0
2926 20 00	- 1-Cyanoguanidine (dicyandiamide)	0
2926 30 00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0
2926 90 00	- Other	0
<b>2927 00 00</b>	<b>Diazo-, azo- or azoxy-compounds</b>	0
<b>2928 00 00</b>	<b>Organic derivatives of hydrazine or of hydroxylamine</b>	0
<b>2929</b>	<b>Compounds with other nitrogen function:</b>	
2929 10 00	- Isocyanates	0
2929 90 00	- Other	0

Code	Description of Goods	Rate of duty (%) A
	<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
2930 20 00	- Thiocarbamates and dithiocarbamates	0
2930 30 00	- Thiuram mono-, di- or tetrasulphides	0
2930 40 00	- Methionine	0
2930 90 00	- Other	0
<b>2931 00 00</b>	<b>Other organo-inorganic compounds</b>	0
<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
2932 12 00	-- 2-Furaldehyde (furfuraldehyde)	0
2932 13 00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	0
2932 19 00	-- Other	0
	- Lactones:	
2932 21 00	-- Coumarin, methylcoumarins and ethylcoumarins	0
2932 29 00	-- Other lactones	0
	- Other:	
2932 91 00	-- Isosafrole	0
2932 92 00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	0
2932 93 00	-- Piperonal	0
2932 94 00	-- Safrole	0
2932 95 00	-- Tetrahydrocannabinols (all isomers)	0
	-- Other:	
2932 99 10	--- Benzofuran (coumarone)	0
2932 99 30	--- Internal ethers	0
2932 99 50	--- Epoxides with a four-membered ring	0
	--- Other cyclic acetals and internal hemiacetals, whether or not with other oxygen functions and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2932 99 71	---- 3,4-Methylenedioxyfenpropane-2-on	0
2932 99 79	---- Other	0
2932 99 90	--- Other	0
<b>2933</b>	<b>Heterocyclic compounds with nitrogen hetero-atom(s) only:</b>	
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933 11 00	-- Phenazone (antipyrin) and its derivatives	0
2933 19 00	-- Other	0
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933 21 00	-- Hydantoin and its derivatives	0
2933 29 00	-- Other	0
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933 31 00	-- Pyridine and its salts	0
2933 32 00	-- Piperidine and its salts	0
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
	-- Other:	
2933 39 10	--- Iproniazid; ketobemidone hydrochloride; pyridostigmine bromide	0
2933 39 80	--- Other	0
2933 39 90	-- Other	0
	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	
2933 41 00	-- Levorphanol (INN) and its salts	0
2933 49 00	-- Other	0
	- 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
2933 53 00	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) og vinylbital (INN); salts thereof	0
2933 54 00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	0
2933 55 00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0
2933 59 00	-- Other	0
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933 61 00	-- Melamine	0
2933 69 00	-- Other	0
	- Lactams:	
2933 71 00	-- 6-Hexanelactam ( $\epsilon$ -caprolactam)	0
2933 72 00	-- Clobazam (INN) and methyprylon (INN)	0
2933 79 00	-- Other lactams	0

Code	Description of Goods	Rate of duty (%) A
2933 91 00	- Other: -- 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
2933 99 00	-- Other	0
<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
2934 20 00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0
2934 30 00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0
	- 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	0
2934 99 00	-- Other	0
<b>2935 00 00</b>	<b>Sulphonamides</b>	0
<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
	- Vitamins and their derivatives, unmixed:	
2936 21 00	-- Vitamins A and their derivatives	0
2936 22 00	-- Vitamin B1 and its derivatives	0
2936 23 00	-- Vitamin B2 and its derivatives	0
2936 24 00	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	0
2936 25 00	-- Vitamin B6 and its derivatives	0
2936 26 00	-- Vitamin B12 and its derivatives	0
2936 27 00	-- Vitamin C and its derivatives	0
2936 28 00	-- Vitamin E and its derivatives	0
2936 29 00	-- Other vitamins and their derivatives	0
2936 90 00	- Other, including natural concentrates	0
<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
2937 12 00	-- Insulin and its salts	0
2937 19 00	-- Other	0
	- Steroidal hormones, their derivatives and structural analogues:	
2937 21 00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0
2937 22 00	-- Halogenated derivatives of adrenal cortical hormones	0
2937 23 00	-- Oestrogens and progestogens	0
2937 29 00	-- Other	0
	- Catecholamine hormones, their derivatives and structural analogues:	
2937 31 00	-- Epinephrine	0
2937 32 00	-- Other	0
2937 40 00	- Amino-acid derivatives	0
2937 50 00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0
2937 90 00	- Other	0
<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, esters and other derivatives:</b>	
2938 10 00	- Rutoside (rutin) and its derivatives	0
2938 90 00	- Other	0
<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) og thebaine; salts thereof	0
2939 19 00	-- Other	0
	- Alkaloids of cinchona and their derivatives; salts thereof:	
2939 21 00	-- Quinine and its salts	0
2939 29 00	-- Other	0

Code	Description of Goods	Rate of duty (%) A
2939 30 00	- Caffeine and its salts	0
	- Ephedrines and their salts:	
2939 41 00	- - Ephedrine and its salts	0
2939 42 00	- - Pseudoephedrine (INN) and its salts	0
2939 43 00	- - Cathine (INN) and its salts	0
2939 49 00	- - Other	0
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	
2939 51 00	- - Fenetylline (INN) and its salts	0
2939 59 00	- - Other	0
	- Alkaloids of rye ergot and their derivatives; salts thereof:	
2939 61 00	- - Ergometrine (INN) and its salts	0
2939 62 00	- - Ergotamine (INN) and its salts	0
2939 63 00	- - Lysergic acid and its salts	0
2939 69 00	- - Other	0
	- Other:	
2939 91 00	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives	0
2939 99 00	- - Other	0
<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>	0
<b>2941</b>	<b>Antibiotics:</b>	
2941 10 00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0
2941 20 00	- Streptomycins and their derivatives; salts thereof	0
2941 30 00	- Tetracyclines and their derivatives; salts thereof	0
2941 40 00	- Chloramphenicol and its derivatives; salts thereof	0
2941 50 00	- Erythromycin and its derivatives; salts thereof	0
2941 90 00	- Other	0
<b>2942 00 00</b>	<b>Other organic compounds</b>	0

## 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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	
3001 20 00	- Extracts of glands or other organs or of their secretions	0	
	- Other:		
3001 90 01	-- Heparin and its salts	0	
3001 90 09	-- Other	0	
<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>		
	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:		
3002 10 01	-- Blood fractions put up as medicament	0	
3002 10 09	-- Other	0	
3002 20 00	- Vaccines for human medicine	0	
3002 30 00	- Vaccines for veterinary medicine	0	
3002 90 00	- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>3003</b>	<b>Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:</b>		
3003 10 00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0	
3003 20 00	- Containing other antibiotics	0	
3003 31 00	- Containing hormones or other products of heading 2937 but not containing antibiotics:		
3003 39 00	-- Containing insulin	0	
3003 40 00	-- Other	0	
3003 40 00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	0	
	- Other:		
3003 90 01	-- Medicated sweets	20	0
3003 90 09	-- Other	0	
<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>		
	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3004 10 01	-- Registered pharmaceutical specialities	0	
3004 10 02	-- Unregistered pharmaceutical specialities	0	
3004 10 03	-- Official medicines (Pharmacopoeia)	0	
3004 10 09	-- Other	0	
	- Containing other antibiotics:		
3004 20 01	-- Registered pharmaceutical specialities	0	
3004 20 02	-- Unregistered pharmaceutical specialities	0	
3004 20 03	-- Official medicines (Pharmacopoeia)	0	
3004 20 09	-- Other	0	
	- Containing hormones or other products of heading 2937 but not containing antibiotics:		
	-- Containing insulin:		
3004 31 01	--- Registered pharmaceutical specialities	0	
3004 31 02	--- Unregistered pharmaceutical specialities	0	
3004 31 03	--- Official medicines (Pharmacopoeia)	0	
3004 31 09	--- Other	0	
	-- Containing adrenal cortical hormones, their derivatives and structural analogues:		
3004 32 01	--- Registered pharmaceutical specialities	0	
3004 32 02	--- Unregistered pharmaceutical specialities	0	
3004 32 03	--- Official medicines (Pharmacopoeia)	0	
3004 32 09	--- Other	0	
	-- Other:		
3004 39 01	--- Registered pharmaceutical specialities	0	
3004 39 02	--- Unregistered pharmaceutical specialities	0	
3004 39 03	--- Official medicines (Pharmacopoeia)	0	
3004 39 09	--- Other	0	
	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics:		
3004 40 01	-- Registered pharmaceutical specialities	0	
3004 40 02	-- Unregistered pharmaceutical specialities	0	
3004 40 03	-- Official medicines (Pharmacopoeia)	0	
3004 40 09	-- Other	0	
	- Other medicaments containing vitamins or other products of heading 2936:		
3004 50 01	-- Registered pharmaceutical specialities	0	
3004 50 02	-- Unregistered pharmaceutical specialities	0	
3004 50 03	-- Official medicines (Pharmacopoeia)	0	
3004 50 04	-- Medicated sweets	20	0
3004 50 09	-- Other	0	
	- Other:		
3004 90 01	-- Registered pharmaceutical specialities	0	
3004 90 02	-- Unregistered pharmaceutical specialities	0	
3004 90 03	-- Official medicines (Pharmacopoeia)	0	
3004 90 04	-- Medicated sweets	20	0
3004 90 09	-- Other	0	
<b>3005</b>	<b>Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes:</b>		
3005 10 00	- Adhesive dressings and other articles having an adhesive layer	5	0
3005 90 00	- Other	5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	
3006 20 00	- Blood-grouping reagents	0	
3006 30 00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0	
	- Dental cements and other dental fillings; bone reconstruction cements:		
3006 40 01	-- Bone reconstruction cement	0	
3006 40 02	-- Silver amalgams for dental fillings	0	
3006 40 09	-- Other	0	
3006 50 00	- First-aid boxes and kits	0	
3006 60 00	- Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	0	
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	
3006 80 00	- Waste pharmaceuticals	0	

## 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.

Code	Description of Goods	Rate of duty (%) A
<b>3101 00 00</b>	<b>Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products</b>	0
<b>3102</b>	<b>Mineral or chemical fertilizers, nitrogenous:</b>	
3102 10 00	- Urea, whether or not in aqueous solution	0
3102 21 00	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102 29 00	-- Ammonium sulphate	0
3102 30 00	-- Other	0
3102 40 00	- Ammonium nitrate, whether or not in aqueous solution	0
3102 50 00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	0
3102 60 00	- Sodium nitrate	0
3102 70 00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0
3102 80 00	- Calcium cyanamide	0
3102 90 00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0
3102 90 00	- Other, including mixtures not specified in the foregoing subheadings	0

Code	Description of Goods	Rate of duty (%) A
<b>3103</b>	<b>Mineral or chemical fertilizers, phosphatic:</b>	
3103 10 00	- Superphosphates	0
3103 20 00	- Basic slag	0
3103 90 00	- Other	0
<b>3104</b>	<b>Mineral or chemical fertilizers, potassic:</b>	
3104 10 00	- Carnallite, sylvite and other crude natural potassium salts	0
3104 20 00	- Potassium chloride	0
3104 30 00	- Potassium sulphate	0
3104 90 00	- Other	0
<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
3105 20 00	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	0
3105 30 00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0
3105 40 00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0
	- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:	
3105 51 00	- - Containing nitrates and phosphates	0
3105 59 00	- - Other	0
3105 60 00	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	0
3105 90 00	- Other	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	
3201 20 00	- Wattle extract	0	
3201 90 00	- Other	0	
<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	
3202 90 00	- Other	0	
<b>3203</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 01	- Food colouring	0	
3203 00 09	- Other	0	
<b>3204</b>	<b>Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:</b>		
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
3204 11 00	-- Disperse dyes and preparations based thereon	0	
3204 12 00	-- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	0	
3204 13 00	-- Basic dyes and preparations based thereon	0	
3204 14 00	-- Direct dyes and preparations based thereon	0	
3204 15 00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	
3204 16 00	-- Reactive dyes and preparations based thereon	0	
3204 17 00	-- Pigments and preparations based thereon	0	
3204 19 00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204 11 to 3204 19	0	
3204 20 00	- Synthetic organic products of a kind used as fluorescent brightening agents	0	
3204 90 00	- Other	0	
<b>3205 00 00</b>	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes</b>	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>3206</b>	<b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of headings 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined:</b>		
	- Pigments and preparations based on titanium dioxide:		
3206 11 00	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	0	
3206 19 00	-- Other	0	
3206 20 00	- Pigments and preparations based on chromium compounds	0	
3206 30 00	- Pigments and preparations based on cadmium compounds	0	
	- Other colouring matter and other preparations:		
3206 41 00	-- Ultramarine and preparations based thereon	0	
3206 42 00	-- Lithopone and other pigments and preparations based on zinc sulphide	0	
3206 43 00	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0	
3206 49 00	-- Other	0	
3206 50 00	- Inorganic products of a kind used as luminophores	0	
<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	
3207 20 00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0	
3207 30 00	- Liquid lustres and similar preparations	0	
3207 40 00	- Glass frit and other glass, in the form of powder, granules or flakes	0	
<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>		
	- Based on polyesters:		
3208 10 01	-- Containing colouring matter	5	0
3208 10 02	-- Not containing colouring matter	5	0
3208 10 03	-- Wood protecting preparations	5	0
3208 10 04	-- Alkyd paints and oil paints, whether or not containing colouring matter	5	0
3208 10 09	-- Other	5	0
	- Based on acrylic or vinyl polymers:		
3208 20 01	-- Containing colouring matter	5	0
3208 20 02	-- Not containing colouring matter	5	0
3208 20 09	-- Other	5	0
	- Other:		
3208 90 01	-- Containing colouring matter (for example, epoxide, polyurethane, chlorinated rubber, cellulose, et al.)	5	0
3208 90 02	-- Not containing colouring matter	5	0
3208 90 03	-- Solutions as defined in Note 4 to this Chapter	5	0
3208 90 09	-- Other	5	0
<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 01	-- Containing colouring matter	5	0
3209 10 02	-- Not containing colouring matter	5	0
3209 10 09	-- Other	5	0
	- Other:		
3209 90 01	-- Containing colouring matter	5	0
3209 90 02	-- Not containing colouring matter	5	0
3209 90 09	-- Other	5	0
<b>3210</b>	<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:</b>		
	- Paints and varnishes:		
3210 00 11	-- Black varnish, asphalt paint and tar paint	5	0
3210 00 12	-- Other paints and varnishes (for example, epoxy or polyurethane lacquers, et al.), whether or not containing solvent, including sets containing hardener	5	0
3210 00 19	-- Other	5	0
	- Other:		
3210 00 21	-- Stain	5	0
3210 00 29	-- Other	5	0
<b>3211 00 00</b>	<b>Prepared driers</b>	5	0
<b>3212</b>	<b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or 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	0	
	- Other:		
3212 90 01	-- Aluminium paste	5	0
3212 90 09	-- Other	5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0
3213 90 00	- Other	5	0
<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 or the like:</b>		
	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:		
3214 10 01	-- Sealing waxes	5	0
3214 10 02	-- Putty	5	0
3214 10 03	-- Other mastics	5	0
3214 10 04	-- Painters' fillings, dry	5	0
3214 10 05	-- Painters' fillings, wet	5	0
3214 10 06	-- Other preparations for repairs, n.e.s.	5	0
3214 10 09	-- Other	5	0
	- Other:		
3214 90 01	-- Grouting preparations	5	0
3214 90 09	-- Other	5	0
<b>3215</b>	<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:</b>		
	- Printing ink:		
3215 11 00	-- Black	0	
3215 19 00	-- Other	0	
3215 90 00	- Other	5	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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 effleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:</b>		
	- Essential oils of citrus fruit:		
3301 11 00	-- Of bergamot	0	
3301 12 00	-- Of orange	0	
3301 13 00	-- Of lemon	0	
3301 14 00	-- Of lime	0	
3301 19 00	-- Other	0	
	- Essential oils other than those of citrus fruit:		
3301 21 00	-- Of geranium	0	
3301 22 00	-- Of jasmine	0	
3301 23 00	-- Of lavender or of lavandin	0	
3301 24 00	-- Of peppermint ( <i>Mentha piperita</i> )	0	
3301 25 00	-- Of other mints	0	
3301 26 00	-- Of vetiver	0	
3301 29 00	-- Other	0	
3301 30 00	- Resinoids	0	
	- Other:		
3301 90 01	-- Aqueous distillates and aqueous solutions of essentials oils, including such products suitable for medicinal use	0	
3301 90 09	-- Other	0	
<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>		
	- Of a kind used in the food or drink industries:		
3302 10 10	-- For the food industries	0	
	-- For the drink industries:		
	--- Alcoholic preparations for the preparations of beverages:		
3302 10 21	---- Of an alcoholic strength by volume of more than 0.5% up to and including 2.25% vol	10	0
3302 10 22	---- Of an alcoholic strength by volume more than 2.25% up to and including 15% vol	0	
3302 10 23	---- Of an alcoholic strength by volume more than 15% up to and including 22% vol	0	
3302 10 24	---- Of an alcoholic strength by volume more than 22% up to and including 32% vol	0	
3302 10 25	---- Of an alcoholic strength by volume more than 32% up to and including 40% vol	0	
3302 10 26	---- Of an alcoholic strength by volume more than 40% up to and including 50% vol	0	
3302 10 27	---- Of an alcoholic strength by volume more than 50% up to and including 60% vol	0	
3302 10 29	---- Other	0	
3302 10 30	--- Other	0	
	- Other:		
3302 90 01	-- For the perfumery industries	0	
3302 90 09	-- Other	0	
<b>3303</b>	<b>Perfumes and toilet waters:</b>		
3303 00 01	- Perfumes	10	0
3303 00 02	- Toilet waters	10	0
<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	10	0
3304 20 00	- Eye make-up preparations	10	0
3304 30 00	- Manicure or pedicure preparations	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
3304 91 00	- Other:		
	- - Powders, whether or not compressed	10	0
3304 99 00	- - Other	10	0
<b>3305</b>	<b>Preparations for use on the hair:</b>		
	- Shampoos:		
3305 10 01	- - Put up in sets with other cosmetic or toilet preparations	10	0
3305 10 09	- - Other	10	0
3305 20 00	- Preparations for permanent waving or straightening	10	0
3305 30 00	- Hair lacquers	10	0
3305 90 00	- Other	10	0
<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 00	- Dentifrices	10	0
3306 20 00	- Yarn used to clean between the teeth (dental floss)	0	
	- Other:		
	- - Mouth washes:		
3306 90 11	- - - Of an alcoholic strength by volume more than 2.25% vol	10	0
3306 90 19	- - - Other	10	0
3306 90 20	- - Other	10	0
<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	10	0
3307 20 00	- Personal deodorants and antiperspirants	10	0
3307 30 00	- Perfumed bath salts and other bath preparations	10	0
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
3307 41 00	- - "Agarbatti" and other odoriferous preparations which operate by burning	10	0
3307 49 00	- - Other	10	0
	- Other:		
3307 90 01	- - Contact lens or artificial eye solutions	10	0
3307 90 02	- - Papers, wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics	10	0
3307 90 09	- - Other	10	0

**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.).

Code	Description of Goods	Rate of duty (%)	
		A	E
<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:		
	-- For toilet use (including medicated products):		
3401 11 01	--- Toilet soap	10	0
3401 11 02	--- Shaving soap	10	0
3401 11 03	--- Paper, wadding, felt or nonwovens, impregnated, coated or covered with soap or detergent	10	0
3401 11 09	--- Other	10	0
	-- Other:		
3401 19 01	--- Paper, wadding, felt or nonwovens, impregnated, coated or covered with soap or detergent	10	0
3401 19 09	--- Other	10	0
	- Soap in other forms:		
3401 20 01	-- Soft soap	10	0
3401 20 02	-- Soap flakes and soap powder	10	0
3401 20 09	-- Other	10	0
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	10	0
<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:		
	-- Anionic:		
3402 11 01	--- In packings of 25 kg or more	0	
3402 11 09	--- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
	-- Cationic:		
3402 12 01	--- In packings of 25 kg or more	0	
3402 12 09	--- Other	0	
	-- Non-ionic:		
3402 13 01	--- In packings of 25 kg or more	0	
3402 13 09	--- Other	0	
	-- Other:		
3402 19 01	--- In packings of 25 kg or more	0	
3402 19 09	--- Other	0	
	- Preparations put up for retail sale:		
	-- Washing powder, in packings of less than 25 kg:		
3402 20 11	--- Washing powder for textiles, containing phosphate	10	0
3402 20 12	--- Washing powder for textiles, not containing phosphate	10	0
3402 20 13	--- Dishwashing powder	10	0
3402 20 19	--- Other	10	0
	-- Washing liquid, in packings of less than 25 kg:		
3402 20 21	--- Washing liquid for textiles	10	0
3402 20 22	--- Fabric softeners	10	0
3402 20 23	--- Dishwashing liquid	10	0
3402 20 24	--- Washing liquid for surfaces	10	0
3402 20 29	--- Other	10	0
3402 20 90	-- Other	10	0
3402 90 00	- Other	10	0
<b>3403</b>	<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:</b>		
	- Containing petroleum oils or oils obtained from bituminous minerals:		
3403 11 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	0	
	-- Other:		
3403 19 01	--- Anti-rust and anti-corrosive preparations	5	0
3403 19 09	--- Other	0	
	- Other:		
3403 91 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	0	
3403 99 00	-- Other	0	
<b>3404</b>	<b>Artificial waxes and prepared waxes:</b>		
3404 10 00	- Of chemically modified lignite	0	
3404 20 00	- Of poly(oxyethylene)(polyethylene glycol)	0	
	- Other:		
3404 90 01	-- Sealing waxes	5	0
3404 90 09	-- Other	0	
<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	10	0
	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork:		
3405 20 01	-- Polishing waxes	10	0
3405 20 09	-- Other	10	0
3405 30 00	- Polishes and similar preparations for coachwork, other than metal polishes	10	0
	- Scouring pastes and powders and other scouring preparations:		
3405 40 01	-- Scouring powder	10	0
3405 40 09	-- Other	10	0
	- Other:		
3405 90 01	-- Abrasive preparations	0	
3405 90 09	-- Other	10	0
<b>3406</b>	<b>Candles, tapers and the like:</b>		
3406 00 01	- Candles	10	0
3406 00 09	- Other	10	0
<b>3407</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 01	- Preparations for use in dentistry, with a basis of plaster	0	
3407 00 09	- Other	10	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>3501</b>	<b>Casein, caseinates and other casein derivatives; casein glues:</b>		
3501 10 00	- Casein	0	
	- Other:		
3501 90 01	-- For food preparations	0	
3501 90 09	-- Other	0	
<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:		
	-- Dried:		
3502 11 01	--- For food preparation	0	
3502 11 09	--- Other	0	
	-- Other:		
3502 19 01	--- For food preparation	0	
3502 19 09	--- Other	0	
	- Milk albumin, including concentrates of two or more whey proteins:		
3502 20 01	-- For food preparation	0	
3502 20 09	-- Other	0	
	- Other:		
3502 90 01	-- For food preparation	0	
3502 90 09	-- Other	0	
<b>3503</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>		
	- Gelatin:		
3503 00 11	-- For food preparations	0	
3503 00 19	-- Other	0	
	- Other:		
3503 00 21	-- For food preparations	5	0
3503 00 29	-- Other	5	0
<b>3504 00 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>	0	
<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>		
	- Dextrins and other modified starches:		
3505 10 01	-- Starches, esterified or etherified	0	
3505 10 09	-- Other	0	
3505 20 00	- Glues	0	
<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	5	0
	- Other:		
3506 91 00	-- Adhesives based on polymers of heading 3901 to 3913 or on rubber	5	0
3506 99 00	-- Other	5	0
<b>3507</b>	<b>Enzymes; prepared enzymes not elsewhere specified or included:</b>		
3507 10 00	- Rennet and concentrates thereof	0	
3507 90 00	- Other	0	

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>3601 00 00</b>	<b>Propellent powders</b>	5	0
<b>3602 00 00</b>	<b>Prepared explosives, other than propellent powders</b>	5	0
<b>3603 00 00</b>	<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators</b>	5	0
<b>3604</b>	<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:</b>		
3604 10 00	- Fireworks	10	0
	- Other:		
3604 90 01	-- Emergency signals of types recognized as such by the State Ship Inspection Office	10	0
3604 90 09	-- Other	10	0
<b>3605 00 00</b>	<b>Matches, other than pyrotechnic articles of heading 3604</b>	10	0
<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>	10	0
3606 90 00	- Other	10	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	
3701 20 00	- Instant print film	7.5	0
3701 30 00	- Other plates and film, with any side exceeding 255 mm	0	
	- Other:		
	-- For colour photography (polychrome):		
3701 91 01	--- Plates and film for the printing industry	0	
3701 91 09	--- Other	0	
	-- Other:		
3701 99 01	--- Plates and film for the printing industry	0	
3701 99 09	--- Other	0	
<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	
3702 20 00	- Instant print film	7.5	0
	- Other film, without perforations, of a width not exceeding 105 mm:		
3702 31 00	-- For colour photography (polychrome)	7.5	0
3702 32 00	-- Other, with silver halide emulsion	7.5	0
	-- Other:		
3702 39 01	--- Phototypesetting film	0	
3702 39 09	--- Other	7.5	0
	- Other film, without perforations, of a width exceeding 105 mm:		
3702 41 00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	0	
3702 42 00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	0	
3702 43 00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	0	
	-- Of a width exceeding 105 mm but not exceeding 610 mm:		
3702 44 01	--- Phototypesetting film	0	
3702 44 02	--- Other, of a width not exceeding 150 mm	7.5	0
3702 44 09	--- Other	0	
	- Other film, for colour photography (polychrome):		
3702 51 00	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	7.5	0
3702 52 00	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	7.5	0
3702 53 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	7.5	0
3702 54 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	7.5	0
3702 55 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	7.5	0
3702 56 00	-- Of a width exceeding 35 mm	7.5	0
	- Other:		
3702 91 00	-- Of a width not exceeding 16 mm	7.5	0
3702 93 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	7.5	0
3702 94 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	7.5	0
3702 95 00	-- Of a width exceeding 35 mm	7.5	0
<b>3703</b>	<b>Photographic paper, paperboard and textiles, sensitized, unexposed:</b>		
3703 10 00	- In rolls of a width exceeding 610 mm	0	
3703 20 00	- Other, for colour photography (polychrome)	0	
	- Other:		
3703 90 01	-- Phototypesetting paper	0	
3703 90 02	-- Sensitive paper for photocopying	0	
3703 90 09	-- Other	0	
<b>3704</b>	<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed:</b>		
3704 00 01	- Cronalith control strips	0	
3704 00 09	- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>3705</b>	<b>Photographic plates and film, exposed and developed, other than cinematographic film:</b>		
3705 10 00	- For offset reproduction	0	
3705 20 00	- Microfilms	0	
	- Other:		
3705 90 01	-- With reading subtitles	0	
3705 90 02	-- For the printing industry	0	
3705 90 09	-- Other	10	0
<b>3706</b>	<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:</b>		
3706 10 00	- Of a width of 35 mm or more	0	
3706 90 00	- Other	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	0	
	- Other:		
3707 90 10	-- Stabilizer for photographic use	0	
	-- Other:		
	--- Solutions:		
3707 90 20	---- Used undiluted with water	0	
	---- Diluted with water before use:		
3707 90 31	----- In the proportion less than 1:2 (one segment of chemical compound, less than two segments of water)	0	
3707 90 32	----- In the proportion 1:2 and less than 1:3 (one segment of chemical compound, less than three segments of water)	0	
3707 90 33	----- In the proportion 1:3 and less than 1:4 (one segment of chemical compound, less than four segments of water)	0	
3707 90 34	----- In the proportion 1:4 and less than 1:5 (one segment of chemical compound, less than five segments of water)	0	
3707 90 35	----- In the proportion 1:5 or more (one segment of chemical compound, five segments of water or more)	0	
	--- Other:		
3707 90 91	---- Toner for use photo-copying apparatus, facsimile machines, printers and other equipment	0	
3707 90 99	---- Other	0	

## 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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
3801 20 00	- Colloidal or semi-colloidal graphite	0	
3801 30 00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	
3801 90 00	- Other	0	
<b>3802</b>	<b>Activated carbon; activated natural mineral products; animal black, including spent animal black:</b>		
3802 10 00	- Activated carbon	0	
3802 90 00	- Other	0	
<b>3803 00 00</b>	<b>Tall oil, whether or not refined</b>	0	
<b>3804 00 00</b>	<b>Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803</b>	0	
<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 α-terpineol as the main constituent:</b>		
3805 10 00	- Gum, wood or sulphate turpentine oils	0	
3805 20 00	- Pine oil	0	
3805 90 00	- Other	0	
<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	0	
3806 20 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	0	
3806 30 00	- Ester gums	0	
3806 90 00	- Other	0	
<b>3807 00 00</b>	<b>Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch</b>	0	
<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 00	- Insecticides	5	0
	- Fungicides:		
3808 20 01	-- Fluid fungicides for wood	5	0
3808 20 09	-- Other	5	0
3808 30 00	- Herbicides, anti-sprouting products and plant-growth regulators	5	0
3808 40 00	- Disinfectants	5	0
3808 90 00	- Other	5	0
<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	0	
	- Other:		
3809 91 00	-- Of a kind used in the textile or like industries	0	
3809 92 00	-- Of a kind used in the paper or like industries	0	
3809 93 00	-- Of a kind used in the leather or like industries	0	
<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>		
	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:		
3810 10 01	-- Pickling preparations for metal surfaces, containing flour acid	0	
3809 10 09	-- Other	0	
3810 90 00	- Other	0	
<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	0	
3811 19 00	-- Other	0	
	- Additives for lubricating oils:		
3811 21 00	-- Containing petroleum oils or oils obtained from bituminous minerals	0	
3811 29 00	-- Other	0	
3811 90 00	- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
3812 20 00	- Compound plasticizers for rubber or plastics	0	
3812 30 00	- Anti-oxidizing preparations and other compound stabilizers for rubber or plastics	0	
<b>3813 00 00</b>	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades</b>	5	0
<b>3814</b>	<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers:</b>		
3814 00 10	- Thinners	5	0
	- Paint or varnish removers:		
3814 00 21	-- Paint or varnish removers, obligated for marking as hazardous materials	5	0
3814 00 29	-- Other	5	0
3814 00 90	- Other	5	0
<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	0	
3815 12 00	-- With precious metal or precious metal compounds as the active substance	0	
3815 19 00	-- Other	0	
3815 90 00	- Other	0	
<b>3816 00 00</b>	<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801</b>	0	
<b>3817 00 00</b>	<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902:</b>	0	
<b>3818 00 00</b>	<b>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics</b>	0	
<b>3819 00 00</b>	<b>Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals</b>	5	0
<b>3820 00 00</b>	<b>Anti-freezing preparations and prepared de-icing fluids</b>	5	0
<b>3821 00 00</b>	<b>Prepared culture media for development of micro-organisms</b>	0	
<b>3822 00 00</b>	<b>Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials</b>	0	
<b>3823</b>	<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</b>		
	- Industrial monocarboxylic fatty acids; acid oils from refining:		
3823 11 00	-- Stearic acid	0	
3823 12 00	-- Oleic acid	0	
3823 13 00	-- Tall oil fatty acids	0	
3823 19 00	-- Other	0	
3823 70 00	- Industrial fatty alcohols	0	
<b>3824</b>	<b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:</b>		
3824 10 00	- Prepared binders for foundry moulds or cores	0	
3824 20 00	- Naphthenic acids, their water-insoluble salts and their esters	0	
3824 30 00	- Non-agglomerated metal carbides mixed together or with metallic binders	0	
3824 40 00	- Prepared additives for cements, mortars or concretes	5	0
3824 50 00	- Non-refractory mortars and concretes	5	0
3824 60 00	- Sorbitol other than that of subheading 2905 44	0	
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
3824 71 00	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	0	
3824 79 00	-- Other	0	
	- Other:		
3824 90 01	-- Raw materials or auxiliary preparations for the production of industrial goods	0	
3824 90 02	-- Compound hardening agents	0	
3824 90 03	-- Inorganic composite solvents and thinners	0	
3824 90 04	-- Anti-rust preparations	5	0
3824 90 05	-- Refrigerant preparations containing chlorotetrafluoroethane, chlorofluoroethane or chlorofluoromethane	0	
3824 90 06	-- Other refrigerants	0	
3824 90 07	-- Residual products of the chemical or allied industries	0	
3824 90 08	-- Mixture of saccharin or its salts and chemical substances, such as sodium bicarbonate and tartaric acid, in retail packings of 1 kg or less	0	
3824 90 09	-- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
3825 20 00	- Sewage sludge	0	
	- Clinical waste:		
3825 30 01	-- Waste of products classified in heading 3005	5	0
3825 30 09	-- Other	0	
	- Waste organic solvents:		
3825 41 00	-- Halogenated	0	
3825 49 00	-- Other	0	
3825 50 00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	0	
	- Other wastes from chemical or allied industries:		
3825 61 00	-- Mainly containing organic constituents	0	
3825 69 00	-- Other	0	
3825 90 00	- Other	0	

## 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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>I. PRIMARY FORMS</b>			
<b>3901</b>	<b>Polymers of ethylene, in primary forms:</b>		
	- Polyethylene having a specific gravity of less than 0.94:		
3901 10 01	-- Solutions, emulsions and pastes	0	
3901 10 09	-- Other	0	
	- Polyethylene having a specific gravity of 0.94 or more:		
3901 20 01	-- Solutions, emulsions and pastes	0	
3901 20 09	-- Other	0	
	- Ethylene-vinyl acetate copolymers:		
3901 30 01	-- Solutions, emulsions and pastes	0	
3901 30 09	-- Other	0	
	- Other:		
3901 90 01	-- Solutions, emulsions and pastes	0	
3901 90 09	-- Other	0	
<b>3902</b>	<b>Polymers of propylene or of other olefins, in primary forms:</b>		
	- Polypropylene:		
3902 10 01	-- Solutions, emulsions and pastes	0	
3902 10 09	-- Other	0	
	- Polyisobutylene:		
3902 20 01	-- Solutions, emulsions and pastes	0	
3902 20 09	-- Other	0	
	- Propylene copolymers:		
3902 30 01	-- Solutions, emulsions and pastes	0	
3902 30 09	-- Other	0	
	- Other:		
3902 90 01	-- Solutions, emulsions and pastes	0	
3902 90 09	-- Other	0	
<b>3903</b>	<b>Polymers of styrene, in primary forms:</b>		
	- Polystyrene:		
3903 11 00	-- Expansible	0	
	-- Other:		
3903 19 01	--- Solutions, emulsions and pastes	0	
3903 19 09	--- Other	0	
	- Styrene-acrylonitrile (SAN) copolymers:		
3903 20 01	-- Solutions, emulsions and pastes	0	
3903 20 09	-- Other	0	
	- Acrylonitrile-butadiene-styrene (ABS) copolymers:		
3903 30 01	-- Solutions, emulsions and pastes	0	
3903 30 09	-- Other	0	
	- Other:		
3903 90 01	-- Solutions, emulsions and pastes	0	
3903 90 09	-- Other	0	
<b>3904</b>	<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms:</b>		
	- Poly(vinyl chloride), not mixed with any other substances:		
3904 10 01	-- Solutions, emulsions and pastes	0	
3904 10 09	-- Other	0	
	- Other poly(vinyl chloride):		
	-- Non-plasticized:		
3904 21 01	--- Solutions, emulsions and pastes	0	
3904 21 09	--- Other	0	
	-- Plasticized:		
3904 22 01	--- Solutions, emulsions and pastes	0	
3904 22 09	--- Other	0	
	- Vinyl chloride-vinyl acetate copolymers:		
3904 30 01	-- Solutions, emulsions and pastes	0	
3904 30 09	-- Other	0	
	- Other vinyl chloride copolymers:		
3904 40 01	-- Solutions, emulsions and pastes	0	
3904 40 09	-- Other	0	
	- Vinylidene chloride polymers:		
3904 50 01	-- Solutions, emulsions and pastes	0	
3904 50 09	-- Other	0	
	- Fluoro-polymers:		
	-- Polytetrafluoroethylene:		
3904 61 01	--- Solutions, emulsions and pastes	0	
3904 61 09	--- Other	0	
	-- Other:		
3904 69 01	--- Solutions, emulsions and pastes	0	
3904 69 09	--- Other	0	
	- Other:		
3904 90 01	-- Solutions, emulsions and pastes	0	
3904 90 09	-- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
	-- Other:		
3905 19 01	--- Solutions, emulsions and pastes	0	
3905 19 09	--- Other	0	
	- Vinyl acetate copolymers:		
3905 21 00	-- In aqueous dispersion	0	
	-- Other:		
3905 29 01	--- Solutions, emulsions and pastes	0	
3905 29 09	--- Other	0	
	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:		
3905 30 01	-- Solutions, emulsions and pastes	0	
3905 30 09	-- Other	0	
	- Other:		
	-- Copolymers:		
3905 91 01	--- Solutions, emulsions and pastes	0	
3905 91 09	--- Other	0	
	-- Other:		
3905 99 01	--- Solutions, emulsions and pastes	0	
3905 99 09	--- Other	0	
<b>3906</b>	<b>Acrylic polymers in primary forms:</b>		
	- Poly(methyl methacrylate):		
3906 10 01	-- Solutions, emulsions and pastes	0	
3906 10 09	-- Other	0	
	- Other:		
3906 90 01	-- Solutions, emulsions and pastes	0	
3906 90 09	-- Other	0	
<b>3907</b>	<b>Polycetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:</b>		
	- Polycetals:		
3907 10 01	-- Solutions, emulsions and pastes	0	
3907 10 09	-- Other	0	
	- Other polyethers:		
3907 20 01	-- Solutions, emulsions and pastes	0	
3907 20 09	-- Other	0	
	- Epoxide resins:		
3907 30 01	-- Solutions, emulsions and pastes	0	
3907 30 09	-- Other	0	
	- Polycarbonates:		
3907 40 01	-- Solutions, emulsions and pastes	0	
3907 40 09	-- Other	0	
	- Alkyd resins:		
3907 50 01	-- Solutions, emulsions and pastes	0	
3907 50 09	-- Other	0	
	- Poly(ethylene terephthalate):		
3907 60 01	-- Solutions, emulsions and pastes	0	
3907 60 09	-- Other	0	
	- Other polyesters:		
3907 91 00	-- Unsaturated	0	
	-- Other:		
3907 99 01	--- Solutions, emulsions and pastes	0	
3907 99 09	--- Other	0	
<b>3908</b>	<b>Polyamides in primary forms:</b>		
	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:		
3908 10 01	-- Solutions, emulsions and pastes	0	
3908 10 09	-- Other	0	
	- Other:		
3908 90 01	-- Solutions, emulsions and pastes	0	
3908 90 09	-- Other	0	
<b>3909</b>	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms:</b>		
	- Urea resins; thiourea resins:		
3909 10 01	-- Solutions, emulsions and pastes	0	
3909 10 09	-- Other	0	
	- Melamine resins:		
3909 20 01	-- Solutions, emulsions and pastes	0	
3909 20 09	-- Other	0	
	- Other amino-resins:		
3909 30 01	-- Solutions, emulsions and pastes	0	
3909 30 09	-- Other	0	
	- Phenolic resins:		
3909 40 01	-- Solutions, emulsions and pastes	0	
3909 40 09	-- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
3909 50 01	- Polyurethanes:		
	-- Solutions, emulsions and pastes	0	
3909 50 02	-- Blocks, expanded and uncut	0	
3909 50 09	-- Other	0	
<b>3910</b>	<b>Silicones in primary forms:</b>		
3910 00 01	- Solutions, emulsions and pastes	0	
3910 00 09	- Other	0	
<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>		
	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:		
3911 10 01	-- Solutions, emulsions and pastes	0	
3911 10 09	-- Other	0	
	- Other:		
3911 90 01	-- Solutions, emulsions and pastes	0	
3911 90 09	-- Other	0	
<b>3912</b>	<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:</b>		
	- Cellulose acetates:		
	-- Non-plasticized:		
3912 11 01	--- Solutions, emulsions and pastes	0	
3912 11 09	--- Other	0	
	-- Plasticized:		
3912 12 01	--- Solutions, emulsions and pastes	0	
3912 12 09	--- Other	0	
	- Cellulose nitrates (including collodions):		
3912 20 01	-- Solutions, emulsions and pastes	0	
3912 20 02	-- Collodions, collodion wool and gun-cotton	0	
3912 20 09	-- Other	0	
	- Cellulose ethers:		
	-- Carboxymethylcellulose and its salts:		
3912 31 01	--- Solutions, emulsions and pastes	0	
3912 31 09	--- Other	0	
	- Other:		
3912 39 01	--- Solutions, emulsions and pastes	0	
3912 39 09	--- Other	0	
	- Other:		
3912 90 01	-- Solutions, emulsions and pastes	0	
3912 90 09	-- Other	0	
<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	
3913 90 00	- Other	0	
<b>3914 00 00</b>	<b>Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms</b>	0	
	<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	0	
3915 20 00	- Of polymers of styrene	0	
3915 30 00	- Of polymers of vinyl chloride	0	
3915 90 00	- Of other plastics	0	
<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>		
	- Of polymers of ethylene:		
3916 10 01	-- For insulation	0	
3916 10 09	-- Other	0	
	- Of polymers of vinyl chloride:		
3916 20 01	-- For insulation	0	
3916 20 09	-- Other	0	
	- Of other plastics:		
3916 90 01	-- For insulation	0	
3916 90 09	-- Other	0	
<b>3917</b>	<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:</b>		
3917 10 00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	0	
	- Tubes, pipes and hoses, rigid:		
	-- Of polymers of ethylene:		
3917 21 01	--- For insulation	0	
3917 21 09	--- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
	-- Of polymers of propylene:		
3917 22 01	--- For insulation	0	
3917 22 09	--- Other	0	
	-- Of polymers of vinyl chloride:		
3917 23 01	--- For insulation	0	
3917 23 09	--- Other	0	
	-- Of other plastics:		
3917 29 01	--- For insulation	0	
3917 29 09	--- Other	0	
	- Other tubes, pipes and hoses:		
3917 31 00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	0	
	-- Other, not reinforced or otherwise combined with other materials, without fittings:		
3917 32 01	--- For insulation	0	
3917 32 09	--- Other	0	
3917 33 00	-- Other, not reinforced or otherwise combined with other materials, with fittings	0	
3917 39 00	-- Other	0	
3917 40 00	- Fittings	0	
<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>		
	- Of polymers of vinyl chloride:		
3918 10 01	-- Floor coverings	5	0
3918 10 02	-- Wall coverings	5	0
	- Of other plastics:		
	-- Floor coverings:		
3918 90 11	--- Of vulcanized fibre, of a rectangular or square shape	0	
3918 90 19	--- Other	5	0
	-- Wall coverings:		
3918 90 21	--- Of vulcanized fibre, of a rectangular or square shape	0	
3918 90 29	--- Other	5	0
<b>3919</b>	<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:</b>		
3919 10 00	- In rolls of a width not exceeding 20 cm	5	0
	- Other:		
3919 90 10	-- Wall and ceiling covering	5	0
	-- Other:		
3919 90 21	--- Of vulcanized fibre	0	
3919 90 22	--- With advertising text in a foreign language	0	
3919 90 19	--- Other	5	0
<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>		
	- Of polymers of ethylene:		
3920 10 01	-- Printed wrapping foil for foodstuffs	4	0
3920 10 02	-- Of a thickness of 0.2 mm or more	5	0
3920 10 03	-- Multiply, co-extruded, coloured film (heyrúllplast)	5	0
3920 10 09	-- Other	5	0
	- Of polymers of propylene:		
3920 20 01	-- Of a thickness of 0.2 mm or more, n.e.s.	5	0
3920 20 02	-- Strips of a kind used for packaging, of a thickness 0.50 mm to 1 mm and of a width 7 mm to 15 mm	0	
3920 20 09	-- Other	5	0
	- Of polymers of styrene:		
3920 30 01	-- Of a thickness of 0.2 mm or more	5	0
3920 30 09	-- Other	5	0
	- Of polymers of vinyl chloride:		
	-- Containing by weight not less than 6% of plasticizers:		
3920 43 01	--- For conveyor belts	0	
3920 43 02	--- Of a thickness of 0.2 mm or more	5	0
3920 43 03	--- Plates for photo type-founding	0	
3920 43 09	--- Other	5	0
	-- Other:		
3920 49 01	--- For conveyor belts	0	
3920 49 02	--- Of a thickness of 0.2 mm or more	5	0
3920 49 03	--- Plates for photo type-founding	0	
3920 49 09	--- Other	5	0
	- Of acrylic polymers:		
	-- Of poly(methyl methacrylate):		
3920 51 01	--- Of a thickness of 0.2 mm or more	5	0
3920 51 09	--- Other	5	0
	-- Other:		
3920 59 01	--- Of a thickness of 0.2 mm or more	5	0
3920 59 09	--- Other	5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
	-- Of polycarbonates:		
3920 61 01	--- Of a thickness of 0.2 mm or more	5	0
3920 61 09	--- Other	5	0
	-- Of poly(ethylene terephthalate):		
3920 62 01	--- Of a thickness of 0.2 mm or more	5	0
3920 62 09	--- Other	5	0
	-- Of unsaturated polyesters:		
3920 63 01	--- Of a thickness of 0.2 mm or more	5	0
3920 63 09	--- Other	5	0
	-- Of other polyesters:		
3920 69 01	--- Of a thickness of 0.2 mm or more	5	0
3920 69 09	--- Other	5	0
	- Of cellulose or its chemical derivatives:		
	-- Of regenerated cellulose:		
3920 71 01	--- Of a thickness of 0.2 mm or more	5	0
3920 71 09	--- Other	5	0
3920 72 00	-- Of vulcanized fibre	0	
	-- Of cellulose acetate:		
3920 73 01	--- Of a thickness of 0.2 mm or more	5	0
3920 73 09	--- Other	5	0
	-- Of other cellulose derivatives:		
3920 79 01	--- Of a thickness of 0.2 mm or more	5	0
3920 79 09	--- Other	5	0
	- Of other plastics:		
	-- Of poly(vinyl butyral):		
3920 91 01	--- Of a thickness of 0.2 mm or more	5	0
3920 91 09	--- Other	5	0
	-- Of polyamides:		
3920 92 01	--- Of a thickness of 0.2 mm or more	5	0
3920 92 09	--- Other	5	0
	-- Of amino-resins:		
3920 93 01	--- Of a thickness of 0.2 mm or more	5	0
3920 93 09	--- Other	5	0
	-- Of phenolic resins:		
3920 94 01	--- Of a thickness of 0.2 mm or more	5	0
3920 94 09	--- Other	5	0
	-- Of other plastics:		
3920 99 01	--- For conveyor belts	0	
3920 99 02	--- Of a thickness of 0.2 mm or more	5	0
3920 99 09	--- Other	5	0
<b>3921</b>	<b>Other plates, sheets, film, foil and strip, of plastics:</b>		
	- Cellular:		
	-- Of polymers of styrene:		
3921 11 01	--- For heat insulation	5	0
3921 11 09	--- Other	5	0
	-- Of polymers of vinyl chloride:		
3921 12 01	--- For panelling or heat insulation	5	0
3921 12 09	--- Other	5	0
3921 13 00	-- Of polyurethanes	5	0
3921 14 00	-- Of regenerated cellulose	5	0
	-- Of other plastics:		
3921 19 01	--- Draught excluders of expanded polyester	5	0
3921 19 02	--- For panelling or heat insulation	5	0
3921 19 09	--- Other	5	0
	- Other:		
3921 90 01	-- For conveyor belts	0	
3921 90 02	-- Of a thickness of 0.2 mm or more	5	0
3921 90 03	-- Plates for photo type-founding	0	
3921 90 04	-- Of vulcanized fibre	0	
3921 90 09	-- Other	5	0
<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	10	0
3922 20 00	- Lavatory seats and covers	10	0
	- Other:		
3922 90 01	-- Plastic dispensers for paper towels and toilet paper in rolls and soap dispensers	10	0
3922 90 09	-- Other	10	0
<b>3923</b>	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:</b>		
	- Boxes, cases, crates and similar articles:		
3923 10 01	-- Fish cases	4	0
3923 10 09	-- Other	5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
	- Sacks and bags (including cones):		
	- - Of polymers of ethylene:		
3923 21 01	- - - For packing export products, provided these carry an appropriate inscription	0	
3923 21 09	- - - Other	5	0
	- - Of other plastics:		
3923 29 01	- - - For packing export products, provided these carry an appropriate inscription	0	
3923 29 09	- - - Other	5	0
3923 30 00	- Carboys, bottles, flasks and similar articles	5	0
3923 40 00	- Spools, cops, bobbins and similar supports	5	0
3923 50 00	- Stoppers, lids, caps and other closures	5	0
	- Other:		
3923 90 01	- - Fish baskets and fishing line tubs	4	0
3923 90 02	- - Pallets	4	0
3923 90 09	- - Other	5	0
<b>3924</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of plastics:</b>		
3924 10 00	- Tableware and kitchenware	10	0
3924 90 00	- Other	10	0
<b>3925</b>	<b>Builders' ware of plastics, not elsewhere specified or included:</b>		
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	5	0
	- Doors, windows and their frames and thresholds for doors:		
	- - Doors:		
3925 20 11	- - - With appropriate glass-panes, whether or not installed	5	0
3925 20 19	- - - Other	5	0
	- - Windows and window frames:		
3925 20 21	- - - With appropriate glass-panes, whether or not installed	5	0
3925 20 29	- - - Other	5	0
3925 20 30	- - Other	5	0
3925 30 00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	5	0
	- Other:		
3925 90 01	- - Articles as defined in Note 11 (ij) to this Chapter	5	0
3925 90 02	- - Constructions, shaped or moulded, for panelling or heat insulation	5	0
3925 90 09	- - Other	5	0
<b>3926</b>	<b>Other articles of plastics and articles of other materials of headings 3901 to 3914:</b>		
	- Office or school supplies:		
3926 10 01	- - Stencils and sheets for multi-copying	0	
3926 10 09	- - Other	10	0
3926 20 00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	15	0
	- Fittings for furniture, coachwork or the like:		
3926 30 01	- - For vehicles	7.5	0
3926 30 09	- - Other	0	
3926 40 00	- Statuettes and other ornamental articles	10	0
	- Other:		
3926 90 11	- - Clasps, frames, buckles, hooks, eyes, eyelets and the like, of a kind used for clothing, travel goods, handbags or other articles of leather or textiles; beads and spangles	0	
3926 90 12	- - Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, spikes and drawing pins	0	
3926 90 13	- - Bolts and nuts, rivets, cotters, cotter-pins and similar articles; washers	0	
3926 90 14	- - Packings, draught excluders and similar articles	0	
3926 90 15	- - Articles of a kind commonly used in machinery or plant	0	
3926 90 16	- - Transmission, conveyor or elevator belts or belting	0	
3926 90 17	- - Tools, tool parts, tool handles, boot and shoe lasts and trees; broom and brush bodies	0	
3926 90 18	- - Laboratory wares, whether or not graduated or calibrated	0	
3926 90 19	- - Articles specially designed for ship- and boat-building	0	
3926 90 21	- - Net rings	0	
3926 90 22	- - Net and trawl floats	0	
3926 90 23	- - Articles for fishing gear, n.e.s.	0	
3926 90 24	- - Junction boxes for electrical wires, excluding articles of heading 8538	5	0
3926 90 25	- - Life saving apparatus	0	
3926 90 29	- - Other	10	0

## 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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>4001</b>	<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:</b>		
4001 10 00	- Natural rubber latex, whether or not pre-vulcanized	0	
	- Natural rubber in other forms:		
4001 21 00	-- Smoked sheets	0	
4001 22 00	-- Technically specified natural rubber (TSNR)	0	
4001 29 00	-- Other	0	
4001 30 00	- Balata, gutta-percha, guayule, chicle and similar natural gums	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
4002 19 00	-- Other	0	
4002 20 00	- Butadiene rubber (BR)	0	
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	0	
4002 39 00	-- Other	0	
	- Chloroprene (chlorobutadiene) rubber (CR):		
4002 41 00	-- Latex	0	
4002 49 00	-- Other	0	
	- Acrylonitrile-butadiene rubber (NBR):		
4002 51 00	-- Latex	0	
4002 59 00	-- Other	0	
4002 60 00	- Isoprene rubber (IR)	0	
4002 70 00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	0	
4002 80 00	- Mixtures of any product of heading No 4001 with any product of this heading	0	
	- Other:		
4002 91 00	-- Latex	0	
4002 99 00	-- Other	0	
<b>4003</b>	<b>Reclaimed rubber in primary forms or in plates, sheets or strip:</b>		
4003 00 01	- Floor and wall coverings	0	
4003 00 09	- Other	0	
<b>4004 00 00</b>	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom</b>	0	
<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	0	
4005 20 00	- Solutions; dispersions other than those of subheading 4005 10	0	
	- Other:		
4005 91 00	-- Plates, sheets and strip	0	
4005 99 00	-- Other	0	
<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	0	
4006 90 00	- Other	0	
<b>4007 00 00</b>	<b>Vulcanized rubber thread and cord</b>	0	
<b>4008</b>	<b>Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber:</b>		
	- Of cellular rubber:		
	-- Plates, sheets and strip:		
4008 11 01	--- Floor and wall coverings	5	0
4008 11 09	--- Other	0	
4008 19 00	-- Other	0	
	- Of non-cellular rubber:		
	-- Plates, sheets and strip:		
4008 21 01	--- Floor and wall coverings	5	0
4008 21 09	--- Other	0	
4008 29 00	-- Other	0	
<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	0	
4009 12 00	-- With fittings	0	
	- Reinforced or otherwise combined only with metal:		
	-- Without fittings:		
4009 21 01	--- With a bursting point of 50 kg/cm <sup>2</sup> or more	0	
4009 21 09	--- Other	0	
4009 22 00	-- With fittings	0	
	- Reinforced or otherwise combined only with textile materials:		
	-- Without fittings:		
4009 31 01	--- With a bursting point of 50 kg/cm <sup>2</sup> or more	0	
4009 31 09	--- Other	0	
4009 32 00	-- With fittings	0	
	- Reinforced or otherwise combined with other materials:		
4009 41 00	-- Without fittings	0	
4009 42 00	-- With fittings	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>4010</b>	<b>Conveyor or transmission belts or belting, of vulcanized rubber:</b>		
	- Conveyor belts or belting:		
4010 11 00	-- Reinforced only with metal	0	
4010 12 00	-- Reinforced only with textile materials	0	
4010 13 00	-- Reinforced only with plastics	0	
4010 19 00	-- Other	0	
	- 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	0	
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	0	
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	0	
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	0	
4010 35 00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	
4010 36 00	-- Endless synchronous belts, of an circumference exceeding 150 cm but not exceeding 198 cm	0	
4010 39 00	-- Other	0	
<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)	10	0
4011 20 00	- Of a kind used on buses or lorries	10	0
4011 30 00	- Of a kind used on aircraft	0	
4011 40 00	- Of a kind used on motorcycles	10	0
4011 50 00	- Of a kind used on bicycles	10	0
	- Other, having a "herring-bone" or similar tread:		
4011 61 00	-- Of a kind used on agricultural or forestry vehicles and machines	10	0
4011 62 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10	0
4011 63 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10	0
4011 69 00	-- Other	10	0
	- Other:		
4011 92 00	-- Of a kind used on agricultural or forestry vehicles and machines	10	0
4011 93 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10	0
4011 94 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10	0
4011 99 00	-- Other	10	0
<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)	10	0
4012 12 00	-- Of a kind used on buses and lorries	10	0
4012 13 00	-- Of a kind used on aircraft	10	0
4012 19 00	-- Other	10	0
4012 20 00	- Used pneumatic tyres	10	0
4012 90 00	- Other	10	0
<b>4013</b>	<b>Inner tubes, of rubber:</b>		
4013 10 00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10	0
4013 20 00	- Of a kind used on bicycles	10	0
4013 90 00	- Other	10	0
<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>		
	- Sheath contraceptives:		
4014 10 01	-- Condoms	0	
4014 10 09	-- Other	0	
4014 90 00	- Other	10	0
<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	0	
	-- Other:		
4015 19 01	--- Safety gloves, recognized by the Administration of occupational safety and health in accordance with rules No. 501 of August 31, 1994	0	
4015 19 09	--- Other	15	0
4015 90 00	- Other	15	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>4016</b>	<b>Other articles of vulcanized rubber other than hard rubber:</b>		
	- Of cellular rubber:		
4016 10 01	-- Draught excluders	0	
4016 10 02	-- Articles for technical use	0	
4016 10 09	-- Other	10	0
	- Other:		
4016 91 00	-- Floor coverings and mats	10	0
4016 92 00	-- Erasers	10	0
4016 93 00	-- Gaskets, washers and other seals	0	
4016 94 00	-- Boat or dock fenders, whether or not inflatable	5	0
	-- Other inflatable articles:		
4016 95 01	--- Life saving apparatus	0	
4016 95 09	--- Other	10	0
	-- Other:		
4016 99 11	--- Articles of a kind commonly used in machinery or plant	0	
4016 99 12	--- Cops, bobbins, spools and similar articles	0	
4016 99 13	--- Tools, tool parts, tool handles and broom and brush bodies	0	
4016 99 14	--- Laboratory wares, whether or not graduated or calibrated	0	
4016 99 15	--- Articles specially designed for ship- and boat-building	0	
4016 99 16	--- Life saving apparatus	0	
4016 99 17	--- Articles for fishing gear (for example bobbins, codend protectors, floats and fishing line floaters)	0	
4016 99 18	--- Plates, strip, rods, profiles, tubes, parts and the like, prepared for use in structures	5	0
4016 99 19	--- Plates, tiles and the like, including such articles of moulded rubber	5	0
4016 99 21	--- Household articles and parts thereof	10	0
4016 99 22	--- Mats	15	0
4016 99 23	--- Parts and accessories of equipment of headings 8601 to 8606, 8608 and 8713	0	
4016 99 24	--- Parts and accessories of vehicles of headings 8716 20 00 and 8716 31 00	0	
4016 99 25	--- For vehicles	7.5	0
4016 99 29	--- Other	10	0
<b>4017</b>	<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:</b>		
4017 00 01	- Articles of hard rubber, prepared	10	0
4017 00 09	- Other	0	

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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>		
	- 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:		
4101 20 01	-- For the manufacture of trawls, of a weight per skin exceeding 14 kg but not exceeding 16 kg, fresh or wet-salted, or unworked but salted and treated with copper sulphate	0	
4101 20 02	-- Hides and skins, other than calf leather, which have undergone a tanning (including pre-tanning) process which is reversible	0	
4101 20 03	-- Other hides of horses	5	0
4101 20 09	-- Other	5	0
	- Whole hides and skins, of a weight exceeding 16 kg:		
4101 50 01	-- For the manufacture of trawls fresh or wet-salted, or unworked but salted and treated with copper sulphate	0	
4101 50 02	-- Hides and skins, other than calf leather, which have undergone a tanning (including pre-tanning) process which is reversible	0	
4101 50 03	-- Other hides of horses	5	0
4101 50 09	-- Other	5	0
	- Other, including butts, bends and bellies:		
4101 90 01	-- For the manufacture of trawls, unworked but salted and treated with copper sulphate	0	
4101 90 02	-- Hides and skins, other than calf leather, which have undergone a tanning (including pre-tanning) process which is reversible	0	
4101 90 03	-- Other hides of horses	5	0
4101 90 09	-- Other	5	0
<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>		
	- With wool on:		
4102 10 01	-- Sheep skins, salted	5	0
4102 10 02	-- Snips of sheep skins, salted	5	0
4102 10 03	-- Snips of sheep skins, dried	5	0
4102 10 09	-- Other	5	0
	- Without wool on:		
4102 21 00	-- Pickled	5	0
	-- Other:		
4102 29 01	--- Sheep skins without wool on, salted	5	0
4102 29 09	--- Other	5	0
<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>		
	- Of goats or kids:		
4103 10 01	-- Goat skins, salted	5	0
4103 10 02	-- Goat skins, dried	5	0
4103 10 09	-- Other	5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
4103 20 00	- Of reptiles	5	0
4103 30 00	- Of swine	5	0
	- Other:		
4103 90 01	-- Refuse sheep skins	5	0
4103 90 02	-- Reindeer skins, salted	5	0
4103 90 03	-- Reindeer skins, dried	5	0
4103 90 04	-- Seal skins, salted	5	0
4103 90 05	-- Seal skins, dried	5	0
4103 90 09	-- Other	5	0
<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):		
	-- Full grains, unsplit; grain splits:		
4104 11 01	--- Calf leather	5	0
4104 11 09	--- Other	0	
	-- Other:		
4104 19 01	--- Calf leather	5	0
4104 19 09	--- Other	0	
	- In the dry state (crust):		
	-- Full grains, unsplit; grain splits:		
4104 41 01	--- Calf leather	5	0
4104 41 09	--- Other	0	
	-- Other:		
4104 49 01	--- Calf leather	5	0
4104 49 09	--- Other	0	
<b>4105</b>	<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:</b>		
4105 10 00	- In the wet state (including wet-blue)	5	0
4105 30 00	- In the dry state (crust)	5	0
<b>4106</b>	<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:</b>		
	- Of goats or kids:		
4106 21 00	-- In the wet state (including wet-blue)	5	0
4106 22 00	-- In the dry state (crust)	5	0
	- Of swine		
4106 31 00	-- In the wet state (including wet-blue)	5	0
4106 32 00	-- In the dry state (crust)	5	0
4106 40 00	- Of reptiles	5	0
	- Other:		
4106 91 00	-- In the wet state (including wet-blue)	5	0
	-- In the dry state (crust):		
4106 92 01	--- Fish skins, frozen	5	0
4106 92 02	--- Fish skins, salted	5	0
4106 92 03	--- Fish skins, tanned	5	0
4106 92 09	--- Other	5	0
<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:		
	-- Full grains, unsplit:		
4107 11 01	--- Calf leather	5	0
4107 11 09	--- Other	0	
	-- Grain splits:		
4107 12 01	--- Calf leather	5	0
4107 12 09	--- Other	0	
	-- Other:		
4107 19 01	--- Calf leather	5	0
4107 19 09	--- Other	0	
	- Other, including sides:		
	-- Full grains, unsplit:		
4107 91 01	--- Calf leather	5	0
4107 91 09	--- Other	0	
	-- Grain splits:		
4107 92 01	--- Calf leather	5	0
4107 92 09	--- Other	0	
	-- Other:		
4107 99 01	--- Calf leather	5	0
4107 99 09	--- Other	0	
<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>	5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	5	0
4113 20 00	- Of swine	5	0
4113 30 00	- Or reptiles	5	0
	- Other:		
4113 90 01	-- Fish skins, tanned	5	0
4113 90 09	-- Other	5	0
<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	0
4114 20 00	- Patent leather and patent laminated leather; metallized leather	0	
<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	0	
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	0

**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).

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>4201</b>	<b>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material:</b>		
	- Complete saddles and harness:		
4201 00 11	-- New	10	0
4201 00 19	-- Used	10	0
	- Other:		
4201 00 91	-- New	10	0
4201 00 99	-- Used	10	0
<b>4202</b>	<b>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of 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 00	-- With outer surface of leather, of composition leather or of patent leather	10	0
4202 12 00	-- With outer surface of plastics or of textile materials	10	0
4202 19 00	-- Other	10	0
	- 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	10	0
4202 22 00	-- With outer surface of plastic sheeting or of textile materials	10	0
4202 29 00	-- Other	10	0
	- Articles of a kind normally carried in the pocket or in the handbag:		
4202 31 00	-- With outer surface of leather, of composition leather or of patent leather	10	0
4202 32 00	-- With outer surface of plastic sheeting or of textile materials	10	0
4202 39 00	-- Other	10	0
	- Other:		
4202 91 00	-- With outer surface of leather, of composition leather or of patent leather	10	0
4202 92 00	-- With outer surface of plastic sheeting or of textile materials	10	0
4202 99 00	-- Other	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>4203</b>	<b>Articles of apparel and clothing accessories, of leather or of composition leather:</b>		
	- Articles of apparel:		
4203 10 01	-- Protective aprons and sleeves	0	
4203 10 09	-- Other	15	0
	- Gloves, mittens and mitts:		
4203 21 00	-- Specially designed for use in sports	15	0
	-- Other:		
4203 29 01	--- Gloves for radiologists and welders	0	
4203 29 09	--- Other	15	0
4203 30 00	- Belts and bandoliers	15	0
4203 40 00	- Other clothing accessories	15	0
<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	
<b>4205</b>	<b>Other articles of leather or of composition leather:</b>		
4205 00 01	- For the manufacture of shoes	0	
4205 00 02	- Handles	0	
4205 00 09	- Other	10	0
<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	
4206 90 00	- Other	10	0

**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).

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	5	0
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	5	0
4301 60 00	- Of fox, whole, with or without head, tail or paws	5	0
4301 70 00	- Of seal, whole, with or without head, tail or paws	5	0
4301 80 00	- Other furskins, whole, with or without head, tail or paws	5	0
	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use:		
4301 90 01	-- Of mink	5	0
4301 90 09	-- Other	5	0
<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	5	0
4302 13 00	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5	0
	-- Other:		
4302 19 01	--- Sheep skins, pre-tanned (semi-tanned)	5	0
4302 19 02	--- Sheep skins, tanned	5	0
4302 19 03	--- Sheep skins, mocha	5	0
4302 19 04	--- Calf skins	5	0
4302 19 05	--- Skins of bovine animals	5	0
4302 19 06	--- Hides of horses	5	0
4302 19 07	--- Goat skins	5	0
4302 19 08	--- Reindeer skins	5	0
4302 19 09	--- Other	5	0
	- Heads, tails, paws and other pieces or cuttings, not assembled:		
4302 20 01	-- Of mink	5	0
4302 20 02	-- Snips of sheep skins, tanned	5	0
4302 20 09	-- Other	5	0
	- Whole skins and pieces or cuttings thereof, assembled:		
4302 30 01	-- Of mink	5	0
4302 30 09	-- Other furskins	5	0
<b>4303</b>	<b>Articles of apparel, clothing accessories and other articles of furskin:</b>		
4303 10 00	- Articles of apparel and clothing accessories	15	0
4303 90 00	- Other	15	0
<b>4304</b>	<b>Artificial fur and articles thereof:</b>		
4304 00 01	- Artificial fur	0	
4304 00 09	- Other	15	0

**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, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Puna, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
	- Wood in chips or particles:		
4401 21 00	-- Coniferous	0	
4401 22 00	-- Non-coniferous	0	
4401 30 00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>4402 00 00</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated</b>	0	
<b>4403</b>	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:</b>		
4403 10 00	- Treated with paint, stains, creosote or other preservatives	0	
4403 20 00	- Other, coniferous	0	
	- Other, of tropical wood specified in Subheading Note 1 to this Chapter:		
4403 41 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	
4403 49 00	-- Other	0	
	- Other:		
4403 91 00	-- Of oak ( <i>Quercus spp.</i> )	0	
4403 92 00	-- Of beech ( <i>Fagus spp.</i> )	0	
4403 99 00	-- Other	0	
<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	0	
4404 20 00	- Non-coniferous	0	
<b>4405 00 00</b>	<b>Wood wool; wood flour</b>	0	
<b>4406</b>	<b>Railway or tramway sleepers (cross-ties) of wood:</b>		
4406 10 00	- Not impregnated	0	
4406 90 00	- Other	0	
<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>		
	- Coniferous:		
4407 10 01	-- Floor covering	0	
4407 10 09	-- Other	0	
	- Of tropical wood specified in Subheading Note 1 to this Chapter:		
	-- Virola, Mahogany ( <i>Swietenia spp.</i> ), Imbuia and Balsa:		
4407 24 01	--- Floor covering	0	
4407 24 09	--- Other	0	
	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
4407 25 01	--- Floor covering	0	
4407 25 09	--- Other	0	
	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:		
4407 26 01	--- Floor covering	0	
4407 26 09	--- Other	0	
	- Other:		
4407 29 01	--- Floor covering	0	
4407 29 09	--- Other	0	
	- Other:		
	-- Of oak ( <i>Quercus spp.</i> ):		
4407 91 01	--- Floor covering	0	
4407 91 09	--- Other	0	
	-- Of beech ( <i>Fagus spp.</i> ):		
4407 92 01	--- Floor covering	0	
4407 92 09	--- Other	0	
	- Other:		
4407 99 01	--- Floor covering	0	
4407 99 09	--- Other	0	
<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, spliced or end-jointed, of a thickness not exceeding 6 mm:</b>		
4408 10 00	- Coniferous	0	
	- Of tropical wood specified in Subheading Note 1 to this Chapter:		
4408 31 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	
4408 39 00	-- Other	0	
4408 90 00	- Other	0	
<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>		
	- Coniferous:		
4409 10 01	-- Floor covering, continuously shaped	0	
4409 10 02	-- Wall covering, continuously shaped	0	
4409 10 03	-- Beadings and mouldings	5	0
4409 10 09	-- Other	5	0
	- Non-coniferous:		
4409 20 01	-- Floor covering, continuously shaped	0	
4409 20 02	-- Wall covering, continuously shaped	0	
4409 20 03	-- Beadings and mouldings	5	0
4409 20 09	-- Other	5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>4410</b>	<b>Particle board and similar board (for example, orient 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	0	
	-- Other:		
4410 29 01	--- Continuously shaped panelling materials for floors	0	
4410 29 02	--- Continuously shaped panelling materials for other use	0	
4410 29 03	--- Beadings and mouldings	5	0
4410 29 09	--- Other	0	
	- Other, of wood:		
4410 31 00	-- Unworked or not further worked than sanded	0	
	-- Surface-covered with melamine-impregnated paper:		
4410 32 01	--- Continuously shaped panelling materials for floors	0	
4410 32 02	--- Continuously shaped panelling materials for other use	0	
4410 32 03	--- Beadings and mouldings	5	0
4410 32 09	--- Other	0	
	-- Surface-covered with decorative laminates of plastics:		
4410 33 01	--- Continuously shaped panelling materials for floors	0	
4410 33 02	--- Continuously shaped panelling materials for other use	0	
4410 33 03	--- Beadings and mouldings	5	0
4410 33 09	--- Other	0	
	-- Other:		
4410 39 01	--- Continuously shaped panelling materials for floors	0	
4410 39 02	--- Continuously shaped panelling materials for other use	0	
4410 39 03	--- Beadings and mouldings	5	0
4410 39 09	--- Other	0	
	- Other:		
4410 90 01	-- Continuously shaped panelling materials for floors	0	
4410 90 02	-- Continuously shaped panelling materials for other use	0	
4410 90 03	-- Beadings and mouldings	5	0
4410 90 09	-- Other	0	
<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> :		
	-- Not mechanically worked or surface covered:		
4411 11 01	--- Continuously shaped panelling materials for floors	0	
4411 11 02	--- Continuously shaped panelling materials for other use	0	
4411 11 03	--- Beadings and mouldings	5	0
4411 11 09	--- Other	0	
	-- Other:		
4411 19 01	--- Continuously shaped panelling materials for floors	0	
4411 19 02	--- Continuously shaped panelling materials for other use	0	
4411 19 03	--- Beadings and mouldings	5	0
4411 19 09	--- Other	0	
	- Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> :		
	-- Not mechanically worked or surface covered:		
4411 21 01	--- Continuously shaped panelling materials for floors	0	
4411 21 02	--- Continuously shaped panelling materials for other use	0	
4411 21 03	--- Beadings and mouldings	5	0
4411 21 09	--- Other	0	
	-- Other:		
4411 29 01	--- Continuously shaped panelling materials for floors	0	
4411 29 02	--- Continuously shaped panelling materials for other use	0	
4411 29 03	--- Beadings and mouldings	5	0
4411 29 09	--- Other	0	
	- Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup> :		
	-- Not mechanically worked or surface covered:		
4411 31 01	--- Continuously shaped panelling materials for floors	0	
4411 31 02	--- Continuously shaped panelling materials for other use	0	
4411 31 03	--- Beadings and mouldings	5	0
4411 31 09	--- Other	0	
	-- Other:		
4411 39 01	--- Continuously shaped panelling materials for floors	0	
4411 39 02	--- Continuously shaped panelling materials for other use	0	
4411 39 03	--- Beadings and mouldings	5	0
4411 39 09	--- Other	0	
	- Other:		
	-- Not mechanically worked or surface covered:		
4411 91 01	--- Continuously shaped panelling materials for floors	0	
4411 91 02	--- Continuously shaped panelling materials for other use	0	
4411 91 03	--- Beadings and mouldings	5	0
4411 91 09	--- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
	-- Other:		
4411 99 01	--- Continuously shaped panelling materials for floors	0	
4411 99 02	--- Continuously shaped panelling materials for other use	0	
4411 99 03	--- Beadings and mouldings	5	0
4411 99 09	--- Other	0	
<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:		
	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter:		
	--- Continuously shaped panelling materials for floors	0	
4412 13 01	--- Continuously shaped panelling materials for floors	0	
4412 13 02	--- Continuously shaped panelling materials for other use	0	
4412 13 03	--- Beadings and mouldings	5	0
4412 13 09	--- Other	0	
	-- Other, with at least one outer ply of non-coniferous wood:		
4412 14 01	--- Continuously shaped panelling materials for floors	0	
4412 14 02	--- Continuously shaped panelling materials for other use	0	
4412 14 03	--- Beadings and mouldings	5	0
4412 14 09	--- Other	0	
	-- Other:		
4412 19 01	--- Continuously shaped panelling materials for floors	0	
4412 19 02	--- Continuously shaped panelling materials for other use	0	
4412 19 03	--- Beadings and mouldings	5	0
4412 19 09	--- Other	0	
	- Other, with at least one outer ply of non-coniferous wood:		
	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter:		
4412 22 01	--- Continuously shaped panelling materials for floors	0	
4412 22 02	--- Continuously shaped panelling materials for other use	0	
4412 22 03	--- Beadings and mouldings	5	0
4412 22 09	--- Other	0	
	-- Other, containing at least one layer of particle board:		
4412 23 01	--- Continuously shaped panelling materials for floors	0	
4412 23 02	--- Continuously shaped panelling materials for other use	0	
4412 23 03	--- Beadings and mouldings	5	0
4412 23 09	--- Other	0	
	-- Other:		
4412 29 01	--- Continuously shaped panelling materials for floors	0	
4412 29 02	--- Continuously shaped panelling materials for other use	0	
4412 29 03	--- Beadings and mouldings	5	0
4412 29 09	--- Other	0	
	- Other:		
	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter:		
4412 92 01	--- Continuously shaped panelling materials for floors	0	
4412 92 02	--- Continuously shaped panelling materials for other use	0	
4412 92 03	--- Beadings and mouldings	5	0
4412 92 09	--- Other	0	
	-- Other, containing at least one layer of particle board:		
4412 93 01	--- Continuously shaped panelling materials for floors	0	
4412 93 02	--- Continuously shaped panelling materials for other use	0	
4412 93 03	--- Beadings and mouldings	5	0
4412 93 09	--- Other	0	
	-- Other:		
4412 99 01	--- Continuously shaped panelling materials for floors	0	
4412 99 02	--- Continuously shaped panelling materials for other use	0	
4412 99 03	--- Beadings and mouldings	5	0
4412 99 09	--- Other	0	
<b>4413</b>	<b>Densified wood, in blocks, plates, strips or profile shapes:</b>		
4413 00 01	- Continuously shaped panelling materials for floors	0	
4413 00 02	- Continuously shaped panelling materials for other use	0	
4413 00 03	- Beadings and mouldings	5	0
4413 00 09	- Other	0	
<b>4414 00 00</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects</b>	10	0
<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	5	0
4415 20 00	- Pallets, box pallets and other load boards; pallet collars	5	0
<b>4416</b>	<b>Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves:</b>		
4416 00 01	- Barrels and parts thereof	0	
4416 00 09	- Other	5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>4417</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 01	- Brush bodies	0	
4417 00 02	- Shoe lasts	0	
4417 00 03	- Handles and helves	0	
4417 00 09	- Other	0	
<b>4418</b>	<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:</b>		
	- Windows, French-windows and their frames:		
4418 10 01	-- With appropriate glass panes, whether or not installed	5	0
4418 10 09	-- Other	5	0
	- Doors and their frames and thresholds:		
	-- Inner doors:		
4418 20 11	--- With appropriate glass panes, whether or not installed	5	0
4418 20 19	--- Other	5	0
	-- Front doors:		
4418 20 21	--- With appropriate glass panes, whether or not installed	5	0
4418 20 29	--- Other	5	0
4418 20 30	-- Other	5	0
4418 30 00	- Parquet panels	5	0
4418 40 00	- Shuttering for concrete constructional work	5	0
4418 50 00	- Shingles and shakes	5	0
	- Other:		
4418 90 01	-- Roofs, walls, floors, beams and other prefabricated parts of buildings of heading 9406	5	0
4418 90 02	-- Cellular panels, whether or not clad with base metal	0	
4418 90 09	-- Other	5	0
<b>4419 00 00</b>	<b>Tableware and kitchenware, of wood</b>	10	0
<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	10	0
	- Other:		
4420 90 01	-- Wood marquetry and inlaid wood	0	
4420 90 09	-- Other	10	0
<b>4421</b>	<b>Other articles of wood:</b>		
4421 10 00	- Clothes hangers	10	0
	- Other:		
4421 90 11	-- Stoppers and other closures	0	
4421 90 12	-- Articles of a kind commonly used in machinery or plant	0	
4421 90 13	-- Spools, cops, bobbins and similar supports	0	
4421 90 14	-- Articles specially designed for ship- and boat-building	0	
4421 90 15	-- Life saving apparatus	0	
4421 90 16	-- Joiner's benches and the like	0	
4421 90 17	-- Articles for fishing gear	0	
4421 90 18	-- Fittings suitable for furniture, doors, staircases, windows, travelling gear and other articles of leather or textiles and the like	0	
4421 90 19	-- Tubes and parts thereof, n.e.s.	0	
4421 90 21	-- Bath and toilet articles	10	0
4421 90 22	-- Saddletrees and yokes	0	
4421 90 29	-- Other	10	0

**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).

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
4501 90 00	- Other	0	
<b>4502 00 00</b>	<b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)</b>	0	
<b>4503</b>	<b>Articles of natural cork:</b>		
4503 10 00	- Corks and stoppers	0	
	- Other:		
4503 90 01	-- Cork floats for fishing nets	0	
4503 90 02	-- Life saving apparatus	0	
4503 90 09	-- Other	10	0
<b>4504</b>	<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:</b>		
	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:		
4504 10 01	-- Gaskets and the like	0	
4504 10 02	-- Floor or wall coverings	5	0
4504 10 03	-- Articles of cork for shoemaking, n.e.s.	0	
4504 10 04	-- Sheets for bottle caps	0	
4504 10 05	-- Insulating material	0	
4504 10 06	-- Articles of a kind commonly used in machinery or plant	0	
4504 10 09	-- Other	10	0
	- Other:		
4504 90 01	-- Rods, profiles, tubes and the like, n.e.s.	0	
4504 90 02	-- Gaskets	0	
4504 90 03	-- Insulating material	0	
4504 90 04	-- Articles of a kind commonly used in machinery or plant	0	
4504 90 09	-- Other	10	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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 00	- Mats, matting and screens of vegetable materials	10	0
	- Other:		
4601 91 00	-- Of vegetable materials	10	0
4601 99 00	-- Other	10	0
<b>4602</b>	<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah:</b>		
	- Of vegetable materials:		
4602 10 01	-- Articles for the conveyance or packing of goods	0	
4602 10 02	-- Handles and straps of vegetable materials	0	
4602 10 09	-- Other	10	0
	- Other:		
4602 90 01	-- Articles for the conveyance or packing of goods	0	
4602 90 02	-- Handles and straps, n.e.s.	0	
4602 90 09	-- Other	10	0

**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.

Code	Description of Goods	Rate of duty (%) A
<b>4701 00 00</b>	<b>Mechanical wood pulp</b>	0
<b>4702 00 00</b>	<b>Chemical wood pulp, dissolving grades</b>	0
<b>4703</b>	<b>Chemical wood pulp, soda or sulphate, other than dissolving grades:</b>	
	- Unbleached:	
4703 11 00	-- Coniferous	0
4703 19 00	-- Non-coniferous	0
	- Semi-bleached or bleached:	
4703 21 00	-- Coniferous	0
4703 29 00	-- Non-coniferous	0
<b>4704</b>	<b>Chemical wood pulp, sulphite, other than dissolving grades:</b>	
	- Unbleached:	
4704 11 00	-- Coniferous	0
4704 19 00	-- Non-coniferous	0
	- Semi-bleached or bleached:	
4704 21 00	-- Coniferous	0
4704 29 00	-- Non-coniferous	0
<b>4705 00 00</b>	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes</b>	0
<b>4706</b>	<b>Pulps of fibres derived from recovered (waste and scrap) paper and paperboard or of other fibrous cellulosic material:</b>	
4706 10 00	- Cotton linters pulp	0
4706 20 00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0
	- Other:	
4706 91 00	-- Mechanical	0
4706 92 00	-- Chemical	0
4706 93 00	-- Semi-chemical	0
<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	0
4707 20 00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0
4707 30 00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0
4707 90 00	- Other, including unsorted waste and scrap	0

## 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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>4801 00 00</b>	<b>Newsprint, in rolls or sheets</b>	0	
<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	0	
4802 20 00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	
4802 30 00	- Carbonizing base paper	0	
4802 40 00	- Wallpaper base	0	
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4802 54 00	-- Weighing less than 40 g/m <sup>2</sup>	0	
4802 55 00	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	0	
4802 56 00	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	0	
4802 57 00	-- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	0	
4802 58 00	-- Weighing more than 150 g/m <sup>2</sup>	0	
	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
4802 61 00	-- In rolls	0	
4802 62 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	0	
4802 69 00	-- Other	0	
<b>4803 00 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>	0	
<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	0	
4804 19 00	-- Other	0	
	- Sack kraft paper:		
4804 21 00	-- Unbleached	0	
4804 29 00	-- Other	0	
	- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:		
4804 31 00	-- Unbleached	0	
4804 39 00	-- Other	0	
	- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
4804 41 00	-- Unbleached	0	
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	0	
4804 49 00	-- Other	0	
	- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:		
4804 51 00	-- Unbleached	0	
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	0	
4804 59 00	-- Other	0	
<b>4805</b>	<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter:</b>		
	- Fluting paper:		
4805 11 00	-- Semi-chemical fluting paper	0	
4805 12 00	-- Straw fluting paper	0	
4805 19 00	-- Other	0	
	- Testliner (recycled liner board):		
4805 25 00	-- Weighing 150 g/m <sup>2</sup> or less	0	
4805 25 00	-- Weighing more than 150 g/m <sup>2</sup>	0	
4805 30 00	- Sulphite wrapping paper	0	
4805 40 00	- Filter paper and paperboard	0	
4805 50 00	- Felt paper and paperboard	0	
	- Other:		
4805 91 00	-- Weighing 150 g/m <sup>2</sup> or less	0	
4805 92 00	-- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	0	
4805 93 00	-- Weighing 225 g/m <sup>2</sup> or more	0	
<b>4806</b>	<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:</b>		
4806 10 00	- Vegetable parchment	0	
4806 20 00	- Greaseproof papers	0	
4806 30 00	- Tracing papers	0	
4806 40 00	- Glassine and other glazed transparent or translucent papers	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
4807 00 00	<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>	0	
4808	<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	0	
4808 20 00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	0	
4808 30 00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	0	
4808 90 00	- Other	0	
4809	<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets:</b>		
4809 10 00	- Carbon or similar copying papers	0	
4809 20 00	- Self-copy paper	0	
4809 90 00	- Other	0	
4810	<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:</b>		
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4810 13 00	-- In rolls	0	
4810 14 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	0	
4810 19 00	-- Other	0	
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
4810 22 00	-- Light-weight coated paper	0	
4810 29 00	-- Other	0	
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
4810 31 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	0	
4810 32 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	0	
4810 39 00	-- Other	0	
	- Other paper and paperboard:		
4810 92 00	-- Multi-ply	0	
4810 99 00	-- Other	0	
4811	<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	0	
	- Gummed or adhesive paper and paperboard:		
4811 41 00	-- Self-adhesive	0	
4811 49 00	-- Other	0	
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811 51 00	-- Bleached, weighing more than 150 g/m <sup>2</sup>	0	
4811 59 00	-- Other	0	
4811 60 00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	
4811 90 00	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	0	
4812 00 00	<b>Filter blocks, slabs and plates, of paper pulp</b>	0	
4813	<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	0	
4813 20 00	- In rolls of a width not exceeding 5 cm	0	
4813 90 00	- Other	0	
4814	<b>Wallpaper and similar wall coverings; window transparencies of paper:</b>		
4814 10 00	- "Ingrain" paper	5	0
	- 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:		
4814 20 01	-- Coated or covered with plastics, of a width of 60 cm to 160 cm	0	
4814 20 09	-- Other	5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
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 - Other:	5	0
4814 90 01	-- Embossed wallpaper, not design-printed or decorated, of a width of 60 cm to 160 cm	0	
4814 90 02	-- Wallpaper impregnated with plastics, of a width of 60 cm to 160 cm	0	
4814 90 09	-- Other	5	0
<b>4815 00 00</b>	<b>Floor coverings on a base of paper or of paperboard, whether or not cut to size</b>	5	0
<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 - Self-copy paper:	5	0
4816 20 01	-- Not printed	0	
4816 20 09	-- Other	5	0
4816 30 00	- Duplicator stencils	0	
4816 90 00	- Other	5	0
<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>		
	- Envelopes:		
4817 10 01	-- Unprinted	10	0
4817 10 09	-- Other	10	0
4817 20 00	- Letter cards, plain postcards and correspondence cards	10	0
4817 30 00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	10	0
<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	10	0
4818 20 00	- Handkerchiefs, cleansing or facial tissues and towels	10	0
4818 30 00	- Tablecloths and serviettes - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:	10	0
4818 40 01	-- Baby napkins and napkin liners	10	0
4818 40 09	-- Other	10	0
4818 50 00	- Articles of apparel and clothing accessories	15	0
4818 90 00	- Other	10	0
<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>		
	- Cartons, boxes and cases, of corrugated paper or paperboard:		
4819 10 01	-- For packing export products, provided these carry an appropriate inscription	0	
4819 10 09	-- Other	5	0
	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard:		
	-- For packing export products, provided these carry an appropriate inscription:		
4819 20 11	--- Assembled packing containers for beverages of paper or paperboard	0	
4819 20 19	--- Other	0	
	-- Other:		
4819 20 91	--- Assembled packing containers for beverages of paper or paperboard	5	0
4819 20 99	--- Other	5	0
	- Sacks and bags, having a base of a width of 40 cm or more:		
4819 30 01	-- For packing export products, provided these carry an appropriate inscription	0	
4819 30 09	-- Other	5	0
	- Other sacks and bags, including cones:		
4819 40 01	-- For packing export products, provided these carry an appropriate inscription	0	
4819 40 09	-- Other	5	0
	- Other packing containers, including record sleeves:		
4819 50 01	-- For packing export products, provided these carry an appropriate inscription	0	
4819 50 02	-- Egg trays	10	0
4819 50 09	-- Other	5	0
4819 60 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<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> - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:		
4820 10 01	-- Diaries with calendar	10	0
4820 10 09	-- Other	10	0
4820 20 00	- Exercise books	10	0
4820 30 00	- Binders (other than book covers), folders and file covers	10	0
4820 40 00	- Manifold business forms and interleaved carbon sets	10	0
4820 50 00	- Albums for samples or for collections	10	0
4820 90 00	- Other	10	0
<b>4821</b>	<b>Paper or paperboard labels of all kinds, whether or not printed:</b> - Printed:		
4821 10 01	-- Printed labels for export products	0	
4821 10 09	-- Other	5	0
4821 90 00	- Other	5	0
<b>4822</b>	<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):</b> - Of a kind used for winding textile yarn		
4822 10 00	- Of a kind used for winding textile yarn	0	
4822 90 00	- Other	0	
<b>4823</b>	<b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:</b> - Gummed or adhesive paper, in strips or rolls:		
4823 12 00	-- Self-adhesive	0	
4823 19 00	-- Other	0	
4823 20 00	- Filter paper and paperboard	0	
4823 40 00	- Rolls, sheets and dials, printed for self-recording apparatus	0	
4823 60 00	- Trays, dishes, plates, cups and the like, of paper or paperboard - Moulded or pressed articles of paper pulp:	10	0
4823 70 01	-- Tubes and machine packings, articles for technical use and similar small articles	0	
4823 70 09	-- Other	10	0
	- Other:		
4823 90 01	-- Packings, draught excluders, washers and the like	0	
4823 90 02	-- Plates, strip, rods, profiles and the like	0	
4823 90 03	-- Articles commonly used in machinery or plant	0	
4823 90 04	-- Articles for the conveyance or packing of goods, n.e.s.	5	0
4823 90 05	-- For buildings	5	0
4823 90 06	-- Wrapping paper, printed and cut to size or shape	5	0
4823 90 07	-- Dress patterns	0	
4823 90 08	-- Other paper and paperboard of a kind used for writing, printing or other graphic purposes	0	
4823 90 09	-- Other	10	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>4901</b>	<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:</b>		
	- In single sheets, whether or not folded:		
4901 10 01	-- In Icelandic	0	
4901 10 09	-- Other	0	
	- Other:		
	-- Dictionaries and encyclopaedias, and serial instalments thereof:		
4901 91 01	--- In Icelandic	0	
4901 91 09	--- Other	0	
	-- Other:		
4901 99 01	--- In Icelandic	0	
4901 99 09	--- Other	0	
<b>4902</b>	<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:</b>		
	- Appearing at least four times a week:		
4902 10 01	-- Journals, periodicals and national or provincial newspapers	0	
4902 10 09	-- Other	0	
	- Other:		
4902 90 01	-- Journals, periodicals and national or provincial newspapers	0	
4902 90 09	-- Other	0	
<b>4903 00 00</b>	<b>Children's picture, drawing or colouring books</b>	0	
<b>4904 00 00</b>	<b>Music, printed or in manuscript, whether or not bound or illustrated</b>	0	
<b>4905</b>	<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:</b>		
4905 10 00	- Globes	0	
	- Other:		
	-- In book form:		
4905 91 01	--- Atlases of Iceland and its continental shelf	0	
4905 91 09	--- Other	0	
	-- Other:		
4905 99 01	--- Maps, hydrographic charts and other such maps of Iceland and its continental shelf, including wall maps	0	
4905 99 09	--- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>4906 00 00</b>	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing</b>	0	
<b>4907</b>	<b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title:</b>		
4907 00 01	- Stamps, unused	0	
4907 00 02	- Banknotes	0	
4907 00 09	- Other	0	
<b>4908</b>	<b>Transfers (decalcomanias):</b>		
4908 10 00	- Transfers (decalcomanias), vitrifiable	0	
4908 90 00	- Other	10	0
<b>4909</b>	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings:</b>		
4909 00 01	- Printed or illustrated postcards	10	0
4909 00 09	- Other	10	0
<b>4910 00 00</b>	<b>Calendars of any kind, printed, including calendar blocks</b>	5	0
<b>4911</b>	<b>Other printed matter, including printed pictures and photographs:</b>		
	- Trade advertising material, commercial catalogues and the like:		
4911 10 01	-- In Icelandic	0	
4911 10 09	-- Other	0	
	- Other:		
	-- Pictures, designs and photographs:		
4911 91 01	--- Pictures used for teaching in schools; designs	0	
4911 91 09	--- Other	10	0
4911 99 00	-- Other	10	0

## SECTION XI TEXTILES AND TEXTILE ARTICLES

### NOTES

1. This Section does not cover:
  - a) animal brush making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0503);
  - b) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading 5911);
  - c) cotton linters or other vegetable materials of Chapter 14;
  - d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;
  - e) articles of heading 3005 or 3006 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306;
  - f) sensitized textiles of headings 3701 to 3704;
  - g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
  - h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
  - ij) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
  - k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 4303 or 4304;
  - l) articles of textile materials of heading 4201 or 4202;
  - m) products of articles of Chapter 48 (for example, cellulose wadding);
  - n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
  - o) hair-nets or other headgear or parts thereof of Chapter 65;
  - p) goods of Chapter 67;
  - q) abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815;
  - r) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
  - s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
  - t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
  - u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
  - v) articles of Chapter 97.
2. A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material. When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
 

B) For the purposes of the above rule:

  - a) gimped horsehair yarn (heading 5110) and metallized yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - b) the choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classifiable in that Chapter;
  - c) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
  - d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

C) The provisions of paragraphs A and B above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. A) For the purposes of this Section, and subject to the exceptions in paragraph B below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
  - a) of silk or waste silk, measuring more than 20 000 decitex;
  - b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 decitex;
  - c) of true hemp or flax:
    - i) polished or glazed, measuring 1 429 decitex or more; or
    - ii) not polished or glazed, measuring more than 20 000 decitex;
  - d) of coir, consisting of three or more plies;
  - e) of other vegetable fibres, measuring more than 20 000 decitex; or
  - f) reinforced with metal thread.

B) Exceptions:

  - a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
  - b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
  - c) silk-worm gut of heading 5006, and monofilaments of Chapter 54;
  - d) metallized yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph A f) above; and
  - e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

4. A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph B below, yarn (single, multiple (folded) or cabled) put up:
- a) on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
    - i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - ii) 125 g in other cases;
  - b) in balls, hanks or skeins of a weight not exceeding:
    - i) 85 g in the case of man-made filament yarn of less than 3 000 decitex, silk or waste silk;
    - ii) 125 g in the case of all other yarns of less than 2 000 decitex; or
    - iii) 500 g in other cases;
  - c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
    - i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - ii) 125 g in other cases.
- B) Exceptions:
- a) single yarn of any textile material, except:
    - i) single yarn of wool or fine animal hair, unbleached; and
    - ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5 000 decitex;
  - b) multiple (folded) or cabled yarn, unbleached:
    - i) of silk or waste silk, however put up; or
    - ii) of other textile material except wool or fine animal hair, in hanks or skeins;
  - c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
  - d) single, multiple (folded) or cabled yarn of any textile material:
    - i) in cross-reeled hanks or skeins; or
    - ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 5204, 5401 and 5508 the expression “sewing thread” means multiple (folded) or cabled yarn:
- a) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1 000 g;
  - b) dressed for use as sewing thread; and
  - c) with a final “Z” twist.
6. For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
- |   |           |
|---|-----------|
| Single yarn of nylon or other polyamides, or of polyesters .....                      | 60 cN/tex |
| Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ..... | 53 cN/tex |
| Single, multiple (folded) or cabled yarn of viscose rayon .....                       | 27 cN/tex |
7. For the purposes of this Section, the expression “made up” means:
- a) cut otherwise than into squares or rectangles;
  - b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
  - c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - d) cut to size and having undergone a process of drawn thread work;
  - e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - f) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
  - b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression “impregnated” includes “dipped”.
12. For the purposes of this Section, the expression “polyamides” includes “aramids”.
13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 6101 to 6114 and headings 6201 to 6211.

#### SUBHEADING NOTES

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:
  - a) **Elastomeric yarn**  
 Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
  - b) **Unbleached yarn**  
 Yarn which:
    - i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
    - ii) is of indeterminate colour (“grey yarn”), manufactured from garnetted stock.

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

Code	Description of Goods	Rate of duty (%) A
<b>5001 00 00</b>	<b>Silk-worm cocoons suitable for reeling</b>	0
<b>5002 00 00</b>	<b>Raw silk (not thrown)</b>	0
<b>5003</b>	<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):</b>	
5003 10 00	- Not carded or combed	0
5003 90 00	- Other	0
<b>5004 00 00</b>	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale</b>	0
<b>5005 00 00</b>	<b>Yarn spun from silk waste, not put up for retail sale</b>	0
<b>5006 00 00</b>	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut</b>	0
<b>5007</b>	<b>Woven fabrics of silk or of silk waste:</b>	
	- Fabrics of noil silk:	
5007 10 01	-- Combined with rubber threads	0
5007 10 09	-- Other	0
	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:	
5007 20 01	-- Combined with rubber threads	0
5007 20 09	-- Other	0
	- Other fabrics:	
5007 90 01	-- Combined with rubber threads	0
5007 90 09	-- Other	0

**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).

Code	Description of Goods	Rate of duty (%) A
<b>5101</b>	<b>Wool, not carded or combed:</b>	
	- Greasy, including fleece-washed wool:	
5101 11 00	- - Shorn wool	0
5101 19 00	- - Other	0
	- Degreased, not carbonised:	
5101 21 00	- - Shorn wool	0
5101 29 00	- - Other	0
5101 30 00	- Carbonised	0
<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
5102 19 00	- - Other	0
5102 20 00	- Coarse animal hair	0
<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	0
5103 20 00	- Other waste of wool or of fine animal hair	0
5103 30 00	- Waste of coarse animal hair	0
<b>5104 00 00</b>	<b>Garnetted stock of wool or of fine or coarse animal hair</b>	0
<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
	- Wool tops and other combed wool:	
5105 21 00	- - Combed wool in fragments	0
	- - Other:	
5105 29 01	- - Wool discs	0
5105 29 09	- - Other	0
	- Fine animal hair:	
5105 31 00	- - Of Kashmir (cashmere) goats	0
5105 39 00	- - Other	0
5105 40 00	- Coarse animal hair, carded or combed	0
<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	0
5106 20 00	- Containing less than 85% by weight of wool	0
<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	0
5107 20 00	- Containing less than 85% by weight of wool	0
<b>5108</b>	<b>Yarn of fine animal hair (carded or combed), not put up for retail sale:</b>	
5108 10 00	- Carded	0
5108 20 00	- Combed	0
<b>5109</b>	<b>Yarn of wool or of fine animal hair, put up for retail sale:</b>	
	- Containing 85% or more by weight of wool or of fine animal hair:	
5109 10 01	- - Yarn of wool skeins	0
5109 10 02	- - Knitting wool	0
5109 10 09	- - Other	0
5109 90 00	- Other	0
<b>5110</b>	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale:</b>	
5110 00 01	- Yarn of coarse animal hair or of horse hair, put up for retail sale	0
5110 00 09	- Other	0
<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:	
	- - Of a weight not exceeding 300 g/m <sup>2</sup> :	
5111 11 01	- - - Combined with rubber threads	0
5111 11 09	- - - Other	0

Code	Description of Goods	Rate of duty (%) A
	-- Other:	
5111 19 01	--- Combined with rubber threads	0
5111 19 09	--- Other	0
	- Other, mixed mainly or solely with man-made filaments:	
5111 20 01	-- Combined with rubber threads	0
5111 20 09	-- Other	0
	- Other, mixed mainly or solely with man-made staple fibres:	
5111 30 01	-- Combined with rubber threads	0
5111 30 09	-- Other	0
	- Other:	
5111 90 01	-- Combined with rubber threads	0
5111 90 09	-- Other	0
<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:	
	-- Of a weight not exceeding 200 g/m <sup>2</sup> :	
5112 11 01	--- Combined with rubber threads	0
5112 11 09	--- Other	0
	-- Other:	
5112 19 01	--- Combined with rubber threads	0
5112 19 09	--- Other	0
	- Other, mixed mainly or solely with man-made filaments:	
5112 20 01	-- Combined with rubber threads	0
5112 20 09	-- Other	0
	- Other, mixed mainly or solely with man-made staple fibres:	
5112 30 01	-- Combined with rubber threads	0
5112 30 09	-- Other	0
	- Other:	
5112 90 01	-- Combined with rubber threads	0
5112 90 09	-- Other	0
<b>5113</b>	<b>Woven fabrics of coarse animal hair or of horsehair:</b>	
5113 00 01	- Combined with rubber threads	0
5113 00 09	- Other	0

## 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.

Code	Description of Goods	Rate of duty (%) A
<b>5201 00 00</b>	<b>Cotton, not carded or combed</b>	0
<b>5202</b>	<b>Cotton waste (including yarn waste and garnetted stock):</b>	
5202 10 00	- Yarn waste (including thread waste)	0
	- Other:	
5202 91 00	-- Garnetted stock	0
5202 99 00	-- Other	0
<b>5203 00 00</b>	<b>Cotton, carded or combed</b>	0
<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	0
5204 19 00	-- Other	0
5204 20 00	- Put up for retail sale	0
<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)	0
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)	0
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)	0
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)	0
5205 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	0
	- Single yarn, of combed fibres:	
5205 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	0
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)	0
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)	0
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)	0
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)	0
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)	0
5205 28 00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	0
	- 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)	0
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)	0
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)	0
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)	0
5205 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0
	- 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)	0
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)	0
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)	0
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)	0
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)	0
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)	0
5205 48 00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	0
<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)	0
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)	0

Code	Description of Goods	Rate of duty (%) A
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)	0
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)	0
5206 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	0
	- Single yarn, of combed fibres:	
5206 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	0
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)	0
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)	0
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)	0
5206 25 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	0
	- 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)	0
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)	0
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)	0
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)	0
5206 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0
	- 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)	0
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)	0
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)	0
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)	0
5206 45 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0
<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	0
5207 90 00	- Other	0
<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:	
	-- Plain weave, weighing not more than 100 g/m <sup>2</sup> :	
5208 11 01	--- Combined with rubber threads	0
5208 11 09	--- Other	0
	-- Plain weave, weighing more than 100 g/m <sup>2</sup> :	
5208 12 01	--- Combined with rubber threads	0
5208 12 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill:	
5208 13 01	--- Combined with rubber threads	0
5208 13 09	--- Other	0
	-- Other fabrics:	
5208 19 01	--- Combined with rubber threads	0
5208 19 09	--- Other	0
	- Bleached:	
	-- Plain weave, weighing not more than 100 g/m <sup>2</sup> :	
5208 21 01	--- Combined with rubber threads	0
5208 21 09	--- Other	0
	-- Plain weave, weighing more than 100 g/m <sup>2</sup> :	
5208 22 01	--- Combined with rubber threads	0
5208 22 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill:	
5208 23 01	--- Combined with rubber threads	0
5208 23 09	--- Other	0
	-- Other fabrics:	
5208 29 01	--- Combined with rubber threads	0
5208 29 09	--- Other	0
	- Dyed:	
	-- Plain weave, weighing not more than 100 g/m <sup>2</sup> :	
5208 31 01	--- Combined with rubber threads	0
5208 31 09	--- Other	0
	-- Plain weave, weighing more than 100 g/m <sup>2</sup> :	
5208 32 01	--- Combined with rubber threads	0
5208 32 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill:	
5208 33 01	--- Combined with rubber threads	0
5208 33 09	--- Other	0
	-- Other fabrics:	
5208 39 01	--- Combined with rubber threads	0

Code	Description of Goods	Rate of duty (%) A
5208 39 09	--- Other - Of yarns of different colours: -- Plain weave, weighing not more than 100 g/m <sup>2</sup> :	0
5208 41 01	--- Combined with rubber threads	0
5208 41 09	--- Other -- Plain weave, weighing more than 100 g/m <sup>2</sup> :	0
5208 42 01	--- Combined with rubber threads	0
5208 42 09	--- Other -- 3-thread or 4-thread twill, including cross twill:	0
5208 43 01	--- Combined with rubber threads	0
5208 43 09	--- Other -- Other fabrics:	0
5208 49 01	--- Combined with rubber threads	0
5208 49 09	--- Other - Printed: -- Plain weave, weighing not more than 100 g/m <sup>2</sup> :	0
5208 51 01	--- Combined with rubber threads	0
5208 51 09	--- Other -- Plain weave, weighing more than 100 g/m <sup>2</sup> :	0
5208 52 01	--- Combined with rubber threads	0
5208 52 09	--- Other -- 3-thread or 4-thread twill, including cross twill:	0
5208 53 01	--- Combined with rubber threads	0
5208 53 09	--- Other -- Other fabrics:	0
5208 59 01	--- Combined with rubber threads	0
5208 59 09	--- Other	0
<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:	
	-- Plain weave:	
5209 11 01	--- Combined with rubber threads	0
5209 11 09	--- Other -- 3-thread or 4-thread twill, including cross twill:	0
5209 12 01	--- Combined with rubber threads	0
5209 12 09	--- Other -- Other fabrics:	0
5209 19 01	--- Combined with rubber threads	0
5209 19 09	--- Other - Bleached:	0
	-- Plain weave:	
5209 21 01	--- Combined with rubber threads	0
5209 21 09	--- Other -- 3-thread or 4-thread twill, including cross twill:	0
5209 22 01	--- Combined with rubber threads	0
5209 22 09	--- Other -- Other fabrics:	0
5209 29 01	--- Combined with rubber threads	0
5209 29 09	--- Other - Dyed:	0
	-- Plain weave:	
5209 31 01	--- Combined with rubber threads	0
5209 31 09	--- Other -- 3-thread or 4-thread twill, including cross twill:	0
5209 32 01	--- Combined with rubber threads	0
5209 32 09	--- Other -- Other fabrics:	0
5209 39 01	--- Combined with rubber threads	0
5209 39 09	--- Other - Of yarns of different colours: -- Plain weave:	0
5209 41 01	--- Combined with rubber threads	0
5209 41 09	--- Other -- Denim:	0
5209 42 01	--- Combined with rubber threads	0
5209 42 09	--- Other -- Other fabrics of 3-thread or 4-thread twill, including cross twill:	0
5209 43 01	--- Combined with rubber threads	0
5209 43 09	--- Other -- Other fabrics:	0
5209 49 01	--- Combined with rubber threads	0
5209 49 09	--- Other - Printed: -- Plain weave:	0
5209 51 01	--- Combined with rubber threads	0

Code	Description of Goods	Rate of duty (%) A
5209 51 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill:	
5209 52 01	--- Combined with rubber threads	0
5209 52 09	--- Other	0
	-- Other fabrics:	
5209 59 01	--- Combined with rubber threads	0
5209 59 09	--- Other	0
<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:	
	-- Plain weave:	
5210 11 01	--- Combined with rubber threads	0
5210 11 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill:	
5210 12 01	--- Combined with rubber threads	0
5210 12 09	--- Other	0
	-- Other fabrics:	
5210 19 01	--- Combined with rubber threads	0
5210 19 09	--- Other	0
	- Bleached:	
	-- Plain weave:	
5210 21 01	--- Combined with rubber threads	0
5210 21 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill:	
5210 22 01	--- Combined with rubber threads	0
5210 22 09	--- Other	0
	-- Other fabrics:	
5210 29 01	--- Combined with rubber threads	0
5210 29 09	--- Other	0
	- Dyed:	
	-- Plain weave:	
5210 31 01	--- Combined with rubber threads	0
5210 31 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill:	
5210 32 01	--- Combined with rubber threads	0
5210 32 09	--- Other	0
	-- Other fabrics:	
5210 39 01	--- Combined with rubber threads	0
5210 39 09	--- Other	0
	- Of yarns of different colours:	
	-- Plain weave:	
5210 41 01	--- Combined with rubber threads	0
5210 41 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill:	
5210 42 01	--- Combined with rubber threads	0
5210 42 09	--- Other	0
	-- Other fabrics:	
5210 49 01	--- Combined with rubber threads	0
5210 49 09	--- Other	0
	- Printed:	
	-- Plain weave:	
5210 51 01	--- Combined with rubber threads	0
5210 51 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill:	
5210 52 01	--- Combined with rubber threads	0
5210 52 09	--- Other	0
	-- Other fabrics:	
5210 59 01	--- Combined with rubber threads	0
5210 59 09	--- Other	0
<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:	
	-- Plain weave:	
5211 11 01	--- Combined with rubber threads	0
5211 11 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill:	
5211 12 01	--- Combined with rubber threads	0
5211 12 09	--- Other	0
	-- Other fabrics:	
5211 19 01	--- Combined with rubber threads	0
5211 19 09	--- Other	0
	- Bleached:	
	-- Plain weave:	
5211 21 01	--- Combined with rubber threads	0
5211 21 09	--- Other	0

Code	Description of Goods	Rate of duty (%) A
5211 22 01	-- 3-thread or 4-thread twill, including cross twill: --- Combined with rubber threads	0
5211 22 09	--- Other	0
5211 29 01	-- Other fabrics: --- Combined with rubber threads	0
5211 29 09	--- Other	0
	- Dyed:	
	-- Plain weave:	
5211 31 01	--- Combined with rubber threads	0
5211 31 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill:	
5211 32 01	--- Combined with rubber threads	0
5211 32 09	--- Other	0
	-- Other fabrics:	
5211 39 01	--- Combined with rubber threads	0
5211 39 09	--- Other	0
	- Of yarns of different colours:	
	-- Plain weave:	
5211 41 01	--- Combined with rubber threads	0
5211 41 09	--- Other	0
	-- Denim:	
5211 42 01	--- Combined with rubber threads	0
5211 42 09	--- Other	0
	-- Other fabrics of 3-thread or 4-thread twill, including cross twill:	
5211 43 01	--- Combined with rubber threads	0
5211 43 09	--- Other	0
	-- Other fabrics:	
5211 49 01	--- Combined with rubber threads	0
5211 49 09	--- Other	0
	- Printed:	
	-- Plain weave:	
5211 51 01	--- Combined with rubber threads	0
5211 51 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill:	
5211 52 01	--- Combined with rubber threads	0
5211 52 09	--- Other	0
	-- Other fabrics:	
5211 59 01	--- Combined with rubber threads	0
5211 59 09	--- Other	0
<b>5212</b>	<b>Other woven fabrics of cotton:</b>	
	- Weighing not more than 200 g/m <sup>2</sup> :	
	-- Unbleached:	
5212 11 01	--- Combined with rubber threads	0
5212 11 09	--- Other	0
	-- Bleached:	
5212 12 01	--- Combined with rubber threads	0
5212 12 09	--- Other	0
	-- Dyed:	
5212 13 01	--- Combined with rubber threads	0
5212 13 09	--- Other	0
	-- Of yarns of different colours:	
5212 14 01	--- Combined with rubber threads	0
5212 14 09	--- Other	0
	-- Printed:	
5212 15 01	--- Combined with rubber threads	0
5212 15 09	--- Other	0
	- Weighing more than 200 g/m <sup>2</sup> :	
	-- Unbleached:	
5212 21 01	--- Combined with rubber threads	0
5212 21 09	--- Other	0
	-- Bleached:	
5212 22 01	--- Combined with rubber threads	0
5212 22 09	--- Other	0
	-- Dyed:	
5212 23 01	--- Combined with rubber threads	0
5212 23 09	--- Other	0
	-- Of yarns of different colours:	
5212 24 01	--- Combined with rubber threads	0
5212 24 09	--- Other	0
	-- Printed:	
5212 25 01	--- Combined with rubber threads	0
5212 25 09	--- Other	0

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

Code	Description of Goods	Rate of duty (%) A
<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
5301 21 00	- Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301 29 00	- - Broken or scutched	0
5301 29 00	- - Other	0
5301 30 00	- Flax tow and waste	0
<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
5302 90 00	- Other	0
<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	0
5303 90 00	- Other	0
<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	0
5304 90 00	- Other	0
<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	0
5305 19 00	- - Other	0
	- Of abaca:	
5305 21 00	- - Raw	0
5305 29 00	- - Other	0
5305 90 00	- Other	0
<b>5306</b>	<b>Flax yarn:</b>	
5306 10 00	- Single	0
	- Multiple (folded) or cabled:	
5306 20 01	- - Put up for retail sale	0
5306 20 09	- - Other	0
<b>5307</b>	<b>Yarn of jute or of other textile bast fibres of heading 5303:</b>	
5307 10 00	- Single	0
5307 20 00	- Multiple (folded) or cabled	0
<b>5308</b>	<b>Yarn of other vegetable textile fibres; paper yarn:</b>	
5308 10 00	- Coir yarn	0
5308 20 00	- True hemp yarn	0
5308 90 00	- Other	0
<b>5309</b>	<b>Woven fabrics of flax:</b>	
	- Containing 85% or more by weight of flax:	
	- - Unbleached or bleached:	
5309 11 01	- - - Combined with rubber threads	0
5309 11 09	- - - Other	0
	- - Other:	
5309 19 01	- - - Combined with rubber threads	0
5309 19 09	- - - Other	0
	- Containing less than 85% by weight of flax:	
	- - Unbleached or bleached:	
5309 21 01	- - - Combined with rubber threads	0
5309 21 09	- - - Other	0
	- - Other:	
5309 29 01	- - - Combined with rubber threads	0
5309 29 09	- - - Other	0
<b>5310</b>	<b>Woven fabrics of jute or of other textile bast fibres of heading 5303:</b>	
	- Unbleached:	
5310 10 01	- - Combined with rubber threads	0
5310 10 09	- - Other	0
	- Other:	
5310 90 01	- - Combined with rubber threads	0
5310 90 09	- - Other	0
<b>5311</b>	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</b>	
5311 00 01	- Combined with rubber threads	0
5311 00 09	- Other	0

## 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.

Code	Description of Goods	Rate of duty (%) A
<b>5401</b>	<b>Sewing thread of man-made filaments, whether or not put up for retail sale:</b>	
	- Of synthetic filaments:	
5401 10 01	-- Put up for retail sale	0
5401 10 09	-- Other	0
	- Of artificial filaments:	
5401 20 01	-- Put up for retail sale	0
5401 20 09	-- Other	0
<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
5402 20 00	- High tenacity yarn of polyesters	0
	- Textured yarn:	
5402 31 00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	0
5402 32 00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	0
5402 33 00	-- Of polyesters	0
5402 39 00	-- Other	0
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
5402 41 00	-- Of nylon or other polyamides	0
5402 42 00	-- Of polyesters, partially oriented	0
5402 43 00	-- Of polyesters, other	0
5402 49 00	-- Other	0
	- Other yarn, single, with a twist exceeding 50 turns per metre:	
5402 51 00	-- Of nylon or other polyamides	0
5402 52 00	-- Of polyesters	0
5402 59 00	-- Other	0
	- Other yarn, multiple (folded) or cabled:	
5402 61 00	-- Of nylon or other polyamides	0
5402 62 00	-- Of polyesters	0
5402 69 00	-- Other	0
<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
5403 20 00	- Textured yarn	0
	- Other yarn, single:	
5403 31 00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	0
5403 32 00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	0
5403 33 00	-- Of cellulose acetate	0
5403 39 00	-- Other	0
	- Other yarn, multiple (folded) or cabled:	
5403 41 00	-- Of viscose rayon	0
5403 42 00	-- Of cellulose acetate	0
5403 49 00	-- Other	0
<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
5404 90 00	- Other	0
<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
<b>5406</b>	<b>Man-made filament yarn (other than sewing thread), put up for retail sale:</b>	
	- Synthetic filament yarn:	
5406 10 01	-- Put up for retail sale	0
5406 10 09	-- Other	0

Code	Description of Goods	Rate of duty (%) A
5406 20 01	- Artificial filament yarn: -- Put up for retail sale	0
5406 20 09	-- Other	0
<b>5407</b>	<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404:</b>	
5407 10 01	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters: -- Combined with rubber threads	0
5407 10 09	-- Other	0
5407 20 01	- Woven fabrics obtained from strip or the like: -- Combined with rubber threads	0
5407 20 09	-- Other	0
5407 30 01	- Fabrics specified in Note 9 to Section XI: -- Combined with rubber threads	0
5407 30 09	-- Other	0
5407 41 01	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: -- Unbleached or bleached: --- Combined with rubber threads	0
5407 41 09	--- Other	0
5407 42 01	-- Dyed: --- Combined with rubber threads	0
5407 42 09	--- Other	0
5407 43 01	-- Of yarns of different colours: --- Combined with rubber threads	0
5407 43 09	--- Other	0
5407 44 01	-- Printed: --- Combined with rubber threads	0
5407 44 09	--- Other	0
5407 51 01	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments: -- Unbleached or bleached: --- Combined with rubber threads	0
5407 51 09	--- Other	0
5407 52 01	-- Dyed: --- Combined with rubber threads	0
5407 52 09	--- Other	0
5407 53 01	-- Of yarns of different colours: --- Combined with rubber threads	0
5407 53 09	--- Other	0
5407 54 01	-- Printed: --- Combined with rubber threads	0
5407 54 09	--- Other	0
5407 61 01	- Other woven fabrics, containing 85% or more by weight of polyester filaments: -- Containing 85% or more by weight of non-textured polyester filaments: --- Combined with rubber threads	0
5407 61 09	--- Other	0
5407 69 01	-- Other: --- Combined with rubber threads	0
5407 69 09	--- Other	0
5407 71 01	- Other woven fabrics, containing 85% or more by weight of synthetic filaments: -- Unbleached or bleached: --- Combined with rubber threads	0
5407 71 09	--- Other	0
5407 72 01	-- Dyed: --- Combined with rubber threads	0
5407 72 09	--- Other	0
5407 73 01	-- Of yarns of different colours: --- Combined with rubber threads	0
5407 73 09	--- Other	0
5407 74 01	-- Printed: --- Combined with rubber threads	0
5407 74 09	--- Other	0
5407 81 01	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: -- Unbleached or bleached: --- Combined with rubber threads	0
5407 81 09	--- Other	0
5407 82 01	-- Dyed: --- Combined with rubber threads	0
5407 82 09	--- Other	0
5407 83 01	-- Of yarns of different colours: --- Combined with rubber threads	0
5407 83 09	--- Other	0
5407 84 01	-- Printed: --- Combined with rubber threads	0
5407 84 09	--- Other	0

Code	Description of Goods	Rate of duty (%) A
	- Other woven fabrics:	
	-- Unbleached or bleached:	
5407 91 01	--- Combined with rubber threads	0
5407 91 09	--- Other	0
	-- Dyed:	
5407 92 01	--- Combined with rubber threads	0
5407 92 09	--- Other	0
	-- Of yarns of different colours:	
5407 93 01	--- Combined with rubber threads	0
5407 93 09	--- Other	0
	-- Printed:	
5407 94 01	--- Combined with rubber threads	0
5407 94 09	--- Other	0
<b>5408</b>	<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405:</b>	
	- Woven fabrics obtained from high tenacity yarn of viscose rayon:	
5408 10 01	-- Combined with rubber threads	0
5408 10 09	-- Other	0
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	
	-- Unbleached or bleached:	
5408 21 01	--- Combined with rubber threads	0
5408 21 09	--- Other	0
	-- Dyed:	
5408 22 01	--- Combined with rubber threads	0
5408 22 09	--- Other	0
	-- Of yarns of different colours:	
5408 23 01	--- Combined with rubber threads	0
5408 23 09	--- Other	0
	-- Printed:	
5408 24 01	--- Combined with rubber threads	0
5408 24 09	--- Other	0
	- Other woven fabrics:	
	-- Unbleached or bleached:	
5408 31 01	--- Combined with rubber threads	0
5408 31 09	--- Other	0
	-- Dyed:	
5408 32 01	--- Combined with rubber threads	0
5408 32 09	--- Other	0
	-- Of yarns of different colours:	
5408 33 01	--- Combined with rubber threads	0
5408 33 09	--- Other	0
	-- Printed:	
5408 34 01	--- Combined with rubber threads	0
5408 34 09	--- Other	0

**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.

Code	Description of Goods	Rate of duty (%) A
<b>5501</b>	<b>Synthetic filament tow:</b>	
5501 10 00	- Of nylon or other polyamides	0
5501 20 00	- Of polyesters	0
5501 30 00	- Acrylic or modacrylic	0
5501 90 00	- Other	0
<b>5502 00 00</b>	<b>Artificial filament tow</b>	0
<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
5503 20 00	- Of polyesters	0
5503 30 00	- Acrylic or modacrylic	0
5503 40 00	- Of polypropylene	0
5503 90 00	- Other	0
<b>5504</b>	<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning:</b>	
5504 10 00	- Of viscose rayon	0
5504 90 00	- Other	0
<b>5505</b>	<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres:</b>	
5505 10 00	- Of synthetic fibres	0
5505 20 00	- Of artificial fibres	0
<b>5506</b>	<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning:</b>	
5506 10 00	- Of nylon or other polyamides	0
5506 20 00	- Of polyesters	0
5506 30 00	- Acrylic or modacrylic	0
5506 90 00	- Other	0
<b>5507 00 00</b>	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning</b>	0
<b>5508</b>	<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale:</b>	
	- Of synthetic staple fibres:	
5508 10 01	-- Put up for retail sale	0
5508 10 09	-- Other	0
	- Of artificial staple fibres:	
5508 20 01	-- Put up for retail sale	0
5508 20 09	-- Other	0
<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:	
	-- Single yarn:	
5509 11 01	--- For the manufacture of fishing tackle	0
5509 11 09	--- Other	0
	-- Multiple (folded) or cabled yarn:	
5509 12 01	--- For the manufacture of fishing tackle	0
5509 12 09	--- Other	0
	- Containing 85% or more by weight of polyester staple fibres:	
	-- Single yarn:	
5509 21 01	--- For the manufacture of fishing tackle	0
5509 21 09	--- Other	0
	-- Multiple (folded) or cabled yarn:	
5509 22 01	--- For the manufacture of fishing tackle	0
5509 22 09	--- Other	0
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
	-- Single yarn	0
5509 32 00	-- Multiple (folded) or cabled yarn	0
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:	
	-- Single yarn:	
5509 41 01	--- For the manufacture of fishing tackle	0
5509 41 09	--- Other	0

Code	Description of Goods	Rate of duty (%) A
5509 42 01	-- Multiple (folded) or cabled yarn: --- For the manufacture of fishing tackle	0
5509 42 09	--- Other	0
5509 51 00	- Other yarn, of polyester staple fibres: -- Mixed mainly or solely with artificial staple fibres	0
5509 52 00	-- Mixed mainly or solely with wool or fine animal hair	0
5509 53 00	-- Mixed mainly or solely with cotton	0
5509 59 00	-- Other	0
5509 61 00	- Other yarn, of acrylic or modacrylic staple fibres: -- Mixed mainly or solely with wool or fine animal hair	0
5509 62 00	-- Mixed mainly or solely with cotton	0
5509 69 00	-- Other	0
5509 91 00	- Other yarn: -- Mixed mainly or solely with wool or fine animal hair	0
5509 92 00	-- Mixed mainly or solely with cotton	0
5509 99 00	-- Other	0
<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: -- Single yarn:	
5510 11 01	--- For the manufacture of fishing tackle	0
5510 11 09	--- Other	0
5510 12 01	-- Multiple (folded) or cabled yarn: --- For the manufacture of fishing tackle	0
5510 12 09	--- Other	0
5510 20 00	- Other yarn, mixed mainly or solely with wool or fine animal hair	0
5510 30 00	- Other yarn, mixed mainly or solely with cotton	0
5510 90 01	- Other yarn: -- For the manufacture of fishing tackle	0
5510 90 09	-- Other	0
<b>5511</b>	<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:</b> - Of synthetic staple fibres, containing 85% or more by weight of such fibres	0
5511 20 00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	0
5511 30 00	- Of artificial staple fibres	0
<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: -- Unbleached or bleached:	
5512 11 01	--- Combined with rubber threads	0
5512 11 09	--- Other	0
5512 19 01	-- Other: --- Combined with rubber threads	0
5512 19 09	--- Other	0
5512 21 01	- Containing 85% or more by weight of acrylic or modacrylic staple fibres: -- Unbleached or bleached: --- Combined with rubber threads	0
5512 21 09	--- Other	0
5512 29 01	-- Other: --- Combined with rubber threads	0
5512 29 09	--- Other	0
5512 91 01	- Other: -- Unbleached or bleached: --- Combined with rubber threads	0
5512 91 09	--- Other	0
5512 99 01	-- Other: --- Combined with rubber threads	0
5512 99 09	--- Other	0
<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 01	-- Of polyester staple fibres, plain weave: --- Combined with rubber threads	0
5513 11 09	--- Other	0
5513 12 01	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres: --- Combined with rubber threads	0
5513 12 09	--- Other	0
5513 13 01	-- Other woven fabrics of polyester staple fibres: --- Combined with rubber threads	0
5513 13 09	--- Other	0
5513 19 01	-- Other woven fabrics: --- Combined with rubber threads	0
5513 19 09	--- Other	0

Code	Description of Goods	Rate of duty (%) A
	- Dyed:	
	-- Of polyester staple fibres, plain weave:	
5513 21 01	--- Combined with rubber threads	0
5513 21 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5513 22 01	--- Combined with rubber threads	0
5513 22 09	--- Other	0
	-- Other woven fabrics of polyester staple fibres:	
5513 23 01	--- Combined with rubber threads	0
5513 23 09	--- Other	0
	-- Other woven fabrics:	
5513 29 01	--- Combined with rubber threads	0
5513 29 09	--- Other	0
	- Of yarns of different colours:	
	-- Of polyester staple fibres, plain weave:	
5513 31 01	--- Combined with rubber threads	0
5513 31 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5513 32 01	--- Combined with rubber threads	0
5513 32 09	--- Other	0
	-- Other woven fabrics of polyester staple fibres:	
5513 33 01	--- Combined with rubber threads	0
5513 33 09	--- Other	0
	-- Other woven fabrics:	
5513 39 01	--- Combined with rubber threads	0
5513 39 09	--- Other	0
	- Printed:	
	-- Of polyester staple fibres, plain weave:	
5513 41 01	--- Combined with rubber threads	0
5513 41 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5513 42 01	--- Combined with rubber threads	0
5513 42 09	--- Other	0
	-- Other woven fabrics of polyester staple fibres:	
5513 43 01	--- Combined with rubber threads	0
5513 43 09	--- Other	0
	-- Other woven fabrics:	
5513 49 01	--- Combined with rubber threads	0
5513 49 09	--- Other	0
<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:	
	-- Of polyester staple fibres, plain weave:	
5514 11 01	--- Combined with rubber threads	0
5514 11 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5514 12 01	--- Combined with rubber threads	0
5514 12 09	--- Other	0
	-- Other woven fabrics of polyester staple fibres:	
5514 13 01	--- Combined with rubber threads	0
5514 13 09	--- Other	0
	-- Other woven fabrics:	
5514 19 01	--- Combined with rubber threads	0
5514 19 09	--- Other	0
	- Dyed:	
	-- Of polyester staple fibres, plain weave:	
5514 21 01	--- Combined with rubber threads	0
5514 21 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5514 22 01	--- Combined with rubber threads	0
5514 22 09	--- Other	0
	-- Other woven fabrics of polyester staple fibres:	
5514 23 01	--- Combined with rubber threads	0
5514 23 09	--- Other	0
	-- Other woven fabrics:	
5514 29 01	--- Combined with rubber threads	0
5514 29 09	--- Other	0
	- Of yarns of different colours:	
	-- Of polyester staple fibres, plain weave:	
5514 31 01	--- Combined with rubber threads	0
5514 31 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5514 32 01	--- Combined with rubber threads	0
5514 32 09	--- Other	0

Code	Description of Goods	Rate of duty (%) A
5514 33 01	-- Other woven fabrics of polyester staple fibres: --- Combined with rubber threads	0
5514 33 09	--- Other	0
5514 39 01	-- Other woven fabrics: --- Combined with rubber threads	0
5514 39 09	--- Other	0
	- Printed:	
5514 41 01	-- Of polyester staple fibres, plain weave: --- Combined with rubber threads	0
5514 41 09	--- Other	0
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5514 42 01	--- Combined with rubber	0
5514 42 09	--- Other	0
	-- Other woven fabrics of polyester staple fibres:	
5514 43 01	--- Combined with rubber threads	0
5514 43 09	--- Other	0
	-- Other woven fabrics:	
5514 49 01	--- Combined with rubber threads	0
5514 49 09	--- Other	0
<b>5515</b>	<b>Other woven fabrics of synthetic staple fibres:</b>	
	- Of polyester staple fibres:	
	-- Mixed mainly or solely with viscose rayon staple fibres:	
5515 11 01	--- Combined with rubber threads	0
5515 11 09	--- Other	0
	-- Mixed mainly or solely with man-made filaments:	
5515 12 01	--- Combined with rubber threads	0
5515 12 09	--- Other	0
	-- Mixed mainly or solely with wool or fine animal hair:	
5515 13 01	--- Combined with rubber threads	0
5515 13 09	--- Other	0
	-- Other:	
5515 19 01	--- Combined with rubber threads	0
5515 19 09	--- Other	0
	- Of acrylic or modacrylic staple fibres:	
	-- Mixed mainly or solely with man-made filaments:	
5515 21 01	--- Combined with rubber threads	0
5515 21 09	--- Other	0
	-- Mixed mainly or solely with wool or fine animal hair:	
5515 22 01	--- Combined with rubber threads	0
5515 22 09	--- Other	0
	-- Other:	
5515 29 01	--- Combined with rubber threads	0
5515 29 09	--- Other	0
	- Other woven fabrics:	
	-- Mixed mainly or solely with man-made filaments:	
5515 91 01	--- Combined with rubber threads	0
5515 91 09	--- Other	0
	-- Mixed mainly or solely with wool or fine animal hair:	
5515 92 01	--- Combined with rubber threads	0
5515 92 09	--- Other	0
	-- Other:	
5515 99 01	--- Combined with rubber threads	0
5515 99 09	--- Other	0
<b>5516</b>	<b>Woven fabrics of artificial staple fibres:</b>	
	- Containing 85% or more by weight of artificial staple fibres:	
	-- Unbleached or bleached:	
5516 11 01	--- Combined with rubber threads	0
5516 11 09	--- Other	0
	-- Dyed:	
5516 12 01	--- Combined with rubber threads	0
5516 12 09	--- Other	0
	-- Of yarns of different colours:	
5516 13 01	--- Combined with rubber threads	0
5516 13 09	--- Other	0
	-- Printed:	
5516 14 01	--- Combined with rubber threads	0
5516 14 09	--- Other	0
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
	-- Unbleached or bleached:	
5516 21 01	--- Combined with rubber threads	0
5516 21 09	--- Other	0
	-- Dyed:	
5516 22 01	--- Combined with rubber threads	0

Code	Description of Goods	Rate of duty (%) A
5516 22 09	--- Other	0
	-- Of yarns of different colours:	
5516 23 01	--- Combined with rubber threads	0
5516 23 09	--- Other	0
	-- Printed:	
5516 24 01	--- Combined with rubber threads	0
5516 24 09	--- Other	0
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
	-- Unbleached or bleached:	
5516 31 01	--- Combined with rubber threads	0
5516 31 09	--- Other	0
	-- Dyed:	
5516 32 01	--- Combined with rubber threads	0
5516 32 09	--- Other	0
	-- Of yarns of different colours:	
5516 33 01	--- Combined with rubber threads	0
5516 33 09	--- Other	0
	-- Printed:	
5516 34 01	--- Combined with rubber threads	0
5516 34 09	--- Other	0
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
	-- Unbleached or bleached:	
5516 41 01	--- Combined with rubber threads	0
5516 41 09	--- Other	0
	-- Dyed:	
5516 42 01	--- Combined with rubber threads	0
5516 42 09	--- Other	0
	-- Of yarns of different colours:	
5516 43 01	--- Combined with rubber threads	0
5516 43 09	--- Other	0
	-- Printed:	
5516 44 01	--- Combined with rubber threads	0
5516 44 09	--- Other	0
	- Other:	
	-- Unbleached or bleached:	
5516 91 01	--- Combined with rubber threads	0
5516 91 09	--- Other	0
	-- Dyed:	
5516 92 01	--- Combined with rubber threads	0
5516 92 09	--- Other	0
	-- Of yarns of different colours:	
5516 93 01	--- Combined with rubber threads	0
5516 93 09	--- Other	0
	-- Printed:	
5516 94 01	--- Combined with rubber threads	0
5516 94 09	--- Other	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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>		
	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:		
5601 10 01	-- Sanitary towels and tampons	10	0
5601 10 09	-- Other	10	0
	- Wadding; other articles of wadding:		
	-- Of cotton:		
5601 21 01	--- Wadding	0	
5601 21 02	--- Filters for sieving milk	0	
5601 21 09	--- Other	10	0
	-- Of man-made fibres:		
5601 22 01	--- Wadding	0	
5601 22 09	--- Other	10	0
	-- Other:		
5601 29 01	--- Wadding	0	
5601 29 09	--- Other	10	0
5601 30 00	- Textile flock and dust and mill neps	0	
<b>5602</b>	<b>Felt, whether or not impregnated, coated, covered or laminated:</b>		
5602 10 00	- Needleloom felt and stitch-bonded fibre fabrics	0	
	- Other felt, not impregnated, coated, covered or laminated:		
5602 21 00	-- Of wool or fine animal hair	0	
5602 29 00	-- Of other textile materials	0	
	- Other:		
5602 90 01	-- Roofing felt	5	0
5602 90 09	-- Other	0	
<b>5603</b>	<b>Nonwovens, whether or not impregnated, coated, covered or laminated:</b>		
	- Of man-made filaments:		
5603 11 00	-- Weighing not more than 25 g/m <sup>2</sup> :	0	
5603 12 00	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	0	
5603 13 00	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	0	
5603 14 00	-- Weighing more than 150 g/m <sup>2</sup>	0	
	- Other:		
5603 91 00	-- Weighing not more than 25 g/m <sup>2</sup> :	0	
5603 92 00	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	0	
5603 93 00	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	0	
5603 94 00	-- Weighing more than 150 g/m <sup>2</sup>	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
5604 20 00	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	0	
5604 90 00	- Other	0	
<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>	0	
<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>	0	
<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>		
	- Of jute or other textile bast fibres of heading 5303:		
5607 10 01	-- Ground lines and fishing lines	0	
5607 10 02	-- Cables	0	
5607 10 09	-- Other	0	
	- Of sisal or other textile fibres of the genus <i>Agave</i> :		
5607 21 00	-- Binder or baler twine	0	
	-- Other:		
5607 29 01	--- Ground lines and fishing lines	0	
5607 29 02	--- Cables	0	
5607 29 09	--- Other	0	
	- Of polyethylene or polypropylene:		
5607 41 00	-- Binder or baler twine	0	
	-- Other:		
5607 49 01	--- Ground lines and fishing lines	0	
5607 49 02	--- Cables	0	
5607 49 03	--- Single yarn for the manufacture of fishing tackle	0	
5607 49 09	--- Other	0	
	- Of other synthetic fibres:		
5607 50 01	-- Ground lines and fishing lines	0	
5607 50 02	-- Cables	0	
5607 50 03	-- Single yarn for the manufacture of fishing tackle	0	
5607 50 09	-- Other	0	
	- Other:		
5607 90 01	-- Ground lines and fishing lines	0	
5607 90 02	-- Cables	0	
5607 90 09	-- Other	0	
<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:		
	-- Made up fishing nets:		
5608 11 01	--- Seines	0	
5608 11 02	--- Pelagic trawls	0	
5608 11 03	--- Shrimp trawls	0	
5608 11 04	--- Other trawls	0	
5608 11 05	--- Other net	0	
5608 11 09	--- Other	0	
	-- Other:		
5608 19 01	--- Fishing net ropes	0	
5608 19 02	--- Rescue nets	0	
5608 19 09	--- Other	0	
	- Other:		
5608 90 01	-- Fishing nets and fishing net ropes	0	
5608 90 09	-- Other	0	
<b>5609</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 01	- Fish-tail loops	0	
5609 00 02	- Fish hook trace	0	
5609 00 03	- Codend protectors	0	
5609 00 09	- Other	10	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>5701</b>	<b>Carpets and other textile floor coverings, knotted, whether or not made up:</b>		
5701 10 00	- Of wool or fine animal hair	10	0
5701 90 00	- Of other textile materials	10	0
<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	10	0
5702 20 00	- Floor coverings of coconut fibres (coir)	10	0
	- Other, of pile construction, not made up:		
5702 31 00	-- Of wool or fine animal hair	10	0
5702 32 00	-- Of man-made textile materials	10	0
5702 39 00	-- Of other textile materials	10	0
	- Other, of pile construction, made up:		
5702 41 00	-- Of wool or fine animal hair	10	0
5702 42 00	-- Of man-made textile materials	10	0
5702 49 00	-- Of other textile materials	10	0
	- Other, not of pile construction, not made up:		
5702 51 00	-- Of wool or fine animal hair	10	0
5702 52 00	-- Of man-made textile materials	10	0
5702 59 00	-- Of other textile materials	10	0
	- Other, not of pile construction, made up:		
5702 91 00	-- Of wool or fine animal hair	10	0
5702 92 00	-- Of man-made textile materials	10	0
5702 99 00	-- Of other textile materials	10	0
<b>5703</b>	<b>Carpets and other textile floor coverings, tufted, whether or not made up:</b>		
	- Of wool or fine animal hair:		
5703 10 01	-- Of felt	10	0
5703 10 09	-- Other	10	0
	- Of nylon or other polyamides:		
5703 20 01	-- Of felt	10	0
5703 20 09	-- Other	10	0
	- Of other man-made textile materials:		
5703 30 01	-- Of felt	10	0
5703 30 09	-- Other	10	0
	- Of other textile materials:		
5703 90 01	-- Of felt	10	0
5703 90 09	-- Other	10	0
<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>	10	0
5704 90 00	- Other	10	0
<b>5705</b>	<b>Other carpets and other textile floor coverings, whether or not made up:</b>		
5705 00 01	- Of felt	10	0
5705 00 09	- Other	10	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>5801</b>	<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806:</b>		
5801 10 00	- Of wool or fine animal hair	0	
	- Of cotton:		
5801 21 00	-- Uncut weft pile fabrics	0	
5801 22 00	-- Cut corduroy	0	
5801 23 00	-- Other weft pile fabrics	0	
5801 24 00	-- Warp pile fabrics, épinglé (uncut)	0	
5801 25 00	-- Warp pile fabrics, cut	0	
5801 26 00	-- Chenille fabrics	0	
	- Of man-made fibres:		
5801 31 00	-- Uncut weft pile fabrics	0	
5801 32 00	-- Cut corduroy	0	
5801 33 00	-- Other weft pile fabrics	0	
5801 34 00	-- Warp pile fabrics, épinglé (uncut)	0	
5801 35 00	-- Warp pile fabrics, cut	0	
5801 36 00	-- Chenille fabrics	0	
5801 90 00	- Of other textile materials	0	
<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	0	
5802 19 00	-- Other	0	
5802 20 00	- Terry towelling and similar woven terry fabrics, of other textile materials	0	
5802 30 00	- Tufted textile fabrics	0	
<b>5803</b>	<b>Gauze, other than narrow fabrics of heading 5806:</b>		
5803 10 00	- Of cotton	0	
5803 90 00	- Of other textile materials	0	
<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>		
	- Tulles and other net fabrics:		
5804 10 01	-- Fishing nets and fishing net ropes	0	
5804 10 09	-- Other	0	
	- Mechanically made lace:		
5804 21 00	-- Of man-made fibres	0	
5804 29 00	-- Of other textile materials	0	
5804 30 00	- Hand-made lace	0	
<b>5805 00 00</b>	<b>Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up</b>	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<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 (bolduc):</b>		
	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:		
5806 10 01	-- Combined with rubber threads	0	
5806 10 09	-- Other	0	
	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread:		
5806 20 01	-- Combined with rubber threads	0	
5806 20 09	-- Other	0	
	- Other woven fabrics:		
	-- Of cotton:		
5806 31 01	--- Combined with rubber threads	0	
5806 31 09	--- Other	0	
	-- Of man-made fibres:		
5806 32 01	--- Combined with rubber threads	0	
5806 32 09	--- Other	0	
	-- Of other textile materials:		
5806 39 01	--- Combined with rubber threads	0	
5806 39 09	--- Other	0	
	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolduc):		
5806 40 01	-- Combined with rubber threads	0	
5806 40 09	-- Other	0	
<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	0	
5807 90 00	- Other	0	
<b>5808</b>	<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles:</b>		
5808 10 00	- Braids in the piece	0	
5808 90 00	- Other	0	
<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>	0	
<b>5810</b>	<b>Embroidery in the piece, in strips or in motifs:</b>		
5810 10 00	- Embroidery without visible ground	0	
	- Other embroidery:		
5810 91 00	-- Of cotton	0	
5810 92 00	-- Of man-made fibres	0	
5810 99 00	-- Of other textile materials	0	
<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>	0	

**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).

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
5901 90 00	- Other	0	
<b>5902</b>	<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</b>		
5902 10 00	- Of nylon or other polyamides	0	
5902 20 00	- Of polyesters	0	
5902 90 00	- Other	0	
<b>5903</b>	<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902:</b>		
5903 10 00	- With poly(vinyl chloride)	0	
5903 20 00	- With polyurethane	0	
5903 90 00	- Other	0	
<b>5904</b>	<b>Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape:</b>		
5904 10 00	- Linoleum	5	0
5904 90 00	- Other	5	0
<b>5905</b>	<b>Textile wall coverings:</b>		
5905 00 01	- Of cotton, jute or felt	0	
5905 00 09	- Other	0	
<b>5906</b>	<b>Rubberised textile fabrics, other than those of heading 5902:</b>		
5906 10 00	- Adhesive tape of a width not exceeding 20 cm	0	
	- Other:		
5906 91 00	- - Knitted or crocheted	0	
5906 99 00	- - Other	0	
<b>5907 00 00</b>	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</b>	0	
<b>5908 00 00</b>	<b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated</b>	0	
<b>5909 00 00</b>	<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials</b>	0	
<b>5910 00 00</b>	<b>Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material</b>	0	
<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	
5911 20 00	- Bolting cloth, whether or not made up	0	
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):		
5911 31 00	- - Weighing less than 650 g/m <sup>2</sup>	0	
5911 32 00	- - Weighing 650 g/m <sup>2</sup> or more	0	
5911 40 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	0	
5911 90 00	- Other	0	

## 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.

Code	Description of Goods	Rate of duty (%) A
<b>6001</b>	<b>Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted:</b>	
6001 10 00	- “Long pile” fabrics	0
	- Looped pile fabrics:	
6001 21 00	- - Of cotton	0
6001 22 00	- - Of man-made fibres	0
6001 29 00	- - Of other textile materials	0
	- Other:	
6001 91 00	- - Of cotton	0
6001 92 00	- - Of man-made fibres	0
6001 99 00	- - Of other textile materials	0
<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	0
6002 90 00	- Other	0
<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	0
6003 20 00	- Of cotton	0
6003 30 00	- Of synthetic fibre	0
6003 40 00	- Of artificial fibre	0
6003 90 00	- Other	0
<b>6004</b>	<b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001:</b>	
6004 40 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	0
6004 90 00	- Other	0
<b>6005</b>	<b>Warp knit fabrics (including those made on galloon knitting machines), other than those of heading 6001 to 6004:</b>	
6005 10 00	- Of wool or fine animal hair	0
	- Of cotton:	
6005 21 00	- - Unbleached or bleached	0
6005 22 00	- - Dyed	0
6005 23 00	- - Of yarns of different colours	0
6005 24 00	- - Printed	0
	- Of synthetic fibres:	
6005 31 00	- - Unbleached or bleached	0
6005 32 00	- - Dyed	0
6005 33 00	- - Of yarns of different colours	0
6005 34 00	- - Printed	0
	- Of artificial fibres:	
6005 41 00	- - Unbleached or bleached	0
6005 42 00	- - Dyed	0
6005 43 00	- - Of yarns of different colours	0
6005 44 00	- - Printed	0
6005 90 00	- Other	0
<b>6006</b>	<b>Other knitted or crocheted fabrics:</b>	
6006 10 00	- Of wool or fine animal hair	0
	- Of cotton:	
6006 21 00	- - Unbleached or bleached	0
6006 22 00	- - Dyed	0
6006 23 00	- - Of yarns of different colours	0
6006 24 00	- - Printed	0

Code	Description of Goods	Rate of duty (%) A
6006 31 00	- Of synthetic fibres: -- Unbleached or bleached	0
6006 32 00	-- Dyed	0
6006 33 00	-- Of yarns of different colours	0
6006 34 00	-- Printed	0
	- Of artificial fibres:	
6006 41 00	-- Unbleached or bleached	0
6006 42 00	-- Dyed	0
6006 43 00	-- Of yarns of different colours	0
6006 44 00	-- Printed	0
6006 90 00	- Other	0

## 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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	15	0
6101 20 00	- Of cotton	15	0
6101 30 00	- Of man-made fibres	15	0
6101 90 00	- Of other textile materials	15	0
<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	15	0
6102 20 00	- Of cotton	15	0
6102 30 00	- Of man-made fibres	15	0
6102 90 00	- Of other textile materials	15	0
<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	15	0
6103 12 00	-- Of synthetic fibres	15	0
6103 19 00	-- Of other textile materials	15	0
	- Ensembles:		
6103 21 00	-- Of wool or fine animal hair	15	0
6103 22 00	-- Of cotton	15	0
6103 23 00	-- Of synthetic fibres	15	0
6103 29 00	-- Of other textile materials	15	0
	- Jackets and blazers:		
6103 31 00	-- Of wool or fine animal hair	15	0
6103 32 00	-- Of cotton	15	0
6103 33 00	-- Of synthetic fibres	15	0
6103 39 00	-- Of other textile materials	15	0
	- Trousers, bib and brace overalls, breeches and shorts:		
6103 41 00	-- Of wool or fine animal hair	15	0
6103 42 00	-- Of cotton	15	0
6103 43 00	-- Of synthetic fibres	15	0
6103 49 00	-- Of other textile materials	15	0
<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	15	0
6104 12 00	-- Of cotton	15	0
6104 13 00	-- Of synthetic fibres	15	0
6104 19 00	-- Of other textile materials	15	0
	- Ensembles:		
6104 21 00	-- Of wool or fine animal hair	15	0
6104 22 00	-- Of cotton	15	0
6104 23 00	-- Of synthetic fibres	15	0
6104 29 00	-- Of other textile materials	15	0
	- Jackets and blazers:		
6104 31 00	-- Of wool or fine animal hair	15	0
6104 32 00	-- Of cotton	15	0
6104 33 00	-- Of synthetic fibres	15	0
6104 39 00	-- Of other textile materials	15	0
	- Dresses:		
6104 41 00	-- Of wool or fine animal hair	15	0
6104 42 00	-- Of cotton	15	0
6104 43 00	-- Of synthetic fibres	15	0
6104 44 00	-- Of artificial fibres	15	0
6104 49 00	-- Of other textile materials	15	0
	- Skirts and divided skirts:		
6104 51 00	-- Of wool or fine animal hair	15	0
6104 52 00	-- Of cotton	15	0
6104 53 00	-- Of synthetic fibres	15	0
6104 59 00	-- Of other textile materials	15	0
	- Trousers, bib and brace overalls, breeches and shorts:		
6104 61 00	-- Of wool or fine animal hair	15	0
6104 62 00	-- Of cotton	15	0
6104 63 00	-- Of synthetic fibres	15	0
6104 69 00	-- Of other textile materials	15	0
<b>6105</b>	<b>Men's or boys' shirts, knitted or crocheted:</b>		
6105 10 00	- Of cotton	15	0
6105 20 00	- Of man-made fibres	15	0

Code	Description of Goods	Rate of duty (%)	
		A	E
	- Of other textile materials:		
6105 90 01	-- Of silk	15	0
6105 90 09	-- Other	15	0
<b>6106</b>	<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:</b>		
6106 10 00	- Of cotton	15	0
6106 20 00	- Of man-made fibres	15	0
	- Of other textile materials:		
6106 90 01	-- Of silk	15	0
6106 90 09	-- Other	15	0
<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	15	0
6107 12 00	-- Of man-made fibres	15	0
	-- Of other textile materials:		
6107 19 01	--- Of silk	15	0
6107 19 09	--- Other	15	0
	- Nightshirts and pyjamas:		
6107 21 00	-- Of cotton	15	0
6107 22 00	-- Of man-made fibres	15	0
	-- Of other textile materials:		
6107 29 01	--- Of silk	15	0
6107 29 09	--- Other	15	0
	- Other:		
6107 91 00	-- Of cotton	15	0
6107 92 00	-- Of man-made fibres	15	0
6107 99 00	-- Of other textile materials	15	0
<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	15	0
	-- Of other textile materials:		
6108 19 01	--- Of silk	15	0
6108 19 09	--- Other	15	0
	- Briefs and panties:		
6108 21 00	-- Of cotton	15	0
6108 22 00	-- Of man-made fibres	15	0
	-- Of other textile materials:		
6108 29 01	--- Of silk	15	0
6108 29 09	--- Other	15	0
	- Nightdresses and pyjamas:		
6108 31 00	-- Of cotton	15	0
6108 32 00	-- Of man-made fibres	15	0
	-- Of other textile materials:		
6108 39 01	--- Of silk	15	0
6108 39 09	--- Other	15	0
	- Other:		
6108 91 00	-- Of cotton	15	0
6108 92 00	-- Of man-made fibres	15	0
6108 99 00	-- Of other textile materials	15	0
<b>6109</b>	<b>T-shirts, singlets and other vests, knitted or crocheted:</b>		
6109 10 00	- Of cotton	15	0
	- Of other textile materials:		
6109 90 01	-- Of silk	15	0
6109 90 09	-- Other	15	0
<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	15	0
6110 12 00	-- Of Kashmir (cashmere) goats	15	0
6110 19 00	-- Other	15	0
6110 20 00	- Of cotton	15	0
6110 30 00	- Of man-made fibres	15	0
6110 90 00	- Of other textile materials	15	0
<b>6111</b>	<b>Babies' garments and clothing accessories, knitted or crocheted:</b>		
	- Of wool or fine animal hair:		
6111 10 01	-- Sanitary stockings	5	0
6111 10 09	-- Other	15	0
	- Of cotton:		
6111 20 01	-- Sanitary stockings	5	0
6111 20 09	-- Other	15	0

Code	Description of Goods	Rate of duty (%)	
		A	E
6111 30 01	- Of synthetic fibres:		
	-- Sanitary stockings	5	0
6111 30 09	-- Other	15	0
	- Of other textile materials:		
6111 90 01	-- Sanitary stockings	5	0
6111 90 09	-- Other	15	0
<b>6112</b>	<b>Track suits, ski suits and swimwear, knitted or crocheted:</b>		
	- Track suits:		
6112 11 00	-- Of cotton	15	0
6112 12 00	-- Of synthetic fibres	15	0
6112 19 00	-- Of other textile materials	15	0
6112 20 00	- Ski suits	15	0
	- Men's or boys' swimwear:		
6112 31 00	-- Of synthetic fibres	15	0
6112 39 00	-- Of other textile materials	15	0
	- Women's or girls' swimwear:		
6112 41 00	-- Of synthetic fibres	15	0
6112 49 00	-- Of other textile materials	15	0
<b>6113 00 00</b>	<b>Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907</b>	15	0
<b>6114</b>	<b>Other garments, knitted or crocheted:</b>		
6114 10 00	- Of wool or fine animal hair	15	0
6114 20 00	- Of cotton	15	0
6114 30 00	- Of man-made fibres	15	0
6114 90 00	- Of other textile materials	15	0
<b>6115</b>	<b>Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted:</b>		
	- Panty hose and tights:		
6115 11 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	15	0
6115 12 00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	15	0
6115 19 00	-- Of other textile materials	15	0
6115 20 00	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	0
	- Other:		
	-- Of wool or fine animal hair:		
6115 91 01	--- Sanitary stockings and the like	5	0
6115 91 09	--- Other	15	0
	-- Of cotton:		
6115 92 01	--- Sanitary stockings and the like	5	0
6115 92 09	--- Other	15	0
	-- Of synthetic fibres:		
6115 93 01	--- Sanitary stockings and the like	5	0
6115 93 09	--- Other	15	0
	-- Of other textile materials:		
6115 99 01	--- Sanitary stockings and the like	5	0
6115 99 09	--- Other	15	0
<b>6116</b>	<b>Gloves, mittens and mitts, knitted or crocheted:</b>		
	- Impregnated, coated or covered with plastics or rubber:		
6116 10 01	-- Safety gloves, recognised by the Administration of occupational safety and health in accordance with rules No. 501 of August 31, 1994	0	
6116 10 09	-- Other	15	0
	- Other:		
6116 91 00	-- Of wool or fine animal hair	15	0
6116 92 00	-- Of cotton	15	0
6116 93 00	-- Of synthetic fibres	15	0
6116 99 00	-- Of other textile materials	15	0
<b>6117</b>	<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:</b>		
6117 10 00	- Shawls, scarves, mufflers, mantillas, veils and the like	15	0
6117 20 00	- Ties, bow ties and cravats	15	0
6117 80 00	- Other accessories	15	0
	- Parts:		
6117 90 01	-- Sanitary articles, n.e.s.	5	0
6117 90 09	-- Other	15	0

## 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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	15	0
6201 12 00	-- Of cotton	15	0
6201 13 00	-- Of man-made fibres	15	0
6201 19 00	-- Of other textile materials	15	0
	- Other:		
6201 91 00	-- Of wool or fine animal hair	15	0
6201 92 00	-- Of cotton	15	0
6201 93 00	-- Of man-made fibres	15	0
6201 99 00	-- Of other textile materials	15	0
<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	15	0
6202 12 00	-- Of cotton	15	0
6202 13 00	-- Of man-made fibres	15	0
6202 19 00	-- Of other textile materials	15	0
	- Other:		
6202 91 00	-- Of wool or fine animal hair	15	0
6202 92 00	-- Of cotton	15	0
6202 93 00	-- Of man-made fibres	15	0
6202 99 00	-- Of other textile materials	15	0
<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	15	0
6203 12 00	-- Of synthetic fibres	15	0
6203 19 00	-- Of other textile materials	15	0
	- Ensembles:		
6203 21 00	-- Of wool or fine animal hair	15	0
6203 22 00	-- Of cotton	15	0
6203 23 00	-- Of synthetic fibres	15	0
6203 29 00	-- Of other textile materials	15	0
	- Jackets and blazers:		
6203 31 00	-- Of wool or fine animal hair	15	0
6203 32 00	-- Of cotton	15	0
6203 33 00	-- Of synthetic fibres	15	0
6203 39 00	-- Of other textile materials	15	0
	- Trousers, bib and brace overalls, breeches and shorts:		
6203 41 00	-- Of wool or fine animal hair	15	0
6203 42 00	-- Of cotton	15	0
6203 43 00	-- Of synthetic fibres	15	0
6203 49 00	-- Of other textile materials	15	0
<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	15	0
6204 12 00	-- Of cotton	15	0
6204 13 00	-- Of synthetic fibres	15	0
6204 19 00	-- Of other textile materials	15	0
	- Ensembles:		
6204 21 00	-- Of wool or fine animal hair	15	0
6204 22 00	-- Of cotton	15	0
6204 23 00	-- Of synthetic fibres	15	0
6204 29 00	-- Of other textile materials	15	0
	- Jackets and blazers:		
6204 31 00	-- Of wool or fine animal hair	15	0
6204 32 00	-- Of cotton	15	0
6204 33 00	-- Of synthetic fibres	15	0
6204 39 00	-- Of other textile materials	15	0
	- Dresses:		
6204 41 00	-- Of wool or fine animal hair	15	0
6204 42 00	-- Of cotton	15	0
6204 43 00	-- Of synthetic fibres	15	0
6204 44 00	-- Of artificial fibres	15	0
6204 49 00	-- Of other textile materials	15	0
	- Skirts and divided skirts:		
6204 51 00	-- Of wool or fine animal hair	15	0
6204 52 00	-- Of cotton	15	0
6204 53 00	-- Of synthetic fibres	15	0
6204 59 00	-- Of other textile materials	15	0

Code	Description of Goods	Rate of duty (%)	
		A	E
	- Trousers, bib and brace overalls, breeches and shorts:		
6204 61 00	-- Of wool or fine animal hair	15	0
6204 62 00	-- Of cotton	15	0
6204 63 00	-- Of synthetic fibres	15	0
6204 69 00	-- Of other textile materials	15	0
<b>6205</b>	<b>Men's or boys' shirts:</b>		
6205 10 00	- Of wool or fine animal hair	15	0
6205 20 00	- Of cotton	15	0
6205 30 00	- Of man-made fibres	15	0
6205 90 00	- Of other textile materials	15	0
<b>6206</b>	<b>Women's or girls' blouses, shirts and shirt-blouses:</b>		
6206 10 00	- Of silk or silk waste	15	0
6206 20 00	- Of wool or fine animal hair	15	0
6206 30 00	- Of cotton	15	0
6206 40 00	- Of man-made fibres	15	0
6206 90 00	- Of other textile materials	15	0
<b>6207</b>	<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:</b>		
	- Underpants and briefs:		
6207 11 00	-- Of cotton	15	0
6207 19 00	-- Of other textile materials	15	0
	- Nightshirts and pyjamas:		
6207 21 00	-- Of cotton	15	0
6207 22 00	-- Of man-made fibres	15	0
6207 29 00	-- Of other textile materials	15	0
	- Other:		
6207 91 00	-- Of cotton	15	0
6207 92 00	-- Of man-made fibres	15	0
6207 99 00	-- Of other textile materials	15	0
<b>6208</b>	<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night-dresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles:</b>		
	- Slips and petticoats:		
6208 11 00	-- Of man-made fibres	15	0
6208 19 00	-- Of other textile materials	15	0
	- Nightdresses and pyjamas:		
6208 21 00	-- Of cotton	15	0
6208 22 00	-- Of man-made fibres	15	0
6208 29 00	-- Of other textile materials	15	0
	- Other:		
6208 91 00	-- Of cotton	15	0
6208 92 00	-- Of man-made fibres	15	0
6208 99 00	-- Of other textile materials	15	0
<b>6209</b>	<b>Babies' garments and clothing accessories:</b>		
	- Of wool or fine animal hair:		
6209 10 01	-- Clothing accessories	10	0
6209 10 09	-- Other	15	0
	- Of cotton:		
6209 20 01	-- Clothing accessories	10	0
6209 20 09	-- Other	15	0
	- Of synthetic fibres:		
6209 30 01	-- Clothing accessories	10	0
6209 30 09	-- Other	15	0
	- Of other textile materials:		
6209 90 01	-- Clothing accessories	10	0
6209 90 09	-- Other	15	0
<b>6210</b>	<b>Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907:</b>		
	- Of fabrics of heading 5602 or 5603:		
6210 10 01	-- Sterile surgical gown of nonwovens	0	
6210 10 09	-- Other	15	0
6210 20 00	- Other garments, of the type described in subheadings 6201 11 to 6201 19	15	0
6210 30 00	- Other garments, of the type described in subheadings 6202 11 to 6202 19	15	0
6210 40 00	- Other men's or boys' garments	15	0
6210 50 00	- Other women's or girls' garments	15	0
<b>6211</b>	<b>Track suits, ski suits and swimwear; other garments:</b>		
	- Swimwear:		
6211 11 00	-- Men's or boys'	15	0
6211 12 00	-- Women's or girls'	15	0
6211 20 00	- Ski suits	15	0
	- Other garments, men's or boys':		
6211 31 00	-- Of wool or fine animal hair	15	0
6211 32 00	-- Of cotton	15	0

Code	Description of Goods	Rate of duty (%)	
		A	E
	-- Of man-made fibres:		
6211 33 01	--- Life-saving overalls	0	
6211 33 09	--- Other	15	0
6211 39 00	-- Of other textile materials	15	0
	- Other garments, women's or girls':		
6211 41 00	-- Of wool or fine animal hair	15	0
6211 42 00	-- Of cotton	15	0
	-- Of man-made fibres:		
6211 43 01	--- Life-saving overalls	0	
6211 43 09	--- Other	15	0
6211 49 00	-- Of other textile materials	15	0
<b>6212</b>	<b>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:</b>		
6212 10 00	- Brassières	15	0
6212 20 00	- Girdles and panty-girdles	15	0
6212 30 00	- Corselettes	15	0
6212 90 00	- Other	15	0
<b>6213</b>	<b>Handkerchiefs:</b>		
6213 10 00	- Of silk or silk waste	15	0
6213 20 00	- Of cotton	15	0
6213 90 00	- Of other textile materials	15	0
<b>6214</b>	<b>Shawls, scarves, mufflers, mantillas, veils and the like:</b>		
6214 10 00	- Of silk or silk waste	15	0
6214 20 00	- Of wool or fine animal hair	15	0
6214 30 00	- Of synthetic fibres	15	0
6214 40 00	- Of artificial fibres	15	0
6214 90 00	- Of other textile materials	15	0
<b>6215</b>	<b>Ties, bow ties and cravats:</b>		
6215 10 00	- Of silk or silk waste	15	0
6215 20 00	- Of man-made fibres	15	0
6215 90 00	- Of other textile materials	15	0
<b>6216 00 00</b>	<b>Gloves, mittens and mitts</b>	15	0
<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 00	- Accessories	10	0
6217 90 00	- Parts	10	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>I. OTHER MADE UP TEXTILE ARTICLES</b>			
<b>6301</b>	<b>Blankets and travelling rugs:</b>		
	- Electric blankets:		
6301 10 01	-- Knitted or crocheted	10	0
6301 10 09	-- Other	10	0
	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair:		
6301 20 01	-- Knitted or crocheted	10	0
6301 20 09	-- Other	10	0
	- Blankets (other than electric blankets) and travelling rugs, of cotton:		
6301 30 01	-- Knitted or crocheted	10	0
6301 30 09	-- Other	10	0
	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres:		
6301 40 01	-- Knitted or crocheted	10	0
6301 40 02	-- Of nonwovens	10	0
6301 40 09	-- Other	10	0
	- Other blankets and travelling rugs:		
6301 90 01	-- Knitted or crocheted	10	0
6301 90 02	-- Of nonwovens	10	0
6301 90 09	-- Other	10	0
<b>6302</b>	<b>Bed linen, table linen, toilet linen and kitchen linen:</b>		
	- Bed linen, knitted or crocheted:		
6302 10 01	-- Hemmed in the piece	10	0
6302 10 09	-- Other	10	0
	- Other bed linen, printed:		
6302 21 00	-- Of cotton	10	0
	-- Of man-made fibres:		
6302 22 01	--- Of nonwovens	10	0
6302 22 09	--- Other	10	0
6302 29 00	-- Of other textile materials	10	0
	- Other bed linen:		
6302 31 00	-- Of cotton	10	0
	-- Of man-made fibres:		
6302 32 01	--- Of nonwovens	10	0
6302 32 09	--- Other	10	0
6302 39 00	-- Of other textile materials	10	0
	- Table linen, knitted or crocheted:		
6302 40 01	-- Hemmed in the piece	10	0
	- Other table linen:		
6302 51 00	-- Of cotton	10	0
6302 52 00	-- Of flax	10	0
	-- Of man-made fibres:		
6302 53 01	--- Of nonwovens	10	0
6302 53 09	--- Other	10	0
6302 59 00	-- Of other textile materials	10	0
6302 60 00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	10	0
	- Other:		
	-- Of cotton:		
6302 91 01	--- Hemmed in the piece	10	0
6302 91 09	--- Other	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
	-- Of flax:		
6302 92 01	--- Hemmed in the piece	10	0
6302 92 09	--- Other	10	0
	-- Of man-made fibres:		
6302 93 01	--- Hemmed in the piece	10	0
6302 93 09	--- Other	10	0
	-- Of other textile materials:		
6302 99 01	--- Hemmed in the piece	10	0
6302 99 09	--- Other	10	0
<b>6303</b>	<b>Curtains (including drapes) and interior blinds; curtain or bed valances:</b>		
	- Knitted or crocheted:		
	-- Of cotton:		
6303 11 01	--- Hemmed in the piece	10	0
6303 11 09	--- Other	10	0
	-- Of synthetic fibres:		
6303 12 01	--- Hemmed in the piece	10	0
6303 12 09	--- Other	10	0
	-- Of other textile materials:		
6303 19 01	--- Hemmed in the piece	10	0
6303 19 09	--- Other	10	0
	- Other:		
	-- Of cotton:		
6303 91 01	--- Hemmed in the piece	10	0
6303 91 09	--- Other	10	0
	-- Of synthetic fibres:		
6303 92 01	--- Hemmed in the piece	10	0
6303 92 09	--- Other	10	0
	-- Of other textile materials:		
6303 99 01	--- Hemmed in the piece	10	0
6303 99 09	--- Other	10	0
<b>6304</b>	<b>Other furnishing articles, excluding those of heading 9404:</b>		
	- Bedspreads:		
	-- Knitted or crocheted:		
6304 11 01	--- Hemmed in the piece	10	0
6304 11 09	--- Other	10	0
	-- Other:		
6304 19 01	--- Of nonwovens	10	0
6304 19 02	--- Hemmed in the piece	10	0
6304 19 09	--- Other	10	0
	- Other:		
	-- Knitted or crocheted:		
6304 91 01	--- Hemmed in the piece	10	0
6304 91 09	--- Other	10	0
	-- Not knitted or crocheted, of cotton:		
6304 92 01	--- Of felt	10	0
6304 92 02	--- Hemmed in the piece	10	0
6304 92 09	--- Other	10	0
	-- Not knitted or crocheted, of synthetic fibres:		
6304 93 01	--- Hemmed in the piece	10	0
6304 93 09	--- Other	10	0
	-- Not knitted or crocheted, of other textile materials:		
6304 99 01	--- Hemmed in the piece	10	0
6304 99 09	--- Other	10	0
<b>6305</b>	<b>Sacks and bags, of a kind used for the packing of goods:</b>		
6305 10 00	- Of jute or of other textile bast fibres of heading 5303	0	
6305 20 00	- Of cotton	0	
	- Of man-made textile materials:		
6305 32 00	-- Flexible intermediate bulk containers	0	
6305 33 00	-- Other, of polyethylene or polypropylene strip or the like	0	
6305 39 00	-- Other	0	
6305 90 00	- Of other textile materials	0	
<b>6306</b>	<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:</b>		
	- Tarpaulins, awnings and sunblinds:		
	-- Of cotton:		
6306 11 01	--- Tarpaulins	10	0
6306 11 09	--- Other	10	0
	-- Of synthetic fibres:		
6306 12 01	--- Tarpaulins	10	0
6306 12 09	--- Other	10	0
	-- Of other textile materials:		
6306 19 01	--- Tarpaulins	10	0
6306 19 09	--- Other	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
	- Tents:		
6306 21 00	-- Of cotton	10	0
6306 22 00	-- Of synthetic fibres	10	0
6306 29 00	-- Of other textile materials	10	0
	- Sails:		
6306 31 00	-- Of synthetic fibres	10	0
6306 39 00	-- Of other textile materials	10	0
	- Pneumatic mattresses:		
6306 41 00	-- Of cotton	10	0
	-- Of other textile materials:		
6306 49 01	--- Of nonwovens	10	0
6306 49 09	--- Other	10	0
	- Other:		
6306 91 00	-- Of cotton	10	0
	-- Of other textile materials:		
6306 99 01	--- Of nonwovens	10	0
6306 99 09	--- Other	10	0
<b>6307</b>	<b>Other made up articles, including dress patterns:</b>		
6307 10 00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10	0
6307 20 00	- Life-jackets and life-belts	0	
	- Other:		
6307 90 01	-- Life saving apparatus	0	
6307 90 02	-- Trimmings for shoes	0	
6307 90 03	-- Fishing line floaters	0	
6307 90 09	-- Other	10	0
	<b>II. SETS</b>		
<b>6308</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>		
6308 00 01	- Sets consisting of yarn of jute or other textile bast fibre yarn	9	0
6308 00 09	- Other	10	0
	<b>III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>		
<b>6309 00 00</b>	<b>Worn clothing and other worn articles</b>	10	0
<b>6310</b>	<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:</b>		
6310 10 00	- Sorted	10	0
6310 90 00	- Other	10	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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 - Other footwear: -- Covering the knee:	15	0
6401 91 01	--- Boots	15	0
6401 91 09	--- Other -- Covering the ankle but not covering the knee:	15	0
6401 92 01	--- Boots	15	0
6401 92 09	--- Other	15	0
6401 99 00	-- Other	15	0
<b>6402</b>	<b>Other footwear with outer soles and uppers of rubber or plastics:</b>		
6402 12 00	- Sports footwear: -- Ski-boots, cross-country ski footwear and snowboard boots	15	0
6402 19 00	-- Other	15	0
6402 20 00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	15	0
6402 30 00	- Other footwear, incorporating a protective metal toecap - Other footwear:	15	0
6402 91 00	-- Covering the ankle	15	0
6402 99 00	-- Other	15	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	15	0
	-- Other:		
6403 19 01	--- Children's footwear	15	0
6403 19 09	--- Other	15	0
	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:		
6403 20 01	-- Women's footwear	15	0
6403 20 02	-- Children's footwear	15	0
6403 20 09	-- Other	15	0
	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap:		
6403 30 01	-- Women's footwear	15	0
6403 30 02	-- Children's footwear	15	0
6403 30 09	-- Other	15	0
	- Other footwear, incorporating a protective metal toe-cap:		
6403 40 01	-- Women's footwear	15	0
6403 40 02	-- Children's footwear	15	0
6403 40 09	-- Other	15	0
	- Other footwear with outer soles of leather:		
	-- Covering the ankle:		
6403 51 01	--- Women's footwear	15	0
6403 51 02	--- Children's footwear	15	0
6403 51 09	--- Other	15	0
	-- Other:		
6403 59 01	--- Women's footwear	15	0
6403 59 02	--- Children's footwear	15	0
6403 59 09	--- Other	15	0
	- Other footwear:		
	-- Covering the ankle:		
6403 91 01	--- Women's footwear	15	0
6403 91 02	--- Children's footwear	15	0
6403 91 09	--- Other	15	0
6403 99 00	-- Other	15	0
<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:		
	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
6404 11 01	--- Children's footwear	15	0
6404 11 09	--- Other	15	0
	-- Other:		
6404 19 01	--- Women's footwear	15	0
6404 19 02	--- Children's footwear	15	0
6404 19 09	--- Other	15	0
	- Footwear with outer soles of leather or composition leather:		
6404 20 01	-- Women's footwear	15	0
6404 20 02	-- Children's footwear	15	0
6404 20 09	-- Other	15	0
<b>6405</b>	<b>Other footwear:</b>		
	- With uppers of leather or composition leather:		
6405 10 01	-- Women's footwear	15	0
6405 10 02	-- Children's footwear	15	0
6405 10 09	-- Other	15	0
	- With uppers of textile materials:		
6405 20 01	-- Women's footwear	15	0
6405 20 02	-- Children's footwear	15	0
6405 20 09	-- Other	15	0
	- Other:		
6405 90 01	-- Women's footwear	15	0
6405 90 02	-- Children's footwear	15	0
6405 90 09	-- Other	15	0
<b>6406</b>	<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:</b>		
6406 10 00	- Uppers and parts thereof, other than stiffeners	0	
6406 20 00	- Outer soles and heels, of rubber or plastics	0	
	- Other:		
6406 91 00	-- Of wood	0	
	-- Of other materials:		
6406 99 01	--- Gaiters, leggings and similar articles and parts thereof	15	0
6406 99 09	--- Other	0	

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>6501 00 00</b>	<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt</b>	0	
<b>6502 00 00</b>	<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed</b>	0	
<b>6503 00 00</b>	<b>Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed</b>	15	0
<b>6504 00 00</b>	<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed</b>	15	0
<b>6505</b>	<b>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:</b>		
6505 10 00	- Hair-nets	15	0
6505 90 00	- Other	15	0
<b>6506</b>	<b>Other headgear, whether or not lined or trimmed:</b>		
6506 10 00	- Safety headgear	0	
	- Other:		
6506 91 00	-- Of rubber or of plastics	15	0
6506 92 00	-- Of furskin	15	0
6506 99 00	-- Of other materials	15	0
<b>6507 00 00</b>	<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear</b>	15	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	10	0
	- Other:		
6601 91 00	- - Having a telescopic shaft	10	0
6601 99 00	- - Other	10	0
<b>6602 00 00</b>	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like</b>	10	0
<b>6603</b>	<b>Parts, trimmings and accessories of articles of heading 6601 or 6602:</b>		
6603 10 00	- Handles and knobs	10	0
6603 20 00	- Umbrella frames, including frames mounted on shafts (sticks)	10	0
6603 90 00	- Other	10	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>6701 00 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>	10	0
<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	7.5	0
6702 90 00	- Of other materials	7.5	0
<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>	10	0
<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	10	0
6704 19 00	- - Other	10	0
6704 20 00	- Of human hair	10	0
6704 90 00	- Of other materials	10	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>6801 00 00</b>	<b>Setts, curbstones and flagstones, of natural stone (except slate)</b>	10	0
<b>6802</b>	<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate):</b>		
6802 10 00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	5	0
	-- Marble, travertine and alabaster:		
6802 21 01	--- Domestic and decorative articles	10	0
6802 21 09	--- Other	5	0
	-- Other calcareous stone:		
6802 22 01	--- Domestic and decorative articles	10	0
6802 22 09	--- Other	5	0
	-- Granite:		
6802 23 01	--- Domestic and decorative articles	10	0
6802 23 09	--- Other	5	0
	-- Other stone:		
6802 29 01	-- Domestic and decorative articles	10	0
6802 29 09	-- Other	5	0
	- Other:		
	-- Marble, travertine and alabaster:		
6802 91 01	--- Domestic and decorative articles	10	0
6802 91 02	--- Gravestones, engraved	5	0
6802 91 03	--- Other manufactured articles, excluding for panelling	5	0
6802 91 09	--- Other	5	0
	-- Other calcareous stone:		
6802 92 01	--- Domestic and decorative articles	10	0
6802 92 02	--- Gravestones, engraved	5	0
6802 92 03	--- Other manufactured articles, excluding for panelling	5	0
6802 92 09	--- Other	5	0
	-- Granite:		
6802 93 01	--- Domestic and decorative articles	10	0
6802 93 02	--- Gravestones, engraved	5	0
6802 93 03	--- Other manufactured articles, excluding for panelling	5	0
6802 93 09	--- Other	5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
	-- Other stone:		
6802 99 01	--- Domestic and decorative articles	10	0
6802 99 02	--- Gravestones, engraved	5	0
6802 99 03	--- Other manufactured articles, excluding for panelling	5	0
6802 99 09	--- Other	5	0
<b>6803</b>	<b>Worked slate and articles of slate or of agglomerated slate:</b>		
6803 00 01	- Other manufactured articles, excluding for panelling	5	0
6803 00 09	- Other	5	0
<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:	0	
6804 21 00	-- Of agglomerated synthetic or natural diamond	0	
6804 22 00	-- Of other agglomerated abrasives or of ceramics	0	
6804 23 00	-- Of natural stone	0	
6804 30 00	- Hand sharpening or polishing stones	0	
<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	0	
6805 20 00	- On a base of paper or paperboard only	0	
6805 30 00	- On a base of other materials	0	
<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>		
	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls:		
6806 10 01	-- Of volume weight 20-50 kg/m <sup>3</sup>	0	
6806 10 09	-- Other	0	
6806 20 00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) - Other:	0	
6806 90 01	-- Plates, sound-insulating	0	
6806 90 09	-- Other	0	
<b>6807</b>	<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):</b>		
	- In rolls:		
6807 10 01	-- Asphalt for roofs and walls	0	
6807 10 09	-- Other	0	
	- Other:		
6807 90 01	-- Asphalt for roofs and walls	0	
6807 90 02	-- Machine packings	0	
6807 90 09	-- Other	0	
<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>	0	
<b>6809</b>	<b>Articles of plaster or of compositions based on plaster:</b>		
	- Boards, sheets, panels, tiles and similar articles, not ornamented:		
	-- Faced or reinforced with paper or paperboard only:		
6809 11 01	--- For buildings	0	
6809 11 09	--- Other	10	0
	-- Other:		
6809 19 01	--- For buildings	0	
6809 19 09	--- Other	10	0
	- Other articles:		
6809 90 01	-- For buildings	0	
6809 90 02	-- Moulds	0	
6809 90 09	-- Other	10	0
<b>6810</b>	<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced:</b>		
	- Tiles, flagstones, bricks and similar articles:		
6810 11 00	-- Building blocks and bricks	0	
6810 19 00	-- Other	10	0
	- Other articles:		
6810 91 00	-- Prefabricated structural components for building or civil engineering	0	
	-- Other:		
6810 99 01	--- Pipes	0	
6810 99 09	--- Other	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>6811</b>	<b>Articles of asbestos-cement, of cellulose fibre-cement or the like:</b>		
6811 10 00	- Corrugated sheets	0	
	- Other sheets, panels, tiles and similar articles:		
6811 20 01	- - For buildings	0	
6811 20 09	- - Other	10	0
6811 30 00	- Tubes, pipes and tube or pipe fittings	0	
	- Other articles:		
6811 90 01	- - For buildings	0	
6811 90 09	- - Other	10	0
<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	0	
6812 60 00	- Paper, millboard and felt	0	
6812 70 00	- Compressed asbestos fibre jointing, in sheets or rolls	0	
	- Other:		
6812 90 01	- - Machine packings	0	
6812 90 09	- - Other	0	
<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>		
	- Brake linings and pads:		
6813 10 01	- - Containing asbestos	0	
6813 10 09	- - Other	0	
6813 90 00	- Other	0	
<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	0	
6814 90 00	- Other	10	0
<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>		
	- Non-electrical articles of graphite or other carbon:		
6815 10 01	- - Moulds of graphite	0	
6815 10 02	- - Machine packings	0	
6815 10 09	- - Other	10	0
6815 20 00	- Articles of peat	10	0
	- Other articles:		
	- - Containing magnesite, dolomite or chromite:		
6815 91 01	- - - For buildings	0	
6815 91 02	- - - Machine packings	0	
6815 91 09	- - - Other	10	0
	- - Other:		
6815 99 01	- - - For buildings	0	
6815 99 02	- - - Machine packings	0	
6815 99 09	- - - Other	10	0

## 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).

Code	Description of Goods	Rate of duty (%)	
		A	E
<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>	0	
<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>	0	
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	0	
6902 90 00	- Other	0	
<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	
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	
6903 90 00	- Other	0	
<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	0	
6904 90 00	- Other	0	
<b>6905</b>	<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:</b>		
6905 10 00	- Roofing tiles	0	
6905 90 00	- Other	0	
<b>6906 00 00</b>	<b>Ceramic pipes, conduits, guttering and pipe fittings</b>	0	
<b>6907</b>	<b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:</b>		
6907 10 00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	5	0
6907 90 00	- Other	5	0
<b>6908</b>	<b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:</b>		
6908 10 00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	5	0
6908 90 00	- Other	5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	
6909 12 00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	0	
6909 19 00	-- Other	0	
6909 90 00	- Other	5	0
<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	10	0
6910 90 00	- Other	10	0
<b>6911</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:</b>		
6911 10 00	- Tableware and kitchenware	10	0
6911 90 00	- Other	10	0
<b>6912 00 00</b>	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china</b>	10	0
<b>6913</b>	<b>Statuettes and other ornamental ceramic articles:</b>		
6913 10 00	- Of porcelain or china	10	0
6913 90 00	- Other	10	0
<b>6914</b>	<b>Other ceramic articles:</b>		
6914 10 00	- Of porcelain or china	10	0
6914 90 00	- Other	10	0

## 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%.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>7001 00 00</b>	<b>Cullet and other waste and scrap of glass; glass in the mass</b>	0	
<b>7002</b>	<b>Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked:</b>		
7002 10 00	- Balls	0	
7002 20 00	- Rods	0	
	- Tubes:		
7002 31 00	-- Of fused quartz or other fused silica	0	
7002 32 00	-- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	0	
7002 39 00	-- Other	0	
<b>7003</b>	<b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:</b>		
	- Non-wired sheets:		
7003 12 00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	
7003 19 00	-- Other	0	
7003 20 00	- Wired sheets	0	
7003 30 00	- Profiles	0	
<b>7004</b>	<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:</b>		
7004 20 00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	
7004 90 00	- Other glass	0	
<b>7005</b>	<b>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:</b>		
7005 10 00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	0	
	- Other non-wired glass:		
7005 21 00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	0	
7005 29 00	-- Other	0	
7005 30 00	- Wired glass	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>7006 00 00</b>	<b>Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials</b>	0	
<b>7007</b>	<b>Safety glass, consisting of toughened (tempered) or laminated glass:</b>		
	- Toughened (tempered) safety glass:		
	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007 11 01	--- For vehicles	5	0
7007 11 09	--- Other	5	0
7007 19 00	-- Other	5	0
	- Laminated safety glass:		
	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007 21 01	--- For vehicles	5	0
7007 21 09	--- Other	5	0
7007 29 00	-- Other	5	0
<b>7008 00 00</b>	<b>Multiple-walled insulating units of glass</b>	5	0
<b>7009</b>	<b>Glass mirrors, whether or not framed, including rear-view mirrors:</b>		
7009 10 00	- Rear-view mirrors for vehicles	10	0
	- Other:		
7009 91 00	-- Unframed	10	0
7009 92 00	-- Framed	10	0
<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	0	
7010 20 00	- Stoppers, lids and other closures	0	
7010 90 00	- Other	0	
<b>7011</b>	<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:</b>		
7011 10 00	- For electric lighting	0	
7011 20 00	- For cathode-ray tubes	0	
7011 90 00	- Other	0	
<b>7012 00 00</b>	<b>Glass inners for vacuum flasks or for other vacuum vessels</b>	10	0
<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	10	0
	- Drinking glasses other than of glass-ceramics:		
7013 21 00	-- Of lead crystal	10	0
7013 29 00	-- Other	10	0
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
7013 31 00	-- Of lead crystal	10	0
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	10	0
7013 39 00	-- Other	10	0
	- Other glassware:		
7013 91 00	-- Of lead crystal	10	0
7013 99 00	-- Other	10	0
<b>7014</b>	<b>Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked:</b>		
7014 00 01	- For vehicles	7.5	0
7014 00 09	- Other	10	0
<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	0	
7015 90 00	- Other	0	
<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	0	
	- Other:		
7016 90 01	-- Leaded lights and the like	0	
7016 90 09	-- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>7017</b>	<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:</b>		
7017 10 00	- Of fused quartz or other fused silica	0	
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	
7017 90 00	- Other	0	
<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	10	0
7018 20 00	- Glass microspheres not exceeding 1 mm in diameter	0	
7018 90 00	- Other	10	0
<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	0	
7019 12 00	-- Rovings	0	
7019 19 00	-- Other	0	
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
	-- Mats:		
7019 31 01	--- For buildings	0	
7019 31 09	--- Other	0	
7019 32 00	-- Thin sheets (voiles)	0	
	-- Other:		
7019 39 01	--- For buildings	0	
7019 39 02	--- For making fibre glass	0	
7019 39 03	--- Machine packings and materials therefor	0	
7019 39 09	--- Other	10	0
7019 40 00	-- Woven fabrics of rovings	0	
	- Other woven fabrics:		
7019 51 00	-- Of a width not exceeding 30 cm	0	
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	0	
7019 59 00	-- Other	0	
	- Other:		
7019 90 01	-- Life saving apparatus	0	
7019 90 02	-- Machine packings and materials therefor	0	
7019 90 03	-- For buildings	5	0
7019 90 09	-- Other	10	0
<b>7020</b>	<b>Other articles of glass:</b>		
7020 00 01	- For fishing gear	0	
7020 00 09	- Other	10	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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>		
	- Natural pearls:		
7101 10 01	-- Graded, temporarily strung for convenience of transport	10	0
7101 10 09	-- Other	0	
	- Cultured pearls:		
	-- Unworked:		
7101 21 01	--- Graded, temporarily strung for convenience of transport	10	0
7101 21 09	--- Other	0	
	-- Worked:		
7101 22 01	--- Graded, temporarily strung for convenience of transport	10	0
7101 22 09	--- Other	0	
<b>7102</b>	<b>Diamonds, whether or not worked, but not mounted or set:</b>		
7102 10 00	- Unsorted	0	
	- Industrial:		
7102 21 00	-- Unworked or simply sawn, cleaved or bruted	0	
7102 29 00	-- Other	0	
	- Non-industrial:		
7102 31 00	-- Unworked or simply sawn, cleaved or bruted	0	
7102 39 00	-- Other	0	
<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	0	
	- Otherwise worked:		
7103 91 00	-- Rubies, sapphires and emeralds	0	
7103 99 00	-- Other	0	
<b>7104</b>	<b>Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport:</b>		
7104 10 00	- Piezo-electric quartz	0	
7104 20 00	- Other, unworked or simply sawn or roughly shaped	0	
7104 90 00	- Other	0	
<b>7105</b>	<b>Dust and powder of natural or synthetic precious or semi-precious stones:</b>		
7105 10 00	- Of diamonds	0	
7105 90 00	- Other	0	
<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	0	
	- Other:		
7106 91 00	-- Unwrought	0	
7106 92 00	-- Semi-manufactured	0	
<b>7107 00 00</b>	<b>Base metals clad with silver, not further worked than semi-manufactured</b>	0	
<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	
7108 12 00	-- Other unwrought forms	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
	-- Other semi-manufactured forms:		
7108 13 01	--- Gold bullion	0	
7108 13 09	--- Other	0	
7108 20 00	- Monetary	0	
<b>7109 00 00</b>	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured</b>	0	
<b>7110</b>	<b>Platinum, unwrought or in semi-manufactured forms, or in powder form:</b>		
	- Platinum:		
7110 11 00	-- Unwrought or in powder form	0	
7110 19 00	-- Other	0	
	- Palladium:		
7110 21 00	-- Unwrought or in powder form	0	
7110 29 00	-- Other	0	
	- Rhodium:		
7110 31 00	-- Unwrought or in powder form	0	
7110 39 00	-- Other	0	
	- Iridium, osmium and ruthenium:		
7110 41 00	-- Unwrought or in powder form	0	
7110 49 00	-- Other	0	
<b>7111 00 00</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured</b>	0	
<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	0	
	- Other:		
7112 91 00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	
7112 92 00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	
7112 99 00	-- Other	0	
	<b>III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>		
<b>7113</b>	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal:</b>		
	- Of precious metal whether or not plated or clad with precious metal:		
7113 11 00	-- Of silver, whether or not plated or clad with other precious metal	10	0
7113 19 00	-- Of other precious metal, whether or not plated or clad with precious metal	10	0
7113 20 00	- Of base metal clad with precious metal	10	0
<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:		
	-- Of silver, whether or not plated or clad with other precious metal:		
7114 11 01	--- Household articles	10	0
7114 11 09	--- Other	10	0
	-- Of other precious metal, whether or not plated or clad with precious metal:		
7114 19 01	--- Household articles	10	0
7114 19 09	--- Other	10	0
	- Of base metal clad with precious metal:		
7114 20 01	-- Household articles	10	0
7114 20 09	-- Other	10	0
<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	0	
	- Other:		
7115 90 01	-- For technical use	0	
7115 90 09	-- Other	10	0
<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	10	0
7116 20 00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	10	0
<b>7117</b>	<b>Imitation jewellery:</b>		
	- Of base metal, whether or not plated with precious metal:		
7117 11 00	-- Cuff-links and studs	10	0
7117 19 00	-- Other	10	0
7117 90 00	- Other	10	0
<b>7118</b>	<b>Coin:</b>		
7118 10 00	- Coin (other than gold coin), not being legal tender	0	
7118 90 00	- Other	0	

## SECTION XV BASE METALS AND ARTICLES OF BASE METAL

### NOTES

1. This Section does not cover:
  - a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings 3207 to 3210, 3212, 3213 or 3215);
  - b) ferro-cerium or other pyrophoric alloys (heading 3606);
  - c) headgear or parts thereof of heading 6506 or 6507;
  - d) umbrella frames or other articles of heading 6603;
  - e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
  - f) articles of Section XVI (machinery, mechanical appliances and electrical goods);
  - g) assembled railway or tramway track (heading 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);
  - h) instruments or apparatus of Section XVIII, including clock or watch springs;
  - ij) lead shot prepared for ammunition (heading 9306) or other articles of Section XIX (arms and ammunition);
  - k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - l) articles of Chapter 95 (for example, toys, games, sports requisites);
  - m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
  - n) articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
  - a) articles of heading 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;
  - b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and
  - c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

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

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

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

For this purpose:

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

## CHAPTER 72 IRON AND STEEL

### NOTES

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

a) **Pig iron:**

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

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

b) **Spiegeleisen:**

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

c) **Ferro-alloys:**

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

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

d) **Steel:**

Ferrous materials other than those of heading 7203 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

e) **Stainless steel:**

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

f) **Other alloy steel:**

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

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

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

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

h) **Granules:**

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

ij) **Semi-finished products:**

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

These products are not presented in coils.

k) **Flat-rolled products:**

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

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

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

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

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

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

m) **Other bars and rods:**

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

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

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

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

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

o) **Wire:**

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

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

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 7304.

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

## SUBHEADING NOTES

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

a) **Alloy pig iron:**

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

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

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

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

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

c) **Silicon-electrical steel:**

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

d) **High speed steel:**

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

e) **Silico-manganese steel:**

Alloy steels containing by weight:

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

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

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

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

Code	Description of Goods	Rate of duty (%) A
<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
7201 20 00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	0
7201 50 00	- Alloy pig iron; spiegeleisen	0
<b>7202</b>	<b>Ferro-alloys:</b>	
	- Ferro-manganese:	
7202 11 00	-- Containing by weight more than 2% of carbon	0
7202 19 00	-- Other	0
	- Ferro-silicon:	
7202 21 00	-- Containing by weight more than 55% of silicon	0
7202 29 00	-- Other	0
7202 30 00	- Ferro-silico-manganese	0
	- Ferro-chromium:	
7202 41 00	-- Containing by weight more than 4% of carbon	0
7202 49 00	-- Other	0
7202 50 00	- Ferro-silico-chromium	0
7202 60 00	- Ferro-nickel	0
7202 70 00	- Ferro-molybdenum	0
7202 80 00	- Ferro-tungsten and ferro-silico-tungsten	0
	- Other:	
7202 91 00	-- Ferro-titanium and ferro-silico-titanium	0
7202 92 00	-- Ferro-vanadium	0
7202 93 00	-- Ferro-niobium	0
7202 99 00	-- Other	0
<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
7203 90 00	- Other	0
<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
	- Waste and scrap of alloy steel:	
7204 21 00	-- Of stainless steel	0
7204 29 00	-- Other	0
7204 30 00	- Waste and scrap of tinned iron or steel	0
	- Other waste and scrap:	
7204 41 00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0
7204 49 00	-- Other	0
7204 50 00	- Remelting scrap ingots	0
<b>7205</b>	<b>Granules and powders, of pig iron, spiegeleisen, iron or steel:</b>	
7205 10 00	- Granules	0
	- Powders:	
7205 21 00	-- Of alloy steel	0
7205 29 00	-- Other	0
<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	0
7206 90 00	- Other	0
<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	0
7207 12 00	-- Other, of rectangular (other than square) cross-section	0
7207 19 00	-- Other	0
7207 20 00	- Containing by weight 0.25% or more of carbon	0
<b>7208</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:</b>	
7208 10 00	- In coils, not further worked than hot-rolled, with patterns in relief	0
	- Other, in coils, not further worked than hot-rolled, pickled:	
7208 25 00	-- Of a thickness of 4.75 mm or more	0
7208 26 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	0
7208 27 00	-- Of a thickness of less than 3 mm	0
	- Other, in coils, not further worked than hot-rolled:	
7208 36 00	-- Of a thickness exceeding 10 mm	0
7208 37 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7208 38 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	0
7208 39 00	-- Of a thickness of less than 3 mm	0

Code	Description of Goods	Rate of duty (%) A
7208 40 00	- Not in coils, not further worked than hot-rolled, with patterns in relief	0
	- Other, not in coils, not further worked than hot-rolled:	
7208 51 00	-- Of a thickness exceeding 10 mm	0
7208 52 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7208 53 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	0
7208 54 00	-- Of a thickness of less than 3 mm	0
7208 90 00	- Other	0
<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
7209 16 00	-- Of a thickness exceeding 1 mm but less than 3 mm	0
7209 17 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	0
7209 18 00	-- Of a thickness of less than 0.5 mm	0
	- Not in coils, not further worked than cold-rolled (cold-reduced):	
7209 25 00	-- Of a thickness of 3 mm or more	0
7209 26 00	-- Of a thickness exceeding 1 mm but less than 3 mm	0
7209 27 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	0
7209 28 00	-- Of a thickness of less than 0.5 mm	0
7209 90 00	- Other	0
<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	0
7210 12 00	-- Of a thickness of less than 0.5 mm	0
	- Plated or coated with lead, including terne-plate:	
7210 20 01	-- Corrugated	0
7210 20 09	-- Other	0
	- Electrolytically plated or coated with zinc:	
7210 30 01	-- Corrugated	0
7210 30 09	-- Other	0
	- Otherwise plated or coated with zinc:	
7210 41 00	-- Corrugated	0
7210 49 00	-- Other	0
	- Plated or coated with chromium oxides or with chromium and chromium oxides:	
7210 50 01	-- Corrugated	0
7210 50 09	-- Other	0
	- Plated or coated with aluminium:	
	-- Plated or coated with aluminium-zinc alloys:	
7210 61 01	--- Corrugated	0
7210 61 09	--- Other	0
	-- Other:	
7210 69 01	--- Corrugated	0
7210 69 09	--- Other	0
	- Painted, varnished or coated with plastics:	
7210 70 01	-- Corrugated	0
7210 70 09	-- Other	0
7210 90 00	- Other	0
<b>7211</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:</b>	
	- Not further worked than hot-rolled:	
7211 13 00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	0
7211 14 00	-- Other, of a thickness of 4.75 mm or more	0
7211 19 00	-- Other	0
	- Not further worked than cold-rolled (cold-reduced):	
7211 23 00	-- Containing by weight less than 0.25% of carbon	0
7211 29 00	-- Other	0
7211 90 00	- Other	0
<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>	
	- Plated or coated with tin	
	- Electrolytically plated or coated with zinc:	
7212 20 01	-- Corrugated	0
7212 20 09	-- Other	0
	- Otherwise plated or coated with zinc:	
7212 30 01	-- Corrugated	0
7212 30 09	-- Other	0
	- Painted, varnished or coated with plastics:	
7212 40 01	-- Corrugated	0
7212 40 09	-- Other	0

Code	Description of Goods	Rate of duty (%) A
7212 50 01	- Otherwise plated or coated: -- Corrugated	0
7212 50 09	-- Other	0
7212 60 01	- Clad: -- Corrugated	0
7212 60 09	-- Other	0
<b>7213</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:</b>	
	- Containing indentations, ribs, grooves or other deformations produced during the rolling process:	
7213 10 01	-- For reinforcing concrete	0
7213 10 09	-- Other	0
	- Other, of free-cutting steel:	
7213 20 01	-- For reinforcing concrete	0
7213 20 09	-- Other	0
	- Other:	
	-- Of circular cross-section measuring less than 14 mm in diameter:	
7213 91 01	--- For reinforcing concrete	0
7213 91 09	--- Other	0
	-- Other:	
7213 99 01	--- For reinforcing concrete	0
7213 99 09	--- Other	0
<b>7214</b>	<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:</b>	
7214 10 00	- Forged - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	0
7214 20 01	-- For reinforcing concrete	0
7214 20 09	-- Other	0
	- Other, of free-cutting steel:	
7214 30 01	-- For reinforcing concrete	0
7214 30 09	-- Other	0
	- Other:	
	-- Of rectangular (other than square) cross-section:	
7214 91 01	--- For reinforcing concrete	0
7214 91 09	--- Other	0
	-- Other:	
7214 99 01	--- For reinforcing concrete	0
7214 99 09	--- Other	0
<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
7215 50 00	- Other, not further worked than cold-formed or cold-finished	0
7215 90 00	- Other	0
<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 - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	0
7216 21 00	-- L sections	0
7216 22 00	-- T sections	0
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:	
7216 31 00	-- U sections	0
7216 32 00	-- I sections	0
7216 33 00	-- H sections	0
7216 40 00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	0
7216 50 00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
7216 61 00	-- Obtained from flat-rolled products	0
7216 69 00	-- Other	0
	- Other:	
	-- Cold-formed or cold-finished from flat-rolled products:	
7216 91 01	--- For buildings	0
7216 91 09	--- Other	0
	-- Other:	
7216 99 01	--- For buildings	0
7216 99 09	--- Other	0
<b>7217</b>	<b>Wire of iron or non-alloy steel:</b>	
7217 10 00	-- Not plated or coated, whether or not polished	0
7217 20 00	-- Plated or coated with zinc	0
7217 30 00	-- Plated or coated with other base metals	0
7217 90 00	-- Other	0

Code	Description of Goods	Rate of duty (%) A
<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	0
	- Other:	
7218 91 00	-- Of rectangular (other than square) cross-section	0
7218 99 00	-- Other	0
<b>7219</b>	<b>Flat-rolled products of stainless steel, of a width of 600 mm or more:</b>	
	- Not further worked than hot-rolled, in coils:	
7219 11 00	-- Of a thickness exceeding 10 mm	0
7219 12 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7219 13 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	0
7219 14 00	-- Of a thickness of less than 3 mm	0
	- Not further worked than hot-rolled, not in coils:	
7219 21 00	-- Of a thickness exceeding 10 mm	0
7219 22 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7219 23 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	0
7219 24 00	-- Of a thickness of less than 3 mm	0
	- Not further worked than cold-rolled (cold-reduced):	
7219 31 00	-- Of a thickness of 4.75 mm or more	0
7219 32 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	0
7219 33 00	-- Of a thickness exceeding 1 mm but less than 3 mm	0
7219 34 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	0
7219 35 00	-- Of a thickness of less than 0.5 mm	0
7219 90 00	- Other	0
<b>7220</b>	<b>Flat-rolled products of stainless steel, of a width of less than 600 mm:</b>	
	- Not further worked than hot-rolled:	
7220 11 00	-- Of a thickness of 4.75 mm or more	0
7220 12 00	-- Of a thickness of less than 4.75 mm	0
7220 20 00	- Not further worked than cold-rolled (cold-reduced)	0
7220 90 00	- Other	0
<b>7221 00 00</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel</b>	
<b>7222</b>	<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:</b>	
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
7222 11 00	-- Of circular cross-section	0
7222 19 00	-- Other	0
7222 20 00	- Bars and rods, not further worked than cold-formed or cold-finished	0
7222 30 00	- Other bars and rods	0
7222 40 00	- Angles, shapes and sections	0
<b>7223 00 00</b>	<b>Wire of stainless steel</b>	
<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
7224 90 00	- Other	0
<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
7225 19 00	-- Other	0
7225 20 00	- Of high speed steel	0
7225 30 00	- Other, not further worked than hot-rolled, in coils	0
7225 40 00	- Other, not further worked than hot-rolled, not in coils	0
7225 50 00	- Other, not further worked than cold-rolled (cold-reduced)	0
	- Other:	
7225 91 00	-- Electrolytically plated or coated with zinc	0
7225 92 00	-- Otherwise plated or coated with zinc	0
7225 99 00	-- Other	0
<b>7226</b>	<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm:</b>	
	- Of silicon-electrical steel:	
7226 11 00	-- Grain-oriented	0
7226 19 00	-- Other	0
7226 20 00	- Of high speed steel	0
	- Other:	
7226 91 00	-- Not further worked than hot-rolled	0
7226 92 00	-- Not further worked than cold-rolled (cold-reduced)	0
7226 93 00	-- Electrolytically plated or coated with zinc	0
7226 94 00	-- Otherwise plated or coated with zinc	0
7226 99 00	-- Other	0

Code	Description of Goods	Rate of duty (%) A
<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
7227 20 00	- Of silico-manganese steel	0
7227 90 00	- Other	0
<b>7228</b>	<b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:</b>	
7228 10 00	- Bars and rods, of high speed steel	0
7228 20 00	- Bars and rods, of silico-manganese steel	0
7228 30 00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0
7228 40 00	- Other bars and rods, not further worked than forged	0
7228 50 00	- Other bars and rods, not further worked than cold-formed or cold-finished	0
7228 60 00	- Other bars and rods	0
7228 70 00	- Angles, shapes and sections	0
7228 80 00	- Hollow drill bars and rods	0
<b>7229</b>	<b>Wire of other alloy steel:</b>	
7229 10 00	- Of high speed steel	0
7229 20 00	- Of silico-manganese steel	0
7229 90 00	- Other	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	
7301 20 00	- Angles, shapes and sections	0	
<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	
7302 30 00	- Switch blades, crossing frogs, point rods and other crossing pieces	0	
7302 40 00	- Fish-plates and sole plates	0	
7302 90 00	- Other	0	
<b>7303 00 00</b>	<b>Tubes, pipes and hollow profiles, of cast iron</b>	0	
<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	
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304 21 00	-- Drill pipe	0	
7304 29 00	-- Other	0	
	- Other, of circular cross-section, of iron or non-alloy steel:		
7304 31 00	-- Cold-drawn or cold-rolled (cold-reduced)	0	
7304 39 00	-- Other	0	
	- Other, of circular cross-section, of stainless steel:		
7304 41 00	-- Cold-drawn or cold-rolled (cold-reduced)	0	
7304 49 00	-- Other	0	
	- Other, of circular cross-section, of other alloy steel:		
7304 51 00	-- Cold-drawn or cold-rolled (cold-reduced)	0	
7304 59 00	-- Other	0	
7304 90 00	- Other	0	
<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	0	
7305 12 00	-- Other, longitudinally welded	0	
7305 19 00	-- Other	0	
7305 20 00	- Casing of a kind used in drilling for oil or gas	0	
	- Other, welded:		
7305 31 00	-- Longitudinally welded	0	
7305 39 00	-- Other	0	
7305 90 00	- Other	0	
<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	0	
7306 20 00	- Casing and tubing of a kind used in drilling for oil or gas	0	
7306 30 00	- Other, welded, of circular cross-section, of iron or non-alloy steel	0	
7306 40 00	- Other, welded, of circular cross-section, of stainless steel	0	
7306 50 00	- Other, welded, of circular cross-section, of other alloy steel	0	
7306 60 00	- Other, welded, of non-circular cross-section	0	
7306 90 00	- Other	0	
<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	0	
7307 19 00	-- Other	0	
	- Other, of stainless steel:		
7307 21 00	-- Flanges	0	
7307 22 00	-- Threaded elbows, bends and sleeves	0	
7307 23 00	-- Butt welding fittings	0	
7307 29 00	-- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
	- Other:		
7307 91 00	-- Flanges	0	
7307 92 00	-- Threaded elbows, bends and sleeves	0	
7307 93 00	-- Butt welding fittings	0	
7307 99 00	-- Other	0	
<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 frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:</b>		
7308 10 00	- Bridges and bridge-sections	5	0
7308 20 00	- Towers and lattice masts	5	0
	- Doors, windows and their frames and thresholds for doors:		
	-- Doors:		
7308 30 11	--- With appropriate glass panes, whether or not installed	5	0
7308 30 19	--- Other	5	0
	-- Windows and window frames:		
7308 30 21	--- With appropriate glass panes, whether or not installed	5	0
7308 30 29	--- Other	5	0
7308 30 30	-- Other	5	0
7308 40 00	- Equipment for scaffolding, shuttering, propping or pitpropping	5	0
	- Other:		
7308 90 01	-- Roofs, walls, floors, beams and prefabricated parts for buildings of heading 9406	5	0
7308 90 02	-- Moulds for concrete	5	0
7308 90 09	-- Other	5	0
<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>	0	
<b>7310</b>	<b>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:</b>		
7310 10 00	- Of a capacity of 50 litres or more	0	
	- Of a capacity of less than 50 litres:		
7310 21 00	-- Cans which are to be closed by soldering or crimping	0	
7310 29 00	-- Other	0	
<b>7311 00 00</b>	<b>Containers for compressed or liquefied gas, of iron or steel</b>	0	
<b>7312</b>	<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:</b>		
7312 10 00	- Stranded wire, ropes and cables	0	
7312 90 00	- Other	0	
<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>	0	
<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	
7314 13 00	-- Other endless bands for machinery	0	
7314 14 00	-- Other woven cloth, of stainless steel	0	
7314 19 00	-- Other	0	
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	0	
	- Other grill, netting and fencing, welded at the intersection:		
7314 31 00	-- Plated or coated with zinc	0	
7314 39 00	-- Other	0	
	- Other cloth, grill, netting and fencing:		
7314 41 00	-- Plated or coated with zinc	0	
7314 42 00	-- Coated with plastics	0	
7314 49 00	-- Other	0	
7314 50 00	- Expanded metal	0	
<b>7315</b>	<b>Chain and parts thereof, of iron or steel:</b>		
	- Articulated link chain and parts thereof:		
7315 11 00	-- Roller chain	0	
7315 12 00	-- Other chain	0	
7315 19 00	-- Parts	0	
7315 20 00	- Skid chain	0	
	- Other chain:		
	-- Stud-link:		
7315 81 01	--- Protective chain	15	0
7315 81 09	--- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
	-- Other, welded link:		
7315 82 01	--- Protective chain	15	0
7315 82 09	--- Other	0	
	-- Other:		
7315 89 01	--- Protective chain	15	0
7315 89 09	--- Other	0	
	- Other parts:		
7315 90 01	-- For skid chain and protective chain	15	0
7315 90 09	-- Other	0	
<b>7316 00 00</b>	<b>Anchors, grapnels and parts thereof, of iron or steel</b>	0	
<b>7317</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 01	- Nails	0	
7317 00 09	- Other	0	
<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	0	
7318 12 00	-- Other wood screws	0	
7318 13 00	-- Screw hooks and screw rings	0	
7318 14 00	-- Self-tapping screws	0	
7318 15 00	-- Other screws and bolts, whether or not with their nuts or washers	0	
7318 16 00	-- Nuts	0	
7318 19 00	-- Other	0	
	- Non-threaded articles:		
7318 21 00	-- Spring washers and other lock washers	0	
7318 22 00	-- Other washers	0	
7318 23 00	-- Rivets	0	
7318 24 00	-- Cotters and cotter-pins	0	
7318 29 00	-- Other	0	
<b>7319</b>	<b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included:</b>		
7319 10 00	- Sewing, darning or embroidery needles	0	
7319 20 00	- Safety pins	0	
7319 30 00	- Other pins	0	
7319 90 00	- Other	0	
<b>7320</b>	<b>Springs and leaves for springs, of iron or steel:</b>		
7320 10 00	- Leaf-springs and leaves therefor	7.5	0
	- Helical springs:		
7320 20 01	-- For vehicles	7.5	0
7320 20 09	-- Other	0	
	- Other:		
7320 90 01	-- For vehicles	7.5	0
7320 90 09	-- Other	0	
<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 00	-- For gas fuel or for both gas and other fuels	7.5	0
7321 12 00	-- For liquid fuel	7.5	0
7321 13 00	-- For solid fuel	7.5	0
	- Other appliances:		
7321 81 00	-- For gas fuel or for both gas and other fuels	7.5	0
7321 82 00	-- For liquid fuel	7.5	0
7321 83 00	-- For solid fuel	7.5	0
7321 90 00	- Parts	7.5	0
<b>7322</b>	<b>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:</b>		
	- Radiators and parts thereof:		
7322 11 00	-- Of cast iron	5	0
	-- Other:		
7322 19 01	--- Radiators	5	0
7322 19 02	--- Semi-fabricated radiators	5	0
7322 19 09	--- Other	5	0
7322 90 00	- Other	5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<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>		
	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:		
7323 10 01	-- Iron or steel wool	10	0
7323 10 09	-- Other	10	0
	- Other:		
7323 91 00	-- Of cast iron, not enamelled	10	0
7323 92 00	-- Of cast iron, enamelled	10	0
7323 93 00	-- Of stainless steel	10	0
7323 94 00	-- Of iron (other than cast iron) or steel, enamelled	10	0
7323 99 00	-- Other	10	0
<b>7324</b>	<b>Sanitary ware and parts thereof, of iron or steel:</b>		
7324 10 00	- Sinks and wash basins, of stainless steel	10	0
	- Baths:		
7324 21 00	-- Of cast iron, whether or not enamelled	10	0
7324 29 00	-- Other	10	0
7324 90 00	- Other, including parts	10	0
<b>7325</b>	<b>Other cast articles of iron or steel:</b>		
7325 10 00	- Of non-malleable cast iron	0	
	- Other:		
7325 91 00	-- Grinding balls and similar articles for mills	0	
7325 99 00	-- Other	0	
<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	0	
7326 19 00	-- Other	0	
	- Articles of iron or steel wire:		
7326 20 01	-- Creels	4	0
7326 20 09	-- Other	10	0
	- Other:		
7326 90 01	-- Articles of a kind commonly used in machinery or plant	0	
7326 90 02	-- Articles for the conveyance or packing of goods, n.e.s.	0	
7326 90 03	-- For brush-making	0	
7326 90 04	-- Articles specially designed for ships and boats	0	
7326 90 05	-- Bobbins	0	
7326 90 06	-- Trawl doors	0	
7326 90 07	-- Trawl board shoes	0	
7326 90 08	-- Articles for fishing gear, n.e.s.	0	
7326 90 09	-- Brackets for pipes and cables, clips, hooks and the like	0	
7326 90 11	-- Junction boxes for electrical wires, excluding articles of heading 8538	5	0
7326 90 12	-- Handcuffs and foot irons	10	0
7326 90 13	-- Imitations of weapons of Chapter 93	10	0
7326 90 19	-- Other	10	0

## 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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>7401</b>	<b>Copper mattes; cement copper (precipitated copper):</b>		
7401 10 00	- Copper mattes	0	
7401 20 00	- Cement copper (precipitated copper)	0	
<b>7402 00 00</b>	<b>Unrefined copper; copper anodes for electrolytic refining</b>	0	
<b>7403</b>	<b>Refined copper and copper alloys, unwrought:</b>		
	- Refined copper:		
7403 11 00	-- Cathodes and sections of cathodes	0	
7403 12 00	-- Wire-bars	0	
7403 13 00	-- Billets	0	
7403 19 00	-- Other	0	
	- Copper alloys:		
7403 21 00	-- Copper-zinc base alloys (brass)	0	
7403 22 00	-- Copper-tin base alloys (bronze)	0	
7403 23 00	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	
7403 29 00	-- Other copper alloys (other than master alloys of heading 7405)	0	
<b>7404 00 00</b>	<b>Copper waste and scrap</b>	0	
<b>7405 00 00</b>	<b>Master alloys of copper</b>	0	
<b>7406</b>	<b>Copper powders and flakes:</b>		
7406 10 00	- Powders of non-lamellar structure	0	
7406 20 00	- Powders of lamellar structure; flakes	0	
<b>7407</b>	<b>Copper bars, rods and profiles:</b>		
	- Of refined copper:		
7407 10 01	-- Hollow bars	0	
7407 10 09	-- Other	0	
	- Of copper alloys:		
	-- Of copper-zinc base alloys (brass):		
7407 21 01	--- Hollow bars	0	
7407 21 09	--- Other	0	
	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):		
7407 22 01	--- Hollow bars	0	
7407 22 09	--- Other	0	
	-- Other:		
	--- Phosphor-bronze casting metal, not processed:		
7407 29 11	---- Hollow bars	0	
7407 29 19	---- Other	0	
	--- Other:		
7407 29 21	---- Hollow bars	0	
7407 29 29	---- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>7408</b>	<b>Copper wire:</b>		
	- Of refined copper:		
7408 11 00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	0	
7408 19 00	-- Other	0	
	- Of copper alloys:		
7408 21 00	-- Of copper-zinc base alloys (brass)	0	
7408 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	
7408 29 00	-- Other	0	
<b>7409</b>	<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:</b>		
	- Of refined copper:		
7409 11 00	-- In coils	0	
7409 19 00	-- Other	0	
	- Of copper-zinc base alloys (brass):		
7409 21 00	-- In coils	0	
7409 29 00	-- Other	0	
	- Of copper-tin base alloys (bronze):		
7409 31 00	-- In coils	0	
7409 39 00	-- Other	0	
7409 40 00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	
7409 90 00	- Of other copper alloys	0	
<b>7410</b>	<b>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm:</b>		
	- Not backed:		
	-- Of refined copper:		
7410 11 01	--- Foil for radiator tubes	0	
7410 11 09	--- Other	0	
	-- Of copper alloys:		
7410 12 01	--- Foil for radiator tubes	0	
7410 12 09	--- Other	0	
	- Backed:		
	-- Of refined copper:		
7410 21 01	--- For printed circuits	0	
7410 21 09	--- Other	0	
	-- Of copper alloys:		
7410 22 01	--- For printed circuits	0	
7410 22 09	--- Other	0	
<b>7411</b>	<b>Copper tubes and pipes:</b>		
7411 10 00	- Of refined copper	0	
	- Of copper alloys:		
7411 21 00	-- Of copper-zinc base alloys (brass)	0	
7411 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	
7411 29 00	-- Other	0	
<b>7412</b>	<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves):</b>		
7412 10 00	- Of refined copper	0	
7412 20 00	- Of copper alloys	0	
<b>7413 00 00</b>	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated</b>	0	
<b>7414</b>	<b>Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:</b>		
7414 20 00	- Cloth	0	
7414 90 00	- Other	0	
<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 00	- Nails and tacks, drawing pins, staples and similar articles	0	
	- Other articles, not threaded:		
7415 21 00	-- Washers (including spring washers)	0	
7415 29 00	-- Other	0	
	- Other threaded articles:		
7415 33 00	-- Screws; bolts and nuts	0	
7415 39 00	-- Other	0	
<b>7416 00 00</b>	<b>Copper springs</b>	0	
<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>	7.5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	10	0
7418 19 00	-- Other	10	0
7418 20 00	- Sanitary ware and parts thereof	10	0
<b>7419</b>	<b>Other articles of copper:</b>		
	- Chain and parts thereof:		
7419 10 01	-- Plated with precious metal	0	
7419 10 09	-- Other	0	
	- Other:		
7419 91 00	-- Cast, moulded, stamped or forged, but not further worked	0	
	-- Other:		
7419 99 01	--- Articles of a kind commonly used in machinery or plant	0	
7419 99 02	--- Articles specially designed for ships and boats	0	
7419 99 03	--- Articles for fishing gear	0	
7419 99 04	--- For buildings	5	0
7419 99 05	--- Brackets for pipes and cables, clips, hooks and the like	0	
7419 99 06	--- Junction boxes for electrical wires, excluding articles of heading 8538	5	0
7419 99 09	--- Other	10	0

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

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 “flat-tened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width.

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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>7501</b>	<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:</b>		
7501 10 00	- Nickel mattes	0	
7501 20 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0	
<b>7502</b>	<b>Unwrought nickel:</b>		
7502 10 00	- Nickel, not alloyed	0	
7502 20 00	- Nickel alloys	0	
<b>7503 00 00</b>	<b>Nickel waste and scrap</b>	0	
<b>7504 00 00</b>	<b>Nickel powders and flakes</b>	0	
<b>7505</b>	<b>Nickel bars, rods, profiles and wire:</b>		
	- Bars, rods and profiles:		
	-- Of nickel, not alloyed:		
7505 11 01	--- Hollow bars	0	
7505 11 09	--- Other	0	
	-- Of nickel alloys:		
7505 12 01	--- Hollow bars	0	
7505 12 09	--- Other	0	
	- Wire:		
7505 21 00	-- Of nickel, not alloyed	0	
7505 22 00	-- Of nickel alloys	0	
<b>7506</b>	<b>Nickel plates, sheets, strip and foil:</b>		
7506 10 00	- Of nickel, not alloyed	0	
7506 20 00	- Of nickel alloys	0	
<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	
7507 12 00	-- Of nickel alloys	0	
7507 20 00	- Tube or pipe fittings	0	
<b>7508</b>	<b>Other articles of nickel:</b>		
7508 10 00	- Cloth, grill and netting, of nickel wire	10	0
	- Other:		
7508 90 01	-- Nails, tacks, screws and the like	0	
7508 90 02	-- Anodes	0	
7508 90 09	-- Other	10	0

## CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF

### NOTE

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

**a) Bars and rods:**

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

**b) Profiles:**

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

**c) Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7601), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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

**e) Tubes and pipes:**

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

### SUBHEADING NOTES

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

**a) Aluminium, not alloyed:**

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

**TABLE - Other elements**

Element	Limiting content (% by weight)
Fe + Si (Iron plus silicon)	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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>7601</b>	<b>Unwrought aluminium:</b>		
7601 10 00	- Aluminium, not alloyed	0	
	- Aluminium alloys:		
7601 20 01	-- Primary	0	
7601 20 09	-- Secondary	0	
<b>7602 00 00</b>	<b>Aluminium waste and scrap</b>	4	0
<b>7603</b>	<b>Aluminium powders and flakes:</b>		
7603 10 00	- Powders of non-lamellar structure	0	
7603 20 00	- Powders of lamellar structure; flakes	0	
<b>7604</b>	<b>Aluminium bars, rods and profiles:</b>		
	- Of aluminium, not alloyed:		
7604 10 01	-- Hollow bars	0	
7604 10 09	-- Other	0	
	- Of aluminium alloys:		
7604 21 00	-- Hollow profiles	0	
7604 29 00	-- Other	0	
<b>7605</b>	<b>Aluminium wire:</b>		
	- Of aluminium, not alloyed:		
7605 11 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	0	
7605 19 00	-- Other	0	
	- Of aluminium alloys:		
7605 21 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	0	
7605 29 00	-- Other	0	
<b>7606</b>	<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:</b>		
	- Rectangular (including square):		
	-- Of aluminium, not alloyed:		
7606 11 01	--- Corrugated or patterned	0	
7606 11 09	--- Other	0	
	-- Of aluminium alloys:		
7606 12 01	--- Corrugated or patterned	0	
7606 12 09	--- Other	0	
	- Other:		
	-- Of aluminium, not alloyed:		
7606 91 01	--- Corrugated or patterned	0	
7606 91 09	--- Other	0	
	-- Of aluminium alloys:		
7606 92 01	--- Corrugated or patterned	0	
7606 92 09	--- Other	0	
<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	
7607 19 00	-- Other	0	
7607 20 00	- Backed	0	
<b>7608</b>	<b>Aluminium tubes and pipes:</b>		
7608 10 00	- Of aluminium, not alloyed	0	
7608 20 00	- Of aluminium alloys	0	
<b>7609 00 00</b>	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	0	
<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>		
	- Doors, windows and their frames and thresholds for doors:		
	-- Doors:		
7610 10 11	--- With appropriate glass panes, whether or not installed	5	0
7610 10 19	--- Other	5	0
	-- Windows and window frames:		
7610 10 21	--- With appropriate glass panes, whether or not installed	5	0
7610 10 29	--- Other	5	0
7610 10 30	-- Other	5	0
	- Other:		
7610 90 01	-- Concrete moulds	5	0
7610 90 02	-- Roofs, walls, floors, beams and prefabricated parts for buildings of heading 9406	5	0
7610 90 09	-- Other	5	0
<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>	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
7612 90 00	- Other	0	
<b>7613 00 00</b>	<b>Aluminium containers for compressed or liquefied gas</b>	0	
<b>7614</b>	<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:</b>		
7614 10 00	- With steel core	0	
7614 90 00	- Other	0	
<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	10	0
	-- Other:		
7615 19 01	--- Pans	10	0
7615 19 09	--- Other	10	0
7615 20 00	- Sanitary ware and parts thereof	10	0
<b>7616</b>	<b>Other articles of aluminium:</b>		
7616 10 00	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	0	
	- Other:		
7616 91 00	-- Cloth, grill, netting and fencing, of aluminium wire	0	
	-- Other:		
7616 99 01	--- Articles of a kind commonly used in machinery or plant	0	
7616 99 02	--- Articles for the conveyance or packing of goods	0	
7616 99 03	--- For brush-making and the like	0	
7616 99 04	--- Articles specially designed for ships and boats	0	
7616 99 05	--- Articles for fishing gear	0	
7616 99 06	--- Brackets for pipes and cables, clips, hooks and the like	0	
7616 99 07	--- Junction boxes for electrical wires, excluding articles of heading 8538	5	0
7616 99 08	--- Ladders	10	0
7616 99 09	--- Anodes	0	
7616 99 11	--- Roughly formed articles, n.e.s.	0	
7616 99 19	--- Other	10	0

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

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 “flat-tened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width.

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

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>7801</b>	<b>Unwrought lead:</b>		
7801 10 00	- Refined lead	0	
	- Other:		
7801 91 00	- - Containing by weight antimony as the principal other element	0	
7801 99 00	- - Other	0	
<b>7802 00 00</b>	<b>Lead waste and scrap</b>	0	
<b>7803</b>	<b>Lead bars, rods, profiles and wire:</b>		
7803 00 01	- Wire	0	
7803 00 02	- Hollow bars	0	
7803 00 09	- Other	0	
<b>7804</b>	<b>Lead plates, sheets, strip and foil; lead powders and flakes:</b>		
	- Plates, sheets, strip and foil:		
	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm:		
7804 11 01	- - - Of a thickness not exceeding 0.156 mm	0	
7804 11 09	- - - Other	0	
	- - Other:		
7804 19 01	- - - Plates and strip	0	
7804 19 09	- - - Other	0	
	- Powders and flakes:		
7804 20 01	- - Powders	0	
7804 20 02	- - Flakes	0	
<b>7805 00 00</b>	<b>Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	0	
<b>7806</b>	<b>Other articles of lead:</b>		
7806 00 01	- Articles for fishing gear	0	
7806 00 02	- Articles specially designed for ships and boats	0	
7806 00 09	- Other	10	0

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

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 “flat-tened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width.

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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>7901</b>	<b>Unwrought zinc:</b>		
	- Zinc, not alloyed:		
7901 11 00	- - Containing by weight 99.99% or more of zinc	0	
7901 12 00	- - Containing by weight less than 99.99% of zinc	0	
7901 20 00	- Zinc alloys	0	
<b>7902 00 00</b>	<b>Zinc waste and scrap</b>	0	
<b>7903</b>	<b>Zinc dust, powders and flakes:</b>		
7903 10 00	- Zinc dust	0	
7903 90 00	- Other	0	
<b>7904</b>	<b>Zinc bars, rods, profiles and wire:</b>		
7904 00 01	- Hollow bars	0	
7904 00 09	- Other	0	
<b>7905 00 00</b>	<b>Zinc plates, sheets, strip and foil</b>	0	
<b>7906 00 00</b>	<b>Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	0	
<b>7907</b>	<b>Other articles of zinc:</b>		
7907 00 01	- Gutters, ridges, roof case and other prefabricated parts for building	0	
7907 00 02	- Nails, tacks, screws and the like; brackets for pipes and cables	0	
7907 00 03	- Anodes	0	
7907 00 09	- Other	10	0

## 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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>8001</b>	<b>Unwrought tin:</b>		
8001 10 00	- Tin, not alloyed	0	
8001 20 00	- Tin alloys	0	
<b>8002 00 00</b>	<b>Tin waste and scrap</b>	0	
<b>8003</b>	<b>Tin bars, rods, profiles and wire:</b>		
8003 00 01	- Hollow bars	0	
8003 00 02	- Wire	0	
8003 00 09	- Other	0	
<b>8004 00 00</b>	<b>Tin plates, sheets and strip, of a thickness exceeding 0.2 mm</b>	0	
<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>	0	
<b>8006 00 00</b>	<b>Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	0	
<b>8007</b>	<b>Other articles of tin:</b>		
8007 00 01	- Collapsible tubes	0	
8007 00 09	- Other	10	0

**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.

Code	Description of Goods	Rate of duty (%) A
<b>8101</b>	<b>Tungsten (wolfram) and articles thereof, including waste and scrap:</b>	
8101 10 00	- Powders	0
	- Other:	
8101 94 00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	0
8101 95 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0
8101 96 00	-- Wire	0
8101 97 00	-- Waste and scrap	0
8101 99 00	-- Other	0
<b>8102</b>	<b>Molybdenum and articles thereof, including waste and scrap:</b>	
8102 10 00	- Powders	0
	- Other:	
8102 94 00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	0
8102 95 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0
8102 96 00	-- Wire	0
8102 97 00	-- Waste and scrap	0
8102 99 00	-- Other	0
<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
8103 30 00	- Waste and scrap	0
8103 90 00	- Other	0
<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
8104 19 00	-- Other	0
8104 20 00	- Waste and scrap	0
8104 30 00	- Rasplings, turnings and granules, graded according to size; powders	0
8104 90 00	- Other	0
<b>8105</b>	<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:</b>	
8105 20 00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0
8105 30 00	- Waste and scrap	0
8105 90 00	- Other	0
<b>8106 00 00</b>	<b>Bismuth and articles thereof, including waste and scrap</b>	0
<b>8107</b>	<b>Cadmium and articles thereof, including waste and scrap:</b>	
8107 20 00	- Unwrought cadmium; powders	0
8107 30 00	- Waste and scrap	0
8107 90 00	- Other	0
<b>8108</b>	<b>Titanium and articles thereof, including waste and scrap:</b>	
8108 20 00	- Unwrought titanium; powders	0
8108 30 00	- Waste and scrap	0
8108 90 00	- Other	0
<b>8109</b>	<b>Zirconium and articles thereof, including waste and scrap:</b>	
8109 20 00	- Unwrought zirconium; powders	0
8109 30 00	- Waste and scrap	0
8109 90 00	- Other	0
<b>8110</b>	<b>Antimony and articles thereof, including waste and scrap:</b>	
8110 10 00	- Unwrought antimony; powders	0
8110 20 00	- Waste and scrap	0
8110 90 00	- Other	0
<b>8111 00 00</b>	<b>Manganese and articles thereof, including waste and scrap</b>	0
<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
8112 13 00	-- Waste and scrap	0
8112 19 00	-- Other	0

Code	Description of Goods	Rate of duty (%) A
8112 21 00	- Chromium: -- Unwrought; powders	0
8112 22 00	-- Waste and scrap	0
8112 29 00	-- Other	0
8112 30 00	- Germanium	0
8112 40 00	- vanadium	0
	- Thallium:	
8112 51 00	-- Unwrought; powders	0
8112 52 00	-- Waste and scrap	0
8112 59 00	-- Other	0
	- Other:	
8112 92 00	-- Unwrought; waste and scrap; powders	0
8112 99 00	-- Other	0
<b>8113 00 00</b>	<b>Cermets and articles thereof, including waste and scrap</b>	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
8201 20 00	- Forks	0	
	- Mattocks, picks, hoes and rakes:		
8201 30 01	-- Rakes	0	
8201 30 09	-- Other	0	
8201 40 00	- Axes, bill hooks and similar hewing tools	0	
8201 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	0	
8201 60 00	- Hedge shears, two-handed pruning shears and similar two-handed shears	0	
	- Other hand tools of a kind used in agriculture, horticulture or forestry:		
8201 90 01	-- Scythes and blades therefor	0	
8201 90 02	-- Scythes handles	0	
8201 90 09	-- Other	0	
<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	0	
8202 20 00	- Band saw blades	0	
	- Circular saw blades (including slitting or slotting saw blades):		
8202 31 00	-- With working part of steel	0	
8202 39 00	-- Other, including parts	0	
8202 40 00	- Chain saw blades	0	
	- Other saw blades:		
8202 91 00	-- Straight saw blades, for working metal	0	
8202 99 00	-- Other	0	
<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	0	
8203 20 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	0	
8203 30 00	- Metal cutting shears and similar tools	0	
8203 40 00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	0	
<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	0	
8204 12 00	-- Adjustable	0	
8204 20 00	- Interchangeable spanner sockets, with or without handles	0	
<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	0	
8205 20 00	- Hammers and sledge hammers	0	
8205 30 00	- Planes, chisels, gouges and similar cutting tools for working wood	0	
8205 40 00	- Screwdrivers	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
	- Other hand tools (including glaziers' diamonds):		
8205 51 00	- - Household tools	0	
8205 59 00	- - Other	0	
8205 60 00	- Blow lamps	0	
8205 70 00	- vices, clamps and the like	0	
8205 80 00	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	0	
8205 90 00	- Sets of articles of two or more of the foregoing subheadings	0	
<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>	0	
<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	
8207 19 00	- - Other, including parts	0	
8207 20 00	- Dies for drawing or extruding metal	0	
8207 30 00	- Tools for pressing, stamping or punching	0	
8207 40 00	- Tools for tapping or threading	0	
8207 50 00	- Tools for drilling, other than for rock drilling	0	
8207 60 00	- Tools for boring or broaching	0	
8207 70 00	- Tools for milling	0	
8207 80 00	- Tools for turning	0	
8207 90 00	- Other interchangeable tools	0	
<b>8208</b>	<b>Knives and cutting blades, for machines or for mechanical appliances:</b>		
8208 10 00	- For metal working	0	
8208 20 00	- For wood working	0	
8208 30 00	- For kitchen appliances or for machines used by the food industry	0	
8208 40 00	- For agricultural, horticultural or forestry machines	0	
8208 90 00	- Other	0	
<b>8209 00 00</b>	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets</b>	0	
<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>	0	
<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	10	0
	- Other:		
8211 91 00	- - Table knives having fixed blades	10	0
8211 92 00	- - Other knives having fixed blades	10	0
8211 93 00	- - Knives having other than fixed blades	10	0
8211 94 00	- - Blades	10	0
8211 95 00	- - Handles of base metal	10	0
<b>8212</b>	<b>Razors and razor blades (including razor blade blanks in strips):</b>		
8212 10 00	- Razors	0	
8212 20 00	- Safety razor blades, including razor blade blanks in strips	0	
8212 90 00	- Other parts	0	
<b>8213 00 00</b>	<b>Scissors, tailors' shears and similar shears, and blades therefor</b>	0	
<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	0	
8214 20 00	- Manicure or pedicure sets and instruments (including nail files)	0	
8214 90 00	- Other	0	
<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	10	0
8215 20 00	- Other sets of assorted articles	10	0
	- Other:		
8215 91 00	- - Plated with precious metal	10	0
8215 99 00	- - Other	10	0

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

**NOTES**

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 7312, 7315, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 8302, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	7.5	0
8301 20 00	- Locks of a kind used for motor vehicles	7.5	0
8301 30 00	- Locks of a kind used for furniture	0	
	- Other locks:		
8301 40 01	- - For vehicles	7.5	0
8301 40 09	- - Other	0	
8301 50 00	- Clasps and frames with clasps, incorporating locks	7.5	0
8301 60 00	- Parts	0	
8301 70 00	- Keys presented separately	0	
<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>		
	- Hinges:		
8302 10 01	- - For vehicles	7.5	0
8302 10 09	- - Other	0	
8302 20 00	- Castors	0	
8302 30 00	- Other mountings, fittings and similar articles suitable for motor vehicles	7.5	0
	- Other mountings, fittings and similar articles:		
8302 41 00	- - Suitable for buildings	0	
8302 42 00	- - Other, suitable for furniture	0	
	- - Other:		
8302 49 01	- - - For vehicles	7.5	0
8302 49 09	- - - Other	0	
8302 50 00	- Hat-racks, hat-pegs, brackets and similar fixtures	10	0
8302 60 00	- Automatic door closers	0	
<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>	10	0
<b>8304 00 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>	10	0
<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	0	
8305 20 00	- Staples in strips	0	
8305 90 00	- Other, including parts	10	0
<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	10	0
	- Statuettes and other ornaments:		
8306 21 00	- - Plated with precious metal	10	0
8306 29 00	- - Other	10	0
8306 30 00	- Photograph, picture or similar frames; mirrors	10	0
<b>8307</b>	<b>Flexible tubing of base metal, with or without fittings:</b>		
8307 10 00	- Of iron or steel	0	
8307 90 00	- Of other base metal	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
8308 20 00	- Tubular or bifurcated rivets	0	
8308 90 00	- Other, including parts	0	
<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	0	
8309 90 00	- Other	0	
<b>8310 00 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>	10	0
<b>8311</b>	<b>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:</b>		
8311 10 00	- Coated electrodes of base metal, for electric arc-welding	0	
8311 20 00	- Cored wire of base metal, for electric arc-welding	0	
8311 30 00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	0	
8311 90 00	- Other, including parts	0	

**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:
- germination plant, incubators or brooders (heading 8436);
  - grain dampening machines (heading 8437);
  - diffusing apparatus for sugar juice extraction (heading 8438);
  - machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451); or
  - machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- Heading 8422 does not cover:
- sewing machines for closing bags or similar containers (heading 8452); or
  - 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:
- by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
  - by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
  - 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:
- 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;
  - analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
  - 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:
- it is of a kind solely or principally used in an automatic data processing system;
  - it is connectable to the central processing unit either directly or through one or more other units; and
  - 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

- 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).
- 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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	
8401 20 00	- Machinery and apparatus for isotopic separation, and parts thereof	0	
8401 30 00	- Fuel elements (cartridges), non-irradiated	0	
8401 40 00	- Parts of nuclear reactors	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>8402</b>	<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:</b>		
	- Steam or other vapour generating boilers:		
8402 11 00	-- Watertube boilers with a steam production exceeding 45 t per hour	0	
8402 12 00	-- Watertube boilers with a steam production not exceeding 45 t per hour	0	
8402 19 00	-- Other vapour generating boilers, including hybrid boilers	0	
8402 20 00	- Super-heated water boilers	0	
8402 90 00	- Parts	0	
<b>8403</b>	<b>Central heating boilers other than those of heading 8402:</b>		
8403 10 00	- Boilers	5	0
8403 90 00	- Parts	5	0
<b>8404</b>	<b>Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:</b>		
	- Auxiliary plant for use with boilers of heading 8402 or 8403:		
8404 10 01	-- For central heating boilers of heading 8403	5	0
8404 10 09	-- Other	0	
8404 20 00	- Condensers for steam or other vapour power units	0	
	- Parts:		
8404 90 01	-- For articles of subheading 8404 10 01	5	0
8404 90 09	-- Other	0	
<b>8405</b>	<b>Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:</b>		
8405 10 00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	0	
8405 90 00	- Parts	0	
<b>8406</b>	<b>Steam turbines and other vapour turbines:</b>		
8406 10 00	- Turbines for marine propulsion	0	
	- Other turbines:		
8406 81 00	-- Of an output exceeding 40 MW	0	
8406 82 00	-- Of an output not exceeding 40 MW	0	
8406 90 00	- Parts	0	
<b>8407</b>	<b>Spark-ignition reciprocating or rotary internal combustion piston engines:</b>		
8407 10 00	- Aircraft engines	0	
	- Marine propulsion engines:		
8407 21 00	-- Outboard motors	0	
8407 29 00	-- Other	0	
	- 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	0	
8407 32 00	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	0	
8407 33 00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc	0	
8407 34 00	-- Of a cylinder capacity exceeding 1 000 cc	0	
8407 90 00	- Other engines	0	
<b>8408</b>	<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):</b>		
8408 10 00	- Marine propulsion engines	0	
8408 20 00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	0	
8408 90 00	- Other engines	0	
<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	
	- Other:		
8409 91 00	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	0	
8409 99 00	-- Other	0	
<b>8410</b>	<b>Hydraulic turbines, water wheels, and regulators therefor:</b>		
	- Hydraulic turbines and water wheels:		
8410 11 00	-- Of a power not exceeding 1 000 kW	0	
8410 12 00	-- Of a power exceeding 1 000 kW but not exceeding 10 000 kW	0	
8410 13 00	-- Of a power exceeding 10 000 kW	0	
8410 90 00	- Parts, including regulators	0	
<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	
8411 12 00	-- Of a thrust exceeding 25 kN	0	
	- Turbo-propellers:		
8411 21 00	-- Of a power not exceeding 1,100 kW	0	
8411 22 00	-- Of a power exceeding 1,100 kW	0	
	- Other gas turbines:		
8411 81 00	-- Of a power not exceeding 5 000 kW	0	
8411 82 00	-- Of a power exceeding 5 000 kW	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
8411 91 00	- Parts:		
	- - Of turbo-jets or turbo-propellers	0	
8411 99 00	- - Other	0	
<b>8412</b>	<b>Other engines and motors:</b>		
8412 10 00	- Reaction engines other than turbo-jets	0	
	- Hydraulic power engines and motors:		
8412 21 00	- - Linear acting (cylinders)	0	
8412 29 00	- - Other	0	
	- Pneumatic power engines and motors:		
8412 31 00	- - Linear acting (cylinders)	0	
8412 39 00	- - Other	0	
8412 80 00	- Other	0	
8412 90 00	- Parts	0	
<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:		
	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages:		
8413 11 01	- - - Electrically operated or controlled	0	
8413 11 09	- - - Other	0	
	- - Other:		
8413 19 01	- - - Electrically operated or controlled	0	
8413 19 09	- - - Other	0	
8413 20 00	- Hand pumps, other than those of subheading 8413 11 or 8413 19	0	
	- Compressors of a kind used in refrigerating equipment:		
8414 30 01	- - Electrically operated or controlled	0	
8414 30 09	- - Other	0	
8413 40 00	- Concrete pumps	0	
8413 50 00	- Other reciprocating positive displacement pumps	0	
8413 60 00	- Other rotary positive displacement pumps	0	
8413 70 00	- Other centrifugal pumps	0	
	- Other pumps; liquid elevators:		
8413 81 00	- - Pumps	0	
8413 82 00	- - Liquid elevators	0	
	- Parts:		
8413 91 00	- - Of pumps	0	
8413 92 00	- - Of liquid elevators	0	
<b>8414</b>	<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:</b>		
8414 10 00	- Vacuum pumps	0	
8414 20 00	- Hand- or foot-operated air pumps	0	
	- Compressors of a kind used in refrigerating equipment:		
8414 30 01	- - Electrically operated or controlled	0	
8414 30 09	- - Other	0	
8414 40 00	- Air compressors mounted on a wheeled chassis for towing	0	
	- Fans:		
	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:		
8414 51 01	- - - Household type	10	0
8414 51 09	- - - Other	0	
	- - Other:		
8414 59 01	- - - Household type	10	0
8414 59 09	- - - Other	0	
	- Hoods having a maximum horizontal side not exceeding 120 cm:		
8414 60 01	- - Household type	10	0
8414 60 09	- - Other	0	
	- Other:		
8414 80 01	- - Household type	10	0
8414 80 09	- - Other	0	
8414 90 00	- Parts	0	
<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 00	- Window or wall types, self-contained or "split-system"	10	0
8415 20 00	- Of a kind used for persons, in motor vehicles	10	0
	- Other:		
8415 81 00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	10	0
8415 82 00	- - Other, incorporating a refrigerating unit	10	0
8415 83 00	- - Not incorporating a refrigerating unit	10	0
8415 90 00	- Parts	10	0
<b>8416</b>	<b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:</b>		
	- Furnace burners for liquid fuel:		
8416 10 01	- - Mechanical furnace burners (atomizers)	0	
8416 10 09	- - Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
8416 20 00	- Other furnace burners, including combination burners	0	
8416 30 00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0	
8416 90 00	- Parts	0	
<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	
8417 20 00	- Bakery ovens, including biscuit ovens	0	
8417 80 00	- Other	0	
8417 90 00	- Parts	0	
<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>		
	- Combined refrigerator-freezers, fitted with separate external doors:		
8418 10 01	-- Household type	7.5	0
8418 10 09	-- Other	5	0
	- Refrigerators, household type:		
8418 21 00	-- Compression-type	7.5	0
8418 22 00	-- Absorption-type, electrical	7.5	0
8418 29 00	-- Other	7.5	0
	- Freezers of the chest type, not exceeding 800 litres capacity:		
8418 30 01	-- Household type	7.5	0
8418 30 09	-- Other	5	0
	- Freezers of the upright type, not exceeding 900 litres capacity:		
8418 40 01	-- Household type	7.5	0
8418 40 09	-- Other	5	0
8418 50 00	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	0	
	- Other refrigerating or freezing equipment; heat pumps:		
	-- Compression type units whose condensers are heat exchangers:		
8418 61 01	--- Household type	7.5	0
8418 61 09	--- Other	5	0
	-- Other:		
8418 69 01	--- Household type	7.5	0
8418 69 09	--- Other	5	0
	- Parts:		
	-- Furniture designed to receive refrigerating or freezing equipment:		
8418 91 01	--- Of headings 8518 10 01, 8418 21 00 to 8418 29 00, 8418 30 01, 8418 40 01, 8418 61 01 and 8418 69 01	10	0
8418 91 09	--- Other	0	
8418 99 00	-- Other	0	
<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, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:</b>		
	- Instantaneous or storage water heaters, non-electric:		
8419 11 00	-- Instantaneous gas water heaters	5	0
8419 19 00	-- Other	5	0
8419 20 00	- Medical, surgical or laboratory sterilizers	0	
	- Dryers:		
8419 31 00	-- For agricultural products	0	
8419 32 00	-- For wood, paper pulp, paper or paperboard	0	
8419 39 00	-- Other	0	
8419 40 00	- Distilling or rectifying plant	0	
8419 50 00	- Heat exchange units	0	
8419 60 00	- Machinery for liquefying air or other gases	0	
	- Other machinery, plant and equipment:		
	-- For making hot drinks or for cooking or heating food:		
8419 81 01	--- For restaurants	5	0
8419 81 09	--- Other	0	
	-- Other:		
8419 89 01	--- For restaurants	0	
8419 89 09	--- Other	0	
8419 90 00	- Parts	0	
<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 01	-- Electrically operated or controlled	0	
8420 10 09	-- Other	0	
	- Parts:		
8420 91 00	-- Cylinders	0	
8420 99 00	-- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>8421</b>	<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases:</b>		
	- Centrifuges, including centrifugal dryers:		
	-- Cream separators:		
8421 11 01	--- Electrically operated or controlled	0	
8421 11 09	--- Other	0	
	-- Clothes-dryers:		
8421 12 01	--- Household type	7.5	0
8421 12 09	--- Other	0	
	-- Other:		
8421 19 01	--- Electrically operated or controlled	0	
8421 19 09	--- Other	0	
	- Filtering or purifying machinery and apparatus for liquids:		
8421 21 00	-- For filtering or purifying water	0	
8421 22 00	-- For filtering or purifying beverages other than water	0	
8421 23 00	-- Oil or petrol-filters for internal combustion engines	0	
8421 29 00	-- Other	0	
	- Filtering or purifying machinery and apparatus for gases:		
8421 31 00	-- Intake air filters for internal combustion engines	0	
	-- Other:		
8421 39 01	--- Household type	7.5	0
8421 39 09	--- Other	0	
	- Parts:		
8421 91 00	-- Of centrifuges, including centrifugal dryers	0	
8421 99 00	-- Other	0	
<b>8422</b>	<b>Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages:</b>		
	- Dish washing machines:		
8422 11 00	-- Of the household type	7.5	0
	-- Other:		
8422 19 01	--- Electrically operated or controlled	0	
8422 19 09	--- Other	0	
	- Machinery for cleaning or drying bottles or other containers:		
8422 20 01	-- Electrically operated or controlled	0	
8422 20 09	-- Other	0	
	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:		
8422 30 01	-- Electrically operated or controlled	0	
8422 30 09	-- Other	0	
	- Other packing or wrapping machinery (including heat-shrink wrapping machinery):		
8422 40 01	-- Electrically operated or controlled	0	
8422 40 09	-- Other	0	
8422 90 00	- Parts	0	
<b>8423</b>	<b>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:</b>		
8423 10 00	- Personal weighing machines, including baby scales; household scales	0	
	- Scales for continuous weighing of goods on conveyors:		
8423 20 01	-- Electrically operated or controlled	0	
8423 20 09	-- Other	0	
	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:		
8423 30 01	-- Electrically operated or controlled	0	
8423 30 09	-- Other	0	
	- Other weighing machinery:		
8423 81 00	-- Having a maximum weighing capacity not exceeding 30 kg	0	
8423 82 00	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg	0	
8423 89 00	-- Other	0	
8423 90 00	- Weighing machine weights of all kinds; parts of weighing machinery	0	
<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>		
	- Fire extinguishers, whether or not charged:		
8424 10 01	-- Charged handheld fire extinguishers neither containing halons nor chlorofluorocarbons	0	
8424 10 09	-- Other	0	
8424 20 00	- Spray guns and similar appliances	0	
	- Steam or sand blasting machines and similar jet projecting machines:		
8424 30 01	-- Electrically operated or controlled	0	
8424 30 09	-- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
8424 81 00	- Other appliances:		
8424 81 00	-- Agricultural or horticultural	0	
8424 89 00	-- Other	0	
8424 90 00	- Parts	0	
<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	
8425 19 00	-- Other	0	
8425 20 00	- Pit-head winding gear; winches specially designed for use underground	0	
	- Other winches; capstans:		
	-- Powered by electric motor:		
8425 31 01	--- Automatic winches for fishing lines	0	
8425 31 09	--- Other	0	
	-- Other:		
8425 39 01	--- Automatic winches for fishing lines, hydraulic	0	
8425 39 09	--- Other	0	
	- Jacks; hoists of a kind used for raising vehicles:		
8425 41 00	-- Built-in jacking systems of a type used in garages	0	
8425 42 00	-- Other jacks and hoists, hydraulic	0	
8425 49 00	-- Other	0	
<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	0	
	-- Mobile lifting frames on tyres and straddle carriers:		
8426 12 01	--- Straddle carriers	0	
8426 12 09	--- Other	0	
8426 19 00	-- Other	0	
8426 20 00	- Tower cranes	0	
8426 30 00	- Portal or pedestal jib cranes	0	
	- Other machinery, self-propelled:		
	-- On tyres:		
8426 41 01	--- Works trucks fitted with a crane	0	
8426 41 02	--- Machines fitted with an extensible fixed lifting boom for exchangeable hydraulic gear such as forks, shovels, gripping devices and the like	0	
8426 41 09	--- Other	0	
8426 49 00	-- Other	0	
	- Other machinery:		
8426 91 00	-- Designed for mounting on road vehicles	0	
8426 99 00	-- Other	0	
<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	
8427 20 00	- Other self-propelled trucks	0	
	- Other machinery:		
8427 90 01	-- With rubber tires	0	
8427 90 09	-- Other	0	
8427 90 00	- Other trucks	0	
<b>8428</b>	<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):</b>		
	- Lifts and skip hoists:		
8428 10 01	-- For goods and passengers	5	0
8428 10 09	-- Other	0	
8428 20 00	- Pneumatic elevators and conveyors	0	
	- Other continuous-action elevators and conveyors, for goods or materials:		
8428 31 00	-- Specially designed for underground use	0	
8428 32 00	-- Other, bucket type	0	
8428 33 00	-- Other, belt type	0	
8428 39 00	-- Other	0	
8428 40 00	- Escalators and moving walkways	5	0
8428 50 00	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	
8428 60 00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	
	- Other machinery:		
8428 90 01	-- Lifting equipment for ordinary wheeled tractors	0	
8428 90 09	-- Other	0	
<b>8429</b>	<b>Self-propelled bulldozers, angledozer, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</b>		
	- Bulldozers and angledozer:		
8429 11 00	-- Track laying	0	
8429 19 00	-- Other	0	
	- Graders and levellers:		
8429 20 01	-- Road graders	0	
8429 20 09	-- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
8429 30 00	- Scrapers	0	
8429 40 00	- Tamping machines and road rollers	0	
	- Mechanical shovels, excavators and shovel loaders:		
8429 51 00	-- Front-end shovel loaders	0	
8429 52 00	-- Machinery with a 360° revolving superstructure	0	
8429 59 00	-- Other	0	
	-- Other:		
8429 59 01	--- Machinery and small mobile machines of a gross weight not exceeding 1 metric ton	0	
8429 59 09	--- Other	0	
<b>8430</b>	<b>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers:</b>		
8430 10 00	- Pile-drivers and pile-extractors	0	
8430 20 00	- Snow-ploughs and snow-blowers	0	
	- Coal or rock cutters and tunnelling machinery:		
8430 31 00	-- Self-propelled	0	
8430 39 00	-- Other	0	
	- Other boring or sinking machinery:		
8430 41 00	-- Self-propelled	0	
8430 49 00	-- Other	0	
8430 50 00	- Other machinery, self-propelled	0	
	- Other machinery, not self-propelled:		
8430 61 00	-- Tamping or compacting machinery	0	
	-- Other:		
	--- Shovel loaders and excavators for ordinary wheeled tractors:		
8430 69 11	---- New	0	
8430 69 19	---- Used	0	
8430 69 90	--- Other	0	
<b>8431</b>	<b>Parts suitable for use solely or principally with the machinery of headings 8425 to 8430:</b>		
8431 10 00	- Of machinery of heading 8425	0	
8431 20 00	- Of machinery of heading 8427	0	
	- Of machinery of heading 8428:		
8431 31 00	-- Of lifts, skip hoists or escalators	5	0
8431 39 00	-- Other	0	
	- Of machinery of heading 8426, 8429 or 8430:		
	-- Buckets, shovels, grabs and grips:		
8431 41 01	--- Of machinery of heading 8426	0	
8431 41 09	--- Other	0	
8431 42 00	-- Bulldozer or angledozer blades	0	
8431 43 00	-- Parts for boring or sinking machinery of subheading 8430 41 or 8430 49	0	
8431 49 00	-- Other	0	
<b>8432</b>	<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:</b>		
	- Ploughs:		
8432 10 01	-- New	0	
8432 10 09	-- Used	0	
	- Harrows, scarifiers, cultivators, weeders and hoes:		
	-- Disc harrows:		
8432 21 01	--- New	0	
8432 21 09	--- Used	0	
	-- Other:		
8432 29 01	--- New	0	
8432 29 09	--- Used	0	
	- Seeders, planters and transplanters:		
8432 30 01	--- New	0	
8432 30 09	--- Used	0	
	- Manure spreaders and fertiliser distributors:		
8432 40 01	-- New	0	
8432 40 09	-- Used	0	
	- Other machinery:		
8432 80 01	-- New	0	
8432 80 09	-- Used	0	
8432 90 00	- Parts	0	
<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 sports-grounds:		
8433 11 00	-- Powered, with the cutting device rotating in a horizontal plane	0	
8433 19 00	-- Other	0	
	- Other mowers, including cutter bars for tractor mounting:		
8433 20 01	-- New	0	
8433 20 09	-- Used	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
	- Other haymaking machinery:		
	-- Rakes and tedders:		
8433 30 11	--- New	0	
8433 30 19	--- Used	0	
	-- Other:		
8433 30 91	--- New	0	
8433 30 99	--- Used	0	
	- Straw or fodder balers, including pick-up balers:		
8433 40 01	-- New	0	
8433 40 09	-- Used	0	
	- Other harvesting machinery; threshing machinery:		
	-- Combine harvester-threshers:		
8433 51 01	--- New	0	
8433 51 09	--- Used	0	
	-- Other threshing machinery:		
8433 52 01	--- New	0	
8433 52 09	--- Used	0	
	-- Root or tuber harvesting machines:		
8433 53 01	--- New	0	
8433 53 09	--- Used	0	
	-- Other:		
8433 59 01	--- New	0	
8433 59 09	--- Used	0	
	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:		
	-- Electrically operated or controlled:		
8433 60 11	--- New	0	
8433 60 19	--- Used	0	
	-- Other:		
8433 60 91	--- New	0	
8433 60 99	--- Used	0	
8433 90 00	- Parts	0	
<b>8434</b>	<b>Milking machines and dairy machinery:</b>		
	- Milking machines:		
8434 10 01	-- New	0	
8434 10 09	-- Used	0	
	- Dairy machinery:		
	-- Electrically operated or controlled:		
8434 20 11	--- New	0	
8434 20 19	--- Used	0	
	-- Other:		
8434 20 91	--- New	0	
8434 20 99	--- Used	0	
8434 90 00	- Parts	0	
<b>8435</b>	<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:</b>		
	- Machinery:		
8435 10 01	-- Electrically operated or controlled	0	
8435 10 09	-- Other	0	
8435 90 00	- Parts	0	
<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>		
	- Machinery for preparing animal feeding stuffs:		
	-- Electrically operated or controlled:		
8436 10 11	--- New	0	
8436 10 19	--- Used	0	
	-- Other:		
8436 10 91	--- New	0	
8436 10 99	--- Used	0	
	- Poultry-keeping machinery; poultry incubators and brooders:		
	-- Poultry incubators and brooders:		
8436 21 01	--- New	0	
8436 21 09	--- Used	0	
	-- Other:		
	--- Electrically operated or controlled:		
8436 29 11	---- New	0	
8436 29 19	---- Used	0	
	--- Other:		
8436 29 91	---- New	0	
8436 29 19	---- Used	0	
	- Other machinery:		
	-- Electrically operated or controlled:		
8436 80 11	--- New	0	
8436 80 19	--- Used	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
	-- Other:		
8436 80 91	--- New	0	
8436 80 99	--- Used	0	
	- Parts:		
8436 91 00	-- Of poultry-keeping machinery or poultry incubators and brooders	0	
8436 99 00	-- Other	0	
<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>		
	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:		
8437 10 01	-- Electrically operated or controlled	0	
8437 10 09	-- Other	0	
	- Other machinery:		
8437 80 01	-- Electrically operated or controlled	0	
8437 80 09	-- Other	0	
8437 90 00	- Parts	0	
<b>8438</b>	<b>Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:</b>		
8438 10 00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	
8438 20 00	- Machinery for the manufacture of confectionery, cocoa or chocolate	0	
8438 30 00	- Machinery for sugar manufacture	0	
8438 40 00	- Brewery machinery	0	
8438 50 00	- Machinery for the preparation of meat or poultry	0	
8438 60 00	- Machinery for the preparation of fruits, nuts or vegetables	0	
8438 80 00	- Other machinery	0	
8438 90 00	- Parts	0	
<b>8439</b>	<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper-board:</b>		
8439 10 00	- Machinery for making pulp of fibrous cellulosic material	0	
8439 20 00	- Machinery for making paper or paperboard	0	
8439 30 00	- Machinery for finishing paper or paperboard	0	
	- Parts:		
8439 91 00	-- Of machinery for making pulp of fibrous cellulosic material	0	
8439 99 00	-- Other	0	
<b>8440</b>	<b>Book-binding machinery, including book-sewing machines:</b>		
	- Machinery:		
8440 10 01	-- Electrically operated or controlled	0	
8440 10 09	-- Other	0	
8440 90 00	- Parts	0	
<b>8441</b>	<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:</b>		
	- Cutting machines:		
8441 10 01	-- Electrically operated or controlled	0	
8441 10 09	-- Other	0	
	- Machines for making bags, sacks or envelopes:		
8441 20 01	-- Electrically operated or controlled	0	
8441 20 09	-- Other	0	
	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding:		
8441 30 01	-- Electrically operated or controlled	0	
8441 30 09	-- Other	0	
	- Machines for moulding articles in paper pulp, paper or paperboard:		
8441 40 01	-- Electrically operated or controlled	0	
8441 40 09	-- Other	0	
	- Other machinery:		
8441 80 01	-- Electrically operated or controlled	0	
8441 80 09	-- Other	0	
8441 90 00	- Parts	0	
<b>8442</b>	<b>Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):</b>		
8442 10 00	- Phototype-setting and composing machines	0	
	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device:		
8442 20 01	-- Electrically operated or controlled	0	
8442 20 09	-- Other	0	
	- Other machinery, apparatus and equipment:		
8442 30 01	-- Electrically operated or controlled	0	
8442 30 09	-- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
8442 40 00	- Parts of the foregoing machinery, apparatus or equipment	0	
8442 50 00	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	
<b>8443</b>	<b>Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 8442; ink-jet printing machines, other than those of heading 8471; machines for uses ancillary to printing:</b>		
	- Offset printing machinery:		
8443 11 00	-- Reel fed	0	
8443 12 00	-- Sheet fed, office type (sheet size not exceeding 22 cm x 36 cm)	0	
8443 19 00	-- Other	0	
	- Letterpress printing machinery, excluding flexographic printing:		
8443 21 00	-- Reel fed	0	
8443 29 00	-- Other	0	
8443 30 00	- Flexographic printing machinery	0	
8443 40 00	- Gravure printing machinery	0	
	- Other printing machinery:		
8443 51 00	-- Ink-jet printing machines	0	
	-- Other:		
8443 59 01	--- Electrically operated or controlled	0	
8443 59 09	--- Other	0	
	- Machines for uses ancillary to printing:		
8443 60 01	-- Electrically operated or controlled	0	
8443 60 09	-- Other	0	
8443 90 00	- Parts	0	
<b>8444 00 00</b>	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials</b>	0	
<b>8445</b>	<b>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447:</b>		
	- Machines for preparing textile fibres:		
8445 11 00	-- Carding machines	0	
8445 12 00	-- Combing machines	0	
8445 13 00	-- Drawing or roving machines	0	
8445 19 00	-- Other	0	
	- Textile spinning machines:		
8445 20 01	-- Electrically operated or controlled	0	
8445 20 09	-- Other	0	
8445 30 00	- Textile doubling or twisting machines	0	
8445 40 00	- Textile winding (including weft-winding) or reeling machines	0	
8445 90 00	- Other	0	
<b>8446</b>	<b>Weaving machines (looms):</b>		
8446 10 00	- For weaving fabrics of a width not exceeding 30 cm	0	
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446 21 00	-- Power looms	0	
	-- Other:		
8446 29 01	--- Electrically operated or controlled	0	
8446 29 09	--- Other	0	
8446 30 00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	
<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:		
	-- With cylinder diameter not exceeding 165 mm:		
8447 11 01	--- Electrically operated or controlled	0	
8447 11 09	--- Other	0	
	-- With cylinder diameter exceeding 165 mm:		
8447 12 01	--- Electrically operated or controlled	0	
8447 12 09	--- Other	0	
	- Flat knitting machines; stitch-bonding machines:		
8447 20 01	-- Electrically operated or controlled	0	
8447 20 09	-- Other	0	
8447 90 00	- Other	0	
<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:		
	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:		
8448 11 01	--- Electrically operated or controlled	0	
8448 11 09	--- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
	-- Other:		
8448 19 01	--- Electrically operated or controlled	0	
8448 19 09	--- Other	0	
8448 20 00	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	0	
	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery:		
8448 31 00	-- Card clothing	0	
8448 32 00	-- Of machines for preparing textile fibres, other than card clothing	0	
8448 33 00	-- Spindles, spindle flyers, spinning rings and ring travellers	0	
8448 39 00	-- Other	0	
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448 41 00	-- Shuttles	0	
8448 42 00	-- Reeds for looms, healds and heald-frames	0	
8448 49 00	-- Other	0	
	- 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	
8448 59 00	-- Other	0	
<b>8449 00 00</b>	<b>Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats</b>	0	
<b>8450</b>	<b>Household or laundry-type washing machines, including machines which both wash and dry:</b>		
	- Machines, each of a dry linen capacity not exceeding 10 kg:		
8450 11 00	-- Fully-automatic machines	7.5	0
8450 12 00	-- Other machines, with built-in centrifugal drier	7.5	0
	-- Other:		
8450 19 01	--- Electrically operated or controlled	7.5	0
8450 19 09	--- Other	7.5	0
8450 20 00	- Machines, each of a dry linen capacity exceeding 10 kg	7.5	0
8450 90 00	- Parts	7.5	0
<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 01	-- For industrial use	0	
8451 10 09	-- Other	7.5	0
	- Drying machines:		
8451 21 00	-- Each of a dry linen capacity not exceeding 10 kg	7.5	0
8451 29 00	-- Other	7.5	0
	- Ironing machines and presses (including fusing presses):		
8451 30 01	-- Household type	7.5	0
8451 30 09	-- Other	0	
8451 40 00	- Washing, bleaching or dyeing machines	0	
8451 50 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	
8451 80 00	- Other machinery	0	
8451 90 00	- Parts	0	
<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 01	-- Electrically operated or controlled	0	
8452 10 09	-- Other	0	
	- Other sewing machines:		
8452 21 00	-- Automatic units	0	
	-- Other:		
8452 29 01	--- Electrically operated or controlled	0	
8452 29 09	--- Other	0	
8452 30 00	- Sewing machine needles	0	
8452 40 00	- Furniture, bases and covers for sewing machines and parts thereof	0	
8452 90 00	- Other parts of sewing machines	0	
<b>8453</b>	<b>Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines:</b>		
8453 10 00	- Machinery for preparing, tanning or working hides, skins or leather	0	
8453 20 00	- Machinery for making or repairing footwear	0	
8453 80 00	- Other machinery	0	
8453 90 00	- Parts	0	
<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	
8454 20 00	- Ingot moulds and ladles	0	
8454 30 00	- Casting machines	0	
8454 90 00	- Parts	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>8455</b>	<b>Metal-rolling mills and rolls therefor:</b>		
8455 10 00	- Tube mills	0	
	- Other rolling mills:		
8455 21 00	-- Hot or combination hot and cold	0	
8455 22 00	-- Cold	0	
8455 30 00	- Rolls for rolling mills	0	
8455 90 00	- Other parts	0	
<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>		
	- Operated by laser or other light or photon beam processes:		
8456 10 01	-- Machine-tools for drilling or cutting metals and other hard materials by laser or other light or photon beam processes	0	
8456 10 09	-- Other	0	
8456 20 00	- Operated by ultrasonic processes	0	
8456 30 00	- Operated by electro-discharge processes	0	
	- Other:		
8456 91 00	-- For dry-etching patterns on semiconductor materials	0	
	-- Other:		
8456 99 01	--- Machine tools operated by electrolytic processes	0	
8456 99 09	--- Other	0	
<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	
8457 20 00	- Unit construction machines (single station)	0	
8457 30 00	- Multi-station transfer machines	0	
<b>8458</b>	<b>Lathes (including turning centres) for removing metal:</b>		
	- Horizontal lathes:		
8458 11 00	-- Numerically controlled	0	
8458 19 00	-- Other	0	
	- Other lathes:		
8458 91 00	-- Numerically controlled	0	
8458 99 00	-- Other	0	
<b>8459</b>	<b>Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458:</b>		
8459 10 00	- Way-type unit head machines	0	
	- Other drilling machines:		
8459 21 00	-- Numerically controlled	0	
8459 29 00	-- Other	0	
	- Other boring-milling machines:		
8459 31 00	-- Numerically controlled	0	
8459 39 00	-- Other	0	
8459 40 00	- Other boring machines	0	
	- Milling machines, knee-type:		
8459 51 00	-- Numerically controlled	0	
8459 59 00	-- Other	0	
	- Other milling machines:		
8459 61 00	-- Numerically controlled	0	
8459 69 00	-- Other	0	
8459 70 00	- Other threading or tapping machines	0	
<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	
	-- Other:		
8460 19 01	--- Electrically operated or controlled	0	
8460 19 09	--- Other	0	
	- 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	
	-- Other:		
8460 29 01	--- Electrically operated or controlled	0	
8460 29 09	--- Other	0	
	- Sharpening (tool or cutter grinding) machines:		
8460 31 00	-- Numerically controlled	0	
	-- Other:		
8460 39 01	--- Electrically operated or controlled	0	
8460 39 09	--- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
8460 40 01	- Honing or lapping machines:		
	-- Electrically operated or controlled	0	
8460 40 09	-- Other	0	
	- Other:		
8460 90 01	-- Electrically operated or controlled	0	
8460 90 09	-- Other	0	
<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>		
	- Shaping or slotting machines:		
8461 20 01	-- Electrically operated or controlled	0	
8461 20 09	-- Other	0	
	- Broaching machines:		
8461 30 01	-- Electrically operated or controlled	0	
8461 30 09	-- Other	0	
	- Gear cutting, gear grinding or gear finishing machines:		
8461 40 01	-- Electrically operated or controlled	0	
8461 40 09	-- Other	0	
	- Sawing or cutting-off machines :		
8461 50 01	-- Electrically operated or controlled	0	
8461 50 09	-- Other	0	
	- Other:		
8461 90 01	-- Electrically operated or controlled	0	
8461 90 09	-- Other	0	
<b>8462</b>	<b>Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above:</b>		
8462 10 00	- Forging or die-stamping machines (including presses) and hammers	0	
	- Bending, folding, straightening or flattening machines (including presses):		
8462 21 00	-- Numerically controlled	0	
	-- Other:		
8462 29 01	--- Electrically operated or controlled	0	
8462 29 09	--- Other	0	
	- Shearing machines (including presses), other than combined punching and shearing machines:		
8462 31 00	-- Numerically controlled	0	
	-- Other:		
8462 39 01	--- Electrically operated or controlled	0	
8462 39 09	--- Other	0	
	- Punching or notching machines (including presses), including combined punching and shearing machines:		
8462 41 00	-- Numerically controlled	0	
	-- Other:		
8462 49 01	--- Electrically operated or controlled	0	
8462 49 09	--- Other	0	
	- Other:		
8462 91 00	-- Hydraulic presses	0	
	-- Other:		
8462 99 01	--- Electrically operated or controlled	0	
8462 99 09	--- Other	0	
<b>8463</b>	<b>Other machine-tools for working metal or cermets, without removing material:</b>		
	- Draw-benches for bars, tubes, profiles, wire or the like:		
8463 10 01	-- Electrically operated or controlled	0	
8463 10 09	-- Other	0	
	- Thread rolling machines:		
8463 20 01	-- Electrically operated or controlled	0	
8463 20 09	-- Other	0	
	- Machines for working wire:		
8463 30 01	-- Electrically operated or controlled	0	
8463 30 09	-- Other	0	
	- Other:		
8463 90 01	-- Electrically operated or controlled	0	
8463 90 09	-- Other	0	
<b>8464</b>	<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass:</b>		
	- Sawing machines:		
8464 10 01	-- Electrically operated or controlled	0	
8464 10 09	-- Other	0	
	- Grinding or polishing machines:		
8464 20 01	-- Electrically operated or controlled	0	
8464 20 09	-- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
8464 90 01	- Other:		
	-- Electrically operated or controlled	0	
8464 90 09	-- Other	0	
<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>		
	- Machines which can carry out different types of machining operations without tool change between such operations:		
8465 10 01	-- Woodworking machines	0	
8465 10 09	-- Other	0	
	- Other:		
	-- Sawing machines:		
8465 91 01	--- Woodworking machines	0	
8465 91 09	--- Other	0	
	-- Planing, milling or moulding (by cutting) machines:		
8465 92 01	--- Woodworking machines	0	
8465 92 09	--- Other	0	
	-- Grinding, sanding or polishing machines:		
8465 93 01	--- Woodworking machines	0	
8465 93 09	--- Other	0	
	-- Bending or assembling machines:		
8465 94 01	--- Woodworking machines	0	
8465 94 09	--- Other	0	
	-- Drilling or morticing machines:		
8465 95 01	--- Woodworking machines	0	
8465 95 09	--- Other	0	
	-- Splitting, slicing or paring machines:		
8465 96 01	--- Woodworking machines	0	
8465 96 09	--- Other	0	
	- Other:		
8465 99 01	--- Woodworking machines	0	
8465 99 09	--- Other	0	
<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 00	- Tool holders and self-opening dieheads	0	
8466 20 00	- Work holders	0	
8466 30 00	- Dividing heads and other special attachments for machine-tools	0	
	- Other:		
8466 91 00	-- For machines of heading 8464	0	
8466 92 00	-- For machines of heading 8465	0	
8466 93 00	-- For machines of headings 8456 to 8461	0	
8466 94 00	-- For machines of heading 8462 or 8463	0	
<b>8467</b>	<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor:</b>		
	- Pneumatic:		
8467 11 00	-- Rotary type (including combined rotary-percussion)	0	
8467 19 00	-- Other	0	
	- With self-contained electric motor:		
8467 21 00	-- Drills of all kinds	0	
8467 22 00	-- Saws	0	
8467 29 00	-- Other	0	
	- Other tools:		
8467 81 00	-- Chain saws	0	
8467 89 00	-- Other	0	
	- Parts:		
8467 91 00	-- Of chain saws	0	
8467 92 00	-- Of pneumatic tools	0	
8467 99 00	-- Other	0	
<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	
8468 20 00	- Other gas-operated machinery and apparatus	0	
8468 80 00	- Other machinery and apparatus	0	
8468 90 00	- Parts	0	
<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	0	
8469 12 00	-- Automatic typewriters	0	
8469 20 00	- Other typewriters, electric	0	
8469 30 00	- Other typewriters, non-electric	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
8470 21 00	- Other electronic calculating machines:		
8470 29 00	-- Incorporating a printing device	0	
	-- Other	0	
8470 30 01	- Other calculating machines:		
8470 30 09	-- Electrically operated or controlled	0	
	-- Other	0	
8470 40 00	- Accounting machines	0	
	- Cash registers:		
8470 50 01	-- Electrically operated or controlled	0	
8470 50 09	-- Other	0	
	- Other:		
8470 90 01	-- Electrically operated or controlled	0	
8470 90 09	-- Other	0	
<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	0	
	- 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:		
8471 30 01	-- With laser burner/writer	0	
8471 30 09	-- Other	0	
	- 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:		
8471 41 01	--- With laser burner/writer	0	
8471 41 09	--- Other	0	
	-- Other, presented in the form of systems:		
8471 49 01	--- With laser burner/writer	0	
8471 49 09	--- Other	0	
8471 50 00	- 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	0	
8471 60 00	- Input or output units, whether or not containing storage units in the same housing	0	
8471 70 00	- Storage units	0	
8471 80 00	- Other units of automatic data processing machines	0	
8471 90 00	- Other	0	
<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>		
	- Duplicating machines:		
8472 10 01	-- Electrically operated or controlled	0	
8472 10 09	-- Other	0	
	- Addressing machines and address plate embossing machines:		
8472 20 01	-- Electrically operated or controlled	0	
8472 20 09	-- Other	0	
	- 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 01	-- Electrically operated or controlled	0	
8472 30 09	-- Other	0	
8472 90 00	- Other	0	
<b>8473</b>	<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 8469 to 8472:</b>		
8473 10 00	- Parts and accessories of the machines of heading 8469	0	
	- Parts and accessories of the machines of heading 8470:		
8473 21 00	-- Of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29	0	
8473 29 00	-- Other	0	
8473 30 00	- Parts and accessories of the machines of heading 8471	0	
8473 40 00	- Parts and accessories of the machines of heading 8472	0	
8473 50 00	- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>8474</b>	<b>Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:</b>		
8474 10 00	- Sorting, screening, separating or washing machines	0	
8474 20 00	- Crushing or grinding machines	0	
	- Mixing or kneading machines:		
8474 31 00	-- Concrete or mortar mixers	0	
8474 32 00	-- Machines for mixing mineral substances with bitumen	0	
8474 39 00	-- Other	0	
8474 80 00	- Other machinery	0	
8474 90 00	- Parts	0	
<b>8475</b>	<b>Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:</b>		
8475 10 00	- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	0	
	- Machines for manufacturing or hot working glass or glassware:		
8475 21 00	-- Machines for making optical fibres and preforms thereof	0	
8475 29 00	-- Other	0	
8475 90 00	- Parts	0	
<b>8476</b>	<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:</b>		
	- Automatic beverage-vending machines:		
8476 21 00	-- Incorporating heating or refrigerating devices	7.5	0
8476 29 00	-- Other	7.5	0
	- Other machines:		
8476 81 00	-- Incorporating heating or refrigerating devices	7.5	0
8476 89 00	-- Other	7.5	0
8476 90 00	- Parts	7.5	0
<b>8477</b>	<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter:</b>		
8477 10 00	- Injection-moulding machines	0	
8477 20 00	- Extruders	0	
8477 30 00	- Blow moulding machines	0	
8477 40 00	- Vacuum moulding machines and other thermoforming machines	0	
	- Other machinery for moulding or otherwise forming:		
8477 51 00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0	
8477 59 00	-- Other	0	
8477 80 00	- Other machinery	0	
8477 90 00	- Parts	0	
<b>8478</b>	<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:</b>		
8478 10 00	- Machinery	0	
8478 90 00	- Parts	0	
<b>8479</b>	<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:</b>		
8479 10 00	- Machinery for public works, building or the like	0	
8479 20 00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	
8479 30 00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	0	
8479 40 00	- Rope or cable-making machines	0	
8479 50 00	- Industrial robots, not elsewhere specified or included	0	
	- Evaporative air coolers:		
8479 60 01	-- For dwellings	7.5	0
8479 60 09	-- Other	0	
	- Other machines and mechanical appliances:		
8479 81 00	-- For treating metal, including electric wire coil-winders	0	
8479 82 00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0	
	-- Other:		
8479 89 01	--- Household type and sanitary ware	7.5	0
8479 89 02	--- Loading equipment for shots and other ammunition of Chapter 93	0	
8479 89 09	-- Other	0	
8479 90 00	- Parts	0	
<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	
8480 20 00	- Mould bases	0	
8480 30 00	- Moulding patterns	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
8480 41 00	- Moulds for metal or metal carbides: - - Injection or compression types	0	
8480 49 00	- - Other	0	
8480 50 00	- Moulds for glass	0	
8480 60 00	- Moulds for mineral materials	0	
8480 71 00	- Moulds for rubber or plastics: - - Injection or compression types	0	
8480 79 00	- - Other	0	
<b>8481</b>	<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:</b>		
8481 10 00	- Pressure-reducing valves	0	
8481 20 00	- Valves for oleohydraulic or pneumatic transmissions	0	
8481 30 00	- Check (nonreturn) valves	0	
8481 40 00	- Safety or relief valves	0	
8481 80 00	- Other appliances	0	
8481 90 00	- Parts	0	
<b>8482</b>	<b>Ball or roller bearings:</b>		
8482 10 00	- Ball bearings	0	
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies	0	
8482 30 00	- Spherical roller bearings	0	
8482 40 00	- Needle roller bearings	0	
8482 50 00	- Other cylindrical roller bearings	0	
8482 80 00	- Other, including combined ball/roller bearings - Parts:	0	
8482 91 00	- - Balls, needles and rollers	0	
8482 99 00	- - Other	0	
<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 00	- Transmission shafts (including cam shafts and crank shafts) and cranks	0	
8483 20 00	- Bearing housings, incorporating ball or roller bearings	0	
8483 30 00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	0	
8483 40 00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	0	
8483 50 00	- Flywheels and pulleys, including pulley blocks	0	
8483 60 00	- Clutches and shaft couplings (including universal joints)	0	
8483 90 00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	0	
<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	0	
8484 20 00	- Mechanical seals	0	
8484 90 00	- Other	0	
<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	
8485 90 00	- Other	0	

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>8501</b>	<b>Electric motors and generators (excluding generating sets):</b>		
8501 10 00	- Motors of an output not exceeding 37.5 W	0	
8501 20 00	- Universal AC/DC motors of an output exceeding 37.5 W	0	
	- Other DC motors; DC generators:		
8501 31 00	-- Of an output not exceeding 750 W	0	
8501 32 00	-- Of an output exceeding 750 W but not exceeding 75 kW	0	
8501 33 00	-- Of an output exceeding 75 kW but not exceeding 375 kW	0	
8501 34 00	-- Of an output exceeding 375 kW	0	
8501 40 00	- Other AC motors, single-phase	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
	- Other AC motors, multi-phase:		
8501 51 00	-- Of an output not exceeding 750 W	0	
8501 52 00	-- Of an output exceeding 750 W but not exceeding 75 kW	0	
8501 53 00	-- Of an output exceeding 75 kW	0	
	- AC generators (alternators):		
8501 61 00	-- Of an output not exceeding 75 kVA	0	
8501 62 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0	
8501 63 00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	0	
8501 64 00	-- Of an output exceeding 750 kVA	0	
<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	0	
8502 12 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0	
8502 13 00	-- Of an output exceeding 375 kVA	0	
8502 20 00	- Generating sets with spark-ignition internal combustion piston engines	0	
	- Other generating sets:		
8502 31 00	-- Wind-powered	0	
8502 39 00	-- Other	0	
	- Electric rotary converters:		
8502 40 01	-- Welding equipment	0	
8502 40 09	-- Other	0	
<b>8503 00 00</b>	<b>Parts suitable for use solely or principally with the machines of heading 8501 or 8502</b>	0	
<b>8504</b>	<b>Electrical transformers, static converters (for example, rectifiers) and inductors:</b>		
8504 10 00	- Ballasts for discharge lamps or tubes	0	
	- Liquid dielectric transformers:		
8504 21 00	-- Having a power handling capacity not exceeding 650 kVA	0	
8504 22 00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	0	
8504 23 00	-- Having a power handling capacity exceeding 10 000 kVA	0	
	- Other transformers:		
8504 31 00	-- Having a power handling capacity not exceeding 1 kVA	0	
8504 32 00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	0	
8504 33 00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	0	
8504 34 00	-- Having a power handling capacity exceeding 500 kVA	0	
8504 40 00	- Static converters	0	
8504 50 00	- Other inductors	0	
8504 90 00	- Parts	0	
<b>8505</b>	<b>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:</b>		
	- Permanent magnets and articles intended to become permanent magnets after magnetisation:		
8505 11 00	-- Of metal	0	
8505 19 00	-- Other	0	
8505 20 00	- Electro-magnetic couplings, clutches and brakes	0	
8505 30 00	- Electro-magnetic lifting heads	0	
8505 90 00	- Other, including parts	0	
<b>8506</b>	<b>Primary cells and primary batteries:</b>		
8506 10 00	- Manganese dioxide	0	
8506 30 00	- Mercuric oxide	0	
8506 40 00	- Silver oxide	0	
8506 50 00	- Lithium	0	
8506 60 00	- Air-zinc	0	
	- Other primary cells and primary batteries:		
8506 80 01	-- Alkaline button batteries	0	
8506 80 09	-- Other	0	
8506 90 00	- Parts	0	
<b>8507</b>	<b>Electric accumulators, including separators therefor, whether or not rectangular (including square):</b>		
	- Lead-acid, of a kind used for starting piston engines:		
8507 10 01	-- With acid	10	0
8507 10 09	-- Without acid	10	0
	- Other lead-acid accumulators:		
8507 20 01	-- With acid	10	0
8507 20 09	-- Without acid	10	0
	- Nickel-cadmium:		
8507 30 01	-- Batteries, comprising units of 1.2 V in airtight containers, including batteries comprising two or more such units	0	
8507 30 09	-- Other	10	0
8507 40 00	- Nickel-iron	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
8507 80 10	- Other accumulators: - - Batteries, comprising units of 1.2 V in airtight containers, including batteries comprising two or more such units	0	
8507 80 91	- - Other: - - With liquid	10	0
8507 80 99	- - Without liquid	10	0
8507 90 01	- Parts: - - For lead-acid accumulators	0	
8507 90 09	- - Other	0	
<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	0	
8509 20 00	- Floor polishers	7.5	0
8509 30 00	- Kitchen waste disposers	7.5	0
8509 40 01	- Food grinders and mixers; fruit or vegetable juice extractors: - - Food mixers	0	
8509 40 09	- - Other	0	
8509 80 01	- Other appliances: - - Electric tooth brushes	0	
8509 80 09	- - Other	7.5	0
8509 90 00	- Parts	7.5	0
<b>8510</b>	<b>Shavers and hair clippers and hair-removing appliances, with self-contained electric motor:</b>		
8510 10 00	- Shavers	0	
8510 20 01	- Hair clippers: - - For industrial or agricultural use	0	
8510 20 09	- - Other	0	
8510 30 00	- Hair-removing appliances	7.5	0
8510 90 00	- Parts	0	
<b>8511</b>	<b>Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:</b>		
8511 10 00	- Sparking plugs	7.5	0
8511 20 00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	7.5	0
8511 30 00	- Distributors; ignition coils	7.5	0
8511 40 00	- Starter motors and dual purpose starter-generators	7.5	0
8511 50 00	- Other generators	7.5	0
8511 80 00	- Other equipment	7.5	0
8511 90 00	- Parts	7.5	0
<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	0	
8512 20 00	- Other lighting or visual signalling equipment	0	
8512 30 00	- Sound signalling equipment	0	
8512 40 00	- Windscreen wipers, defrosters and demisters	0	
8512 90 00	- Parts	0	
<b>8513</b>	<b>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512:</b>		
8513 10 00	- Lamps	10	0
8513 90 00	- Parts	10	0
<b>8514</b>	<b>Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss:</b>		
8514 10 00	- Resistance heated furnaces and ovens	0	
8514 20 00	- Furnaces and ovens functioning by induction or dielectric loss	0	
8514 30 00	- Other furnaces and ovens	0	
8514 40 00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0	
8514 90 00	- Parts	0	
<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>		
8515 11 00	- Brazing or soldering machines and apparatus: - - Soldering irons and guns	0	
8515 19 00	- - Other	0	
8515 21 00	- Machines and apparatus for resistance welding of metal: - - Fully or partly automatic	0	
8515 29 00	- - Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
8515 31 00	- Machines and apparatus for arc (including plasma arc) welding of metals: -- Fully or partly automatic	0	
8515 39 00	-- Other	0	
	- Other machines and apparatus:		
8515 80 01	-- Machines and apparatus for hot spraying of metals or sintered metal carbides	0	
8515 80 02	-- Machines and apparatus for ultrasonic welding of metals or plastics	0	
8515 80 03	-- Machines and apparatus for ultrasonic welding of other materials	0	
8515 80 09	-- Other	0	
8515 90 00	- Parts	0	
<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 dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545:</b>		
8516 10 00	- Electric instantaneous or storage water heaters and immersion heaters - Electric space heating apparatus and electric soil heating apparatus:	5	0
8516 21 00	-- Storage heating radiators -- Other:	5	0
8516 29 01	--- Other electric stoves and electric space heating apparatus, including heating units - for the cabs of vehicles, machines and the like	5	0
8516 29 09	--- Other	5	0
	- Electro-thermic hair-dressing or hand-drying apparatus:		
8516 31 00	-- Hair dryers	0	
8516 32 00	-- Other hair-dressing apparatus	0	
8516 33 00	-- Hand-drying apparatus	7.5	0
	- Electric smoothing irons:		
8516 40 01	-- Specially designed for industrial use	0	
8516 40 09	-- Other	7.5	0
8516 50 00	- Microwave ovens	10	0
	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
8516 60 01	-- Cookers and cooking plates	10	0
8516 60 02	-- Other ovens	10	0
8516 60 09	-- Other	10	0
	- Other electro-thermic appliances:		
8516 71 00	-- Coffee or tea makers	0	
8516 72 00	-- Toasters	0	
	-- Other:		
8516 79 01	--- Mass boilers	10	0
8516 79 09	--- Other	7.5	0
	- Electric heating resistors:		
8516 80 01	-- For apparatus of this heading	7.5	0
8516 80 09	-- Other	0	
8516 90 00	- Parts	0	
<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 -- Other:	0	
8517 19 01	--- Electrical videophones	0	
8517 19 09	--- Other	0	
	- Facsimile machines and teleprinters:		
8517 21 00	-- Facsimile machines	0	
8517 22 00	-- Teleprinters	0	
8517 30 00	- Telephonic or telegraphic switching apparatus	0	
8517 50 00	- Other apparatus, for carrier-current line systems or for digital line systems	0	
8517 80 00	- Other apparatus	0	
8517 90 00	- Parts	0	
<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>		
	- Microphones and stands therefor		
8518 10 00	- Loudspeakers, whether or not mounted in their enclosures:	0	
	-- Single loudspeakers, mounted in their enclosures:		
8518 21 01	--- Specially designed for use with audio-frequency electric amplifiers for musical instruments or song systems	0	
8518 21 09	--- Other	7.5	0
	-- Multiple loudspeakers, mounted in the same enclosure:		
8518 22 01	--- Specially designed for use with audio-frequency electric amplifiers for musical instruments or song systems	0	
8518 22 09	--- Other	7.5	0
8518 29 00	-- Other	7.5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
	- Headphones and earphones whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:		
8518 30 01	-- Hands-free equipment for mobile phones	7.5	0
8518 30 09	-- Other	7.5	0
	- Audio-frequency electric amplifiers:		
8518 40 01	-- Specially designed for use with musical instruments or song systems	0	
8518 40 09	-- Other	7.5	0
	- Electric sound amplifier sets:		
8518 50 01	-- Specially designed for use with musical instruments or song systems	0	
8518 50 09	-- Other	7.5	0
8518 90 00	- Parts	7.5	0
<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	7.5	0
	- Other record-players:		
8519 21 00	-- Without loudspeaker	7.5	0
8519 29 00	-- Other	7.5	0
	- Turntables (record-decks):		
8519 31 00	-- With automatic record changing mechanism	7.5	0
8519 39 00	-- Other	7.5	0
8519 40 00	- Transcribing machines	7.5	0
	- Other sound reproducing apparatus:		
8519 92 00	-- Pocket-size cassette-players	7.5	0
8519 93 00	-- Other, cassette-type	7.5	0
	-- Other:		
8519 99 01	--- Designed to be connected solely with cinematographic projectors	7.5	0
8519 99 02	--- Compact disc players	7.5	0
8519 99 09	--- Other	7.5	0
<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	7.5	0
8520 20 00	- Telephone answering machines	0	
	- Other magnetic tape recorders incorporating sound reproducing apparatus:		
8520 32 00	-- Digital audio type	7.5	0
8520 33 00	-- Other, cassette-type	7.5	0
8520 39 00	-- Other	7.5	0
	- Other:		
8520 90 01	-- To be connected solely with other recording apparatus	7.5	0
8520 90 02	-- For recording onto laserdisc including laser burners/writers	7.5	0
8520 90 03	-- For recording onto memory chips	7.5	0
8520 90 09	-- Other	7.5	0
<b>8521</b>	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner:</b>		
	- Magnetic tape-type:		
8521 10 10	-- For television enterprises, subject to compliance with definition and decision of the Ministry of Finance	0	
	-- Other:		
8521 10 21	--- Only for reproducing images	7.5	0
8521 10 29	--- Other	7.5	0
	- Other:		
8521 90 10	-- For television enterprises, subject to compliance with further definition and decision of the Ministry of Finance	0	
	-- Other:		
8521 90 21	--- Only for reproducing images	7.5	0
8521 90 29	--- Other	7.5	0
<b>8522</b>	<b>Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521:</b>		
8522 10 00	- Pick-up cartridges	7.5	0
8522 90 00	- Other	7.5	0
<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:		
	-- Of a width not exceeding 4 mm:		
8523 11 10	--- For machines of heading 8471	0	
	--- Video tapes:		
8523 11 21	---- With up to 480 minutes of reproducing time	10	0
8523 11 22	---- With up to 720 minutes of reproducing time	10	0
8523 11 23	---- With up to 960 minutes of reproducing time	10	0
8523 11 24	---- With up to 1200 minutes of reproducing time	10	0
8523 11 29	---- Other	10	0
	--- Other:		
8523 11 91	---- With up to 360 minutes of reproducing time	10	0
8523 11 92	---- With up to 540 minutes of reproducing time	10	0
8523 11 93	---- With up to 720 minutes of reproducing time	10	0
8523 11 94	---- With up to 900 minutes of reproducing time	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
8523 11 99	---- Other	10	0
	--- Of a width exceeding 4 mm but not exceeding 6.5 mm:		
8523 12 10	--- For machines of heading 8471	0	
	--- Video tapes:		
8523 12 21	---- With up to 480 minutes of reproducing time	10	0
8523 12 22	---- With up to 720 minutes of reproducing time	10	0
8523 12 23	---- With up to 960 minutes of reproducing time	10	0
8523 12 24	---- With up to 1200 minutes of reproducing time	10	0
8523 12 29	---- Other	10	0
	--- Other:		
8523 12 91	---- With up to 360 minutes of reproducing time	10	0
8523 12 92	---- With up to 540 minutes of reproducing time	10	0
8523 12 93	---- With up to 720 minutes of reproducing time	10	0
8523 12 94	---- With up to 900 minutes of reproducing time	10	0
8523 12 99	---- Other	10	0
	--- Of a width exceeding 6.5 mm:		
8523 13 10	--- For machines of heading 8471	0	
	--- Video tapes:		
8523 13 21	---- With up to 480 minutes of reproducing time	10	0
8523 13 22	---- With up to 720 minutes of reproducing time	10	0
8523 13 23	---- With up to 960 minutes of reproducing time	10	0
8523 13 24	---- With up to 1200 minutes of reproducing time	10	0
8523 13 29	---- Other	10	0
	--- Other:		
8523 13 91	---- With up to 360 minutes of reproducing time	10	0
8523 13 92	---- With up to 540 minutes of reproducing time	10	0
8523 13 93	---- With up to 720 minutes of reproducing time	10	0
8523 13 94	---- With up to 900 minutes of reproducing time	10	0
8523 13 99	---- Other	10	0
	- Magnetic discs:		
8523 20 01	-- For machines of heading 8471	0	
8523 20 09	-- Other	10	0
	- Cards incorporating a magnetic stripe:		
8523 30 01	-- For machines of heading 8471	0	
8523 30 09	-- Other	10	0
	- Other:		
8523 90 01	-- Discs for laser reading systems for up to 2Gb of information	10	0
8523 90 02	-- Discs for laser reading systems for more than 2Gb of information	10	0
8523 90 09	-- Other	10	0
<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 01	-- With Icelandic material	10	0
8524 10 02	-- With educational material	10	0
8524 10 09	-- Other	10	0
	- Discs for laser reading systems:		
	-- For reproducing phenomena other than sound or image:		
8524 31 01	--- For machines of heading 8471	0	
8524 31 09	--- Other	10	0
	-- For reproducing sound only:		
8524 32 10	--- With soundtrack, for cinematographic systems which harmonize image and sound	0	
	--- With Icelandic material:		
8524 32 21	---- With music	10	0
8524 32 22	---- With games	10	0
8524 32 23	---- With educational material	10	0
8524 32 24	---- Sound recordings of book reading	10	0
8524 32 29	---- Other	10	0
	--- With foreign material:		
8524 32 31	---- With music	10	0
8524 32 32	---- With games	10	0
8524 32 33	---- With educational material	10	0
8524 32 34	---- Sound recordings of book reading	10	0
8524 32 39	---- Other	10	0
	-- Other:		
	--- With Icelandic material:		
8524 39 11	---- With music	10	0
8524 39 12	---- With games	10	0
8524 39 13	---- With educational material	10	0
8524 39 19	---- Other	10	0
	--- With foreign material:		
8524 39 21	---- With music	10	0
8524 39 22	---- With games	10	0
8524 39 23	---- With educational material	10	0
8524 39 29	---- Other	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
8524 40 01	- Magnetic tapes for reproducing phenomena other than sound or image: -- For machines of heading 8471	0	
8524 40 09	-- Other	10	0
	- Other magnetic tapes: -- Of a width not exceeding 4 mm:		
	--- Video tapes:		
8524 51 11	---- With Icelandic material	10	0
8524 51 19	---- With foreign material	10	0
	--- Other than video tapes:		
	---- With Icelandic material:		
8524 51 21	----- With music	10	0
8524 51 22	----- With games	10	0
8524 51 23	----- With educational material	10	0
8524 51 24	----- Sound recordings of book reading	10	0
8524 51 29	----- Other	10	0
	---- With foreign material:		
8524 51 31	----- With music	10	0
8524 51 32	----- With games	10	0
8524 51 33	----- With educational material	10	0
8524 51 34	----- Sound recordings of book reading	10	0
8524 51 39	----- Other	10	0
	-- Of a width exceeding 4 mm but not exceeding 6.5 mm:		
	--- Video tapes:		
8524 52 11	---- With Icelandic material	10	0
8524 52 19	---- With foreign material	10	0
	--- Other than video tapes:		
	---- With Icelandic material:		
8524 52 21	----- With music	10	0
8524 52 22	----- With games	10	0
8524 52 23	----- With educational material	10	0
8524 52 24	----- Sound recordings of book reading	10	0
8524 52 29	----- Other	10	0
	---- With foreign material:		
8524 52 31	----- With music	10	0
8524 52 32	----- With games	10	0
8524 52 33	----- With educational material	10	0
8524 52 34	----- Sound recordings of book reading	10	0
8524 52 39	----- Other	10	0
	-- Of a width exceeding 6.5 mm:		
	--- Video tapes:		
8524 53 11	---- With Icelandic material	10	0
8524 53 19	---- With foreign material	10	0
	--- Other than video tapes:		
	---- With Icelandic material:		
8524 53 21	----- With music	10	0
8524 53 22	----- With games	10	0
8524 53 23	----- With educational material	10	0
8524 53 24	----- Sound recordings of book reading	10	0
8524 53 29	----- Other	10	0
	---- With foreign material:		
8524 53 31	----- With music	10	0
8524 53 32	----- With games	10	0
8524 53 33	----- With educational material	10	0
8524 53 34	----- Sound recordings of book reading	10	0
8524 53 39	----- Other	10	0
	- Cards incorporating a magnetic stripe:		
8524 60 01	-- For machines of heading 8471	0	
8524 60 09	-- Other	10	0
	- Other:		
	-- For reproducing phenomena other than sound or image:		
8524 91 01	--- For machines of heading 8471	0	
8524 91 09	--- Other	10	0
	-- Other:		
	--- With Icelandic material:		
8524 99 11	---- With music	10	0
8524 99 12	---- With games	10	0
8524 99 13	---- With educational material	10	0
8524 99 19	---- Other	10	0
	--- With foreign material:		
8524 99 21	---- With music	10	0
8524 99 22	---- With games	10	0
8524 99 23	---- With educational material	10	0
8524 99 29	---- Other	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<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>		
	- Transmission apparatus:		
8525 10 01	-- For distress transmission, of a type recognized by the State Ship Inspection Office	0	
8525 10 09	-- Other	0	
	- Transmission apparatus incorporating reception apparatus:		
8525 20 01	-- For distress transmission or reception, of a type recognized by the State Ship Inspection Office	0	
8525 20 02	- Mobile telephones	0	
8525 20 09	-- Other	0	
8525 30 00	- Television cameras	0	
8525 40 00	- Still image video cameras and other video camera recorders; digital cameras	0	
<b>8526</b>	<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:</b>		
8526 10 00	- Radar apparatus	0	
	- Other:		
8526 91 00	-- Radio navigational aid apparatus	0	
	-- Radio remote control apparatus:		
8526 92 01	--- For household appliances, toys, door openers and the like	0	
8526 92 09	--- Other	0	
<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:		
	-- Pocket-size radio cassette-players:		
8527 12 01	--- Combined with sound recording apparatus	7.5	0
8527 12 09	--- Other	7.5	0
	-- Other apparatus combined with sound recording or reproducing apparatus:		
8527 13 01	--- Combined with a tape recording apparatus, whether or not with a reproducing apparatus	7.5	0
8527 13 02	--- Combined with record and/or compact disc player, in addition to tape recording apparatus, whether or not with reproducing apparatus	7.5	0
8527 13 09	--- Other	7.5	0
8527 19 00	-- Other	7.5	0
	- 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:		
	-- Combined with sound recording or reproducing apparatus:		
8527 21 01	--- Combined with a tape recording apparatus whether or not with reproducing apparatus	7.5	0
8527 21 02	--- Combined with a record and/or compact disc player in addition to tape recording apparatus, whether or not with reproducing apparatus	7.5	0
8527 21 09	--- Other	7.5	0
8527 29 00	-- Other	7.5	0
	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
	-- Combined with sound recording or reproducing apparatus:		
8527 31 01	--- Combined with a tape recording apparatus whether or not with reproducing apparatus	7.5	0
8527 31 02	--- Combined with a record and/or compact disc player in addition to a tape recording apparatus, whether or not with reproducing apparatus	7.5	0
8527 31 09	--- Other	7.5	0
8527 32 00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	7.5	0
8527 39 00	-- Other	7.5	0
	- Other apparatus:		
8527 90 01	-- Specially designed receivers for distress signals from ships and aeroplanes	0	
8527 90 02	-- For radio-telephony or radio-telegraphy	0	
8527 90 09	-- Other	7.5	0
<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:		
	-- Colour:		
8528 12 01	--- For television enterprises, subject to compliance with definition and decision of the Ministry of Finance	0	
8528 12 02	--- Television, incorporating video apparatus	7.5	0
8528 12 03	--- Television decoder incorporating a television tuner	7.5	0
8528 12 09	--- Other	7.5	0
	-- Black and white or other monochrome:		
8528 13 01	--- For television enterprises, subject to compliance with definition and decision of the Ministry of Finance	0	
8528 13 02	--- Television, incorporating video apparatus	7.5	0
8528 13 03	--- Television decoder incorporating a television tuner	7.5	0
8528 13 09	--- Other	7.5	0

Code	Description of Goods	Rate of duty (%)	
		A	E
8528 21 01	- Video monitors: -- Colour: --- Video monitors for 15 MHz band width or more, without tuners for radio frequency, connectable to data processing machines	0	
8528 21 09	--- Other -- Black and white or other monochrome:	7.5	0
8528 22 01	--- Video monitors for 15 MHz band width or more, without tuners for radio frequency, connectable to data processing machines	0	
8528 22 09	--- Other	7.5	0
8528 30 01	- Video projectors: --- For 15 MHz band width or more, without tuners for radio frequency, connectable to data processing machines	0	
8528 30 09	--- Other	7.5	0
<b>8529</b>	<b>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</b>		
8529 10 01	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith: -- Of apparatus of headings 8525, 8526, 8527 90 01, 8527 90 02, 8528 12 01 and 8528 13 01	0	
8529 10 09	-- Other	7.5	0
8529 90 01	- Other: -- Of apparatus of headings 8525, 8526, 8527 90 01, 8527 90 02, 8528 12 01, 8528 13 01, 8528 21 01, 8528 22 01 and 8528 30 01	0	
8529 90 09	-- Other	7.5	0
<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	
8530 80 00	- Other equipment	0	
8530 90 00	- Parts	0	
<b>8531</b>	<b>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530:</b>		
8531 10 00	- Burglar or fire alarms and similar apparatus	0	
8531 20 00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	
8531 80 00	- Other apparatus	0	
8531 90 00	- Parts	0	
<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) - Other fixed capacitors:	0	
8532 21 00	-- Tantalum	0	
8532 22 00	-- Aluminium electrolytic	0	
8532 23 00	-- Ceramic dielectric, single layer	0	
8532 24 00	-- Ceramic dielectric, multilayer	0	
8532 25 00	-- Dielectric of paper or plastics	0	
8532 29 00	-- Other	0	
8532 30 00	- Variable or adjustable (pre-set) capacitors	0	
8532 90 00	- Parts	0	
<b>8533</b>	<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors:</b>		
8533 10 00	- Fixed carbon resistors, composition or film types - Other fixed resistors:	0	
8533 21 00	-- For a power handling capacity not exceeding 20 W	0	
8533 29 00	-- Other	0	
8533 31 00	- Wirewound variable resistors, including rheostats and potentiometers: -- For a power handling capacity not exceeding 20 W	0	
8533 39 00	-- Other	0	
8533 40 00	- Other variable resistors, including rheostats and potentiometers	0	
8533 90 00	- Parts	0	
<b>8534 00 00</b>	<b>Printed circuits</b>	0	
<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 - Automatic circuit breakers:	0	
8535 21 00	-- For a voltage of less than 72.5 kV	0	
8535 29 00	-- Other	0	
8535 30 00	- Isolating switches and make-and-break switches	0	
8535 40 00	- Lightning arresters, voltage limiters and surge suppressors	0	
8535 90 00	- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>8536</b>	<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 Volts:</b>		
8536 10 00	- Fuses	0	
8536 20 00	- Automatic circuit breakers	0	
8536 30 00	- Other apparatus for protecting electrical circuits	0	
	- Relays:		
8536 41 00	-- For a voltage not exceeding 60 V	0	
8536 49 00	-- Other	0	
8536 50 00	- Other switches	0	
	- Lamp-holders, plugs and sockets:		
8536 61 00	-- Lamp-holders	0	
8536 69 00	-- Other	0	
8536 90 00	- Other apparatus	0	
<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>		
	- For a voltage not exceeding 1 000 V:		
8537 10 01	-- For systems and apparatus of subheading 8531 10 00	0	
8537 10 09	-- Other	0	
8537 20 00	- For a voltage exceeding 1 000 V	0	
<b>8538</b>	<b>Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537:</b>		
8538 10 00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	0	
8538 90 00	- Other	0	
<b>8539</b>	<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:</b>		
8539 10 00	- Sealed beam lamp units	7.5	0
	- Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539 21 00	-- Tungsten halogen	7.5	0
8539 22 00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	7.5	0
8539 29 00	-- Other	7.5	0
	- Discharge lamps, other than ultra-violet lamps:		
8539 31 00	-- Fluorescent, hot cathode	7.5	0
8539 32 00	-- Mercury or sodium vapour lamps; metal halide lamps	7.5	0
8539 39 00	-- Other	7.5	0
	- Ultra-violet or infra-red lamps; arc-lamps:		
8539 41 00	-- Arc-lamps	7.5	0
8539 49 00	-- Other	7.5	0
8539 90 00	- Parts	7.5	0
<b>8540</b>	<b>Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas-filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):</b>		
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540 11 00	-- Colour	7.5	0
8540 12 00	-- Black and white or other monochrome	7.5	0
8540 20 00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	7.5	0
8540 40 00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	7.5	0
8540 50 00	- Data/graphic display tubes, black and white or other monochrome	7.5	0
8540 60 00	- Other cathode-ray tubes	7.5	0
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540 71 00	-- Magnetrons	7.5	0
8540 72 00	-- Klystrons	7.5	0
8540 79 00	-- Other	7.5	0
	- Other valves and tubes:		
8540 81 00	-- Receiver or amplifier valves and tubes	7.5	0
8540 89 00	-- Other	7.5	0
	- Parts:		
8540 91 00	-- Of cathode-ray tubes	7.5	0
8540 99 00	-- Other	7.5	0
<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	0	
	- Transistors, other than photosensitive transistors:		
8541 21 00	-- With a dissipation rate of less than 1 W	0	
8541 29 00	-- Other	0	
8541 30 00	- Thyristors, diacs and triacs, other than photosensitive devices	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
8541 40 00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	0	
8541 50 00	- Other semiconductor devices	0	
8541 60 00	- Mounted piezo-electric crystals	0	
8541 90 00	- Parts	0	
<b>8542</b>	<b>Electronic integrated circuits and microassemblies:</b>		
8542 10 00	- Cards incorporating an electronic integrated circuit ("smart" cards) - Monolithic integrated circuits:	0	
8542 21 00	-- Digital	0	
8542 29 00	-- Other	0	
8542 60 00	- Hybrid integrated circuits	0	
8542 70 00	- Electronic microassemblies	0	
8542 90 00	- Parts	0	
<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	0	
8543 19 00	-- Other	0	
8543 20 00	- Signal generators	0	
8543 30 00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	0	
8543 40 00	- Electric fence energisers - Other machines and apparatus:	0	
8543 81 00	-- Proximity cards and tags -- Other:	0	
8543 89 01	--- Household type	7.5	0
8543 89 02	--- Equalizers and other similar apparatus specially designed for use with musical instruments or song systems	0	
8543 89 09	--- Other - Parts:	7.5	0
8543 90 01	-- Of apparatus of subheading 8543 89 01	7.5	0
8543 90 09	-- Other	0	
<b>8544</b>	<b>Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:</b>		
	- Winding wire:		
8544 11 00	-- Of copper	0	
8544 19 00	-- Other	0	
	- Co-axial cable and other co-axial electric conductors:		
8544 20 01	-- Co-axial cable and other co-axial electric conductors 60 kN, provided that they are strengthened and armoured with tight layers of steel wires	0	
8544 20 09	-- Other	0	
8544 30 00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships - Other electric conductors, for a voltage not exceeding 80 V:	0	
	-- Fitted with connectors:		
8544 41 01	--- Electro welding cables, with cover of rubber compound marked with the diameter of the lead supplier in mm <sup>2</sup>	0	
8544 41 09	--- Other -- Other:	0	
8544 49 01	--- Electro welding cables, with cover of rubber compound marked with the diameter of the lead supplier in mm <sup>2</sup>	0	
8544 49 09	--- Other - Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:	0	
	-- Fitted with connectors:		
8544 51 01	--- Electro welding cables, with cover of rubber compound marked with the diameter of the lead supplier in mm <sup>2</sup>	0	
8544 51 09	--- Other -- Other:	0	
8544 59 01	--- Electro welding cables, with cover of rubber compound marked with the diameter of the lead supplier in mm <sup>2</sup>	0	
8544 59 09	--- Other	0	
8544 60 00	- Other electric conductors, for a voltage exceeding 1 000 V	0	
8544 70 00	- Optical fibre cables	0	
<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	
8545 19 00	-- Other	0	
8545 20 00	- Brushes - Other:	0	
8545 90 01	-- Electric installation sets for ignitions and other electric installation sets	0	
8545 90 09	-- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>8546</b>	<b>Electrical insulators of any material:</b>		
8546 10 00	- Of glass	0	
8546 20 00	- Of ceramics	0	
8546 90 00	- Other	0	
<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 purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:</b>		
8547 10 00	- Insulating fittings of ceramics	0	
8547 20 00	- Insulating fittings of plastics	0	
8547 90 00	- Other	0	
<b>8548</b>	<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:</b>		
8548 10 00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	0	
8548 90 00	- Other	0	

## 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.

Code	Description of Goods	Rate of duty (%) A
<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
8601 20 00	- Powered by electric accumulators	0
<b>8602</b>	<b>Other rail locomotives; locomotive tenders:</b>	
8602 10 00	- Diesel-electric locomotives	0
8602 90 00	- Other	0
<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
8603 90 00	- Other	0
<b>8604 00 00</b>	<b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)</b>	0
<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
<b>8606</b>	<b>Railway or tramway goods vans and wagons, not self-propelled:</b>	
8606 10 00	- Tank wagons and the like	0
8606 20 00	- Insulated or refrigerated vans and wagons, other than those of subheading 8606 10	0
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 8606 10 or 8606 20	0
	- Other:	
8606 91 00	-- Covered and closed	0
8606 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	0
8606 99 00	-- Other	0
<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
8607 12 00	-- Other bogies and bissel-bogies	0
8607 19 00	-- Other, including parts	0
	- Brakes and parts thereof:	
8607 21 00	-- Air brakes and parts thereof	0
8607 29 00	-- Other	0
8607 30 00	- Hooks and other coupling devices, buffers, and parts thereof	0
	- Other:	
8607 91 00	-- Of locomotives	0
8607 99 00	-- Other	0
<b>8608 00 00</b>	<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing</b>	0
<b>8609 00 00</b>	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport</b>	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>8701</b>	<b>Tractors (other than tractors of heading 8709):</b>		
	- Pedestrian controlled tractors:		
8701 10 01	-- New	0	
8701 10 09	-- Used	0	
	- Road tractors for semi-trailers:		
	-- Of a gross weight not exceeding 5 tonnes:		
8701 20 11	--- New	0	
8701 20 19	--- Used	0	
	-- Of a gross weight exceeding 5 tonnes:		
8701 20 21	--- New	0	
8701 20 29	--- Used	0	
8701 30 00	- Track-laying tractors	0	
	- Other:		
8701 90 10	-- Tractors principally designed for hauling another vehicle, of a gross weight exceeding 5 tonnes	0	
8701 90 20	-- Tractors principally designed for hauling another vehicle, of a gross weight of 5 tonnes or less:	0	
	-- Other:		
8701 90 91	--- New	0	
8701 90 99	--- Used	0	
<b>8702</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>		
	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- For 10-17 persons, including the driver:		
8702 10 11	--- New	0	
8702 10 19	--- Used	0	
	-- Other:		
8702 10 21	--- New	0	
8702 10 29	--- Used	0	
	- Other:		
8702 90 10	-- With electric motor	0	
	-- For 10-17 persons, including the driver:		
8702 90 21	--- New	0	
8702 90 29	--- Used	0	
	-- Other:		
8702 90 91	--- New	0	
8702 90 99	--- Used	0	
<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>		
	- Vehicles specially designed for travelling on snow, golf cars and similar vehicles:		
	-- On tracks:		
8703 10 10	--- With electric motor	0	
	--- Snowmobiles (motorcycles on tracks):		
8703 10 21	---- New	0	
8703 10 29	---- Used	0	
	--- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
8703 10 31	---- Of a cylinder capacity not exceeding 2 000 cc	0	
8703 10 39	---- Of a cylinder capacity exceeding 2 000 cc	0	
	--- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703 10 41	---- Of a cylinder capacity not exceeding 2 000 cc	0	
8703 10 49	---- Of a cylinder capacity exceeding 2 000 cc	0	
	--- Other:		
8703 10 93	--- Small vehicles with electric motor, designed for driving at a speed of 8 km/h up to and including 15 km/h	0	
8703 10 94	--- Other with electric motor	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
8703 10 95	--- Small vehicles, designed for driving at a speed of 8 km/h up to and including 15 km/h	0	
8703 10 96	--- Four-wheeled cycles, other	0	
8703 10 99	--- Other	0	
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	-- Of a cylinder capacity not exceeding 1 000 cc:		
8703 21 10	--- Four-wheeled cycles	0	
	--- Other:		
8703 21 21	----- New	0	
8703 21 29	----- Used	0	
	-- Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc:		
8703 22 10	--- Four-wheeled cycles	0	
	--- Other:		
8703 22 21	----- New	0	
8703 22 29	----- Used	0	
	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc:		
	--- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 000 cc:		
8703 23 10	----- Four-wheeled cycles	0	
	----- Other:		
8703 23 21	----- New	0	
8703 23 29	----- Used	0	
	--- Of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc:		
8703 23 30	----- Four-wheeled cycles	0	
	----- Other:		
8703 23 41	----- New	0	
8703 23 49	----- Used	0	
	-- Of a cylinder capacity exceeding 3 000 cc:		
8703 24 10	--- Four-wheeled cycles	0	
	--- Other:		
8703 24 91	----- New	0	
8703 24 99	----- Used	0	
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- Of a cylinder capacity not exceeding 1 500 cc:		
8703 31 10	--- Four-wheeled cycles	0	
	--- Other:		
8703 31 21	----- New	0	
8703 31 29	----- Used	0	
	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc:		
	--- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 000 cc:		
8703 32 10	----- Four-wheeled cycles	0	
	----- Other:		
8703 32 21	----- New	0	
8703 32 29	----- Used	0	
	--- Of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc:		
8703 32 50	----- Four-wheeled cycles	0	
	----- Other:		
8703 32 91	----- New	0	
8703 32 99	----- Used	0	
	-- Of a cylinder capacity exceeding 2 500 cc:		
8703 33 10	--- Four-wheeled cycles	0	
	--- Other:		
8703 33 21	----- New	0	
8703 33 29	----- Used	0	
	- Other:		
	-- With electric motor:		
8703 90 11	--- New	0	
8703 90 19	--- Used	0	
	-- Other than with electric motor:		
8703 90 91	--- New	0	
8703 90 99	--- Used	0	
<b>8704</b>	<b>Motor vehicles for the transport of goods:</b>		
	- Dumpers designed for off-highway use:		
	-- Of a gross weight 5 tonnes or less	0	
8704 10 09	-- Of a gross weight exceeding 5 tonnes	0	
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- Of a gross weight not exceeding 5 tonnes:		
	--- Chassis fitted with engines and cabs, without cargo space:		
8704 21 11	----- New	0	
8704 21 19	----- Used	0	
	--- With cargo platform:		
8704 21 21	----- New	0	
8704 21 29	----- Used	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
	--- With cargo space:		
8704 21 91	---- New	0	
8704 21 99	---- Used	0	
	-- Of a gross weight exceeding 5 tonnes but not exceeding 20 tonnes:		
8704 22 10	--- Navigable vehicles on wheels designed to travel over both land and water	0	
	--- Chassis fitted with engines and cabs:		
8704 22 11	---- New	0	
8704 22 19	---- Used	0	
	--- With cargo platform:		
8704 22 21	---- New	0	
8704 22 29	---- Used	0	
	--- With cargo space:		
8704 22 91	---- New	0	
8704 22 99	---- Used	0	
	-- Of a gross weight exceeding 20 tonnes:		
8704 23 10	--- Navigable vehicles on wheels designed to travel over both land and water	0	
	--- Chassis fitted with engines and cabs:		
8704 23 11	---- New	0	
8704 23 19	---- Used	0	
	--- With cargo platform:		
8704 23 21	---- New	0	
8704 23 29	---- Used	0	
	--- With cargo space:		
8704 23 91	---- New	0	
8704 23 99	---- Used	0	
	- Other, with spark-ignition internal combustion piston engine:		
	-- Of a gross weight not exceeding 5 tonnes:		
	--- Chassis fitted with engines and cabs:		
8704 31 11	---- New	0	
8704 31 19	---- Used	0	
	--- With cargo platform:		
8704 31 21	---- New	0	
8704 31 29	---- Used	0	
	--- With cargo space:		
8704 31 91	---- New	0	
8704 31 99	---- Used	0	
	-- Of a gross weight exceeding 5 tonnes:		
8704 32 10	--- Navigable vehicles on wheels designed to travel over both land and water	0	
	--- Chassis with engines and cabs:		
8704 32 11	---- New	0	
8704 32 19	---- Used	0	
	--- With cargo platform:		
8704 32 21	---- New	0	
8704 32 29	---- Used	0	
	--- With cargo space:		
8704 32 91	---- New	0	
8704 32 99	---- Used	0	
	- Other:		
	-- With electric motor:		
8704 90 11	--- New	0	
8704 90 19	--- Used	0	
	-- Other than with electric motor:		
8704 90 20	--- Navigable vehicles on wheels designed to travel over both land and water	0	
	--- Other of a gross weight 5 tonnes or less:		
	---- Chassis fitted with engines and cabs:		
8704 90 41	----- New	0	
8704 90 49	----- Used	0	
	---- With cargo platform:		
8704 90 51	----- New	0	
8704 90 59	----- Used	0	
	---- With cargo space:		
8704 90 61	----- New	0	
8704 90 69	----- Used	0	
	--- Other of a gross weight exceeding 5 tonnes:		
	---- Chassis fitted with engines and cabs:		
8704 90 71	----- New	0	
8704 90 79	----- Used	0	
	---- With cargo platform:		
8704 90 81	----- New	0	
8704 90 89	----- Used	0	
	---- With cargo space:		
8704 90 91	----- New	0	
8704 90 99	----- Used	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>8705</b>	<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):</b>		
	- Crane lorries:		
8705 10 01	-- Of a gross weight not exceeding 5 tonnes	0	
8705 10 09	-- Of a gross weight exceeding 5 tonnes	0	
	- Mobile drilling derricks:		
8705 20 01	-- Of a gross weight not exceeding 5 tonnes	0	
8705 20 09	-- Of a gross weight exceeding 5 tonnes	0	
	- Fire fighting vehicles :		
8705 30 01	-- Of a gross weight not exceeding 5 tonnes	0	
8705 30 09	-- Of a gross weight exceeding 5 tonnes	0	
	- Concrete-mixer lorries:		
8705 40 01	-- Of a gross weight not exceeding 5 tonnes	0	
8705 40 09	-- Of a gross weight exceeding 5 tonnes	0	
	- Other:		
	-- Of a gross weight not exceeding 5 tonnes:		
8705 90 11	--- Snow-ploughs	0	
8705 90 12	--- Breakdown lorries	0	
8705 90 19	--- Other	0	
	-- Of a gross weight exceeding 5 tonnes:		
8705 90 21	--- Snow-ploughs	0	
8705 90 22	--- Breakdown lorries	0	
8705 90 29	--- Other	0	
<b>8706</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705:</b>		
8706 00 01	- For public service type passenger vehicles and lorries	0	
8706 00 09	- Other	0	
<b>8707</b>	<b>Bodies (including cabs), for the motor vehicles of headings 8701 to 8705:</b>		
8707 10 00	- For the vehicles of heading 8703	0	
8707 90 00	- Other	0	
<b>8708</b>	<b>Parts and accessories of the motor vehicles of headings 8701 to 8705:</b>		
8708 10 00	- Bumpers and parts thereof	7.5	0
	- Other parts and accessories of bodies (including cabs):		
8708 21 00	-- Safety seat belts	0	
8708 29 00	-- Other	7.5	0
	- Brakes and servo-brakes and parts thereof:		
	-- Mounted brake linings:		
8708 31 01	--- Containing asbestos	7.5	0
8708 31 09	--- Other	7.5	0
	-- Other:		
8708 39 01	--- Containing asbestos	7.5	0
8708 39 09	--- Other	7.5	0
8708 40 00	- Gear boxes	7.5	0
8708 50 00	- Drive-axles with differential, whether or not provided with other transmission components	7.5	0
8708 60 00	- Non-driving axles and parts thereof	7.5	0
	- Road wheels and parts and accessories thereof:		
8708 70 01	-- With tires	7.5	0
8708 70 09	-- Other	7.5	0
8708 80 00	- Suspension shock-absorbers	7.5	0
	- Other parts and accessories:		
8708 91 00	-- Radiators	10	0
8708 92 00	-- Silencers and exhaust pipes	15	0
	-- Clutches and parts thereof:		
8708 93 01	--- Containing asbestos	7.5	0
8708 93 09	--- Other	7.5	0
8708 94 00	-- Steering wheels, steering columns and steering boxes	7.5	0
8708 99 00	-- Other	7.5	0
<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	0	
8709 19 00	-- Other	0	
8709 90 00	- Parts	0	
<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	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>8711</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</b>		
	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
8711 10 01	-- Designed for driving at a speed of 8 km/h up to and including 15 km/h. This definition covers e.g. motorized scooters with a footboard, wheels and a bar with steering gear	0	
8711 10 09	-- Other	0	
8711 20 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	0	
8711 30 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	0	
8711 40 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	0	
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	0	
	- Other:		
8711 90 10	-- Side-cars	0	
	-- Motorcycles, with electric motor:		
8711 90 21	--- Small vehicles with electric motor, designed for driving at a speed of 8 km/h up to and including 15 km/h. This definition covers e.g. motorized scooters with footboard, wheels and a bar with steering gear	0	
8711 90 29	--- Other	0	
	-- Other:		
8711 90 31	--- Small vehicles with electric motor, designed for driving at a speed of 8 km/h up to and including 15 km/h. This definition covers e.g. motorized scooters with footboard, wheels and a bar with steering gear	0	
8711 90 39	--- Other	0	
8711 90 90	-- Other	0	
<b>8712 00 00</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorised</b>	10	0
<b>8713</b>	<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled:</b>		
8713 10 00	- Not mechanically propelled	0	
8713 90 00	- Other	0	
	-- Other:		
8713 90 10	-- Carriages for disabled persons, motorized, designed for driving at a speed not exceeding 15 km/h and can not be driven faster without substantial changes	0	
8713 90 10	-- Other	0	
<b>8714</b>	<b>Parts and accessories of vehicles of headings 8711 to 8713:</b>		
	- Of motorcycles (including mopeds):		
8714 11 00	-- Saddles	10	0
8714 19 00	-- Other	10	0
8714 20 00	- Of carriages for disabled persons	0	
	- Other:		
8714 91 00	-- Frames and forks, and parts thereof	10	0
8714 92 00	-- Wheel rims and spokes	10	0
8714 93 00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	10	0
8714 94 00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	10	0
8714 95 00	-- Saddles	10	0
8714 96 00	-- Pedals and crank-gear, and parts thereof	10	0
8714 99 00	-- Other	10	0
<b>8715 00 00</b>	<b>Baby carriages and parts thereof</b>	10	0
<b>8716</b>	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:</b>		
	- Trailers and semi-trailers of the caravan type, for housing or camping:		
8716 10 01	-- New	0	
8716 10 09	-- Used	0	
	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes:		
	-- Of a gross weight 750 kg or less:		
8716 20 11	--- New	0	
8716 20 19	--- Used	0	
	-- Other:		
8716 20 91	--- New	0	
8716 20 99	--- Used	0	
	- Other trailers and semi-trailers for the transport of goods:		
	-- Tanker trailers and tanker semi-trailers:		
8716 31 01	--- Of a gross weight 750 kg or less	0	
8716 31 02	--- Of a gross weight exceeding 750 kg but not exceeding 5 tonnes	0	
8716 31 09	--- Of a gross weight exceeding 5 tonnes	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
	-- Other:		
	--- Of a gross weigh 750 kg or less:		
8716 39 11	---- New	0	
8716 39 19	---- Used	0	
	--- Of a gross weigh exceeding 750 kg but not exceeding 5 tonnes:		
8716 39 21	---- New	0	
8716 39 29	---- Used	0	
	--- Of a gross weight exceeding 5 tonnes:		
8716 39 91	---- New	0	
8716 39 99	---- Used	0	
8716 40 00	- Other trailers and semi-trailers	0	
	- Other vehicles:		
8716 80 01	-- Wheelbarrows and hand carts	7.5	0
8716 80 09	-- Other	7.5	0
	- Parts:		
8716 90 01	-- Of vehicles of subheading 8716 20 00	0	
8716 90 02	-- Bodies for trailers and semi-trailers	0	
8716 90 09	-- Other	10	0

**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.

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

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>8901</b>	<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:</b>		
	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901 10 01	-- Ferry-boats of all kinds	0	
8901 10 09	-- Other	10	0
8901 20 00	- Tankers	0	
8901 30 00	- Refrigerated vessels, other than those of subheading 8901 20 00	0	
	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901 90 01	-- Used	0	
8901 90 09	-- Other	0	
<b>8902</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products:</b>		
	- Engine propelled vessels:		
	-- Exceeding 250 gross tonnes:		
8902 00 11	--- Used	0	
8902 00 19	--- Other	0	
	-- Exceeding 100 but not exceeding 250 gross tonnes:		
8902 00 21	--- Used	0	
8902 00 29	--- Other	0	
	-- 10 gross tonnes or more but not exceeding 100 gross tonnes:		
8902 00 31	--- Used	0	
8902 00 39	--- Other	0	
	-- Other:		
8902 00 41	--- Used	0	
8902 00 49	--- Other	0	
	- Other:		
8902 00 91	-- Used	0	
8902 00 99	-- Other	0	
<b>8903</b>	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes:</b>		
	- Inflatable:		
8903 10 01	-- Lifeboats, propelled by oars, of types recognised by the State Ship Inspection Office	0	
8903 10 09	-- Other	10	0
	- Other:		
8903 91 00	-- Sailboats, with or without auxiliary motor	10	0
8903 92 00	-- Motorboats, other than outboard motorboats	10	0
	-- Other:		
8903 99 01	--- Lifeboats, propelled by oars, of types recognised by the State Ship Inspection Office	0	
8903 99 09	--- Other	10	0
<b>8904 00 00</b>	<b>Tugs and pusher craft</b>	0	
<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	0	
8905 20 00	- Floating or submersible drilling or production platforms	0	
	- Other:		
8905 90 01	-- Floating docks	0	
8905 90 09	-- Other	0	
<b>8906</b>	<b>Other vessels, including warships and lifeboats other than rowing boats:</b>		
8906 10 00	- Warships	0	
8906 90 00	- Other	0	
<b>8907</b>	<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons):</b>		
	- Inflatable rafts:		
8907 10 01	-- Life rafts	0	
8907 10 09	-- Other	0	
8907 90 00	- Other	0	
		0	
<b>8908 00 00</b>	<b>Vessels and other floating structures for breaking up</b>		

**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.

Code	Description of Goods	Rate of duty (%) A
<b>9001</b>	<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:</b>	
	- Optical fibres, optical fibre bundles and cables:	
9001 10 01	-- Optical fibres and optical fibre bundles, neither optically worked nor mounted	0
9001 10 02	-- Optical fibre bundles and optical cables, fitted with connectors, for use primarily in optical apparatus	0
9001 10 09	-- Other	0
9001 20 00	- Sheets and plates of polarising material	0
9001 30 00	- Contact lenses	0
9001 40 00	- Spectacle lenses of glass	0
9001 50 00	- Spectacle lenses of other materials	0
9001 90 00	- Other	0
<b>9002</b>	<b>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:</b>	
	- Objective lenses:	
9002 11 00	-- For cameras, projectors or photographic enlargers or reducers	0
	-- Other:	
9002 19 01	--- Lenses for beacons	0
9002 19 09	--- Other	0
9002 20 00	- Filters	0
9002 90 00	- Other	0
<b>9003</b>	<b>Frames and mountings for spectacles, goggles or the like, and parts thereof:</b>	
	- Frames and mountings:	
9003 11 00	-- Of plastics	0
9003 19 00	-- Of other materials	0
9003 90 00	- Parts	0
<b>9004</b>	<b>Spectacles, goggles and the like, corrective, protective or other:</b>	
9004 10 00	- Sunglasses	0
	- Other:	
9004 90 01	-- Welders goggles and protective spectacles	0
9004 90 09	-- Other	0
<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
9005 80 00	- Other instruments	0
9005 90 00	- Parts and accessories (including mountings)	0
<b>9006</b>	<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539:</b>	
9006 10 00	- Cameras of a kind used for preparing printing plates or cylinders	0
9006 20 00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0
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
9006 40 00	- Instant print cameras	0
	- Other cameras:	
9006 51 00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	0
9006 52 00	-- Other, for roll film of a width less than 35 mm	0
9006 53 00	-- Other, for roll film of a width of 35 mm	0
9006 59 00	-- Other	0
	- Photographic flashlight apparatus and flashbulbs:	
9006 61 00	-- Discharge lamp ("electronic") flashlight apparatus	0
9006 62 00	-- Flashbulbs, flashcubes and the like	0
9006 69 00	-- Other	0
	- Parts and accessories:	
9006 91 00	-- For cameras	0
9006 99 00	-- Other	0
<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
9007 19 00	-- Other	0
	- Projectors:	
9007 20 01	-- For film of less than 16 mm width	0
9007 20 09	-- Other	0
	- Parts and accessories:	
9007 91 00	-- For cameras	0
9007 92 00	-- For projectors	0

Code	Description of Goods	Rate of duty (%) A
<b>9008</b>	<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:</b>	
9008 10 00	- Slide projectors	0
9008 20 00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	0
9008 30 00	- Other image projectors	0
9008 40 00	- Photographic (other than cinematographic) enlargers and reducers	0
9008 90 00	- Parts and accessories	0
<b>9009</b>	<b>Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus:</b>	
	- Electrostatic photocopying apparatus:	
9009 11 00	-- Operating by reproducing the original image directly onto the copy (direct process)	0
9009 12 00	-- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	0
	- Other photocopying apparatus:	
9009 21 00	-- Incorporating an optical system	0
9009 22 00	-- Of the contact type	0
9009 30 00	- Thermo-copying apparatus	0
	- Parts and accessories:	
9009 91 00	-- Automatic document feeders	0
9009 92 00	-- Paper feeders	0
9009 93 00	-- Sorters	0
9009 99 00	-- Other	0
<b>9010</b>	<b>Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens:</b>	
9010 10 00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0
	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:	
9010 41 00	-- Direct write-on-wafer apparatus	0
9010 42 00	-- Step and repeat aligners	0
9010 49 00	-- Other	0
9010 50 00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	0
9010 60 00	- Projection screens	0
9010 90 00	- Parts and accessories	0
<b>9011</b>	<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:</b>	
9011 10 00	- Stereoscopic microscopes	0
9011 20 00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0
9011 80 00	- Other microscopes	0
9011 90 00	- Parts and accessories	0
<b>9012</b>	<b>Microscopes other than optical microscopes; diffraction apparatus:</b>	
9012 10 00	- Microscopes other than optical microscopes; diffraction apparatus	0
9012 90 00	- Parts and accessories	0
<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
9013 20 00	- Lasers, other than laser diodes	0
	- Other devices, appliances and instruments:	
9013 80 01	-- Electrically operated or controlled	0
9013 80 09	-- Other	0
9013 90 00	- Parts and accessories	0
<b>9014</b>	<b>Direction finding compasses; other navigational instruments and appliances:</b>	
9014 10 00	- Direction finding compasses	0
9014 20 00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0
9014 80 00	- Other instruments and appliances	0
9014 90 00	- Parts and accessories	0
<b>9015</b>	<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:</b>	
9015 10 00	- Rangefinders	0
9015 20 00	- Theodolites and tachymeters (tacheometers)	0
9015 30 00	- Levels	0
9015 40 00	- Photogrammetrical surveying instruments and appliances	0
9015 80 00	- Other instruments and appliances	0
9015 90 00	- Parts and accessories	0
<b>9016</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights:</b>	
9016 00 01	- Electrically operated or controlled	0
9016 00 09	- Other	0

Code	Description of Goods	Rate of duty (%) A
<b>9017</b>	<b>Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter:</b>	
9017 10 00	- Drafting tables and machines, whether or not automatic	0
9017 20 00	- Other drawing, marking-out or mathematical calculating instruments	0
9017 30 00	- Micrometers, callipers and gauges	0
9017 80 00	- Other instruments	0
9017 90 00	- Parts and accessories	0
<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
9018 12 00	-- Ultrasonic scanning apparatus	0
9018 13 00	-- Magnetic resonance imaging apparatus	0
9018 14 00	-- Scintigraphic apparatus	0
9018 19 00	-- Other	0
9018 20 00	- Ultra-violet or infra-red ray apparatus	0
	- Syringes, needles, catheters, cannulae and the like:	
9018 31 00	-- Syringes, with or without needles	0
9018 32 00	-- Tubular metal needles and needles for sutures	0
9018 39 00	-- Other	0
	- 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
9018 49 00	-- Other	0
9018 50 00	- Other ophthalmic instruments and appliances	0
9018 90 00	- Other instruments and appliances	0
<b>9019</b>	<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:</b>	
9019 10 00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0
9019 20 00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0
<b>9020 00 00</b>	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</b>	0
<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
	- Artificial teeth and dental fittings:	
9021 21 00	-- Artificial teeth	0
9021 29 00	-- Other	0
	- Other artificial parts of the body:	
9021 31 00	-- Artificial joints	0
9021 39 00	-- Other	0
9021 40 00	- Hearing aids, excluding parts and accessories	0
9021 50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0
9021 90 00	- Other	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
9022 13 00	-- Other, for dental uses	0
9022 14 00	-- Other, for medical, surgical or veterinary uses	0
9022 19 00	-- For other uses	0
	- 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
9022 29 00	-- For other uses	0
9022 30 00	- X-ray tubes	0
9022 90 00	- Other, including parts and accessories	0
<b>9023</b>	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:</b>	
9023 00 01	- Models for demonstrating revivification	0
9023 00 09	- Other	0

Code	Description of Goods	Rate of duty (%) A
<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 00	- Machines and appliances for testing metals	0
9024 80 00	- Other machines and appliances	0
9024 90 00	- Parts and accessories	0
<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:	
	-- Liquid-filled, for direct reading:	
9025 11 01	--- Clinical thermometers	0
9025 11 09	--- Other	0
9025 19 00	-- Other	0
9025 80 00	- Other instruments	0
9025 90 00	- Parts and accessories	0
<b>9026</b>	<b>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032:</b>	
9026 10 00	- For measuring or checking the flow or level of liquids	0
9026 20 00	- For measuring or checking pressure	0
9026 80 00	- Other instruments or apparatus	0
9026 90 00	- Parts and accessories	0
<b>9027</b>	<b>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes:</b>	
9027 10 00	- Gas or smoke analysis apparatus	0
9027 20 00	- Chromatographs and electrophoresis instruments	0
9027 30 00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, Visible, IR)	0
9027 40 00	- Exposure meters	0
9027 50 00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0
9027 80 00	- Other instruments and apparatus	0
9027 90 00	- Microtomes; parts and accessories	0
<b>9028</b>	<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor:</b>	
9028 10 00	- Gas meters	0
9028 20 00	- Liquid meters	0
9028 30 00	- Electricity meters	0
9028 90 00	- Parts and accessories	0
<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 00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	0
9029 20 00	- Speed indicators and tachometers; stroboscopes	0
9029 90 00	- Parts and accessories	0
<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 ionising radiations:</b>	
9030 10 00	- Instruments and apparatus for measuring or detecting ionising radiations	0
9030 20 00	- Cathode-ray oscilloscopes and cathode-ray oscillographs	0
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:	
9030 31 00	-- Multimeters	0
9030 39 00	-- Other	0
9030 40 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0
	- Other instruments and apparatus:	
9030 82 00	-- For measuring or checking semiconductor wafers or devices	0
9030 83 00	-- Other, with a recording device	0
9030 89 00	-- Other	0
9030 90 00	- Parts and accessories	0
<b>9031</b>	<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors:</b>	
9031 10 00	- Machines for balancing mechanical parts	0
9031 20 00	- Test benches	0
9031 30 00	- Profile projectors	0
	- Other optical instruments and appliances:	
9031 41 00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0
9031 49 00	-- Other	0
9031 80 00	- Other instruments, appliances and machines	0
9031 90 00	- Parts and accessories	0

Code	Description of Goods	Rate of duty (%) A
<b>9032</b>	<b>Automatic regulating or controlling instruments and apparatus:</b>	
	- Thermostats:	
9032 10 01	-- Electrically operated or controlled	0
9032 10 09	-- Other	0
9032 20 00	- Manostats	0
	- Other instruments and apparatus:	
9032 81 00	-- Hydraulic or pneumatic	0
9032 89 00	-- Other	0
9032 90 00	- Parts and accessories	0
<b>9033 00 00</b>	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90</b>	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
9101 12 00	-- With opto-electronic display only	0	
9101 19 00	-- Other	0	
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101 21 00	-- With automatic winding	0	
9101 29 00	-- Other	0	
	- Other:		
9101 91 00	-- Electrically operated	0	
9101 99 00	-- Other	0	
<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	0	
9102 12 00	-- With opto-electronic display only	0	
9102 19 00	-- Other	0	
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102 21 00	-- With automatic winding	0	
9102 29 00	-- Other	0	
	- Other:		
9102 91 00	-- Electrically operated	0	
9102 99 00	-- Other	0	
<b>9103</b>	<b>Clocks with watch movements, excluding clocks of heading 9104:</b>		
9103 10 00	- Electrically operated	0	
9103 90 00	- Other	0	
<b>9104 00 00</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels</b>	0	
<b>9105</b>	<b>Other clocks:</b>		
	- Alarm clocks:		
9105 11 00	-- Electrically operated	0	
9105 19 00	-- Other	0	
	- Wall clocks:		
9105 21 00	-- Electrically operated	0	
9105 29 00	-- Other	0	
	- Other:		
9105 91 00	-- Electrically operated	0	
9105 99 00	-- Other	0	

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>9106</b>	<b>Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders):</b>		
9106 10 00	- Time-registers; time-recorders	0	
9106 20 00	- Parking meters	0	
9106 90 00	- Other	0	
<b>9107</b>	<b>Time switches with clock or watch movement or with synchronous motor:</b>		
9107 00 01	- Electrically operated or controlled	0	
9107 00 09	- Other	0	
<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	0	
9108 12 00	-- With opto-electronic display only	0	
9108 19 00	-- Other	0	
9108 20 00	- With automatic winding	0	
9108 90 00	- Other	0	
<b>9109</b>	<b>Clock movements, complete and assembled:</b>		
	- Electrically operated:		
9109 11 00	-- Of alarm clocks	0	
9109 19 00	-- Other	0	
9109 90 00	- Other	0	
<b>9110</b>	<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements:</b>		
	- Of watches:		
9110 11 00	-- Complete movements, unassembled or partly assembled (movement sets)	0	
9110 12 00	-- Incomplete movements, assembled	0	
9110 19 00	-- Rough movements	0	
9110 90 00	- Other	0	
<b>9111</b>	<b>Watch cases and parts thereof:</b>		
9111 10 00	- Cases of precious metal or of metal clad with precious metal	0	
9111 20 00	- Cases of base metal, whether or not gold- or silver-plated	0	
9111 80 00	- Other cases	0	
9111 90 00	- Parts	0	
<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	0	
9112 90 00	- Parts	0	
<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	10	0
9113 20 00	- Of base metal, whether or not gold- or silver-plated	10	0
9113 90 00	- Other	10	0
<b>9114</b>	<b>Other clock or watch parts:</b>		
9114 10 00	- Springs, including hair-springs	0	
9114 20 00	- Jewels	0	
9114 30 00	- Dials	0	
9114 40 00	- Plates and bridges	0	
9114 90 00	- Other	0	

**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.

Code	Description of Goods	Rate of duty (%) A
<b>9201</b>	<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:</b>	
9201 10 00	- Upright pianos	0
9201 20 00	- Grand pianos	0
9201 90 00	- Other	0
<b>9202</b>	<b>Other string musical instruments (for example, guitars, violins, harps):</b>	
9202 10 00	- Played with a bow	0
9202 90 00	- Other	0
<b>9203 00 00</b>	<b>Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds</b>	0
<b>9204</b>	<b>Accordions and similar instruments; mouth organs:</b>	
9204 10 00	- Accordions and similar instruments	0
9204 20 00	- Mouth organs	0
<b>9205</b>	<b>Other wind musical instruments (for example, clarinets, trumpets, bagpipes):</b>	
9205 10 00	- Brass-wind instruments	0
9205 90 00	- Other	0
<b>9206 00 00</b>	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)</b>	0
<b>9207</b>	<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions):</b>	
	- Keyboard instruments, other than accordions:	
9207 10 01	-- Pianos	0
9207 10 02	-- Organs	0
9207 10 09	-- Other	0
9207 90 00	- Other	0
<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	0
9208 90 00	- Other	0
<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	0
9209 20 00	- Mechanisms for musical boxes	0
9209 30 00	- Musical instrument strings	0
	- Other:	
9209 91 00	-- Parts and accessories for pianos	0
9209 92 00	-- Parts and accessories for the musical instruments of heading 9202	0
9209 93 00	-- Parts and accessories for the musical instruments of heading 9203	0
9209 94 00	-- Parts and accessories for the musical instruments of heading 9207	0
9209 99 00	-- Other	0

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

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

**NOTES**

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

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	7.5	0
9301 19 00	- - Other	7.5	0
9301 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	7.5	0
9301 90 00	- Other	7.5	0
<b>9302 00 00</b>	<b>Revolvers and pistols, other than those of heading 9303 or 9304</b>	7.5	0
<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	7.5	0
9303 20 00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	7.5	0
9303 30 00	- Other sporting, hunting or target-shooting rifles	7.5	0
	- Other:		
9303 90 01	- - Line-throwing guns	0	
9303 90 02	- - Whaling harpoon guns	0	
9303 90 03	- - Captive-bolt sheep pistols	0	
9303 90 04	- - Emergency signalling guns	0	
9303 90 09	- - Other	7.5	0
<b>9304 00 00</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307</b>	7.5	0
<b>9305</b>	<b>Parts and accessories of articles of headings 9301 to 9304:</b>		
9305 10 00	- Of revolvers or pistols	7.5	0
	- Of shotguns or rifles of heading 9303:		
9305 21 00	- - Shotgun barrels	7.5	0
9305 29 00	- - Other	7.5	0
	- Other:		
9305 91 00	- - Of military weapons of heading 9301	7.5	0
9305 99 00	- - Other	7.5	0
<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	7.5	0
	- Shotgun cartridges and parts thereof; air gun pellets:		
9306 21 00	- - Cartridges	15	0
9306 29 00	- - Other	7.5	0
	- Other cartridges and parts thereof:		
9306 30 01	- - Cartridges for whaling harpoon guns, line-throwing guns and captive-bolt sheep pistols	0	
9306 30 09	- - Other	7.5	0
	- Other:		
9306 90 01	- - Harpoons for whaling guns and line-throwing guns	0	
9306 90 09	- - Other	7.5	0
<b>9307 00 00</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor</b>	7.5	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	10	0
	- Seats of a kind used for motor vehicles:		
9401 20 01	-- Seats for tractors	5	0
9401 20 02	-- Infant chairs authorized and labelled according to EU regulation No. 44.03 or authorized according to applicable FMVSS- or CMVSS-standards	0	
9401 20 09	-- Other	10	0
9401 30 00	- Swivel seats with variable height adjustment	10	0
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	10	0
9401 50 00	- Seats of cane, osier, bamboo or similar materials	10	0
	- Other seats, with wooden frames:		
9401 61 00	-- Upholstered	10	0
9401 69 00	-- Other	10	0
	- Other seats, with metal frames:		
9401 71 00	-- Upholstered	10	0
9401 79 00	-- Other	10	0
9401 80 00	- Other seats	10	0
9401 90 00	- Parts	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<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 00	- Dentists', barbers' or similar chairs and parts thereof	0	
9402 90 00	- Other	0	
<b>9403</b>	<b>Other furniture and parts thereof:</b>		
	- Metal furniture of a kind used in offices:		
9403 10 01	-- Filing cabinets	10	0
9403 10 09	-- Other	10	0
	- Other metal furniture:		
9403 20 01	-- Shelves and cabinets	10	0
9403 20 02	-- Tables	10	0
9403 20 03	-- Beds	10	0
9403 20 09	-- Other	10	0
	- Wooden furniture of a kind used in offices:		
9403 30 01	-- Writing desks	10	0
9403 30 09	-- Other	10	0
	- Wooden furniture of a kind used in the kitchen:		
9403 40 01	-- Indoor fixtures and units therefor	10	0
9403 40 09	-- Other	10	0
	- Wooden furniture of a kind used in the bedroom:		
9403 50 01	-- Beds	10	0
9403 50 02	-- Indoor fixtures and units therefor	10	0
9403 50 09	-- Other	10	0
	- Other wooden furniture:		
9403 60 01	-- Shelves and cabinets	10	0
9403 60 02	-- Tables	10	0
9403 60 03	-- Indoor fixtures and units therefor	10	0
9403 60 09	-- Other	10	0
	- Furniture of plastics:		
9403 70 01	-- Shelves and cabinets	10	0
9403 70 02	-- Tables	10	0
9403 70 09	-- Other	10	0
	- Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403 80 01	-- Shelves and cabinets	10	0
9403 80 02	-- Tables	10	0
9403 80 03	-- Beds	10	0
9403 80 09	-- Other	10	0
9403 90 00	- Parts	10	0
<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	10	0
	- Mattresses:		
9404 21 00	-- Of cellular rubber or plastics, whether or not covered	10	0
9404 29 00	-- Of other materials	10	0
9404 30 00	- Sleeping bags	10	0
9404 90 00	- Other	10	0
<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>		
	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
9405 10 01	-- Fluorescent lamps	10	0
9405 10 09	-- Other	10	0
	- Electric table, desk, bedside or floor-standing lamps:		
9405 20 01	-- Fluorescent lamps	10	0
9405 20 09	-- Other	10	0
9405 30 00	- Lighting sets of a kind used for Christmas trees	10	0
	- Other electric lamps and lighting fittings:		
9405 40 01	-- Fluorescent lamps	10	0
9405 40 09	-- Other	10	0
9405 50 00	- Non-electrical lamps and lighting fittings	10	0
	- Illuminated signs, illuminated name-plates and the like:		
9405 60 01	-- Fluorescent lamps	10	0
9405 60 09	-- Other	10	0
	- Parts:		
	-- Of glass:		
9405 91 01	--- Lamp shades	10	0
9405 91 09	--- Other	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
	-- Of plastics:		
9405 92 01	--- Lamp shades, n.e.s.	10	0
9405 92 02	--- Shades and bowls for street-lamps and fluorescent lamps for public open spaces	0	
9405 92 09	--- Other	10	0
	-- Other:		
9405 99 10	--- Lamp shades	10	0
	--- Other:		
9405 99 21	---- For buoys	4	0
9405 99 29	---- Other	10	0
<b>9406</b>	<b>Prefabricated buildings:</b>		
9406 00 01	- Metal frames presented with facing for roof and walls	5	0
9406 00 09	- Other	5	0

## 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).

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>9501</b>	<b>Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages:</b>		
9501 00 01	- Children's tricycles	10	0
9501 00 09	- Other	10	0
<b>9502</b>	<b>Dolls representing only human beings:</b>		
9502 10 00	- Dolls, whether or not dressed	10	0
	- Parts and accessories:		
9502 91 00	-- Garments and accessories therefor, footwear and headgear	10	0
9502 99 00	-- Other	10	0
<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	0
9503 20 00	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503 10 00	10	0
9503 30 00	- Other construction sets and constructional toys	10	0
	- Toys representing animals or non-human creatures:		
9503 41 00	-- Stuffed	10	0
	-- Other:		
9503 49 01	--- Of lead	10	0
9503 49 09	--- Other	10	0
9503 50 00	- Toy musical instruments and apparatus	10	0
9503 60 00	- Puzzles	10	0
	- Other toys, put up in sets or outfits:		
9503 70 01	-- Of lead	10	0
9503 70 09	-- Other	10	0
9503 80 00	- Other toys and models, incorporating a motor	10	0
	- Other:		
9503 90 01	-- Of lead	10	0
9503 90 09	-- Other	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	10	0
9504 20 00	- Articles and accessories for billiards	10	0
9504 30 00	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	10	0
9504 40 00	- Playing cards	10	0
	- Other:		
9504 90 01	-- Chess boards and chessmen	10	0
9504 90 02	-- Board games with dies and other similar games	10	0
9504 90 09	-- Other	10	0
<b>9505</b>	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:</b>		
9505 10 00	- Articles for Christmas festivities	10	0
9505 90 00	- Other	10	0
<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	10	0
9506 12 00	-- Ski-fastenings (ski-bindings)	10	0
9506 19 00	-- Other	10	0
	- Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506 21 00	-- Sailboards	10	0
9506 29 00	-- Other	10	0
	- Golf clubs and other golf equipment:		
9506 31 00	-- Clubs, complete	10	0
9506 32 00	-- Balls	10	0
9506 39 00	-- Other	10	0
9506 40 00	- Articles and equipment for table-tennis	10	0
	- Tennis, badminton or similar rackets, whether or not strung:		
9506 51 00	-- Lawn-tennis rackets, whether or not strung	10	0
9506 59 00	-- Other	10	0
	- Balls, other than golf balls and table-tennis balls:		
9506 61 00	-- Lawn-tennis balls	10	0
9506 62 00	-- Inflatable	10	0
9506 69 00	-- Other	10	0
9506 70 00	- Ice skates and roller skates, including skating boots with skates attached	10	0
	- Other:		
9506 91 00	-- Articles and equipment for general physical exercise, gymnastics or athletics	10	0
9506 99 00	-- Other	10	0
<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>		
	- Fishing rods:		
9507 10 01	-- New	10	0
9507 10 09	-- Used	10	0
9507 20 00	- Fish-hooks, whether or not snelled	0	0
9507 30 00	- Fishing reels	10	0
	- Other:		
	-- Fish-hooks mounted with artificial bait:		
9507 90 11	--- For sports fishing	10	0
9507 90 19	--- Other	0	0
9507 90 90	-- Other	10	0
<b>9508</b>	<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres:</b>		
9508 10 00	- Travelling circuses and travelling menageries	10	0
9508 90 00	- Other	10	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<b>9601</b>	<b>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):</b>		
9601 10 00	- Worked ivory and articles of ivory	10	0
9601 90 01	- Other:	0	
9601 90 09	-- Tools	10	0
	-- Other		
<b>9602</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 gelatin:</b>		
9602 00 01	- Gelatine capsules for medicaments	0	
9602 00 02	- For machinery	0	
9602 00 09	- Other	10	0
<b>9603</b>	<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):</b>		
9603 10 00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	10	0
	- 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	10	0
	-- Other:		
9603 29 01	--- With brush backs of plastic material	10	0
9603 29 09	--- Other	10	0
9603 30 00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	10	0
9603 40 00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30 00); paint pads and rollers	10	0
9603 50 00	- Other brushes constituting parts of machines, appliances or vehicles	0	
9603 90 00	- Other	15	0
<b>9604 00 00</b>	<b>Hand sieves and hand riddles</b>	10	0
<b>9605 00 00</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning</b>	10	0

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
	- Buttons:		
9606 21 00	-- Of plastics, not covered with textile material	0	
9606 22 00	-- Of base metal, not covered with textile material	0	
9606 29 00	-- Other	0	
9606 30 00	- Button moulds and other parts of buttons; button blanks	0	
<b>9607</b>	<b>Slide fasteners and parts thereof:</b>		
	- Slide fasteners:		
9607 11 00	-- Fitted with chain scoops of base metal	10	0
9607 19 00	-- Other	10	0
	- Parts:		
9607 20 01	-- Metal parts for the manufacture of zippers	0	
9607 20 09	-- Other	10	0
<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	7.5	0
9608 20 00	- Felt tipped and other porous-tipped pens and markers	7.5	0
	- Fountain pens, stylograph pens and other pens:		
9608 31 00	-- Indian ink drawing pens	7.5	0
9608 39 00	-- Other	7.5	0
9608 40 00	- Propelling or sliding pencils	7.5	0
9608 50 00	- Sets of articles from two or more of the foregoing subheadings	7.5	0
9608 60 00	- Refills for ball point pens, comprising the ball point and ink-reservoir	7.5	0
	- Other:		
9608 91 00	-- Pen nibs and nib points	7.5	0
9608 99 00	-- Other	7.5	0
<b>9609</b>	<b>Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:</b>		
9609 10 00	- Pencils and crayons, with leads encased in a rigid sheath	7.5	0
9609 20 00	- Pencil leads, black or coloured	7.5	0
9609 90 00	- Other	7.5	0
<b>9610 00 00</b>	<b>Slates and boards, with writing or drawing surfaces, whether or not framed</b>	10	0
<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>	10	0
<b>9612</b>	<b>Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:</b>		
9612 10 00	- Ribbons	10	0
9612 20 00	- Ink-pads	10	0
<b>9613</b>	<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:</b>		
9613 10 00	- Pocket lighters, gas fuelled, non-refillable	7.5	0
9613 20 00	- Pocket lighters, gas fuelled, refillable	7.5	0
9613 80 00	- Other lighters	7.5	0
9613 90 00	- Parts	7.5	0
<b>9614</b>	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:</b>		
9614 20 00	- Pipes and pipe bowls	7.5	0
9614 90 00	- Other	7.5	0
<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 00	-- Of hard rubber or plastics	10	0
9615 19 00	-- Other	10	0
9615 90 00	- Other	10	0
<b>9616</b>	<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:</b>		
9616 10 00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	10	0
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	10	0
<b>9617 00 00</b>	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners</b>	10	0
<b>9618 00 00</b>	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing</b>	10	0

**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.

Code	Description of Goods	Rate of duty (%)	
		A	E
<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	0	
9701 90 00	- Other	10	0
<b>9702 00 00</b>	<b>Original engravings, prints and lithographs</b>	0	
<b>9703 00 00</b>	<b>Original sculptures and statuary, in any material</b>	0	
<b>9704 00 00</b>	<b>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907</b>	0	
<b>9705 00 00</b>	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest</b>	0	
<b>9706 00 00</b>	<b>Antiques of an age exceeding one hundred years</b>	0	

# LAW No. 97/1987 ON COMMODITY TAX <sup>(1)</sup>

## Primary Provision

### Article 1

A commodity tax shall be paid to the State Treasury on imported goods and goods manufactured or having received some processing in this country, as further stipulated in this Law.

## Taxable goods and manufacture

### Article 2

Taxability covers all goods, new as well as used, imported to the country or manufactured, processed or packaged in this country, which are classifiable within the tariff headings listed in Annex I to this Law. Goods sold from the country are not taxable. The sale of taxable goods to the defence force at Keflavik Airport, cf. law No. 110/1951, shall be deemed to be sale abroad for the purposes of this Law.

Classification with regard to taxability in accordance with this Law shall be based on the rules for classification in the Customs Law, No. 55/1987.

### Article 3

Commodity tax shall be calculated in two ways; on the one hand as a fixed amount for each kilogram or each litre of taxable goods (quantity tax), but on the other hand as a fixed ratio of the value of taxable goods (*ad valorem* tax).

Goods classified in tariff headings listed in section A of Annex I shall be subject to payment of a fixed amount for each kilogram of the goods excluding wrapping, as further specified in the Annex.

Goods classified in tariff headings listed in section B of Annex I shall be subject to payment of a fixed amount for each litre of the goods, as further specified in the Annex.

Goods classified in tariff headings listed in sections C-E of Annex I shall be subject to payment of a tax on the value of the goods as follows:

1. 15% on goods classified in tariff headings listed in section C.
2. 20% on goods classified in tariff headings listed in section D.
3. 25% on goods classified in tariff headings listed in section E.

## Parties liable for the tax

### Article 4

Liability to pay commodity tax rests with the following parties:

1. All those who import to the country goods subject to commodity tax, regardless of whether the goods are for own use or for resale.
2. All those who manufacture, process or package in this country goods subject to commodity tax.
3. Parties subject to special registration in accordance with Article 5.

Parties liable for the tax according to paragraph 1, other than those importing goods to the country for their own use, must spontaneously and not later than 15 days prior to commencing an operation subject to commodity tax, submit a notification of the operation or enterprise for registration to the regional tax director where parties are domiciled. Any changes in an operation occurring subsequent to registration must be notified not later than 15 days after the change took place.

### Article 5

Parties importing or purchasing domestically taxable goods for wholesale, can obtain a special registration from the regional tax director. Such registration is subject to the following conditions:

1. That the party is in possession of a wholesale license.
2. That the party has a special stock accounting arrangement covering the goods which on account of the registration are subject to special rules on settlement of commodity tax in conformity with regulations issued by the Director of Internal Revenue.

A party who has obtained special registration is authorized to import taxable goods into the country or purchase taxable goods domestically from a manufacturer or other specially registered party without obligation being established to pay commodity tax, cf. Article 9, paragraph 4.

Domestic manufacturers and parties who have obtained a special registration are authorized to sell or deliver taxable goods without commodity tax to parties specially registered in accordance with this Article.

When a party, who has obtained a special registration, purchases taxable goods without commodity tax he shall specify in the sales invoice the quantity or the price comprising the object of taxation for commodity tax.

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<sup>(1)</sup> As last amended by Law No. 72/2005.

## Object of *ad valorem* tax

### Article 6

The object of taxation for commodity tax on imported goods, classified in tariff headings listed in sections C-E of Annex I, is their customs value as determined in accordance with Articles 8-10 of the Customs Law, with the addition of duties levied in accordance with that law.

### Article 7

The object of taxation for commodity tax on domestic manufactured goods, classified in tariff headings listed in sections C-E of Annex I, is their factory price.

The factory price is the selling price of a product from its manufacturer, i.e. the price paid or payable by the buyer upon the purchase of a product from a manufacturer without any reduction for costs or service charges.

When the factory price does not equal the total value of a product, for example because the buyer or another manufacturer supplies raw materials, components or other items of value on which commodity tax has not already been paid, the total value of the product shall be considered to be the object of taxation for commodity tax.

If a manufacturer is also the wholesaler or retailer of a product, or if the factory price of a product is not available for other reasons, the object of taxation shall be the market value for an identical or similar product when sold from manufacturers. If such a market value going price is not available, the object of taxation shall be the factory price of a manufacturer of an identical or similar product in comparable trade between unrelated parties.

If a manufacturer and a buyer are related within the meaning of Article 8, paragraph 2, of the Customs Law, the tax authorities are authorised to determine the object of taxation according to the provisions of paragraph 4. The Director of Internal Revenue shall issue regulations on the assessment of prices according to this paragraph.

## Collection, period of settlement, date of payment, et al.

### Article 8

The director of customs shall calculate commodity tax on taxable goods imported by parties, other than those registered in accordance with Article 5. The regional tax directors administer to the levy of commodity tax on domestic manufacture and importation by parties registered in accordance with Article 5. The Minister of Finance can decide to entrust to individual regional tax directors to carry out control, execution and levy of commodity tax in other tax districts.

The regional tax director and manufacturers of goods can request from the director of customs a ruling on the classification of goods according to the provisions of Article 142 of the Customs Law. The regional tax director and the manufacturer can appeal the ruling of the director of customs on the classification of goods to the State Customs Board, cf. Article 101 of the Customs Law. Rulings by customs authorities on the classification of goods are binding for the manufacturer and the tax authorities.

### Article 9

Each period of settlement for parties registered according to Article 4, paragraph 2, shall be two months, January and February, March and April, May and June, July and August, September and October, November and December. The date of payment for each period of settlement is the twenty eighth day of the second month after the end of that period.

Importers, importing goods to the country for resale, other than parties also registered according to Article 5, shall not later than on the date of payment for each period of settlement spontaneously pay to the collector of the State Treasury commodity tax on taxable goods which were cleared through customs during the period of settlement. Parties importing taxable goods to the country for own use shall pay commodity tax upon customs clearance.

Domestic manufacturers shall not later than on the date of payment for each period of settlement spontaneously pay to the collector of the State Treasury commodity tax on taxable goods which were sold or delivered during that period. However, commodity tax shall not be paid in respect of goods sold without commodity tax to parties registered according to Article 5 or to manufacturers according to authorization in Article 10.

Parties, registered according to Article 5, shall not later than on the date of payment for each period of settlement spontaneously pay to the collector of the State Treasury commodity tax on goods which they have purchased or cleared through customs during the period or were kept in stock in the beginning of the period of settlement but are not in stock in the end of the period of settlement according to stock accounting. However, commodity tax shall neither be paid in respect of goods on which commodity tax has already been paid nor on goods sold without commodity tax to other parties registered according to Article 5 or to manufacturers according to authorization in Article 10.

Parties liable for the tax according to Article 4, paragraph 1, points 2 and 3, shall not later than on the date of payment for each period of settlement submit a commodity tax declaration in the form determined by the Director of Internal Revenue covering goods subject to payment of commodity tax during that period of settlement. Furthermore the sale of taxable goods without commodity tax to parties registered according to Article 5 or to manufacturers according to authorization in Article 10 shall be stated in the declaration. The regional tax director shall assess commodity tax on the trade of parties who do not submit a declaration within the due date, submit no declaration, or if a declaration or accompanying data are defective. The regional tax director shall notify the collector and the party liable for the tax about assessments and corrections made. Procedure shall be governed by the provisions of law No. 50/1988, on value added tax, as subsequently amended.

If commodity tax is not paid on the due date, the party shall be subject to the payment of a surcharge in addition to the commodity tax which he is liable to pay. The same applies if a commodity tax declaration has not been submitted or if it has been defective, and the commodity tax has therefore been assessed, unless the party has prior to the due date of payment paid an amount equal to the assessment, or has submitted satisfactory explanation on doubtful items prior to the end of the time limit for complaints. A surcharge shall be 1% of the amount which has not been paid, for each day or part of a day after the due date, however not exceeding 10%.

If commodity tax has not been paid within one month from the due date, penal interest must be paid to the State Treasury on the amount due. The determination and calculation of penal interest shall be in accordance with the law on interest, No. 25/1987, as subsequently amended.

### Article 10

The regional tax director shall give manufacturers of goods who use in their manufacture raw materials or components subject to commodity tax an authorization to purchase from importers, domestic manufacturers and parties registered according to Article 5 raw materials or components without commodity tax. Such an authorization also permits the manufacturer to receive a refund of commodity tax on raw materials and components which he himself has imported to the country according to provisions of paragraph 2. An application to the regional tax director shall inter alia specify the type of manufacture in question and the raw materials and components requested for the authorization to cover.

An importer can on the due date of payment for each period of settlement receive a refund of commodity tax on goods which he has imported to the country but which have during the period of settlement either been sold without commodity tax to a manufacturer or been used in the manufacture by the importer himself according to authorization in paragraph 1. The importer shall in a special declaration notify the regional tax director about such a sale or use, specifying the party the goods were sold to, quantity and type, as well as the amount of commodity tax. This declaration shall be submitted not later than 15 days prior to the due date. A refund shall be made on the due date provided that commodity tax for the relevant period of settlement has been paid.

The authorization provided for in this Article covers solely raw materials or components which become a part of the final manufactured product. The authorization covers neither the purchase nor importation of materials for constructions or to the maintenance of real estate nor new construction or repairs of vehicles.

### Article 11

The levy of commodity tax is subject to a complaint within thirty days from the due date of payment of the tax. A complaint shall be submitted to the director of customs or to the regional tax director who levied the tax. A complaint shall be accompanied by argumentation in writing. A submitted satisfactory commodity tax declaration shall be handled as a complaint in the case of the assessments provided for in Article 9, paragraph 5. The director of customs or the regional tax director must issue a written ruling on the complaint, supported by arguments, and send a notification thereof by registered mail within thirty days from the end of the time limit for complaints.

A party liable for the tax and the director of customs in Reykjavik can appeal the ruling by the director of customs cf. paragraph 1 to the State Customs Board which issues a definitive ruling. Time limits for appeals and procedure shall be governed by the provisions of Article 101 of the Customs Law. However, a ruling by the director of customs on the waiver or reduction of charges, on the basis of Articles 3, 5 or 6 of the Customs Law, No. 55/1987, shall be subject to a complaint to the Minister of Finance in accordance with the provisions of Article 102 of the Customs Law.

A party liable for the tax and the Director of Internal Revenue can appeal the ruling by the regional tax director cf. paragraph 1 to the State Internal Revenue Board which issues a definitive ruling. Time limits for appeals and procedure shall be governed by the provisions of Article 29, paragraphs 2-7 of law No. 50/1988, on value added tax, as subsequently amended.

### Article 12

As far as this Law does not include provisions on taxability, levy, accounting arrangements, control, penalties and other implementation relevant to commodity tax the provisions of the Customs Law on imported goods] 1) and the law on value added tax on domestic manufacture] 2) shall apply as far as applicable.

The provisions of Articles 3, 5 and points 1-7 and 9-12 of paragraph 1 of Article 6 of the Customs Law, No. 55/1987, shall as far as applicable cover commodity tax according to this Law

### Article 13

In regulations, the Minister of Finance issues further provisions on the obligation of notification, object of taxation, taxability, period of settlement, date of payment and other implementation of this Law.

### Article 14

This Law shall enter into force on 1 January 1988. From that date the following shall be abrogated: Law No. 107 30 December 1978, on special temporary commodity tax, Law No. 33, 29 May 1980, Law No 80, 28 December 1980, Law No. 82, 28 December 1981, Article 7 of Law No. 2, 28 February 1983, Law No. 75, 28 December 1983 and Law No. 126, 31 December 1984 amending that Law, Law No. 77, 23 December 1980 on commodity tax, and Article 3 of Law No. 12, 30 April 1981 amending that Law, Article 54 of Law No. 64, 21 May 1965 and Articles 1 and 2 of Law No 5, 27 February 1982, as subsequently amended. Regulations, notices and other instructions issued in accordance with said Laws shall be abrogated from the same date.

### Transient provision

A waiver or refund of commodity tax is authorized for specialized spare parts for hydrogen automobiles imported for research purposes. This authorization shall be in effect until 31 December 2008. The Minister of Finance issues further regulations on the implementation of this exemption.

**Annex I to Law on Commodity Tax**

Tariff headings followed by an asterisk (\*) are correlated according to the tariff in force on 1 January 2000, cf. law No. 88/2005, Article 189.

A. Goods in the following tariff headings shall be subject to payment of a fixed amount for each kilogram of the goods excluding wrapping as here stipulated:

Tariff Heading	Kr/kg								
0813 40 01	80	1702 11 00	30	1806 20 06	50	2007 99 00	10	2106 90 42	25
0813 50 01	80	1702 19 00	30	1806 20 09	50	2008 11 01	10	2106 90 48	25
0901 11 00	28	1702 20 00	30	1806 31 01	50	2008 20 01	10	2106 90 49	25
0901 12 00	28	1702 30 01	30	1806 31 09	50	2008 20 09	10	2106 90 61	60
0901 21 01	35	1702 30 02	30	1806 32 01	50	2008 30 01	10	2106 90 62	10
0901 21 09	35	1702 30 09	30	1806 32 02	50	2008 30 09	10	2106 90 63	30
0901 22 01	35	1702 40 01	30	1806 32 03	50	2008 40 01	10	3003 90 01	60
0901 22 09	35	1702 40 02	30	1806 32 09	50	2008 40 09	10	3004 50 04	60
0901 90 00	35	1702 40 09	30	1806 90 11	50	2008 50 01	10	3004 90 04	60
0902 10 00	35	1702 50 00	30	1806 90 12	50	2008 50 09	10	3302 10 21	60
0902 20 00	35	1702 60 00	30	1806 90 19	50	2008 60 01	10	3302 10 30	60
0902 30 00	35	1702 90 01	30	1806 90 23	50	2008 60 09	10	4011 10 00	20
0902 40 00	35	1702 90 02	30	1806 90 24	50	2008 70 01	10	4011 20 00	20
0903 00 00	35	1702 90 03	30	1806 90 25	50	2008 70 09	10	4011 40 00	20
0909 10 01	80	1702 90 04	30	1806 90 26	50	2008 80 01	10	4011 50 00	20
0909 50 01	80	1702 90 09	30	1806 90 28	50	2008 80 09	10	4011 61 00	20
1211 90 01	80	1703 10 02	30	1806 90 29	50	2008 91 00	10	4011 62 00	20
1211 90 02	80	1703 10 09	30	1806 90 39	50	2008 92 01	10	4011 63 00	20
1701 11 00	30	1703 90 09	30	1901 90 11	15	2008 92 09	10	4011 63 00	20
1701 12 00	30	1704 10 00	60	1901 90 19	15	2008 99 01	10	4011 64 00	20
1701 91 01	30	1704 90 01	60	1905 20 00	40	2008 99 09	10	4011 69 00	20
1701 91 02	30	1704 90 02	60	1905 31 10	40	2101 11 00	80	4011 92 00	20
1701 91 03	30	1704 90 03	60	1905 31 20	40	2101 12 01	80	4011 99 00	20
1701 91 04	30	1704 90 04	60	1905 31 31	40	2101 12 09	80	4012 11 00	20
1701 91 05	30	1704 90 05	60	1905 31 39	40	2101 20 01	80	4012 12 00	20
1701 91 06	30	1704 90 06	60	1905 32 01	40	2101 20 09	80	4012 13 00	20
1701 91 07	30	1704 90 07	60	1905 32 09	40	2101 30 01	80	4012 19 00	20
1701 91 09	30	1704 90 07	60	2006 00 11	10	2101 30 09	80	4012 20 00	20
1701 99 01	30	1704 90 09	60	2006 00 12	10	2106 90 21	400	4012 90 00	20
1701 99 02	30	1805 00 01	50	2006 00 19	10	2106 90 22	30	4013 10 00	20
1701 99 03	30	1805 00 09	50	2006 00 21	10	2106 90 23	80	4013 20 00	20
1701 99 04	30	1806 10 00	50	2006 00 22	10	2106 90 25	80	4013 90 00	20
1701 99 05	30	1806 20 01	50	2006 00 23	10	2106 90 26	80	4016 99 22	20
1701 99 06	30	1806 20 03	50	2006 00 29	10	2106 90 31	25		
1701 99 07	30	1806 20 04	50	2007 10 00	10	2106 90 39	80		
1701 99 09	30	1806 20 05	50	2007 91 00	10	2106 90 41	25		

B. Goods in the following tariff headings shall be subject to payment of a fixed amount for each litre of the goods as here stipulated:

Tariff Heading	Kr/litre								
2009 11 11	8	2009 19 29	8	2009 31 25	8	2009 49 23	8	2009 69 21	8
2009 11 21	8	2009 19 90	8	2009 31 26	8	2009 49 24	8	2009 69 22	8
2009 11 22	8	2009 21 10	8	2009 31 29	8	2009 49 25	8	2009 69 23	8
2009 11 23	8	2009 21 21	8	2009 31 90	8	2009 49 26	8	2009 69 24	8
2009 11 24	8	2009 21 22	8	2009 39 10	8	2009 49 29	8	2009 69 25	8
2009 11 25	8	2009 21 23	8	2009 39 21	8	2009 49 90	8	2009 69 26	8
2009 11 26	8	2009 21 24	8	2009 39 22	8	2009 50 10	8	2009 69 29	8
2009 11 29	8	2009 21 25	8	2009 39 23	8	2009 50 21	8	2009 69 90	8
2009 11 90	8	2009 21 26	8	2009 39 24	8	2009 50 22	8	2009 71 10	8
2009 12 10	8	2009 21 29	8	2009 39 25	8	2009 50 23	8	2009 71 21	8
2009 12 21	8	2009 21 90	8	2009 39 26	8	2009 50 24	8	2009 71 22	8
2009 12 22	8	2009 29 10	8	2009 39 29	8	2009 50 25	8	2009 71 23	8
2009 12 23	8	2009 29 21	8	2009 39 90	8	2009 50 26	8	2009 71 24	8
2009 12 24	8	2009 29 22	8	2009 41 10	8	2009 50 29	8	2009 71 25	8
2009 12 25	8	2009 29 23	8	2009 41 21	8	2009 50 90	8	2009 71 26	8
2009 12 26	8	2009 29 24	8	2009 41 22	8	2009 61 10	8	2009 71 29	8
2009 12 29	8	2009 29 25	8	2009 41 23	8	2009 61 21	8	2009 71 90	8
2009 12 90	8	2009 29 26	8	2009 41 24	8	2009 61 22	8	2009 79 10	8
2009 19 10	8	2009 29 29	8	2009 41 25	8	2009 61 23	8	2009 79 21	8
2009 19 21	8	2009 29 90	8	2009 41 26	8	2009 61 24	8	2009 79 22	8
2009 19 22	8	2009 31 10	8	2009 41 29	8	2009 61 25	8	2009 79 23	8
2009 19 23	8	2009 31 21	8	2009 41 90	8	2009 61 26	8	2009 79 24	8
2009 19 24	8	2009 31 22	8	2009 49 10	8	2009 61 29	8	2009 79 25	8
2009 19 25	8	2009 31 23	8	2009 49 21	8	2009 61 90	8	2009 79 26	8
2009 19 26	8	2009 31 24	8	2009 49 22	8	2009 69 10	8	2009 79 29	8

Tariff Heading	Kr/litre								
2009 79 90	8	2009 90 29	8	2202 10 96	8	2202 90 97	8	2204 21 35	8
2009 80 10	8	2009 90 90	8	2202 10 97	8	2202 90 99*	8	2204 21 36	8
2009 80 21	8	2105 00 11	8	2202 10 99	8	2203 00 11*	8	2204 21 39	8
2009 80 22	8	2105 00 19	8	2202 90 11	8	2203 00 12	8	2204 29 11	8
2009 80 23	8	2105 00 21	8	2202 90 12	8	2203 00 13	8	2204 29 12	8
2009 80 24	8	2105 00 29	8	2202 90 13	8	2203 00 14	8	2204 29 13	8
2009 80 25	8	2106 90 11	8	2202 90 14	8	2203 00 15	8	2204 29 15	8
2009 80 26	8	2106 90 19	8	2202 90 15	8	2203 00 16	8	2204 29 16	8
2009 80 29	8	2201 10 11*	8	2202 90 16	8	2203 00 19*	8	2204 29 19	8
2009 80 90	8	2201 10 11	8	2202 90 17	8	2204 10 11	8	2204 29 31	8
2009 90 10	8	2201 10 12	8	2202 90 19	8	2204 10 12	8	2204 29 32	8
2009 90 21	8	2201 10 13	8	2202 90 91	8	2204 10 13	8	2204 29 33	8
2009 90 22	8	2201 10 14	8	2202 90 92	8	2204 10 14	8	2204 29 35	8
2009 90 23	8	2201 10 15	8	2205 90 19	8	2204 10 15	8	2204 29 36	8
2204 30 13	8	2201 10 16	8	2205 90 11	8	2204 10 16	8	2204 29 39	8
2204 30 14	8	2201 10 19*	8	2205 90 12	8	2204 10 19	8	2204 30 11	8
2204 30 15	8	2202 10 11	8	2205 90 13	8	2204 21 11	8	2204 30 12	8
2204 30 16	8	2202 10 12	8	2205 90 15	8	2204 21 12	8	2206 00 35	8
2204 30 19	8	2202 10 13	8	2205 90 16	8	2204 21 13	8	2206 00 36	8
2205 10 11	8	2202 10 14	8	2205 90 19	8	2204 21 14	8	2206 00 39	8
2205 10 12	8	2202 10 15	8	2206 00 31	8	2204 21 15	8	2208 90 71	8
2205 10 13	8	2202 10 16	8	2206 00 32	8	2204 21 16	8	2208 90 72	8
2205 10 14	8	2202 10 19	8	2206 00 33	8	2204 21 19	8	2208 90 73	8
2205 10 15	8	2202 10 91	8	2206 00 34	8	2204 21 31	8	2208 90 74	8
2205 10 16	8	2202 10 92	8	2202 90 92	8	2204 21 32	8	2208 90 75	8
2009 90 24	8	2202 10 93	8	2202 90 93	8	2204 21 33	8	2208 90 76	8
2009 90 25	8	2202 10 94	8	2202 90 94	8	2204 21 34	8	2208 90 79	8
2009 90 26	8	2202 10 95	8	2202 90 95	8	2202 90 96	8	2209 00 00	8

C. Goods in the following tariff headings shall be subject to payment of 15% commodity tax:

| Tariff Heading |
|----------------|----------------|----------------|----------------|----------------|----------------|
| 3918 10 01     | 4407 92 01     | 5702 59 00     | 6811 90 09     | 8481 90 09     | 8708 10 00     |
| 3918 10 02     | 4407 99 01     | 5702 91 00     | 6814 10 00     | 8507 10 01*    | 8708 29 00     |
| 3918 90 11     | 4409 10 01     | 5702 92 00     | 6904 90 00     | 8507 10 09*    | 8708 31 09     |
| 3918 90 19     | 4409 20 01     | 5702 99 00     | 6905 10 00     | 8507 20 01*    | 8708 39 09     |
| 3918 90 21     | 4410 32 01     | 5703 10 01     | 6905 90 00     | 8507 20 09*    | 8708 40 00     |
| 3918 90 29     | 4410 33 01     | 5703 10 09     | 6907 10 00     | 8507 30 09     | 8708 50 00     |
| 3919 90 10     | 4410 39 01     | 5703 20 01     | 6907 90 00     | 8507 40 00     | 8708 60 00     |
| 3920 10 02     | 4410 90 01     | 5703 20 09     | 6908 10 00     | 8507 80 91     | 8708 70 00     |
| 3920 20 01     | 4411 11 01     | 5703 30 01     | 6908 90 00     | 8507 80 99     | 8708 80 00     |
| 3920 30 01     | 4411 19 01     | 5703 30 09     | 6910 10 00     | 8507 90 00     | 8708 91 00     |
| 3920 43 02     | 4411 21 01     | 5703 90 01     | 6910 90 00     | 8539 10 00     | 8708 93 09     |
| 3920 49 02     | 4411 29 01     | 5703 90 09     | 7007 11 01     | 8539 21 00     | 8708 94 00     |
| 3920 51 01     | 4411 31 01     | 5704 10 00     | 7007 21 01     | 8539 22 00     | 8708 99 00     |
| 3920 59 01     | 4411 39 01     | 5704 90 00     | 7009 10 00     | 8539 29 00     | 8714 11 00     |
| 3920 61 01     | 4411 91 01     | 5705 00 01     | 7014 00 01     | 8539 31 00     | 8714 19 00     |
| 3920 62 01     | 4411 99 01     | 5705 00 09     | 7315 90 01     | 8539 32 00     | 9007 11 00     |
| 3920 63 01     | 4412 13 01     | 5805 00 00     | 7320 10 00     | 8539 39 00     | 9007 19 00     |
| 3920 69 01     | 4412 14 01     | 5904 10 00     | 7320 20 01     | 8539 41 00     | 9007 20 01     |
| 3920 71 01     | 4412 19 01     | 5904 90 00     | 7320 90 01     | 8539 49 00     | 9007 20 09     |
| 3920 73 01     | 4412 22 01     | 6702 10 00     | 7324 10 00     | 8539 90 00     | 9007 91 00     |
| 3920 79 01     | 4412 23 01     | 6702 90 00     | 7324 21 00     | 8540 11 00     | 9007 92 00     |
| 3920 91 01     | 4412 29 01     | 6802 10 00     | 7324 29 00     | 8540 12 00     | 9405 10 01     |
| 3920 94 01     | 4412 92 01     | 6802 21 09     | 7324 90 00     | 8540 20 00     | 9405 10 09     |
| 3920 99 02     | 4412 93 01     | 6802 22 09     | 7417 00 00     | 8540 40 00     | 9405 20 01     |
| 3922 10 00     | 4412 99 01     | 6802 23 09     | 7418 20 00     | 8540 50 00     | 9405 20 09     |
| 3922 20 00     | 4413 00 01     | 6802 29 09     | 7419 99 04     | 8540 60 00     | 9405 30 00     |
| 3922 90 01     | 4418 30 00     | 6802 91 09     | 7615 20 00     | 8540 71 00     | 9405 40 01     |
| 3922 90 09     | 4504 10 02     | 6802 92 09     | 8301 20 00     | 8540 72 00     | 9405 40 09     |
| 3925 90 02     | 4601 20 00     | 6802 93 09     | 8301 40 01     | 8540 79 00     | 9405 50 00     |
| 3926 30 01     | 4815 00 00     | 6802 99 09     | 8302 10 01     | 8540 81 00     | 9405 60 01     |
| 4003 00 01     | 5602 90 01     | 6803 00 09*    | 8302 30 00     | 8540 89 00     | 9405 60 09     |
| 4008 11 01     | 5701 10 00     | 6806 20 00     | 8302 49 01     | 8540 91 00     | 9405 91 01     |
| 4008 21 01     | 5701 90 00     | 6806 90 01     | 8407 31 00     | 8540 99 00     | 9405 91 09     |
| 4016 91 00     | 5702 10 00     | 6806 90 09     | 8407 32 00     | 8544 11 00     | 9405 92 01     |
| 4016 99 18     | 5702 20 00     | 6807 10 01     | 8407 33 00     | 8544 19 00     | 9405 92 02     |
| 4016 99 19     | 5702 31 00     | 6807 90 01     | 8407 34 00     | 8544 20 09     | 9405 92 09     |
| 4016 99 25     | 5702 32 00     | 6808 00 00     | 8408 20 00     | 8544 30 00     | 9405 99 10     |
| 4407 10 01     | 5702 39 00     | 6809 11 01     | 8481 10 00     | 8544 41 09     | 9405 99 21     |
| 4407 24 01     | 5702 41 00     | 6809 19 01     | 8481 20 00     | 8544 49 09     | 9405 99 29     |
| 4407 25 01     | 5702 42 00     | 6809 90 01     | 8481 30 00     | 8544 51 09     |                |
| 4407 26 01     | 5702 49 00     | 6809 90 09     | 8481 40 00     | 8544 59 09     |                |
| 4407 29 01     | 5702 51 00     | 6811 20 01     | 8481 80 00     | 8544 60 00     |                |
| 4407 91 01     | 5702 52 00     | 6811 90 01     | 8481 90 01     | 8544 70 00     |                |

D. Goods in the following tariff headings shall be subject to payment of 20% commodity tax:

| Tariff Heading |
|----------------|----------------|----------------|----------------|----------------|----------------|
| 7321 11 00     | 8418 22 00     | 8433 11 00     | 8451 30 01     | 8511 20 00     | 8516 60 09     |
| 7321 12 00     | 8418 29 00     | 8433 19 00     | 8476 21 00     | 8511 30 00     | 8516 79 01     |
| 7321 13 00     | 8418 30 01     | 8450 11 00     | 8476 29 00     | 8511 40 00     | 8516 79 09     |
| 7321 81 00     | 8418 40 01     | 8450 12 00     | 8476 81 00     | 8511 50 00     | 8516 80 01     |
| 7321 82 00     | 8418 61 01     | 8450 19 01*    | 8476 89 00     | 8511 80 00     | 8545 90 01     |
| 7321 83 00     | 8418 69 01     | 8450 19 09*    | 8476 90 00     | 8511 90 00     |                |
| 7321 90 00     | 8421 12 01     | 8450 90 00     | 8479 60 01     | 8516 50 00     |                |
| 8418 10 01     | 8421 39 01     | 8451 10 09     | 8479 89 01     | 8516 60 01     |                |
| 8418 21 00     | 8422 11 00     | 8451 21 00     | 8511 10 00     | 8516 60 02     |                |

E. Goods in the following tariff headings shall be subject to payment of 25% commodity tax:

| Tariff Heading |
|----------------|----------------|----------------|----------------|----------------|----------------|
| 8518 21 09     | 8519 31 00     | 8520 33 00     | 8522 90 00     | 8527 31 01     | 8528 13 09     |
| 8518 22 09     | 8519 39 00     | 8520 39 00     | 8527 12 01     | 8527 31 02     | 8528 21 09     |
| 8518 29 00     | 8519 40 00     | 8520 90 01     | 8527 12 09     | 8527 31 09     | 8528 22 09     |
| 8518 30 01     | 8519 92 00     | 8520 90 02     | 8527 13 01     | 8527 32 00     | 8528 30 09     |
| 8518 30 09     | 8519 93 00     | 8520 90 03     | 8527 13 02     | 8527 39 00     | 8529 10 09     |
| 8518 40 09     | 8519 99 01     | 8520 90 09     | 8527 13 09     | 8527 90 09     | 8529 90 09     |
| 8518 50 09     | 8519 99 02     | 8521 10 21     | 8527 19 00     | 8528 12 02     | 8543 81 00     |
| 8518 90 00     | 8519 99 09     | 8521 10 29     | 8527 21 01     | 8528 12 03     | 8543 89 01     |
| 8519 10 00     | 8520 10 00     | 8521 90 21     | 8527 21 02     | 8528 12 09     | 8543 90 01     |
| 8519 21 00     | 8520 20 00     | 8521 90 29     | 8527 21 09     | 8528 13 02     |                |
| 8519 29 00     | 8520 32 00     | 8522 10 00     | 8527 29 00     | 8528 13 03     |                |

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